6690

Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

Name: **WISCONSIN PUBLIC SERVICE CORPORATION**

Principal Office:

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

For The Year Ended: **DECEMBER 31, 2002**

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.

Deloitte & Touche LLP
411 E. Wisconsin Avenue
Milwaukee, Wisconsin 53202-4496

Tel: (414) 271-3000
www.deloitte.com

Deloitte
& Touche

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Wisconsin Public Service Corporation

We have audited the balance sheet - regulatory basis of Wisconsin Public Service Corporation as of December 31, 2002, and the related statements of income - regulatory basis, retained earnings - regulatory basis, cash flows - regulatory basis, and comprehensive income - regulatory basis for the year ended December 31, 2002, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed on page 123, Note A, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Public Service Corporation as of December 31, 2002, and the results of its operations and its cash flows for the year ended December 31, 2002, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Wisconsin Public Service Corporation and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

January 29, 2003

INSTRUCTIONS FOR FILING THE FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

Retain one copy of this report for your files.

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

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

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

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

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

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

III. What and Where to Submit (Continued)

(c) Continued

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

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

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

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

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

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

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

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

IV. When to Submit

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

V. Where to Send Comments on Public Reporting Burden

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

GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

General Penalties

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

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

IDENTIFICATION	
01 Exact Legal Name of Respondent Wisconsin Public Service Corporation	02 Year of Report Dec. 31, 2002
03 Previous Name and Date of Change *(if name changed during year)* / /	
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)* 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001	
05 Name of Contact Person Barth J. Wolf	06 Title of Contact Person Sec. & Mngr-Legal Services
07 Address of Contact Person *(Street, City, State, Zip Code)* 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001	

08 Telephone of Contact Person, *Including Area Code*	09 This Report Is	10 Date of Report *(Mo, Da, Yr)*
(920) 433-1727	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003

ATTESTATION

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

01 Name	03 Signature	04 Date Signed *(Mo, Da, Yr)*
Diane L. Ford	Diane Ford	04/30/2003
02 Title VP-Controller & Chief Acctg Officer		

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	None
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Other Regulatory Assets	232	
26	Miscellaneous Deferred Debits	233	
27	Accumulated Deferred Income Taxes	234	
28	Capital Stock	250-251	
29	Other Paid-in Capital	253	
30	Capital Stock Expense	254	
31	Long-Term Debit	256-257	
32	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
33	Taxes Accrued, Prepaid and Charged During the Year	262-263	
34	Accumulated Deferred Investment Tax Credits	266-267	
35	Other Deferred Credits	269	
36	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Accumulated Deferred Income Taxes-Other Property	274-275	
38	Accumulated Deferred Income Taxes-Other	276-277	
39	Other Regulatory Liabilities	278	
40	Electric Operating Revenues	300-301	
41	Sales of Electricity by Rate Schedules	304	
42	Sales for Resale	310-311	
43	Electric Operation and Maintenance Expenses	320-323	
44	Purchased Power	326-327	
45	Transmission of Electricity for Others	328-330	
46	Transmission of Electricity by Others	332	
47	Miscellaneous General Expenses-Electric	335	
48	Depreciation and Amortization of Electric Plant	336-337	
49	Regulatory Commission Expenses	350-351	
50	Research, Development and Demonstration Activities	352-353	
51	Distribution of Salaries and Wages	354-355	
52	Common Utility Plant and Expenses	356	
53	Electric Energy Account	401	
54	Monthly Peaks and Output	401	
55	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
56	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Page 407-None
57	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None
58	Generating Plant Statistics (Small Plants)	410-411	
59	Transmission Line Statistics	422-423	None
60	Transmission Lines Added During Year	424-425	None
61	Substations	426-427	
62	Footnote Data	450	

Stockholders' Reports Check appropriate box:

[X] Four copies will be submitted

[ ] No annual report to stockholders is prepared

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

GENERAL INFORMATION

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

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

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

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

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

None.

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

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

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

(1) [X] Yes...Enter the date when such independent accountant was initially engaged: 05/28/2002
(2) [ ] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

CONTROL OVER RESPONDENT

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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.
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Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1				
2	WPS Investments LLC	Established December 2000.	73.34	
3		A wholly-owned subsidiary		
4		which holds our investment in		
5		American Transmission		
6		Company.		
7				
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FOOTNOTE DATA

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

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

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

Joint venture with Interstate Energy Corporation (doing business as Alliant Energy).

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

Numerous other interests.

Schedule Page: 103.1 Line No.: 2 Column: d

WPS Investments LLC is a consolidated subsidiary of Wisconsin Public Service Corporation that was created to hold our investment in the American Transmission Company. At December 31, 2002, Wisconsin Public Service Corporation had an approximate 73% interest in WPS Investments LLC. WPS Resources Corporation, our holding company, and Upper Peninsula Power Company, another utility subsidiary of WPS Resources Corporation, had an approximate 4% and 23% ownership interests, respectively, in WPS Investments LLC at December 31, 2002. The ownership interests have varied throughout 2002 and will continue to change as additional assets are contributed to WPS Investments LLC by the utilities or cash is contributed by WPS Resources Corporation.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman, President & Chief Executive Officer	L L Weyers (A)	943,848
2	Senior Vice President - Chief Financial Officer	J P O'Leary	342,664
3	Senior Vice President - Public Affairs	T P Meinz	275,881
4	Vice President - Human Resources	B J Treml	256,763
5	Vice President - Distribution & Customer Service	L T Borgard	236,829
6	Vice President - Controller & Chief Accounting Officer	D L Ford	237,621
7	Vice President - Energy Supply	D W Harpole (B)	226,001
8	Treasurer	B A Johnson	203,853
9	Secretary & Manager - Legal Services	B J Wolf	197,521
10	President & Chief Operating Officer	P D Schrickel (C)	192,630
11	Senior Vice President - Finance & Treasury	R G Baeten (D)	74,955
12			
13			
14			
15	(A) Title change from Chairman & Chief Exec. Officer		
16	(B) Title change from Asst. Vice Pres. - Energy Supply		
17	(C) Retired 03/31/2002		
18	(D) Retired 02/28/2002		
19			
20			
21			
22			
23			
24			
25	Note: Salary for the year includes elective deferred		
26	compensation above market earnings on deferred		
27	compensation, vacation taken as pay, bonuses and		
28	company contributions under the employee stock		
29	ownership plan & trust.		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

DIRECTORS

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	A. Dean Arganbright (2)	111 East Water Street
2		Appleton, WI 54911
3		
4	Michael S. Ariens	Ariens Company
5		655 West Ryan Street
6		Brillion, WI 54110
7		
8	Richard A. Bemis	Bemis Manufacturing Company
9		300 Mill Street
10		P. O. Box 901
11		Sheboygan Falls, WI 53085-0901
12		
13	Albert J. Budney, Jr. (3)	6 Rippleton Road
14		Cazenovia, NY 13035
15		
16	Robert C. Gallagher	Associated Banc-Corp
17		1200 Hansen Road
18		P. O. Box 13307
19		Green Bay, WI 54307-3307
20		
21	Kathryn M. Hasselblad-Pascale	Hasselblad Machine Company
22		2405 West Mason Street
23		P. O. Box 11537
24		Green Bay, WI 54307-1537
25		
26	James L. Kemerling	Riiser Oil Company, Inc.
27		709 South 20th Avenue
28		P. O. Box 239
29		Wausau, WI 54402-0239
30		
31	John C. Meng	Schreiber Foods, Inc.
32		428 North Superior, Suite 202
33		De Pere, WI 54115
34		
35	William F. Protz, Jr.	Santa's Best
36		770 Frontage Road, Suite 160
37		Northfield, IL 60093-1208
38		
39	Larry L. Weyers	Wisconsin Public Service Corporation
40	Chairman & Chief Executive Officer of Wisconsin Public	700 North Adams Street
41	Service Corporation and Chairman, President & Chief	P. O. Box 19001
42	Executive Officer of WPS Resources Corporation	Green Bay, WI 54307-9001
43		
44		
45		
46	(1) The Company does not have an Executive Committee.	
47	(2) Retired from Board of Directors on May 9, 2002.	
48	(3) Elected to Board of Directors on May 9, 2002.	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.

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

1. None.

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

3. See WPS Resources Corporation Notes to Financial Statements, Note 6, Acquisitions and Sales of Assets, for information on our purchases of an additional share of the Kewaunee Plant Operations in 2001 and our purchase of the DePere Energy Center in 2002.

4. None.

5. See WPS Resources Corporation Notes to Financial Statements, Note 10, Investments in Affiliates at Equity Method, and Wisconsin Public Service Corporation Notes to Financial Statements, Note 8, Minority Interest, for information on the transfer of our transmission assets to the American Transmission Company in 2001.

6. See WPS Resources Corporation Notes to Financial Statements, Notes 12, 13, and 17, and Wisconsin Public Service Corporation Notes to Financial Statements, Notes 5 and 6.

7. None.

8. 3.20% average increase for union wage & hour employees effective 10/28/01.
   4.99% average increase for supervisory employees effective 12/25/01.
   5.08% average increase for wage & hour employees effective 12/25/01.
   2.85% average increase for executive employees effective 12/25/01.
   3.50% average increase for union wage & hour employees effective 10/28/02.

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

   Notwithstanding its failure to timely perform, Finmeccanica has sought to impose back charges against Wisconsin Public Service Corporation for alleged cost overruns in an amount exceeding $10 million. Finmeccanica alleges that any delay in delivery of the replacement steam generators and related components, materials and documentation is excused because it was caused by the actions of Wisconsin Public Service Corporation.

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

   In response to Wisconsin Public Service Corporation's complaint, on July 2, 2001 Finmeccanica moved to dismiss the complaint on the grounds that the parties' contract required arbitration of any disputes between Wisconsin Public Service Corporation and Finmeccancia. On March 28, 2002, the Court issued an order denying Finmeccanica's

motion. Thereafter, on April 15, 2002, Finmeccanica filed its answer and counterclaim denying Wisconsin Public Service Corporation's allegations and asserting a claim against Wisconsin Public Service Corporation for damages in an unspecified amount. Discovery is proceeding and a trial is expected in 2004.

10. None.

11. Reserved.

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) ☒ An Original (2) ☐ A Resubmission	04/30/2003	Dec. 31, 2002

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	2,199,872,728	2,318,943,664
3	Construction Work in Progress (107)	200-201	53,917,798	98,412,740
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,253,790,526	2,417,356,404
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,415,680,000	1,461,326,750
6	Net Utility Plant (Enter Total of line 4 less 5)		838,110,526	956,029,654
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	272,556,663	281,514,886
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	247,628,978	256,924,575
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		24,927,685	24,590,311
10	Net Utility Plant (Enter Total of lines 6 and 9)		863,038,211	980,619,965
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)		0	0
13	**OTHER PROPERTY AND INVESTMENTS**			
14	Nonutility Property (121)	221	1,247,430	887,386
15	(Less) Accum. Prov. for Depr. and Amort. (122)		210,794	254,499
16	Investments in Associated Companies (123)		0	0
17	Investment in Subsidiary Companies (123.1)	224-225	46,327,858	50,426,270
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		947,497	1,029,451
21	Special Funds (125-128)		311,282,222	290,464,083
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		359,594,213	342,552,691
23	**CURRENT AND ACCRUED ASSETS**			
24	Cash (131)		0	0
25	Special Deposits (132-134)		2,894,295	3,130,464
26	Working Fund (135)		51,460	105,410
27	Temporary Cash Investments (136)		6,900,000	0
28	Notes Receivable (141)		867,950	689,927
29	Customer Accounts Receivable (142)		53,694,141	72,136,705
30	Other Accounts Receivable (143)		22,720,685	31,976,401
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,503,069	3,759,619
32	Notes Receivable from Associated Companies (145)		0	0
33	Accounts Receivable from Assoc. Companies (146)		11,709,598	7,800,710
34	Fuel Stock (151)	227	14,836,171	16,095,186
35	Fuel Stock Expenses Undistributed (152)	227	250,133	254,105
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	23,581,724	23,985,395
38	Merchandise (155)	227	0	0
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	0	0
42	(Less) Noncurrent Portion of Allowances		0	0
43	Stores Expense Undistributed (163)	227	89,176	12,760
44	Gas Stored Underground - Current (164.1)		33,627,908	31,016,011
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
46	Prepayments (165)		24,259,419	30,692,975
47	Advances for Gas (166-167)		0	0
48	Interest and Dividends Receivable (171)		0	0
49	Rents Receivable (172)		0	0
50	Accrued Utility Revenues (173)		40,921,514	47,327,069
51	Miscellaneous Current and Accrued Assets (174)		0	0
52	Derivative Instrument Assets (175)		0	1,438,245

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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	Derivative Instrument Assets - Hedges (176)		0	0
54	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 53)		232,901,105	262,901,744
55	**DEFERRED DEBITS**			
56	Unamortized Debt Expenses (181)		1,780,150	3,333,290
57	Extraordinary Property Losses (182.1)	230	0	0
58	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
59	Other Regulatory Assets (182.3)	232	84,483,822	106,928,164
60	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
61	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	0
62	Clearing Accounts (184)		0	0
63	Temporary Facilities (185)		0	0
64	Miscellaneous Deferred Debits (186)	233	157,433,376	147,793,372
65	Def. Losses from Disposition of Utility Plt. (187)		0	0
66	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
67	Unamortized Loss on Reaquired Debt (189)		4,523,863	2,096,425
68	Accumulated Deferred Income Taxes (190)	234	101,489,691	104,019,992
69	Unrecovered Purchased Gas Costs (191)		0	0
70	TOTAL Deferred Debits (Enter Total of lines 56 thru 69)		349,710,902	364,171,243
71	TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,54,70)		1,805,244,431	1,950,245,643

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	95,587,848	95,587,848
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	365,711,872	384,904,877
7	Other Paid-In Capital (208-211)	253	130,451	130,451
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	246,236,976	260,876,735
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	4,186,685	8,348,635
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	-2,691,400
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		761,801,597	797,104,911
16	**LONG-TERM DEBT**			
17	Bonds (221)	256-257	381,075,000	481,075,000
18	(Less) Reaquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	95,880	72,660
21	Unamortized Premium on Long-Term Debt (225)		0	0
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		728,953	1,481,575
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		380,441,927	479,666,085
24	**OTHER NONCURRENT LIABILITIES**			
25	Obligations Under Capital Leases - Noncurrent (227)		72,096,296	0
26	Accumulated Provision for Property Insurance (228.1)		0	0
27	Accumulated Provision for Injuries and Damages (228.2)		0	0
28	Accumulated Provision for Pensions and Benefits (228.3)		0	0
29	Accumulated Miscellaneous Operating Provisions (228.4)		2,499,240	1,915,953
30	Accumulated Provision for Rate Refunds (229)		0	0
31	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		74,595,536	1,915,953
32	**CURRENT AND ACCRUED LIABILITIES**			
33	Notes Payable (231)		10,000,000	26,000,000
34	Accounts Payable (232)		70,635,489	158,087,796
35	Notes Payable to Associated Companies (233)		0	0
36	Accounts Payable to Associated Companies (234)		1,350,291	2,708,275
37	Customer Deposits (235)		269,657	213,531
38	Taxes Accrued (236)	262-263	11,032,480	2,062,791
39	Interest Accrued (237)		8,963,460	8,660,335
40	Dividends Declared (238)		777,652	777,652
41	Matured Long-Term Debt (239)		0	0
42	Matured Interest (240)		0	0
43	Tax Collections Payable (241)		907,147	1,877,033
44	Miscellaneous Current and Accrued Liabilities (242)		14,531,144	15,229,156
45	Obligations Under Capital Leases-Current (243)		859,431	0

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Derivative Instrument Liabilities (244)		0	667,180
47	Derivative Instrument Liabilities - Hedges (245)		0	0
48	TOTAL Current & Accrued Liabilities (Enter Total of lines 32 thru 44)		119,326,751	216,283,749
49	**DEFERRED CREDITS**			
50	Customer Advances for Construction (252)		30,659,702	31,598,412
51	Accumulated Deferred Investment Tax Credits (255)	266-267	19,596,752	18,061,984
52	Deferred Gains from Disposition of Utility Plant (256)		0	0
53	Other Deferred Credits (253)	269	129,426,651	134,465,567
54	Other Regulatory Liabilities (254)	278	70,706,671	42,721,130
55	Unamortized Gain on Reaquired Debt (257)		0	0
56	Accumulated Deferred Income Taxes (281-283)	272-277	218,688,844	228,427,852
57	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		469,078,620	455,274,945
58			0	0
59			0	0
60			0	0
61			0	0
62			0	0
63			0	0
64			0	0
65			0	0
66			0	0
67			0	0
68			0	0
69			0	0
70			0	0
71	TOTAL Liab and Other Credits (Enter Total of lines 14,22,30,45,54)		1,805,244,431	1,950,245,643

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	1,007,618,811	932,344,181
3	Operating Expenses			
4	Operation Expenses (401)	320-323	664,132,579	648,923,249
5	Maintenance Expenses (402)	320-323	69,410,439	69,748,607
6	Depreciation Expense (403)	336-337	81,911,271	72,581,166
7	Amort. & Depl. of Utility Plant (404-405)	336-337	6,540,307	3,386,264
8	Amort. of Utility Plant Acq. Adj. (406)	336-337		151,901
9	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)			-14,187,390
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)		11,574,056	
12	(Less) Regulatory Credits (407.4)		5,778,917	
13	Taxes Other Than Income Taxes (408.1)	262-263	33,385,179	31,447,135
14	Income Taxes - Federal (409.1)	262-263	33,479,712	25,936,228
15	- Other (409.1)	262-263	10,935,354	5,313,749
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	76,553,981	53,614,575
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	77,596,906	48,158,259
18	Investment Tax Credit Adj. - Net (411.4)	266	-1,541,141	-1,543,989
19	(Less) Gains from Disp. of Utility Plant (411.6)			835,698
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		2,287,228	1,067,875
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		900,718,686	845,309,663
24	Net Util Oper Inc (Enter Tot line 2 less 23) Carry fwd to P117,line 25		106,900,125	87,034,518

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
696,950,334	610,769,929	310,668,477	321,574,252			2
						3
413,619,538	370,491,721	250,513,041	278,431,528			4
64,942,609	65,124,978	4,467,830	4,623,629			5
68,573,424	60,861,676	13,337,847	11,719,490			6
5,092,780	2,881,365	1,447,527	504,899			7
	151,901					8
	-14,187,390					9
						10
11,574,056						11
3,861,739		1,917,178				12
28,248,153	26,829,274	5,137,026	4,617,861			13
25,551,538	24,259,001	7,928,174	1,677,227			14
8,660,242	4,832,674	2,275,112	481,075			15
59,596,408	42,956,695	16,957,573	10,657,880			16
63,063,659	41,339,171	14,533,247	6,819,088			17
-1,410,435	-1,394,693	-130,706	-149,296			18
	835,698					19
						20
2,287,228	1,067,875					21
						22
615,235,687	539,564,458	285,482,999	305,745,205			23
81,714,647	71,205,471	25,185,478	15,829,047			24

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
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10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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)		106,900,125	87,034,518
26	Other Income and Deductions			
27	Other Income			
28	Nonutilty Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			
31	Revenues From Nonutility Operations (417)		721,835	566,154
32	(Less) Expenses of Nonutility Operations (417.1)		1,098,655	574,375
33	Nonoperating Rental Income (418)		54,481	90,051
34	Equity in Earnings of Subsidiary Companies (418.1)	119	9,408,138	7,987,165
35	Interest and Dividend Income (419)		4,059,188	10,020,927
36	Allowance for Other Funds Used During Construction (419.1)		3,014,606	1,898,207
37	Miscellaneous Nonoperating Income (421)		-159,485	1,772,622
38	Gain on Disposition of Property (421.1)		796,395	16,100,490
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		16,796,503	37,861,241
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		104,809	14,012
42	Miscellaneous Amortization (425)	340		676,160
43	Miscellaneous Income Deductions (426.1-426.5)	340	-434,777	1,605,083
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		-329,968	2,295,255
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	2,294	27,433
47	Income Taxes-Federal (409.2)	262-263	2,120,621	7,417,651
48	Income Taxes-Other (409.2)	262-263	584,081	2,104,255
49	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	3,317,595	491,411
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,047,412	1,265,550
51	Investment Tax Credit Adj.-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		4,977,179	8,775,200
54	Net Other Income and Deductions (Enter Total lines 39, 44, 53)		12,149,292	26,790,786
55	Interest Charges			
56	Interest on Long-Term Debt (427)		24,306,031	22,133,731
57	Amort. of Debt Disc. and Expense (428)		378,670	305,532
58	Amortization of Loss on Reaquired Debt (428.1)		1,489,692	564,372
59	(Less) Amort. of Premium on Debt-Credit (429)			
60	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	7,902,327	9,245,639
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,250,847	2,104,805
64	Net Interest Charges (Enter Total of lines 56 thru 63)		32,825,873	30,144,469
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		86,223,544	83,680,835
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)		86,223,544	83,680,835

FOOTNOTE DATA

Schedule Page: 114 Line No.: 9 Column: d

Corrected amount for 2001 was $0.

Schedule Page: 114 Line No.: 9 Column: f

Corrected amount for 2001 was $0.

Schedule Page: 114 Line No.: 10 Column: d

Corrected amount for 2001 was $0.

Schedule Page: 114 Line No.: 10 Column: f

Corrected amount for 2001 was $0.

Schedule Page: 114 Line No.: 11 Column: d

Corrected amount for 2001 was $1,102,678.

Schedule Page: 114 Line No.: 11 Column: f

Corrected amount for 2001 was $1,102,678.

Schedule Page: 114 Line No.: 12 Column: d

Corrected amount for 2001 was $15,290,068.

Schedule Page: 114 Line No.: 12 Column: f

Corrected amount for 2001 was $15,290,068.

Schedule Page: 114 Line No.: 36 Column: c

BCR

Nuclear Fuel	$ 3,317
Production	821,774
Total Production	$825,091

Schedule Page: 114 Line No.: 63 Column: c

BCR

Nuclear Fuel	$ 1,566
Production	359,231
Total Production	$360,797

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		245,227,175
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		86,223,544
17	Appropriations of Retained Earnings (Acct. 436)		
18	Change in Amortization Reserve-Federal	215.1	-27,146
19	In Accordance With FERC Order No. 387		
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-27,146
23	Dividends Declared-Preferred Stock (Account 437)		
24	5.00% series - $5.00 per share	238	-659,580
25	5.04% series - $5.04 per share	238	-151,114
26	5.08% series - $5.08 per share	238	-253,914
27	6.76% series - $6.76 per share	238	-1,014,000
28	6.88% series - $6.88 per share	238	-1,032,000
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)	238	-3,110,608
30	Dividends Declared-Common Stock (Account 438)		
31		238	-64,311,227
32		207	
33		253	
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-64,311,227
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	-4,161,950
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		259,839,788
	APPROPRIATED RETAINED EARNINGS (Account 215)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)		
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,036,947
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,036,947
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total 38, 47)		260,876,735
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance-Beginning of Year (Debit or Credit)		4,186,685
50	Equity in Earnings for Year (Credit) (Account 418.1)		9,408,138
51	(Less) Dividends Received (Debit)		5,198,350
52	Estimate True-Ups (Credit)		-47,838
53	Balance-End of Year (Total lines 49 thru 52)		8,348,635

FOOTNOTE DATA

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

Contra primary account affected is 236.

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

Contra primary account affected is 216.

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

Contra primary account affected is 216.

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

Contra primary account affected is 216.
Difference in actual subsidiary earnings in account 418.1 and amount reported here.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF RETAINED EARNINGS FOR THE YEAR 2001

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF RETAINED EARNINGS FOR THE YEAR 2001

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

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

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

Contra primary account affected is 436.

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

Contra primary account affected is 216.

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

Contra primary account affected is 216.

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

Contra primary account affected is 216.

Other changes are as follows:

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	86,223,544
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	81,911,271
5	Amortization of	
6	Nuclear Fuel	9,295,597
7		2,471,143
8	Deferred Income Taxes (Net)	7,208,706
9	Investment Tax Credit Adjustment (Net)	-1,541,141
10	Net (Increase) Decrease in Receivables	-23,354,819
11	Net (Increase) Decrease in Inventory	1,348,910
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	29,918,682
14	Net (Increase) Decrease in Other Regulatory Assets	25,318,860
15	Net Increase (Decrease) in Other Regulatory Liabilities	-27,985,541
16	(Less) Allowance for Other Funds Used During Construction	-3,014,606
17	(Less) Undistributed Earnings from Subsidiary Companies	8,348,635
18	Other (provide details in footnote):Othr items not affecting cash flow	9,056,651
19	Pension Expense and Post Retirement Liability	-509,529
20	Depreciation charged to account other than 403	6,037,796
21	Other changes in working capital besides cash	-6,399,183
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	193,666,918
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-154,746,676
27	Gross Additions to Nuclear Fuel	-8,958,222
28	Gross Additions to Common Utility Plant	-27,668,829
29	Gross Additions to Nonutility Plant	360,044
30	(Less) Allowance for Other Funds Used During Construction	3,014,606
31	Other (provide details in footnote):	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-194,028,289
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	1,530,548
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	2,219,204
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other (provide details in footnote):	
54	Decommissioning funding - net	-2,612,808
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-192,891,345
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	150,000,000
62	Preferred Stock	
63	Common Stock	
64	Other (provide details in footnote):	
65	Equity infusion from parent	60,000,000
66	Net Increase in Short-Term Debt (c)	16,000,000
67	Other (provide details in footnote):	1,891,806
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	227,891,806
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-122,855,425
74	Preferred Stock	
75	Common Stock	
76	Other (provide details in footnote):	
77	Net equity adjustment to parent	-45,000,000
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-3,110,608
81	Dividends on Common Stock	-64,311,227
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	-7,385,454
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	-6,609,881
87		
88	Cash and Cash Equivalents at Beginning of Year	9,845,755
89		
90	Cash and Cash Equivalents at End of Year	3,235,874

FOOTNOTE DATA

Schedule Page: 120 Line No.: 18 Column: b

Change in Deferred Debit Related to Decommissioning Fund	$9,348,881
Changes in Other Miscellaneous	(292,230)
Total Other Items Not Affecting Cash Flow	$9,056,651

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF CASH FLOWS 2001

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

STATEMENT OF CASH FLOWS 2001

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

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin River Power Company	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

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

NOTE A--FERC FORM 1 COMPARED TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differs from generally accepted accounting principles ("GAAP"). As required by FERC, Wisconsin Public Service Corporation classifies certain items in its Form 1 Comparative Balance Sheet (primarily the components of accumulated deferred income taxes, certain miscellaneous current and accrued liabilities, maturities of long-term debt, deferred debits, and deferred credits) in a manner different than that required by GAAP. In addition, in accordance with FERC reporting requirements, Wisconsin Public Service accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by GAAP.

NOTE B--GAIN OR LOSS ON REACQUIRED BONDS

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

In 1993, Wisconsin Public Service repurchased its 8.20% Series Due 2012 bonds and in 2001 Wisconsin Public Service repurchased its 8.80% Series Due 2012 bonds. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the Public Service Commission of Wisconsin. As of December 31, 2002, the following deferrals were outstanding:

Year	Series	Repurchased	Deferral
1993	8.20%	$45,000,000	$1,216,291
2001	8.80%	$53,100,000	$880,134

NOTE C--CONTINGENT TAX LIABILITIES

Wisconsin Public Service is under continuous review by state and federal revenue agencies with respect to tax matters arising in the ordinary course of business. Although the outcome of these matters is unpredictable, Wisconsin Public Service believes the appropriate reserves have been established and the final outcome of these proceedings will not adversely affect its financial condition or results of operations.

NOTE D--RECONCILIATION FOR CASH FLOW STATEMENT

Cash paid during the year ended December 31, 2002 and the balance in cash and cash equivalents at the end of the current year consists of the items shown below.

	Current Year
Cash	$ 0
Working Funds	$ 105,410
Other Special Deposits	$ 3,130,464
Temporary Cash Investments	$ 0
Total	$ 3,235,874

NOTE E—DECOMMISSIONING AND DECONTAMINATION ASSESSMENT LITIGATION

In association with Title XI of the Energy Policy Act of 1992, Wisconsin Public Service recorded the wholesale and Michigan portions of decommissioning and decontamination enrichment facility funding expenses in Account 518. Expenses of $630,477 were recorded in Account 518 in 2002. Because of a potential refund from the Department of Energy, the Wisconsin portion was deferred in a 182 regulatory asset account prior to 1999. In 1999 and 2000, Wisconsin Public Service amortized the entire Wisconsin portion that was previously deferred in addition to the Michigan portion, which was always amortized and not deferred. Subsequent to 2000, there are no dollars remaining in the 182 regulatory asset account to be amortized to Account 518. Wisconsin Public Service and several other utilities are participating in lawsuits filed against the Department of Energy in the United States Court of Federal Claims disputing the decommissioning and decontamination assessment.

The following additional Notes to Financial Statements appear in the combined Annual Report on Form 10-K for WPS Resources Corporation and its wholly-owned subsidiary registrant, Wisconsin Public Service Corporation, for the year ended December 31, 2002, filed with the Securities and Exchange Commission on March 10, 2003, and are included in this Form 1 in accordance with the reporting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

WPS RESOURCES CORPORATION

E. NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The notes to the consolidated financial statements that follow include consolidated WPS Resources footnotes and certain combined footnotes for both WPS Resources Corporation and its wholly-owned subsidiary registrant, Wisconsin Public Service Corporation. In addition, Wisconsin Public Service's financial statements include additional supplemental footnotes related to Wisconsin Public Service. Refer to Item 8. Section L for a listing of the combined footnotes included in the WPS Resources notes herein and the supplemental footnotes that are applicable to the Wisconsin Public Service registrant.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

(b) **Use of Estimates**--We prepare our financial statements in conformity with accounting principles generally accepted in the United States. We make estimates and assumptions that affect reported amounts. These estimates and assumptions include assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

(c) **Income Taxes**--We account for income taxes using the liability method as prescribed by Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes." Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation on Wisconsin Public Service Corporation and Upper Peninsula Power Company, certain adjustments made to deferred income taxes are, in turn, recorded as regulatory assets or liabilities.

Investment tax credits have been recorded as deferred credits and are being amortized to income tax expense over the service lives of the related property.

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

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

Approximately 50% of Wisconsin Public Service's retail jurisdictional construction work-in-progress expenditures are subject to allowance for funds used during construction. For 2002, Wisconsin Public Service's retail rate allowance for funds used during construction was 10.1%.

Wisconsin Public Service's construction work-in-progress debt and equity percentages for wholesale jurisdictional electric allowance for funds used during construction are specified in the Federal Energy Regulatory Commission's Uniform System of Accounts. For 2002, the allowance for funds used during construction wholesale rate was 7.9%.

Upper Peninsula Power is subject to one allowance for funds used during construction rate. That rate is the Michigan Public Service Commission's allowed rate of return. For 2002, the allowance for funds used during construction rate was 8.4%. Historically, there have been few calculations of allowance for funds used during construction due to the small dollar amounts or short construction periods of Upper Peninsula Power's construction projects. We expect larger projects to occur in the future that will be subject to the application of the allowance for funds used during construction calculation.

Wisconsin Public Service's allowance for funds used during construction for 2002, 2001, and 2000 were $3.0 million, $1.9 million, and $1.7 million, respectively. Upper Peninsula Power did not record allowance for funds used during construction for 2002, 2001, or 2000.

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

(e) Revenue and Customer Receivables--Revenues are recognized on the accrual basis and include estimated amounts for electric and natural gas service rendered but not billed. Approximately 7% of WPS Resources' total revenue is from companies in the paper products industry.

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

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

The Michigan Public Service Commission has approved one-for-one recovery of prudently incurred gas costs for Wisconsin Public Service, subject to regulatory review. The Michigan Public Service Commission has also approved a gas cost recovery factor adjustment mechanism for Wisconsin Public Service for the period April 2002 through March 2003. This adjustment mechanism allows Wisconsin Public Service to upwardly adjust the gas rates charged to customers in Michigan based on upward changes to the New York Mercantile Exchange natural gas futures price of gas without further Commission action. Wisconsin Public Service has requested that the Michigan Public Service Commission extend the gas cost recovery factor adjustment mechanism for the period April 2003 through March 2004.

Billings to Upper Peninsula Power's customers under the Michigan Public Service Commission's jurisdiction include base rate charges and a power supply cost recovery factor. Upper Peninsula Power receives Michigan Public Service Commission approval each year to recover projected power supply costs by establishment of power supply cost recovery

factors. Annually, the Michigan Public Service Commission reconciles these factors to actual costs and permits 100% recovery of allowed power supply costs. Upper Peninsula Power defers any over or under recovery on the balance sheet. The deferrals are relieved with additional billings or refunds.

Wisconsin Public Service and Upper Peninsula Power are required to provide service and grant credit to customers within their service territories. The two companies continually review their customers' credit-worthiness and obtain deposits or refund deposits accordingly. Both utilities are precluded from discontinuing service to residential customers during winter moratorium months. Our regulated segments calculate a reserve for potential uncollectible customer receivables using a four-year average of bad debts net of recoveries as a percentage of total accounts receivable. The historical percentage is applied to the current year-end accounts receivable balance to determine the reserve balance required.

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

WPS Energy Services accrues revenues in the month that energy is delivered and/or services are rendered. WPS Energy Services calculates the reserve for potential uncollectible customer receivable balances by applying an estimated bad debt experience rate to each past due aging category and reserving for 100% of specific customer receivable balances deemed to be uncollectible. The basis for calculating the reserve for receivables from wholesale counterparties considers any netting agreements, collateral, or guaranties in place.

(f) Inventories--Inventories consist of natural gas in storage and fossil fuels, including coal. We value all fossil fuels using average cost. Average cost is also used to value natural gas in storage for our regulated segments. Natural gas in storage for our nonregulated segments is recorded at fair market value. Approximately 66% and 56% of the total natural gas in storage at December 31, 2002 and 2001, respectfully, was recorded at fair market value.

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

(h) Asset Impairment --We review assets for impairment annually or when indications of impairment exist. Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment and Disposal of Long-Lived Assets," and Statement No. 142, "Goodwill and Other Intangible Assets," are the basis for these analyses.

(i) Retirement of Debt--Premiums, discounts, and expenses incurred with the issuance of outstanding long-term debt are amortized over the terms of the debt issues. Any call premiums or unamortized expenses associated with refinancing higher-cost debt obligations used to finance regulated assets and operations are amortized consistent with regulatory treatment of those items, where appropriate.

(j) Stock Options--At December 31, 2002, WPS Resources had three stock option plans, which are described more fully in Note 20, Stock Option Plans. We account for these plans under the recognition and measurement principles of Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees," and related interpretations. No stock option-based compensation cost is reflected in net income, as all options granted under those plans had an exercise price equal to the market value of the underlying common stock on the date of grant.

The following table illustrates the effect on net income and earnings per share if we had applied the fair value recognition provisions of FASB Statements No. 123, "Accounting for Stock Based Compensation," to stock option-based employee compensation:

(Millions, except per share amounts)	**2002**	2001	2000
Net income			
As reported	**$109.4**	$77.6	$67.0
Deduct: Total stock option-based employee compensation expense determined under fair value based method for all awards, net of related tax effects	**(0.5)**	(0.3)	(0.2)
Pro forma	**108.9**	77.3	66.8
Basic earnings per common share			
As reported	**$3.45**	$2.75	$2.53
Pro forma	**3.43**	2.74	2.53
Diluted earnings per common share			
As reported	**$3.42**	$2.74	$2.53
Pro forma	**3.41**	2.73	2.52

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

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

NOTE 2--CASH AND CASH EQUIVALENTS

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

Cash paid for taxes during 2002, 2001, and 2000 was $34.6 million, $34.0 million, and $25.5 million, respectively. During 2002, 2001, and 2000, cash paid for interest totaled $52.3 million, $52.6 million, and $49.5 million, respectively.

Non-cash transactions were as follows (in millions):

	2002	2001	2000
Restricted cash	**$(17.8)**	$21.3	-
Conversion of indebtedness to equity in Quest Energy LLC	**2.4**	-	-
Liabilities assumed in connection with CH Resources acquisition	**0.9**	-	-
Minimum pension liability equity adjustment	**(2.7)**	-	-
Exchange of transmission assets for equity interest in American Transmission Company	**-**	93.1	-
Exchange of common stock due to merger with Wisconsin Fuel and Light	**-**	54.8	-

NOTE 3--FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

Nuclear Decommissioning Trusts: The value of nuclear decommissioning trust investments included in utility plant is recorded at fair value, net of taxes payable on unrealized gains and losses, and represents the amount of assets available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains become realized are classified as Nuclear decommissioning trusts - other assets.

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

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

(Millions)	**2002**		2001	
	Carrying Amount	**Fair Value**	Carrying Amount	Fair Value
Cash and cash equivalents	**$ 43.3**	**$ 43.3**	$ 43.9	$ 43.9
Restricted cash	**4.2**	**4.2**	21.3	21.3
Energy conservation loans	**2.2**	**2.2**	2.6	2.6
Nuclear decommissioning trusts - utility plant	**290.5**	**290.5**	311.3	311.3
Nuclear decommissioning trusts - other assets	**13.0**	**13.0**	22.4	22.4
Notes payable	**13.8**	**13.8**	31.2	31.2
Commercial paper	**16.0**	**16.0**	15.0	15.0
Trust preferred securities	**50.0**	**51.1**	50.0	49.9
Long-term debt (excluding capital lease obligation)	**898.1**	**970.6**	712.6	744.2
Preferred stock	**51.1**	**45.5**	51.1	43.9
Risk management activities	**(11.6)**	**(11.6)**	47.5	47.5

NOTE 4--RISK MANAGEMENT ACTIVITIES

As part of our regular operations, WPS Resources enters into contracts, including options, swaps, futures, forwards and other contractual commitments to manage market risks such as changes in commodity prices, interest rates, and foreign currency exchange rates.

WPS Energy Services applies fair value accounting in accordance with Emerging Issues Task Force Issue 98-10, "Accounting for Contracts Involved in Energy Trading and Risk Management Activities," for all contracts entered into on or before October 25, 2002. Issue 98-10 was rescinded in October 2002 pursuant to Issue 02-03, "Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities." WPS Energy Services will continue to evaluate its contracts under Financial Accounting Standards Statement No. 133, "Accounting for Derivative Instruments and Hedging Activities," for all contracts entered into after October 25, 2002. Statement No. 133 establishes accounting and financial reporting standards for derivative instruments and requires, in part, that we recognize certain derivative instruments on the balance sheet as assets or liabilities at their fair value. Subsequent changes in fair value of the derivatives are recorded currently in earnings unless certain hedge accounting criteria are met or the derivatives qualify for regulatory deferral subject to the provisions of Statement No. 71, "Accounting for the Effects of Certain Types of Regulation."

Our regulated utility segments have entered into a limited number of natural gas purchase agreements and electric purchase and sale contracts to service customers that meet the definition of a derivative. Management believes any gains or losses resulting from the eventual settlement of these contracts will be collected from or refunded to customers. The Public Service Commission of Wisconsin approved the recording of derivative amounts as a result of these contracts to a regulatory asset or liability pursuant to Statement No. 71. As of December 31, 2002, we have recorded an Asset from risk management activities of $1.4 million and a Liability from risk management activities of $0.7 million related to these contracts. We recorded an Asset from risk management activities of $5.0 million related to these contracts at December 31, 2001.

Our nonregulated segments enter into contracts to reduce commodity price, interest rate, and foreign currency risk that are accounted for as derivatives under Statement No. 133. At December 31, 2002, those derivatives not designated as hedges are primarily commodity contracts entered into to manage price risk associated with wholesale and retail natural gas purchase and sale activities and electric energy contracts. At December 31, 2002, the fair value of these contracts is recorded as an Asset from risk management activities of $25.5 million and a Liability from risk management activities of $23.2 million on the Consolidated Balance Sheet. At December 31, 2001, the fair value of these derivatives was not significant. Changes in the fair value of the nonregulated segments' non-hedge derivatives are recognized currently in earnings. In 2001, WPS Energy Services' commodity contracts were accounted for as energy trading contracts under Issue 98-10. See the last paragraph of this note for further discussion of the transition from Issue 98-10 to Statement No. 133.

Our nonregulated segments also enter into derivative contracts that are designated as both fair value and cash flow hedges. At December 31, 2002 and 2001 those contracts designated as fair value hedges were not significant. Cash flow hedges at our nonregulated segments consist of an interest rate swap and foreign currency and commodity trading contracts associated with our energy marketing activities. At December 31, 2002 and 2001, those foreign currency and commodity trading contracts designated as cash flow hedges are not significant. The interest rate swap is used to fix the interest rate for the full term of a variable rate loan that is due in March 2018. At December 31, 2002, we recorded a Liability from risk management activities of $12.7 million related to this swap. At December 31, 2001, we recorded a Liability from risk management activities related to this swap of $4.5 million. Because the swap was determined to be perfectly effective, we offset these liabilities with charges to Other comprehensive income, net of deferred taxes. We did not exclude any components of the derivative instrument's loss from the assessment of hedge effectiveness.

WPS Energy Services began applying Issue 98-10 in the first quarter of 2000 due to changes in strategic focus that resulted in a shift in customer mix. Issue 98-10 required energy trading contracts to be recorded at fair value on the balance sheet, with changes in fair value included in earnings. On October 30, 2002, the Emerging Issues Task Force Issued 02-03 that rescinded Issue 98-10. The rescission of Issue 98-10 was effective immediately for all energy trading contracts entered into after October 25, 2002. Contracts entered into after October 25, 2002 have been evaluated using Statement No. 133 and those that meet the definition of a derivative are included in the above discussion of our nonregulated segments. The rescission of Issue 98-10 is effective January 1, 2003 for contracts entered into on or prior to October 25, 2002. The impact of the rescission of Issue 98-10 on these contracts at January 1, 2003 has been recorded as a cumulative effect of change in accounting principle of approximately $3 million (after taxes), which will be reflected as an increase to income in 2003. This cumulative effect represents the reversal of the risk management assets and liabilities for those contracts that are not derivatives or that are designated as normal pursuant to Statement No. 133 that were recorded on WPS Energy Service's financial statements at December 31, 2002 pursuant to Issue 98-10. Implementation of Issue 02-03 will not change the economics or cash flows of the underlying transactions. See Note 24, New Accounting Standards, for more information on the impact of Issue 02-03.

NOTE 5--PROPERTY, PLANT, AND EQUIPMENT

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

(Millions)	2002	2001
Electric utility	**$2,073.4**	$1,906.3
Gas utility	**427.3**	392.6
Property under capital lease	**-**	74.1
Total utility plant	**2,500.7**	2,373.0
Less: Accumulated depreciation and decommissioning	**1,546.4**	1,496.6
Net	**954.3**	876.4
Nuclear decommissioning trusts	**290.5**	311.3
Construction in progress	**101.8**	60.3
Nuclear fuel, less accumulated amortization	**24.6**	24.9
Net utility plant	**1,371.2**	1,272.9
Nonutility plant	**4.5**	4.7
Less: Accumulated depreciation	**0.7**	0.5
Net nonutility plant	**3.8**	4.2
Electric nonregulated	**236.3**	167.4
Gas nonregulated	**6.9**	12.3
Other nonregulated	**20.4**	25.0
Total nonregulated property, plant, and equipment	**263.6**	204.7
Less: Accumulated depreciation	**28.4**	18.2
Net nonregulated property, plant, and equipment	**235.2**	186.5
Total property, plant, and equipment	**$1,610.2**	$1,463.6

Utility plant is stated at the original cost of construction including an allowance for funds used during construction. The cost of renewals and betterments of units of property (as distinguished from minor items of property) is capitalized as an addition to the utility plant accounts. Except for land, no gain or loss is recognized in connection with ordinary retirements of utility property units. The utility charges the cost of units of property retired, sold, or otherwise disposed of, plus removal, less salvage, to the accumulated provision for depreciation. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses.

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

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

Depreciation rates for Upper Peninsula Power were approved by the Michigan Public Service Commission and are effective January 1, 2002 through December 31, 2006.

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

Annual Utility Composite Depreciation Rates	**2002**	2001	2000
Electric	**3.63%**	3.23%	3.52%
Gas	**3.58%**	3.37%	3.26%

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

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

Nonregulated plant is stated at the original construction cost, which includes capitalized interest for those assets, or estimated fair value at the time of acquisition, based upon Statements of Financial Accounting Standards No. 141, "Business Combinations." The costs of renewals, betterments, and major overhauls are capitalized as an addition to plant accounts. The gains or losses associated with ordinary retirements are recorded in the period of retirement. Maintenance, repair, and minor replacement costs are expensed as incurred.

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

Structures and improvements	15 to 40 years
Office and plant equipment	5 to 35 years
Office furniture and fixtures	5 to 10 years
Vehicles	5 years
Leasehold improvements	Shorter of: life of the lease or life of the asset

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

WPS Resources capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expense over the estimated useful life of the related software, which is usually three to seven years.

NOTE 6--ACQUISITIONS AND SALES OF ASSETS

Quest Energy, LLC

Through 2002, WPS Resources provided limited financial support and energy supply services to a third party, Quest Energy, LLC, a Michigan limited liability company. Financial support was in the form of an interest-bearing note convertible to equity with an initial maturity date of May 2005, secured by the assets of Quest. A provision in the credit agreement between WPS Resources and Quest Energy LLC, which resulted in an interest-bearing note from WPS Resources to Quest, allowed WPS Resources to convert the note and other indebtedness to equity in Quest. WPS Resources assigned that option to WPS Energy Services on January 29, 2003. WPS Energy Services exercised the conversion option on that day and acquired a 100% ownership interest in Quest. WPS Energy Services used the purchase accounting method to account for the acquisition. The financial statements reflect a preliminary purchase price allocation from this transaction. Quest Energy Holdings, LLC, an independent Michigan limited liability company and owner of Quest Energy, LLC, appointed WPS Energy Services as manager of Quest Energy LLC, in November 2002. The appointment as manager, as well as other factors, including the provision of substantial financial support, resulted in Quest's financial statements being consolidated with those of WPS Resources as of December 31, 2002. Quest markets electric power to retail customers in Michigan.

De Pere Energy Center

On December 16, 2002, Wisconsin Public Service completed the purchase of the 180-megawatt De Pere Energy Center from Calpine Corporation, a California-based independent power producer. The transaction includes termination of the existing power purchase agreement (that was accounted for as a capital lease) and a new purchase agreement for up to 235 megawatts of capacity and energy for 10 years beginning in 2005 from a proposed Calpine generation facility located in Wisconsin. The new purchased power agreement is contingent on timely plant construction. The cost of the capacity purchases from the proposed generation facility will be approximately $250 million over the 10-year period. Wisconsin Public Service will be responsible for supplying the fuel for the energy it receives from the facility. The $120.4 million transaction was structured to include a $72 million payment at closing and a $48.4 million payment in December 2003. The portion of the $48.4 million that is recoverable through the ratemaking process was recorded as a regulatory asset.

ECO Coal Pelletization #12

In November 2001, WPS Power Development, through its subsidiary ECO Coal Pelletization #12 LLC, entered into a transaction to acquire the remaining interest in the synthetic fuel producing facility partially owned by ECO #12 from its partner. Concurrently, with this transaction, WPS Power Development entered into a separate transaction with a subsidiary of a public company resulting in ECO #12 contributing 100% of its synthetic fuel producing machinery to a newly formed entity in exchange for cash and a one-third ownership interest in the newly formed entity.

As a result of these transactions, WPS Power Development was the sole member of ECO #12. ECO #12 holds a one-third minority ownership interest in an entity, which produces synthetic fuel from coal qualifying for tax credits under Section 29 of the Internal Revenue Code. The sale of synthetic fuel produced by this facility entitles ECO #12 to a portion of the Section 29 tax credits generated.

These transactions generated a pre-tax gain of $40.2 million of which $38.0 million had been deferred as of December 31, 2001, as a result of certain rights of rescission and put options being granted to the buyer. The rights of rescission and the put options expired in 2002 and, as a result, WPS Power Development recognized all of the $38.0 million deferred gain in Miscellaneous income on the Consolidated Statements of Income in 2002.

The actual payments for the purchase of the former partner's interest in ECO #12 are contingent upon the same provision referred to above. As a result, $21.3 million was held in escrow that was released proportionately as the respective rescission rights and put options expired. As of December 31, 2002, this escrow had a balance of $3.5 million that will be transferred in 2003 as remaining contingencies expire that are not related to the recognition of the deferred gain.

On December 19, 2002, WPS Power Development sold an approximate 30% interest in ECO #12 to a third party. The buyer purchased the Class A interest in ECO #12 which gives the buyer a preferential allocation of tons of synthetic fuel produced and sold annually. The buyer may be allocated additional tons of synthetic fuel if WPS Power Development makes them available, but neither party is obligated beyond the required annual allocation of tons.

WPS Power Development received consideration of $3.0 million cash, as well as a fixed note and a variable note for the second sale transaction. Payments under the variable note are contingent upon the synthetic fuel production facility achieving specified levels of synthetic fuel production. In conjunction with the sale, WPS Power Development has agreed to make certain payments to a third party broker, consisting of an up front payment of $1.5 million (which was paid at the time of closing) and projected payments in 2003 and 2004 of approximately $1.9 million per year. At December 31, 2002, a deferred gain of $11.6 million was reflected on WPS Power Development's balance sheet. This deferred gain represents the present value of future payments under the fixed note and the upfront cash payments net of transaction costs. It does not include an amount for the variable note, which is contingent upon the synthetic fuel production. No gain on this transaction was recognized in 2002.

Canadian Retail Gas Business

On November 1, 2002, WPS Energy Services entered into an agreement to purchase a book of retail gas business and the seller's current marketing offices in the Canadian provinces of Quebec and Ontario. WPS Energy Services used the purchase method of accounting to account for the acquisition. Consideration for the purchase consists of an earn-out to the seller based on a percentage of margin on the volume delivered to customers transferred at close during a two-year period ending October 31, 2004. The business is part of the operations of WPS Energy Services Canada Corp., a subsidiary of WPS Energy Services, created in October 2002. The financial statements reflect a preliminary purchase price allocation from this transaction.

CH Resources, Inc.

Effective June 1, 2002, WPS Power Development acquired CH Resources, Inc. from Central Hudson Energy Services, Inc. CH Resources owns three power plants and associated assets in upstate New York with a combined capacity of 258 megawatts. WPS Power Development used the purchase method of accounting to account for the acquisition. The purchase price was $59.2 million. The corporate name of CH Resources, Inc. has been changed to WPS Empire State, Inc. The operations of WPS Empire State are included in the financial statements presented for WPS Resources for all periods beginning June 1, 2002, but do not have a material impact. The financial statements reflect a preliminary purchase price allocation from this transaction.

Wisconsin River Power Company

Wisconsin Public Service increased its ownership in Wisconsin River Power Company to two-thirds by purchasing an additional one-third interest from Consolidated Water Power Company in 2000. In December 2001, Wisconsin Power and Light Company exercised its option to purchase one-half of Wisconsin Public Service's additional one-third share of Wisconsin River Power. Both transactions were at net book value of Wisconsin River Power at August 31, 2000. As a result, Wisconsin Public Service and Wisconsin Power and Light each own one-half of Wisconsin River Power with Wisconsin Public Service remaining the operator of the facility.

Additional Interest in Kewaunee Plant

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

Madison Gas and Electric maintained one decommissioning trust fund that accumulated its remaining contributions in accordance with its existing funding plan, which extended to December 31, 2002. On January 3, 2003, Madison Gas and Electric transferred administration of the remaining trust fund to Wisconsin Public Service. This trust fund was included in our financial statements since the initial transaction. Wisconsin Public Service assumed Madison Gas and Electric's share of the decommissioning obligations in exchange for these trust funds.

Wisconsin Fuel and Light Company

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

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

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

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

Sale of Hydroelectric Projects

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

NOTE 7--JOINTLY-OWNED UTILITY FACILITIES

Information regarding Wisconsin Public Service's share of major jointly-owned electric-generating facilities in service at December 31, 2002 is set forth below:

(Millions, except for percentages)	West Marinette Unit No. 33	Columbia Energy Center	Edgewater Unit No. 4	Kewaunee Plant
Ownership	68.0%	31.8%	31.8%	59.0%
Wisconsin Public Service's share of plant capacity (megawatts)	59.4	335.2	105.0	315.0
Utility plant in service	$17.7	$127.8	$27.4	$249.1
Accumulated depreciation	$ 7.0	$ 79.2	$16.0	$165.8
In-service date	1993	1975 and 1978	1969	1974

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

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

NOTE 8--NUCLEAR PLANT OPERATION

On September 24, 2001, Wisconsin Public Service acquired Madison Gas and Electric Company's 17.8% interest in the Kewaunee plant including its decommissioning trust assets. Wisconsin Public Service assumed Madison Gas and Electric's share of the decommissioning obligations in exchange for these trust funds. The additional share of the operations of the Kewaunee plant is included in the financial statements of Wisconsin Public Service beginning September 24, 2001. For more information on the transaction with Madison Gas and Electric, see Note 6, Acquisitions and Sales of Assets.

The quantity of heat produced for the generation of electric energy by the Kewaunee plant is the basis for the amortization of the costs of nuclear fuel to electric production fuel expense, including an amount for ultimate disposal. These costs are recovered currently from customers in rates. The ultimate storage of fuel is the responsibility of the United States Department of Energy pursuant to a contract required by the Nuclear Waste Act of 1982. The Department of Energy receives quarterly payments for the storage of fuel based on generation. During 2002, payments from Wisconsin Public Service to the Department of Energy totaled $2.5 million. During 2001 and 2000, payments totaled $1.4 million per year.

On an interim basis, spent nuclear fuel storage space is provided at the Kewaunee plant. Expenses associated with interim spent fuel storage at the Kewaunee plant are recognized as current operating costs. At current production levels, the plant has sufficient storage for all fuel assemblies until 2009 with full core offload. Additional capacity will be needed by 2010 to maintain full core offload capability for fuel assemblies in use at shutdown in 2013.

The accumulated provision for nuclear fuel, which represents nuclear fuel purchases and amortization, totaled $256.9 million at December 31, 2002 and $247.6 million at December 31, 2001.

For information on the depreciation policy for the Kewaunee plant, see Note 5, Property, Plant and Equipment.

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

As of December 31, 2002, the market value of the external nuclear decommissioning trusts, which are recorded as a part of property, plant and equipment on the Consolidated Balance Sheets, totaled $290.5 million. This amount includes the assets Madison Gas and Electric transferred to Wisconsin Public Service.

Investments in the nuclear decommissioning trusts are recorded at fair value. Investments at December 31, 2002, consisted of 58.8% equity securities and 41.2% fixed income securities. The investments are classified as utility plant, are presented net of related income tax effects on unrealized gains, and represent the amount of assets available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains become realized are classified as other assets. An offsetting regulatory liability reflects the expected reduction in future rates as unrealized gains in the nonqualified trust are realized. Information regarding the cost and fair value of the external nuclear decommissioning trusts, net of tax is set forth below:

2002 Security Type (Millions)	**Fair Value**	**Cost**	**Unrealized Gain**
Fixed income	**$119.7**	**$114.0**	**$ 5.7**
Equity	**170.8**	**143.0**	**27.8**
Balance at December 31	**$290.5**	**$257.0**	**$33.5**

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

Future decommissioning costs collected in customer rates and a charge for realized earnings from external trusts are included in depreciation expense. Realized trust earnings totaled $1.7 million in 2002, $8.1 million in 2001, and $10.8 million in 2000. Unrealized gains and losses, net of taxes, in the external trusts are reflected as increases and decreases to the decommissioning reserve, since decommissioning expense is recognized as the gains and losses are realized, in accordance with regulatory requirements. The accumulated provision for depreciation and decommissioning included accumulated provisions for decommissioning totaling $290.5 million at December 31, 2002 and $311.3 million at December 31, 2001.

Wisconsin Public Service's share of the Kewaunee plant decommissioning, based on its 59% ownership interest, is estimated to be $313 million in current dollars based on a site-specific study. The study was performed in 2002 by an external consultant and will be used as the basis for calculating regulatory funding requirements. The study uses several assumptions, including immediate dismantlement as the method of decommissioning and plant shutdown in 2013. Based on the standard cost escalation assumptions reflected in our current funding plan, which were determined based on the requirements of a July 1994 Public Service Commission of Wisconsin order, the undiscounted amount of Wisconsin Public Service's share of decommissioning costs forecasted to be expended between the years 2013 and 2043 is $920 million.

Beginning January 1, 2003, we adopted Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations." This statement applies to all entities with legal obligations associated with the retirement of a tangible long-lived asset that results from the acquisition, construction, or development and/or normal operation of that asset. We have identified the final decommissioning of the Kewaunee plant as an asset retirement obligation and have estimated the liability to be $326 million. This amount is based on several significant assumptions, including the scope of decommissioning work performed, the timing of future cash flows, and inflation and discount rates. Some of these assumptions differ significantly from the assumptions authorized by the Public Service Commission of Wisconsin to calculate the nuclear decommissioning liability for funding purposes. For more information on Statement No. 143 and its impact on the Kewaunee plant refer to Note 24, New Accounting Standards.

NOTE 9--REGULATORY ASSETS AND LIABILITIES

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

WPS Resources Regulatory Assets/Liabilities *(Millions)*	**2002**	2001
Regulatory assets		
De Pere Energy Center	**$ 47.8**	$ -
Demand-side management expenditures	**-**	9.6
Environmental remediation costs (net of insurance recoveries)	**40.0**	40.0
Funding for enrichment facilities	**3.0**	3.6
Pension curtailment loss	**-**	8.1
Deferred nuclear costs	**7.9**	9.9
Unamortized loss on debt	**2.1**	4.5
Deferred American Transmission Company costs	**-**	4.4
Plant related costs	**0.3**	5.6
Other	**9.8**	5.3
Total	**$110.9**	$91.0
Regulatory liabilities		
Income tax related items	**$17.7**	$26.1
Unrealized gain on decommissioning trust	**13.0**	22.4
Pension settlement gain	**-**	11.8
Deferred gain on emission allowance sales	**3.8**	6.0
Derivatives	**1.4**	5.0
Interest from tax refunds	**4.8**	5.0
Demand-side management expenditures	**5.9**	1.5
Deferred American Transmission costs	**3.1**	-
Other	**-**	0.6
Total	**$49.7**	$78.4

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

See Notes 14, Income Taxes, and 16, Employee Benefit Plans, for specific information on income tax and pension related regulatory liabilities. See Note 15, Commitments and Contingencies, for information on environmental remediation deferred costs.

NOTE 10--INVESTMENTS IN AFFILIATES, AT EQUITY METHOD

Investments in corporate joint ventures and other companies accounted for under the equity method at December 31, 2002, 2001, and 2000 follow.

(Millions)	**2002**	2001	2000
American Transmission Company, LLC	**$57.5**	$56.2	$ -
Wisconsin River Power Company	**9.6**	6.8	9.6
Other	**6.1**	6.8	5.4
Investments in affiliates, at equity method	**$73.2**	$69.8	$15.0

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

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

Wisconsin Public Service contributed its transmission assets on January 1, 2001 and Upper Peninsula Power contributed its transmission assets on June 28, 2001. Our total ownership interest in American Transmission Company fluctuated throughout 2002 and 2001 due to other utilities contributing assets and cash to become owners of American Transmission Company.

Wisconsin Public Service and Upper Peninsula Power recorded related party transactions for sales to and purchases from American Transmission Company during 2002 and 2001. Revenues from sales to American Transmission Company by Wisconsin Public Service were $12.9 million and $11.3 million in 2002 and 2001, respectively. Upper Peninsula Power recorded revenues of $5.8 million and $2.7 million for 2002 and 2001, respectively. Purchases from American Transmission Company by Wisconsin Public Service were $21.4 million and $31.0 million in 2002 and 2001, respectively. Upper Peninsula Power recorded purchases of $3.4 million and $3.3 million in 2002 and 2001, respectively.

Condensed financial data of American Transmission Company for 2002 and 2001 follows:

(Millions)	**2002**	2001
Income statement data		
Revenues	**$205.3**	$174.5
Operating expenses	**(131.1)**	(110.1)
Other income (expense)	**(20.1)**	(11.2)
Net income	**$ 54.1**	$ 53.2
WPS Investment's equity in net income	**$ 7.9**	$ 7.1
Balance sheet data		
Current assets	**$ 40.7**	$ 56.7
Non-current assets	**754.3**	666.2
Total assets	**$795.0**	$722.9
Current liabilities	**$ 46.9**	$ 36.1
Long-term debt	**348.0**	297.9
Other non-current liabilities	**6.6**	3.2
Shareholders' equity	**393.5**	385.7
Total liabilities and shareholders' equity	**$795.0**	$722.9

Wisconsin River Power Company, of which Wisconsin Public Service owns 50% of the voting stock, is incorporated under the laws of the state of Wisconsin and has its principal office at the principal executive offices of Wisconsin Public Service. Wisconsin River Power's business consists of the operation of two hydroelectric plants on the Wisconsin River. The energy output is sold in equal parts to the three companies that previously owned equal proportions of all of the outstanding stock of Wisconsin River Power (Wisconsin Public Service, Wisconsin Power and Light, and Consolidated Water Power). Wisconsin River Power is in the final stages of constructing a combustion turbine unit. The energy output from the combustion turbine will be sold in equal parts to Wisconsin Public Service and Wisconsin Power and Light.

Wisconsin Public Service recorded related party transactions for sales to and purchases from Wisconsin River Power during 2002, 2001, and 2000. Revenues from sales to Wisconsin River Power were $2.5 million and $1.7 million for 2002 and 2001, respectively. No sales occurred to Wisconsin River Power by Wisconsin Public Service during 2000. Purchases from Wisconsin River Power by Wisconsin Public Service were $2.1 million, $1.7 million and 1.7 million for 2002, 2001 and 2000, respectively.

For more information on Wisconsin Public Service's ownership of Wisconsin River Power, see Note 6, Acquisitions and Sales of Assets.

Condensed financial data of Wisconsin River Power Company for the years ended 2002, 2001, and 2000 follows.

(Millions) (2002 information is unaudited)	**2002**	2001	2000
Income statement data			
Revenues	**$ 6.4**	$ 5.5	$ 5.3
Operating expenses	**(4.9)**	(4.3)	(4.0)
Other income (expense)	**4.2**	1.4	0.3
Net income	**$ 5.7**	$ 2.6	$ 1.6
Wisconsin Public Service's equity in net income	**$ 2.7**	$ 1.8	$ 0.5
Balance sheet data			
Current assets	**$ 3.6**	$ 2.1	$ 1.3
Non-current assets	**20.1**	16.5	14.9
Total assets	**$23.7**	$18.6	$16.2
Current liabilities	**$ 3.5**	$ 4.3	$ 1.1
Other non-current liabilities	**1.0**	0.8	0.7
Shareholders' equity	**19.2**	13.5	14.4
Total liabilities and shareholders' equity	**$23.7**	$18.6	$16.2

NOTE 11--GOODWILL AND OTHER INTANGIBLES ASSETS

Wisconsin Public Service recorded $36.1 million of goodwill related to its merger with Wisconsin Fuel and Light in April 2001. On January 1, 2002, WPS Resources adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," and amortization of the goodwill was discontinued. There was no impairment of goodwill upon adoption of Statement No. 142. Wisconsin Public Service has elected to perform its annual impairment test during the second quarter of each year. There was no impairment in the second quarter of 2002. WPS Resources has not recorded any additional goodwill.

Goodwill and purchased intangible assets are included in Other assets on the Consolidated Balance Sheets. Information in the tables below relates to total purchased intangible assets for the years indicated.

(Millions)		**December 31, 2002**		
Asset Class	**Average Life (Years)**	**Gross Carrying Amount**	**Accumulated Amortization**	**Net**
Emission credits	**1-30**	**$51.7**	**$(12.1)**	**$39.6**
Customer related	**1-5**	**3.5**	**(2.0)**	**1.5**
Other	**1-30**	**3.3**	**(0.4)**	**2.9**
Total		**$58.5**	**$(14.5)**	**$44.0**

(Millions)		December 31, 2001		
Asset Class	Average Life (Years)	Gross Carrying Amount	Accumulated Amortization	Net
Emission credits	1-30	$48.5	$(8.4)	$40.1
Customer related	1-5	2.8	(1.5)	1.3
Other	1-30	2.1	(0.3)	1.8
Total		$53.4	$(10.2)	$43.2

Aggregate Amortization Expense:

For year ended December 31, 2002 $4.4 million

Estimated Amortization Expense:

For year ended December 31, 2003 $8.6 million
For year ended December 31, 2004 9.8 million
For year ended December 31, 2005 9.1 million
For year ended December 31, 2006 9.9 million
For year ended December 31, 2007 10.6 million

NOTE 12--SHORT-TERM DEBT AND LINES OF CREDIT

WPS Resources Corporation has syndicated a $180 million 364-day revolving credit facility and Wisconsin Public Service has syndicated a $100 million 364-day revolving credit facility to provide short-term borrowing flexibility and security for commercial paper outstanding.

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

(Millions, except for percentages)	**2002**	2001	2000
As of end of year			
Commercial paper outstanding	**$ 16.0**	$ 15.0	$ 119.6
Average discount rate on outstanding commercial paper	**1.35%**	1.95%	6.63%
Short-term notes payable outstanding	**$ 13.8**	$ 31.2	$ 10.0
Average interest rate on short-term notes payable	**1.22%**	1.61%	6.73%
Available (unused) lines of credit	**$264.5**	$130.0	$132.0
For the year			
Maximum amount of short-term debt	**$133.4**	$177.6	$139.5
Average amount of short-term debt	**$59.7**	$110.6	$ 65.6
Average interest rate on short-term debt	**1.73%**	4.32%	6.39%

The commercial paper had a maturity date of January 17, 2003. The short-term notes payable have various maturity dates, as of December 31, 2002, $10.0 million is due "on demand."

NOTE 13--LONG-TERM DEBT

At December 31 *(Millions)*		**2002**	2001
Capital lease obligation - Wisconsin Public Service		**$ -**	$ 73.0
Less: Current portion		**-**	(0.9)
Long-term capital lease obligation		**-**	72.1
First mortgage bonds - Wisconsin Public Service			
Series	Year Due		
7.30%	2002	**-**	50.0
6.80%	2003	**50.0**	50.0
6.125%	2005	**9.1**	9.1
6.90%	2013	**22.0**	22.0
7.125%	2023	**50.0**	50.0
Senior notes - Wisconsin Public Service			
Series	Year Due		
6.08%	2028	**50.0**	50.0
6.125%	2011	**150.0**	150.0
4.875%	2012	**150.0**	-
First mortgage bonds - Upper Peninsula Power			
Series	Year Due		
7.94%	2003	**15.0**	15.0
10.0%	2008	**1.5**	2.1
9.32%	2021	**17.1**	18.0
Unsecured senior notes - WPS Resources			
Series	Year Due		
7.00%	2009	**150.0**	150.0
5.375%	2012	**100.0**	-
Term loans - nonrecourse, secured by nonregulated assets		**91.7**	95.8
Tax exempt bonds		**27.0**	27.0
Notes payable to bank, secured by nonregulated plant		**11.6**	20.3
Senior secured note		**3.1**	3.3
Total		**898.1**	712.6
Unamortized discount and premium on bonds and debt		**(2.6)**	(1.2)
Total long-term debt		**895.5**	711.4
Less current portion		**(71.1)**	(55.7)
Net long-term debt		**824.4**	655.7
Total long-term debt and capital lease obligation		**$824.4**	$727.8

In November 1995, Wisconsin Public Service signed a 25-year agreement to purchase power from De Pere Energy Center, LLC, an independent power producer, which supplied power from it's cogeneration facility. In June 1999, Phase I of the project went into operation and the contract was accounted for as a capital lease. On December 16, 2002, Wisconsin Public Service completed the purchase of the 180-megawatt De Pere Energy Center from Calpine Corporation. The purchase power agreement previously accounted for as our only capital lease was terminated with the completion of this transaction. See Note 6, Acquisitions and Sales of Assets for detailed information on the acquisition of the De Pere Energy Center.

In November 2002, WPS Resources Corporation issued $100.0 million of 5.375% senior notes due December 2012. The senior notes are unsecured. Proceeds were used to repay short-term indebtedness and for other corporate purposes.

In October 2002, Wisconsin Public Service retired $50.0 million of 7.30% first mortgage bonds that had reached maturity. In December 2002, Wisconsin Public Service issued $150.0 million of 4.875% senior notes due December 2012. The senior notes are secured by a pledge of first mortgage bonds and become unsecured if Wisconsin Public Service retires all of its outstanding first mortgage bonds. At our utility subsidiaries, plant assets secure first mortgage bonds.

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

Borrowings by WPS Power Development under term loans and secured by nonregulated assets totaled $91.7 million. The assets of WPS New England Generation, Inc. and WPS Canada Generation, Inc., subsidiaries of WPS Power Development, secure $6.3 million and $15.4 million, respectively, of the total outstanding amount. Both have semiannual installment payments, an interest rate of 8.75%, and mature in May 2010. Sunbury Generation, LLC, an indirect subsidiary of WPS Power Development, is the borrower of the remaining $70.0 million that is secured by its plant. Quarterly payments are made in relation to this financing that carries an interest rate of 7.8725% and matures in March 2018. This loan also has renewals in 2006 and 2012. However, if certain debt covenants are not met, the lender is not required to renew the loans.

In April 2001, the Schuylkill County Industrial Development Authority issued $27.0 million of refunding tax-exempt bonds. At the time of issuance of the refunding bonds, WPS Westwood Generation, LLC, a subsidiary of WPS Power Development, owned the original bonds, the proceeds of which were used in substantial part to provide facilities. Upon issuance of the refunding bonds, the original bonds were paid off. WPS Westwood Generation was paid $27.0 million from the proceeds of the refunding bonds for the retirement of the original bonds plus accrued interest. WPS Westwood Generation is now obligated to pay the refunding bonds with monthly payments that have a floating interest rate that is reset weekly. At December 31, 2002, the interest rate was 1.55%. The bonds mature in April 2021. WPS Resources agreed to guarantee WPS Westwood Generation's obligation to provide sufficient funds to pay the refunding bonds and the related obligations and indemnities.

As of December 31, 2002, WPS Power Development had aggregate outstanding indebtedness totaling $11.6 million of notes payable under its revolving credit note of $12.5 million. This note is secured by the assets of the Stoneman plant and is guaranteed by WPS Resources. It is due in 2003 and requires quarterly interest payments. WPS Resources plans to renew this note. The note has a variable interest rate that was at 3.012% at December 31, 2002.

Upper Peninsula Power has a senior secured note of $3.1 million as of December 31, 2002, which requires semiannual payments at an interest rate of 9.25%, and matures in 2011.

At December 31, 2002, WPS Resources and its subsidiaries were in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities, for WPS Resources is as follows:

Year ending December 31 (Millions)	
2003	$ 71.1
2004	6.7
2005	27.7
2006	7.7
2007	8.3
Later years	776.6
Total payments	$898.1

NOTE 14--INCOME TAXES

The principal components of our deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

(Millions)	**2002**	2001
Deferred tax assets		
Plant related	**$ 91.5**	$ 89.4
State capital and operating loss carry forwards	**7.3**	6.5
Deferred tax credit carry forwards	**35.7**	21.2
Employee benefits	**45.0**	38.0
Regulatory assets	**1.6**	5.7
Other comprehensive income	**6.9**	3.7
Other	**(1.3)**	4.8
Total	**$186.7**	$169.3
Deferred tax liabilities		
Plant related	**$209.7**	$184.1
Employee benefits	**38.2**	30.0
Regulatory deferrals	**6.7**	16.2
Other	**5.8**	8.5
Total	**$260.4**	$238.8
Net deferred tax liabilities	**$ 73.7**	$ 69.5

As of December 31, 2002, WPS Resources and its nonregulated affiliates had recorded a valuation allowance of $0.6 million related to state operating and capital loss carryforwards, due to the uncertainty of the ability to benefit from these losses in the future. Carryforward periods vary, but in the majority of states in which we do business the period is 15 years or more.

WPS Resources is an indirect part owner in a facility that produces synthetic fuel from coal, as defined in Section 29 of the Internal Revenue Code. The production and sale of the synthetic fuel from this facility qualifies for tax credits under Section 29 if certain requirements are satisfied. Tax credits that are not utilized to reduce current tax expense are carried forward as alternative minimum tax credits to reduce tax expense in future years. Under current federal law alternative minimum tax credits do not expire. The Section 29 tax credit on the production and sale of coal-based synthetic fuel expires on December 31, 2007.

The differences between income taxes determined by applying the federal statutory rate to income before tax expense for the periods ended December 31 are as follows:

(Millions, except for percentages)	**2002**		2001		2000	
	Rate	**Amount**	Rate	Amount	Rate	Amount
Statutory federal income tax	**35.0%**	**$ 48.1**	35.0%	$ 29.9	35.0%	$ 26.6
State income taxes, net	**5.3**	**7.3**	5.3	4.5	5.5	4.2
Rate difference on reversal of income tax temporary differences	**(1.2)**	**(1.6)**	(2.5)	(2.2)	(2.1)	(1.6)
Plant related	**(0.8)**	**(0.9)**	(1.2)	(1.0)	-	-
Federal tax credits	**(18.7)**	**(25.7)**	(28.1)	(24.0)	(26.4)	(20.1)
Other differences, net	**(1.5)**	**(2.4)**	(2.9)	(2.4)	(4.1)	(3.1)
Effective income tax	**18.1%**	**$ 24.8**	5.6%	$ 4.8	7.9%	$ 6.0
Current provision						
Federal		**$ 10.1**		$ 29.2		$ 13.7
State		**11.2**		8.5		8.6
Total current provision		**21.3**		37.7		22.3
Deferred benefit		**3.5**		(32.9)		(16.3)
Total income tax expense		**$ 24.8**		$ 4.8		$ 6.0

NOTE 15--COMMITMENTS AND CONTINGENCIES

Fuel and Purchased Power

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

Wisconsin Public Service has obligations related to coal, purchased power, and natural gas. Obligations related to coal supply extend through 2016 and total $185.3 million. Of that amount, there is one long-term contract totaling $81.1 million that provides approximately 24% of the total requirements of Wisconsin Public Service through 2016. Through 2014, Wisconsin Public Service has obligations totaling $411.5 million for either capacity or energy related to purchased power. Also, there are natural gas supply and transportation contracts with total estimated demand payments of $130.1 million through October 2010.

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

WPS Power Development also enters into long-term commodity contracts, mainly related to the purchase of coal for the Sunbury plant. The contracts total $16.4 million and extend through 2016.

WPS Energy Services has unconditional purchase obligations related to energy supply contracts that total $1,005.2 million and extend through 2007.

Nuclear Liability

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

Nuclear Plant Operation

The commercial nuclear power industry recently experienced several instances of cracking and leakage of the reactor vessel head. In response to these instances of degradation, the Nuclear Regulatory Commission mandated that inspections be performed at each plant. During the Kewaunee nuclear power plant's 2001 refueling outage, a complete visual head inspection was performed which did not reveal any problems. During the spring 2003 refueling outage, a complete visual head inspection will again be performed. If any indicated flaws are found, a more detailed reactor vessel head inspection will be necessary at a cost of approximately $5 million and a one-week outage delay. At this time, however, Wisconsin Public Service does not anticipate that the more detailed inspection will be required. Wisconsin Public Service is evaluating the replacement of the reactor vessel head to avoid the cost of future required inspections. Assuming approval from the Public Service Commission of Wisconsin, Wisconsin Public Service anticipates that replacement of the reactor vessel head will occur during the fall 2004 refueling outage at a cost of approximately $20 million.

See Note 8, Nuclear Plant Operation, for detailed information on the operations of the Kewaunee plant.

Clean Air Regulations

The United States Environmental Protection Agency has designated southeastern Wisconsin as an ozone non-attainment area. Under the Clean Air Act, the State of Wisconsin developed a nitrogen oxide reduction plan for Wisconsin's ozone non-attainment area. The nitrogen oxide reductions begin in 2003 and gradually increase to 2007. This plan affects Edgewater Unit 4, of which Wisconsin Public Service owns 31.8%. A compliance plan for this unit was initiated in 2000. The plan includes a combination of combustion optimization and emission trading at a cost to Wisconsin Public Service of about $5 million. About 70% of the project has been completed.

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

Air quality modeling by the Wisconsin Department of Natural Resources revealed that Weston Units 1 and 2 contribute to a modeled exceedance of the sulfur dioxide ambient air quality standard (the current and projected fuel meets the sulfur content limit). Wisconsin Public Service and the Wisconsin Department of Natural Resources developed a plan to eliminate the modeled exceedance by extending the existing stacks at Weston Units 1 and 2 by 55 feet and limiting the sulfur content of the fuel to 1.2 pounds per million Btu. The cost of the stack extension is about $0.9 million. The United States Environmental Protection Agency is studying the proposal related to increasing the stack height. To date the United States Environmental Protection Agency has been unwilling to agree with this approach unless further studies are done to support the stack height increase. If the United States Environmental Protection Agency does not accept this proposal, additional reduction in sulfur content of fuel burned or significant operational limitations may result. Wisconsin Public Service is cooperating with the Wisconsin Department of Natural Resources to develop an approach to resolve this issue.

In November 1999, the United States Environmental Protection Agency announced the commencement of a Clean Air Act enforcement initiative targeting the utility industry. This initiative resulted in the issuance of several notices of violation/findings of violation and the filing of lawsuits against utilities. In these enforcement proceedings, the United States Environmental Protection Agency claims that the utilities made modifications to the coal-fired boilers and related equipment at the utilities' electric generating stations without first obtaining appropriate permits under the United States Environmental Protection Agency's pre-construction permit program and without installing appropriate air pollution control equipment. In addition, the United States Environmental Protection Agency is also claiming, in certain situations, that there were violations of the Clean Air Act's "new source performance standards." In the matters where actions have been commenced, the federal government is seeking penalties and the installation of pollution control equipment.

In December 2000, Wisconsin Public Service received from the United States Environmental Protection Agency a request for information under Section 114 of the Clean Air Act. The United States Environmental Protection Agency sought information and documents relating to work performed on the coal-fired boilers located at the Pulliam and Weston electric generating stations of Wisconsin Public Service. Wisconsin Public Service filed a response with the United States Environmental Protection Agency in early 2001.

On May 22, 2002, Wisconsin Public Service received a follow-up request from the United States Environmental Protection Agency seeking additional information regarding specific boiler-related work performed on Pulliam Units 3, 5 and 7 as well as information on Wisconsin Public Service's life extension program for Pulliam Units 3-8 and Weston Units 1 and 2. Wisconsin Public Service made an initial response to the United States Environmental Protection Agency's follow-up information request on June 12, 2002, and filed a final response on June 27, 2002.

In 2000, 2001, and 2002, Wisconsin Power and Light Company received a similar series of United States Environmental Protection Agency information requests relating to work performed on certain coal-fired boilers and related equipment at the Columbia generating station (a facility located in Portage, Wisconsin jointly owned by Wisconsin Power and Light Company, Madison Gas and Electric Company, and Wisconsin Public Service). Wisconsin Power and Light is the operator of the plant and is responsible for responding to governmental inquiries relating to the operation of the facility. Wisconsin Power and Light filed its most recent response for the Columbia facility on July 12, 2002.

Depending upon the results of the United States Environmental Protection Agency's review of the information, the United States Environmental Protection Agency may seek additional information from Wisconsin Public Service and/or third parties who have information relating to the boilers, close out the investigation, or issue a "notice of violation" or "finding of violation" asserting that a violation of the Clean Air Act occurred. To date, the United States Environmental Protection Agenc has not responded to the 2002 follow-up filings made by Wisconsin Public Service and Wisconsin Power and Light.

In response to the United States Environmental Protection Agency Clean Air Act enforcement initiative, several utilitie have elected to settle with the United States Environmental Protection Agency, while others are in litigation. In general, those utilities that have settled have entered into consent decrees which require the companies to pay fines and penalties, undertak supplemental environmental projects and either upgrade or replace pollution controls at existing generating units or shut dowı existing units, and replace these units with new electric generating facilities. Several of the settlements involve multiple facilities. The fines and penalties (including the capital costs of supplemental environmental projects) associated with these settlements range between $7 million and $30 million. Factors typically considered in settlements include, but are not necessarily limited to, the size and number of facilities, as well as the duration of alleged violations, and the presence or absence of aggravating circumstances. The regulatory interpretations upon which the lawsuits or settlements are based may change based on future court decisions that may be rendered in pending litigations.

If the federal government decided to bring a claim against Wisconsin Public Service and if it were determined by a court that historic projects at the Pulliam or Weston electric generating stations required either a state or federal Clean Air Act permit, Wisconsin Public Service may, under the applicable statutes, be required to:

- shut down any unit found to be operating in non-compliance,
- install additional pollution control equipment,
- pay a fine, and/or
- pay a fine and conduct a supplemental environmental project in order to resolve any such claim.

At the end of December, 2002 the United States Environmental Protection Agency issued new rules governing the federal new source review program. The rules are not yet effective in Wisconsin. They are also not retroactive.

The Wisconsin Department of Natural Resources initiated a rulemaking effort to control mercury emissions. Coal-fired generation plants are the primary targets of this effort. The proposed rule was open to comment in October 2001. As proposed, the rule requires phased-in mercury emission reductions reaching 90% reduction in 15 years. Wisconsin Public Service estimates that it could cost approximately $105 million per year to achieve the proposed 90% reductions.

Partial Sale of ECO Coal Pelletization #12

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

The transaction generated a pre-tax gain of $40.2 million of which $38.0 million had been deferred as of December 31, 2001 as a result of certain rights of rescission and put options being granted to the buyer. All of these rights of rescission and the put options expired in 2002, and as a result WPS Power Development recognized all of the $38.0 million deferred gain in 2002.

Concurrent with the sale of a portion of this project, WPS Power Development bought out the interest of its previous partner in the ECO #12 project. The actual payments to this former partner are contingent upon the same provisions referred to above. As a result, $21.3 million was held in escrow that was released proportionately as the respective rescission rights and put options expired. As of December 31, 2002, this escrow had a balance of $3.5 million that will be transferred in 2003 as remaining contingencies expire that are not related to the recognition of deferred gain.

For more information on the transactions, see Note 6, Acquisitions and Sales of Assets.

Manufactured Gas Plant Remediation

Wisconsin Public Service continues to investigate the environmental cleanup of ten manufactured gas plant sites, including two sites formerly owned by Wisconsin Fuel and Light. As of the fall of 2002, cleanup of the land portion of the Oshkosh, Stevens Point, and two Sheboygan sites was substantially complete. Groundwater treatment and monitoring at these sites will continue into the future. River sediment remains to be addressed at the Oshkosh site, as well as other sites. Wisconsin Public Service anticipates that work will commence on the land portion of the Green Bay site in the first quarter of 2003. Costs of the cleanups, completed to date, were within the range expected for these sites. Wisconsin Public Service estimates future undiscounted investigation and cleanup costs to be in the range of $38.7 million to $43.7 million. These estimates may be adjusted in the future based on remediation technology, regulatory requirements, and the assessment of natural resources damages.

Wisconsin Public Service currently has a $38.7 million liability recorded for cleanup with an offsetting regulatory asset (deferred charge). We expect to recover cleanup costs, net of insurance recoveries, in future customer rates. Carrying costs associated with the cleanup expenditures will not be recoverable. Wisconsin Public Service has received $12.7 million in insurance recoveries that we recorded as a reduction to the regulatory asset.

NOTE 16--EMPLOYEE BENEFIT PLANS

WPS Resources has non-contributory qualified retirement plans covering substantially all employees under which the company may make annual contributions to an irrevocable trust. We established the plans to provide retired employees, who meet conditions relating to age and length of service, with a monthly payment. Wisconsin Public Service administers and maintains the plans. These plans are fully funded and no contributions were made to them in 2002, 2001, or 2000.

WPS Resources also currently offers medical, dental, and life insurance benefits to employees and their dependents. We expense these items for active employees as incurred. We fund benefits for retirees through irrevocable trusts as allowed for income tax purposes. Wisconsin Public Service and Upper Peninsula Power expensed and recovered through customer rates the net periodic benefit cost. Our nonregulated subsidiaries expensed allocated amounts. Our non-administrative plan is a collectively bargained plan and, therefore, is tax exempt. The investments in the trust covering administrative employees are subject to federal unrelated business income taxes at a 38.6% tax rate.

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

The following tables provide a reconciliation of the changes in the plan's benefit obligations and fair value of assets over the three one-year periods ending December 31, 2002, 2001, and 2000, and a statement of the funded status as of December 31 for each year:

(Millions)	**2002**	2001	2000
Reconciliation of benefit obligation – pension			
Obligation at January 1	**$495.2**	$484.9	$396.7
Service cost	**11.5**	11.0	10.2
Interest cost	**33.7**	32.7	31.5
Plan amendments	**-**	0.2	56.5
Actuarial (gain) loss	**26.2**	35.4	2.2
Acquisitions	**-**	13.1	-
Benefit payments	**(32.5)**	(21.2)	(19.4)
(Settlements)/curtailments	**-**	(60.9)	7.2
Obligation at December 31	**$534.1**	$495.2	$484.9
Reconciliation of fair value of plan assets – pension			
Fair value of plan assets at January 1	**$591.9**	$676.1	$654.3
Actual return on plan assets	**(47.8)**	(13.7)	41.2
Employer contributions	**-**	-	-
Acquisitions	**-**	18.1	-
Benefit payments	**(32.5)**	(88.6)	(19.4)
Fair value of plan assets at December 31	**$511.6**	$591.9	$676.1
Funded status at December 31	**$(22.5)**	$96.7	$191.2
Unrecognized transition (asset) obligation	**(0.2)**	(2.2)	(6.1)
Unrecognized prior-service cost	**53.6**	59.1	64.4
Unrecognized (gain) loss	**53.2**	(69.3)	(186.5)
Net prepaid benefit cost	**$84.1**	$84.3	$ 63.0

(Millions)	**2002**	2001	2000
Reconciliation of benefit obligation – other			
Obligation at January 1	**$176.2**	$102.6	$135.2
Service cost	**5.3**	3.0	2.7
Interest cost	**12.5**	7.6	7.8
Plan amendments	**(4.7)**	-	(16.8)
Actuarial (gain) loss	**52.5**	65.5	(19.0)
Acquisitions adjustments	**-**	3.7	(1.3)
Benefit payments	**(7.5)**	(6.2)	(6.0)
Obligation at December 31	**$234.3**	$176.2	$102.6
Reconciliation of fair value of plan assets – other			
Fair value of plan assets at January 1	**$134.7**	$152.3	$149.7
Actual return on plan assets	**(14.8)**	(4.4)	7.9
Employer contributions	**7.3**	(7.0)	0.7
Benefit payments	**(7.5)**	(6.2)	(6.0)
Fair value of plan assets at December 31	**$119.7**	$134.7	$152.3
Funded status at December 31	**$(114.6)**	$ (41.5)	$ 49.7
Unrecognized transition (asset) obligation	**13.1**	14.4	15.7
Unrecognized prior-service cost	**(16.3)**	(12.9)	(14.1)
Unrecognized (gain) loss	**66.0**	(12.4)	(96.9)
Net accrued benefit liability	**$ (51.8)**	$ (52.4)	$ (45.6)

The following table provides the components of net periodic benefit cost for the plans for the one-year periods ended December 31, 2002, 2001, and 2000:

(Millions)	**2002**	2001	2000
Net periodic benefit cost – pension			
Service cost	**$11.5**	$11.0	$10.2
Interest cost	**33.7**	32.7	31.5
Expected return on plan assets	**(47.7)**	(47.0)	(46.3)
Amortization of transition asset	**(2.0)**	(3.5)	(3.6)
Amortization of prior-service cost	**5.5**	5.5	4.7
Amortization of net gain	**(0.8)**	(2.3)	(2.7)
Net periodic benefit cost before settlement gain/curtailment loss	**$ 0.2**	$ (3.6)	$(6.2)
(Settlement gain)/curtailment loss	**-**	(12.7)	8.7
Regulatory liability/(asset) offset	**-**	11.8	(8.1)
Amortization of settlement gain regulatory liability	**(11.8)**	-	-
Amortization of curtailment loss regulatory asset	**8.1**	-	-
Net periodic benefit cost	**$ (3.5)**	$ (4.5)	$(5.6)
Net periodic benefit cost – other			
Service cost	**$ 5.3**	$ 3.0	$ 2.7
Interest cost	**12.5**	7.6	7.8
Expected return on plan assets	**(10.2)**	(9.7)	(9.3)
Amortization of transition obligation	**1.3**	1.3	1.8
Amortization of prior-service cost	**(1.2)**	(1.2)	(0.7)
Amortization of net gain	**(1.2)**	(4.6)	(4.6)
Net periodic benefit cost	**$ 6.5**	$(3.6)	$(2.3)

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

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

Based on a rate order received from the Public Service Commission of Wisconsin, during 2002 Wisconsin Public Service amortized the entire regulatory asset and regulatory liability relating to the aforementioned curtailment loss and settlement gain.

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

	2002	2001	2000
Weighted average assumptions as of December 31 – pension			
Discount rate	**6.75%**	7.25%	7.50%
Expected return on plan assets	**8.75%**	8.75%	8.75%
Rate of compensation increase	**5.50%**	5.50%	5.50%
Weighted average assumptions as of December 31 – other			
Discount rate	**6.75%**	7.25%	7.50%
Expected return on plan assets	**8.75%**	8.75%	8.75%

The assumptions used for WPS Resources' medical and dental cost trend rates are shown in the following table:

	2002	2001	2000
Assumed medical cost trend rate (under age 65)	**12.0%**	10.0%	7.0%
Ultimate trend rate	**5.0%**	5.0%	5.0%
Ultimate trend rate reached in	**2011**	2008	2006
Assumed medical cost trend rate (over age 65)	**14.0%**	12.0%	7.0%
Ultimate trend rate	**6.5%**	6.5%	5.0%
Ultimate trend rate reached in	**2011**	2008	2006
Assumed medical cost trend rate	**6.0%**	7.0%	7.0%
Ultimate trend rate	**5.0%**	5.0%	5.0%
Ultimate trend rate reached in	**2004**	2004	2006

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

(Millions)	1% Increase	1% Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	$ 3.4	$ (2.8)
Effect on the health care component of the accumulated postretirement benefit obligation	$41.2	$(32.5)

WPS Resources also sponsors several non-qualified pension plans covering certain current and former employees. These non-qualified pension plans are not funded. WPS Resources' projected benefit obligation under these plans was $19.7 million at December 31, 2002, $17.9 million at December 31, 2001, and $12.7 million at December 31, 2000. WPS Resources' pension expense under these plans was $2.4 million in 2002, $2.0 million in 2001, and $1.7 million in 2000. The accumulated benefit obligation for these plans has risen due to recent plan design changes and the decline in the discount rate used to estimate the plans' liability. Therefore, WPS Resources was required to adjust the minimum pension liability recorded on the December 31, 2002 Consolidated Balance Sheet. The effect of this adjustment was to increase pension liabilities by $8.0 million, increase intangible assets by $3.5 million, increase deferred tax assets by $1.8 million, and increase accumulated other comprehensive loss by $2.7 million. Because these adjustments were non-cash, their effect has been excluded from the accompanying Consolidated Statement of Cash Flows.

WPS Resources has an Employee Stock Ownership Plan that held 2.0 million shares of WPS Resources common stock (market value of approximately $76.7 million) at December 31, 2002. WPS Resources' net period benefit cost under this plan was $4.8 million in 2002, $4.5 million in 2001, and $2.4 million in 2000.

NOTE 17--COMPANY-OBLIGATED MANDATORILY REDEEMABLE TRUST PREFERRED SECURITIES OF SUBSIDIARY TRUST

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

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

NOTE 18--PREFERRED STOCK OF SUBSIDIARY

Our wholly owned subsidiary, Wisconsin Public Service, has issued preferred stock with no mandatory redemption and a $100 par value. The following table shows the shares outstanding of the 1,000,000 shares authorized:

(Millions, except share amounts)	Series	Shares Outstanding	2002	2001
	5.00%	132,000	$13.2	$13.2
	5.04%	30,000	3.0	3.0
	5.08%	50,000	5.0	5.0
	6.76%	150,000	15.0	15.0
	6.88%	150,000	15.0	15.0
Total		512,000	$51.2	$51.2

NOTE 19--COMMON EQUITY

Shares outstanding at December 31	**2002**	2001
Common stock, $1 par value, 100,000,000 shares authorized	**32,040,875**	31,496,296
Treasury stock	**65,650**	307,052
Average cost of treasury shares	**$23.62**	$25.17
Shares in deferred compensation trust	**166,446**	135,995
Average cost of deferred compensation trust shares	**$32.29**	$30.67

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

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

Effective January 2001, we began issuing new stock under our Stock Investment Plan and under certain of our stock-based employee benefit plans. During 2002 and 2001, WPS Resources issued 790,081 and 598,328 shares, respectively, under these plans. These stock issues increased equity $28.3 million in 2002 and $20.3 million in 2001.

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

At December 31, 2002, we had $398.0 million of retained earnings available for dividends.

Earnings per share is computed by dividing net income available for common shareholders for the period by the weighted average number of shares of common stock outstanding during the period. Diluted earnings per share is computed by dividing net income available for common shareholders for the period by the weighted average number of shares of common stock outstanding during the period adjusted for the exercise and/or conversion of all potentially dilutive securities. Such dilutive items include in-the-money stock options and performance share grants. The calculation of diluted earnings per share for the years shown excludes some stock option plan shares that had an anti-dilutive effect. The shares having an anti-dilutive effect are not significant for any of the years shown. The following table reconciles the computation of basic and diluted earnings per share:

Reconciliation of Earnings Per Share (Millions, except per share amounts)	**2002**	2001	2000
Net income available to common shareholders	**$109.4**	$77.6	$67.0
Basic weighted average shares	**31.7**	28.2	26.5
Incremental issuable shares	**0.2**	0.1	-
Diluted weighted average shares	**31.9**	28.3	26.5
Basic earnings per common share	**$3.45**	$2.75	$2.53
Diluted earnings per common share	**$3.42**	$2.74	$2.53

NOTE 20--STOCK OPTION PLANS

In 2001, shareholders approved the WPS Resources Corporation 2001 Omnibus Incentive Compensation Plan for certain management personnel. In 1999, shareholders approved the WPS Resources Corporation 1999 Stock Option Plan for certain management personnel. In December 1999, the Board of Directors approved the WPS Resources Corporation 1999 Non-Employee Directors Stock Option Plan. Accounting Principles Board Opinion 25, "Accounting for Stock Issued to Employees," and related interpretations are used to account for these plans. Accordingly, no compensation costs have been recognized for these plans in 2002, 2001, or 2000.

Under the provisions of the 2001 Omnibus Incentive Compensation Plan, the number of shares for which stock options may be granted may not exceed 2 million, and no single employee that is the chief executive officer of WPS Resources or any of the other four highest compensated officers of WPS Resources or its subsidiaries can be granted options for more than 150,000 shares during any calendar year. Under the provisions of the WPS Resources Corporation 1999 Stock Option Plan, the number of shares for which options may be granted may not exceed 1.5 million and no single employee can be granted options for more than 0.4 million shares during any five-year period. No additional stock options will be issued under the 1999 Stock Option Plan, although the plan will continue to exist for purposes of the existing outstanding options. Stock options are granted by the Compensation and Nominating Committee of the Board of Directors and may be granted at any time. No stock options will have a term longer than ten years. The exercise price of each stock option is equal to the fair market value of the stock on the date the stock option was granted.

Stock options were granted under the 1999 Stock Option Plan on February 11, 1999 (subject to shareholder approval of the 1999 Stock Option Plan that was received on May 6, 1999, at which time the exercise price was established for the initial grant), March 13, 2000, and December 14, 2000, with exercise prices of $29.875, $23.1875, and $34.75, respectively. During 2001, stock options were granted under the 2001 Omnibus Plan on July 12 and December 13, with exercise prices of $34.38 and $34.09, respectively. During 2002, stock options were granted under the 2001 Omnibus Plan on January 28, April 11, and December 12, with exercise prices of $36.38, $41.29, and $37.96, respectively. These stock options vest and become exercisable in equal 25% installments over a four-year period.

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

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

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

	WPS Resources Corporation 2001 Omnibus Incentive Compensation Plan	WPS Resources 1999 Stock Option Plan	WPS Resources 1999 Non-Employee Directors Stock Option Plan
Annual dividend yield			
February 10, 2000			6.56%
March 13, 2000		8.71%	
December 14, 2000		5.93%	
July 12, 2001	6.58%		
December 13, 2001	6.60%		
January 28, 2002	6.60%		
April 11, 2002	6.58%		
December 12, 2002	6.23%		
Expected volatility			
February 10, 2000			17.44%
March 13, 2000		15.50%	
December 14, 2000		20.40%	
July 12, 2001	20.93%		
December 13, 2001	20.19%		
January 28, 2002	20.53%		
April 11, 2002	19.53%		
December 12, 2002	20.08%		
Risk-free interest rate			
February 10, 2000			6.86%
March 13, 2000		6.36%	
December 14, 2000		5.23%	
July 12, 2001	5.54%		
December 13, 2001	5.62%		
January 28, 2002	5.40%		
April 11, 2002	5.57%		
December 12, 2002	4.43%		
Expected life (in years)	10	10	10

A summary of the status of the stock option plans as of December 31, 2002 is presented below:

Stock Options	Shares	Weighted-Average Exercise Price
Options outstanding at beginning of year		
Omnibus plan	327,427	$34.1038
Employee plan	705,916	30.9806
Director plan	23,150	25.4699
Granted during 2002		
Omnibus plan	341,613	38.0064
Exercised during 2002		
Employee plan	206,849	29.5512
Director plan	3,750	25.4375
Forfeited during 2002		
Omnibus plan	5,492	34.0900
Employee plan	7,046	32.6744
Outstanding at end of year		
Omnibus plan	663,548	36.1131
Employee plan	492,021	31.5572
Director plan	19,400	25.4762
Options exercisable at year-end		
Omnibus plan	80,484	34.1040
Employee plan	256,011	31.6679
Director plan	19,400	25.4762
Weighted-average fair value of options granted during 2002		
Omnibus plan	$3.64	

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

Stock Options	Shares	Weighted-Average Exercise Price
Options outstanding at beginning of year		
Omnibus plan	-	-
Employee plan	722,416	$30.9322
Director plan	24,000	25.4688
Granted during 2001		
Omnibus plan	327,427	34.1038
Exercised during 2001		
Employee plan	16,500	28.8617
Director plan	850	25.4375
Forfeited during 2001	-	-
Outstanding at end of year		
Omnibus plan	327,427	34.1038
Employee plan	705,916	30.9806
Director plan	23,150	25.4699
Options exercisable at year-end		
Employee plan	283,604	30.6072
Director plan	23,150	25.4699
Weighted-average fair value of options granted during 2001		
Omnibus plan	$3.23	

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

Stock Options	Shares	Weighted-Average Exercise Price
Options outstanding at beginning of year		
Employee plan	478,000	$29.8750
Director plan	21,000	25.4375
Granted during 2000		
Employee plan	244,416	32.9997
Director plan	3,000	25.6875
Exercised during 2000	-	-
Forfeited during 2000	-	-
Outstanding at end of year		
Employee plan	722,416	30.9322
Director plan	24,000	25.4688
Options exercisable at year-end		
Employee plan	119,500	29.8750
Director plan	21,000	25.4375
Weighted-average fair value of options granted during 2000		
Employee plan	$3.87	
Director plan	$3.01	

The stock options outstanding at December 31, 2002 under the 2001 Omnibus Plan for an aggregate of 663,548 shares have exercise prices between $34.0900 and $41.2900 and are summarized below:

2001 Omnibus Plan Options Outstanding

Exercise prices	Options outstanding at December 31, 2002	Weighted-average exercise price	Weighted-average remaining contractual life (in years)
$34.0900	306,363	$34.0900	9
34.3800	15,572	34.3800	9
36.3800	500	36.3800	9
37.9600	336,113	37.9600	10
41.2900	5,000	41.2900	9

The stock options at December 31, 2002 exercisable under the 2001 Omnibus Plan for an aggregate of 80,484 shares have exercise prices of $34.0900 and $34.3800 and remaining lives of 9 years.

The stock options outstanding at December 31, 2002 under the 1999 Stock Option Plan for an aggregate of 492,021 shares have exercise prices between $23.1875 and $34.7500 and are summarized below:

1999 Stock Option Plan Options Outstanding

Exercise prices	Options outstanding at December 31, 2002	Weighted-average exercise price	Weighted-average remaining contractual life (in years)
$23.1875	23,500	$23.1875	7
29.8750	266,500	29.8750	7
34.7500	202,021	34.7500	8

The stock options at December 31, 2002 exercisable under the 1999 Stock Option Plan for an aggregate of 256,011 shares have exercise prices of $23.1875, $29.8750, and $34.7500 and remaining lives of 7, 7, and 8 years, respectively.

The stock options outstanding at December 31, 2002 under the 1999 Non-Employee Director Stock Option Plan for an aggregate of 19,400 shares have exercise prices of $25.4375 and $25.6875 and are summarized below:

1999 Non-Employee Director Stock Option Plan Options Outstanding

Exercise prices	Options outstanding at December 31, 2002	Weighted average exercise price	Weighted average remaining contractual life (in years)
$25.4375	16,400	$25.4375	7
25.6875	3,000	25.6875	7

All remaining stock options granted under the 1999 Non-Employee Stock Option Director Plan for an aggregate of 19,400 shares are exercisable at year-end at the above referenced exercise prices.

NOTE 21--REGULATORY ENVIRONMENT

Wisconsin Public Service filed for and received an interim rate order in the Wisconsin jurisdiction effective January 1, 2002. The order authorized a $55.5 million increase in electric revenues and an increase of $11.2 million in gas revenues on an annual basis. A final rate order for 2002 authorized a $58.6 million increase in electric revenues and an increase of $10.6 million in natural gas revenues on an annual basis. Wisconsin Public Service refunded the over collection of natural gas revenues in July 2002. The revenues are based on a 12.3% return on utility common equity, with equity constituting 55% of the capital structure. The final rate order was effective June 22, 2002.

In March 2002, Wisconsin Public Service filed a request, with the Public Service Commission of Wisconsin, for a $50.7 million electric rate increase and an $8.7 million natural gas rate increase for the 2003/2004 biennium. The rate request included a 12.6% return on equity with no change in the capital structure. The request is needed to cover increases in medical benefit costs, Kewaunee's scheduled refueling outage, a portion of the costs for a proposed 500 megawatt coal-fired generation plant to be completed in 2008, construction of a combustion turbine at the Pulliam plant, higher rate base, taxes, and depreciation. In the fourth quarter of 2002, Wisconsin's newly-elected governor appointed a new chair of the Public Service Commission. Wisconsin Public Service expects a final order by mid March 2003. We anticipate the order to authorize a 12% return on equity with no change in the capital structure.

In August 2002, Upper Peninsula Power filed an application for a 2003 rate increase. Upper Peninsula Power requested an increase of $9.9 million and a 12.6% return on equity, with equity constituting 55% of the capital structure. On December 20, 2002, the Michigan Public Service Commission approved an 8.95% increase in retail electric rates for customers of Upper Peninsula Power. The commission granted an 11.4% return on equity with the new rates being effective December 21, 2002. This is the first base rate increase for Upper Peninsula Power in 10 years.

NOTE 22--SEGMENTS OF BUSINESS

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

Segments of Business
(Millions)

	Regulated Utilities			Nonutility and Nonregulated Operations				
2002	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other	Reconciling Eliminations	WPS Resources Consolidated
Income Statement								
Total revenues	$763.1	$310.7	$1,073.8	$1,495.5	$145.2	$1.3	$(40.9)	$2,674.9
Depreciation and decommissioning	72.6	13.3	85.9	1.1	10.5	0.5	-	98.0
Miscellaneous income	6.3	0.3	6.6	1.8	27.7	18.1	(6.4)	47.8
Interest expense	28.7	6.3	35.0	1.6	9.2	18.9	(6.6)	58.1
Provision for income taxes	31.9	12.4	44.3	7.0	(22.6)	(3.6)	(0.3)	24.8
Income available for common shareholders	61.0	18.4	79.4	11.0	24.0	(5.0)	-	109.4
Balance Sheet								
Total assets	1,465.9	401.4	1,867.3	877.2	358.1	172.7	(67.4)	3,207.9
Cash expenditures for long-lived assets	164.3	34.0	198.3	0.8	27.0	3.0	-	229.1

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

Segments of Business
(Millions)

	Regulated Utilities			Nonutility and Nonregulated Operations				
2001	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other	Reconciling Eliminations	WPS Resources Consolidated
Income Statement								
Total revenues	$675.7	$321.6	$997.3	$1,575.1	$141.5	$1.3	$(39.7)	$2,675.5
Depreciation and decommissioning	66.4	11.7	78.1	0.7	7.4	0.4	-	86.6
Miscellaneous income	14.5	0.2	14.7	1.1	2.8	27.2	(8.3)	37.5
Interest expense	28.3	6.0	34.3	0.2	10.3	19.3	(8.3)	55.8
Provision for Income taxes	31.6	5.9	37.5	4.0	(34.8)	(1.8)	(0.1)	4.8
Income available for common shareholders	58.8	8.9	67.7	6.4	2.3	1.3	(0.1)	77.6
Balance Sheet								
Total assets	1,356.8	375.2	1,732.0	720.1	323.1	167.7	(72.9)	2,870.0
Cash expenditures for long-lived assets	175.8	24.9	200.7	10.9	32.1	5.0	-	248.7

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

Segments of Business
(Millions)

2000	Regulated Utilities			Nonutility and Nonregulated Operations			Reconciling Eliminations	WPS Resources Consolidated
	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other		
Income Statement								
Total revenues	$ 642.7	$264.5	$ 907.2	$955.6	$128.1	$ 1.2	$(43.1)	$1,949.0
Depreciation and decommissioning	82.4	8.9	91.3	1.4	6.7	0.5	-	99.9
Miscellaneous income	18.1	0.1	18.2	0.9	1.0	9.7	(9.6)	20.2
Interest expense	27.3	4.8	32.1	0.4	10.9	20.7	(13.3)	50.8
Provision for income taxes	33.6	7.6	41.2	0.9	(29.2)	(6.9)	-	6.0
Income available for common shareholders	60.7	11.6	72.3	1.7	0.9	(7.9)	-	67.0
Balance Sheet								
Total assets	1,239.0	305.5	1,544.5	924.9	233.1	178.0	(64.4)	2,816.1
Cash expenditures for long-lived assets	138.0	21.5	159.5	0.3	39.0	0.3	-	199.1

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

NOTE 23--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions, except for share amounts)	Three Months Ended				
			2002		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$671.3	$579.4	$609.6	$814.6	$2,674.9
Income available for common shareholders	$ 28.1	$ 21.7	$ 30.5	$ 29.1	$ 109.4
Average number of shares of common stock	31.4	31.7	31.9	32.0	31.7
Basic earnings per share *	$0.89	$0.68	$0.96	$0.91	$3.45
Diluted earnings per share *	$0.89	$0.68	$0.95	$0.91	$3.42

			2001		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$997.5	$577.1	$517.1	$583.8	$2,675.5
Income available for common shareholders	$ 23.6	$ 11.7	$ 21.8	$ 20.5	$ 77.6
Average number of shares of common stock	26.5	28.6	28.7	29.2	28.2
Basic earnings per share *	$0.89	$0.41	$0.76	$0.70	$2.75
Diluted earnings per share *	$0.89	$0.41	$0.76	$0.70	$2.74

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

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

NOTE 24--NEW ACCOUNTING STANDARDS

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

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

In June 2001, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations." This statement applies to all entities with legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and/or normal operation of that asset. Retirement obligations within the scope of Statement No. 143 are those for which a legal obligation exists for retirement costs. Statement No. 143 requires such legal obligations to be recognized at their fair value in the period incurred. Upon initial recognition of the liability, the asset retirement cost is capitalized as part of the related long-lived asset and depreciated over the useful life of the asset. The liability is then accreted over time by applying the interest method of allocation to the liability. The cumulative effect of initially applying this statement is recognized as a change in accounting principle. WPS Resources adopted Statement No. 143 effective January 1, 2003.

Legal retirement obligations identified for the regulated segments of WPS Resources relate primarily to the final decommissioning of our Kewaunee nuclear plant. We have also identified other legal retirement obligations that are currently not significant to the financial statements of WPS Resources. Pursuant to Statement No. 71, "Accounting for the Effects of Certain Types of Regulation," we will establish regulatory assets or liabilities to defer any differences between the liabilities established for ratemaking purposes and those recorded as required under Statement No. 143. For our regulated segments, the adoption of Statement No. 143 will change the method we use to report legal retirement obligations on the balance sheet, but will have no impact on income. Upon implementation of Statement No. 143, we will reclassify previously recorded liabilities for nuclear decommissioning in the amount of approximately $291 million from accumulated depreciation and capitalize a net asset retirement cost of approximately $92 million, resulting in an increase in net Property, plant and equipment of approximately $383 million. We will record an asset retirement obligation of approximately $326 million. The difference of approximately $57 million between previously recorded liabilities and the liability recorded as a result of adopting Statement No. 143 will be deferred as a regulatory liability.

The regulated segments of WPS Resources recognize removal costs as a component of depreciation in accordance with regulatory treatment. These costs do not have associated legal retirement obligations and, therefore, are outside the scope of SFAS No. 143. We estimate that at December 31, 2002, there are approximately $173 million of these regulatory liabilities included in accumulated depreciation.

The nonregulated segments of WPS Resources have identified a legal retirement obligation related to closure of an ash basin located at the Sunbury generating facility. Based on current information and assumptions, we expect to record an increase in net Property, plant, and equipment of approximately $1 million, recognize an additional liability of approximately $2 million, and recognize a cumulative effect of adoption after tax that will reduce net income by $0.3 million in 2003.

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

The Emerging Issues Task Force of the Financial Accounting Standards Board clarifies accounting standards for diversity in practice. The Task Force reached consensus on several issues related to energy trading company operations in June 2002 under Emerging Issues Task Force Issue 02-03, "Issues Related to Accounting for Contracts Involved in Energy Trading and Risk Management Activities." On October 30, 2002, the Task Force issued guidance that superseded its consensus from June 2002.

Issue 02-03, when adopted by WPS Resources, will require reporting revenues net of related cost of sales for all energy trading derivative instruments within the scope of Statement No. 133, "Accounting for Derivative Instruments and Hedging Activities," classified as trading. On a prospective basis, WPS Energy Services is following the definition of

trading in Statement of Financial Accounting Standards No. 115, "Accounting for Certain Investments in Debt and Equity Securities," which results in only those transactions that are speculative in nature being considered trading. Speculative transactions have always been reported as net and, thus, there will be minimal impact to the presentation of revenues and expenses going forward. Issue 02-03 also requires a retroactive reporting of revenues net of related cost of sales for all energy derivatives classified as trading under Issue 98-10. This will have a significant impact on previously reported revenues of WPS Energy Services, but not on margins or Income available for common shareholders.

The Emerging Issues Task Force came to a further consensus to rescind Issue 98-10 and preclude mark-to-market accounting for energy trading contracts that are not derivatives pursuant to Statement No. 133. WPS Energy Services has followed the accounting guidance presented under Issue 98-10 since January 1, 2000. The rescission was effective for all energy trading contracts entered into after October 25, 2002, and is effective January 1, 2003 for contracts entered into on or prior to October 25, 2002. Implementation of Issue 02-03 will not change the economics or cash flows of the underlying transactions. Issue 98-10 required that energy trading contracts be marked to market (that is, measured at fair value as of the balance sheet date) with the gains and losses included in earnings. As a result of the rescission, WPS Energy Services was required to re-evaluate its contracts within the hierarchy of generally accepted accounting principles excluding Issue 98-10. Those trading contracts entered into on or prior to October 25, 2002 have been evaluated under Statement No. 133 with the result of the evaluation being a cumulative effect of a change in accounting principle at January 1, 2003 of approximately $3 million after tax positive impact to net income. This cumulative effect represents the reversal of the risk management assets and liabilities for those contracts that are not derivatives or designated as normal pursuant to Statement No. 133 that were recorded on WPS Energy Service's financial statements at December 31, 2002.

In November 2002, the Financial Accounting Standards Board issued Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others." Interpretation No. 45 elaborates on the disclosures to be made by a guarantor in its interim and annual financial statements about its obligations under certain guarantees that it has issued. Interpretation No. 45 also requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee. The disclosure requirements of Interpretation No. 45 were effective for financial statements ending after December 15, 2002. WPS Resources did not meet any of the requirements for disclosure at December 31, 2002. The initial recognition and initial measurement provisions of Interpretation No. 45 are applicable on a prospective basis to guarantees issued or modified after December 31, 2002. At this time, we do not anticipate a significant impact on the statements of WPS Resources as a result of implementing the recognition requirements of Interpretation No. 45.

In January 2003, the Financial Accounting Standards Board issued Interpretation No. 46, "Consolidation of Variable Interest Entities, an Interpretation of ARB No. 51," in order to improve financial reporting by companies involved with variable interest entities. Interpretation No. 46 requires certain variable interest entities to be consolidated by the primary beneficiary of the entity if the equity investors in the entity do not have the characteristics of a controlling financial interest or do not have sufficient equity at risk for the entity to finance its activities without additional subordinated financial support from other parties. Interpretation No. 46 is effective immediately for all new variable interest entities created or acquired after January 31, 2003. For variable interest entities created or acquired prior to February 1, 2003, the provisions of Interpretation No. 46 must be applied for the first interim or annual period beginning after June 15, 2003. Also, certain disclosure requirements apply to all financial statements issued after January 31, 2003, regardless of when the variable interest entity was established. We do not expect a significant impact on our consolidated financial statements as a result of adopting Interpretation No. 46.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

WISCONSIN PUBLIC SERVICE CORPORATION

L. NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Certain notes to Wisconsin Public Service Corporation's financial statements are combined with the notes to the financial statements for WPS Resources Corporation. Listed below are the combined notes to Wisconsin Public Service's financial statements. The combined footnotes are in Item 8. Section E.

	Combined Footnote Reference
Summary of Significant Accounting Policies	Note 1
Risk Management Activities	Note 4
Property, Plant, and Equipment	Note 5
Acquisitions and Sales of Assets	Note 6
Jointly-Owned Utility Facilities	Note 7
Nuclear Plant Operation	Note 8
Regulatory Assets and Liabilities	Note 9
Investments in Affiliates, at Equity Method	Note 10
Goodwill and Other Intangible Assets	Note 11
Long-Term Debt	Note 13
Commitments and Contingencies	Note 15
Employee Benefit Plans	Note 16
Regulatory Environment	Note 21
New Accounting Standards	Note 24

In addition to the combined notes, the following are supplemental notes related to Wisconsin Public Service and should be read in conjunction with the WPS Resources' consolidated financial statements and the related notes. Wisconsin Public Service is subject to regulation by the Federal Energy Regulatory Commission under the Federal Power Act and follows the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission.

NOTE 1--CASH AND CASH EQUIVALENTS

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

Cash paid for taxes during 2002, 2001, and 2000 was $52.2 million, $43.0 million, and $45.2 million, respectively. During 2002, 2001, and 2000, cash paid for interest totaled $25.4 million, $23.6 million, and $24.4 million, respectively.

Non-cash transactions were as follows (in millions):

	2002	2001	2000
Minimum pension liability equity adjustment	**$(2.7)**	$ -	$-
Exchange of transmission assets for equity interest in American Transmission Company	-	71.1	-
Exchange of common stock due to merger with Wisconsin Fuel and Light	-	54.8	-

NOTE 2--FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

Nuclear Decommissioning Trusts: The value of nuclear decommissioning trust investments included in utility plant is recorded at fair value, net of taxes payable on unrealized gains and losses, and represents the amount of assets available to accomplish decommissioning. The amount classified as Nuclear decommissioning trusts - other assets represents the nonqualified trust investments designated to pay income taxes when unrealized gains become realized.

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

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

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

(Millions)	**2002**		2001	
	Carrying Amount	**Fair Value**	Carrying Amount	Fair Value
Cash and cash equivalents	**$ 3.4**	**$ 3.4**	$ 9.9	$ 9.9
Energy conservation loans	**2.2**	**2.2**	2.6	2.6
Nuclear decommissioning trusts - utility plant	**290.5**	**290.5**	311.3	311.3
Nuclear decommissioning trusts - other assets	**13.0**	**13.0**	22.4	22.4
Notes payable	**10.0**	**10.0**	10.0	10.0
Commercial paper	**16.0**	**16.0**	-	-
Long-term debt (excluding capital lease obligation)	**481.1**	**497.5**	381.1	377.6
Preferred stock	**51.2**	**45.5**	51.2	43.9
Risk management activities	**0.8**	**0.8**	5.0	5.0

NOTE 3--REGULATORY ASSETS AND LIABILITIES

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

(Millions)	**2002**	2001
Regulatory assets		
De Pere Energy Center	**$ 47.8**	$ -
Demand-side management expenditures	**-**	9.6
Environmental remediation costs (net of insurance recoveries)	**38.5**	38.5
Funding for enrichment facilities	**3.0**	3.6
Pension curtailment loss	**-**	8.1
Deferred nuclear costs	**7.9**	9.9
Unamortized loss on debt	**2.1**	4.5
Deferred American Transmission Company costs	**-**	4.4
Plant related costs	**0.3**	5.6
Other	**9.4**	4.8
Total	**$109.0**	$89.0
Regulatory liabilities		
Income tax related items	**$ 10.7**	$18.4
Unrealized gain on decommissioning trust	**13.0**	22.4
Pension settlement gain	**-**	11.8
Deferred gain on emission allowance sales	**3.8**	6.0
Derivatives	**1.4**	5.0
Interest from tax refunds	**4.8**	5.0
Demand-side management expenditures	**5.9**	1.5
Deferred American Transmission costs	**3.1**	-
Other	**-**	0.6
Total	**$ 42.7**	$70.7

NOTE 4--COMMON EQUITY

Wisconsin Public Service is restricted by a Public Service Commission of Wisconsin order to paying normal common stock dividends of no more than 109% of the previous year's common stock dividend without the Public Service Commission of Wisconsin's approval. WPS Resources may provide equity contributions or request a return of capital in order to maintain utility common equity levels consistent with those allowed by the regulators. Wisconsin law prohibits Wisconsin Public Service from making loans to or guaranteeing obligations of WPS Resources or its other subsidiaries.

During 2002, Wisconsin Public Service received equity contributions of $60.0 million from WPS Resources. Wisconsin Public Service paid common dividends of $64.0 million to WPS Resources in 2002. Also during 2002, WPS Resources received a return of capital from Wisconsin Public Service of $45.0 million. The equity contributions, common dividends, and returns of capital allowed Wisconsin Public Service's average equity capitalization ratio for ratemaking to remain within the target range as established by the Public Service Commission of Wisconsin in its most recent rate order.

NOTE 5--LONG-TERM DEBT

At Wisconsin Public Service, utility plant assets secure first mortgage bonds. In October 2002, Wisconsin Public Service retired $50.0 million of 7.30% first mortgage bonds that reached maturity on October 1, 2002.

Wisconsin Public Service issued $150.0 million of 4.875% senior notes on December 16, 2002, which will mature in 2012. These notes are secured by a pledge of first mortgage bonds and become unsecured if Wisconsin Public Service retires all of its outstanding first mortgage bonds.

At December 31, 2002, Wisconsin Public Service was in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and excluding capital lease payments is as follows:

Year ending December 31 (Millions)	
2003	$50.0
2004	-
2005	9.1
2006	-
2007	-
Later years	422.0
Total payments	$481.1

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

Wisconsin Public Service has syndicated a $100 million 364-day revolving credit facility to provide short-term borrowing flexibility and security for commercial paper outstanding.

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

(Millions, except for percentages)	**2002**	2001	2000
As of end of year			
Commercial paper outstanding	**$16.0**	$ -	$60.0
Average discount rate on outstanding commercial paper	**1.35%**	-%	6.62%
Short-term notes payable outstanding	**$10.0**	$10.0	$10.0
Average interest rate on short-term notes payable	**1.39%**	2.06%	6.73%
Available (unused) lines of credit	**$100.0**	$55.0	$65.0
For the year			
Maximum amount of short-term debt	**$80.0**	$90.0	$73.0
Average amount of short-term debt	**$22.9**	$47.3	$44.8
Average interest rate on short-term debt	**1.74%**	4.41%	6.51%

The commercial paper had a maturity date of January 17, 2003. The short-term notes payable is due "on demand."

NOTE 7--INCOME TAXES

The principal components of Wisconsin Public Service's deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

(Millions)	**2002**	2001
Deferred tax assets		
Plant related	**$ 64.5**	$ 62.8
Employee benefits	**36.0**	33.3
Regulatory deferrals	**1.6**	5.7
Other comprehensive income	**1.8**	-
Other	**0.8**	0.3
Total	**$104.7**	$102.1
Deferred tax liabilities		
Plant related	**$179.8**	$165.1
Employee benefits	**38.2**	29.9
Regulatory deferrals	**6.7**	16.2
Other	**3.8**	7.5
Total	**$228.5**	$218.7
Net deferred tax liabilities	**$123.8**	$116.6

The differences between income taxes determined by applying the federal statutory rate to income before tax expense for the periods ended December 31 are as follows:

(Millions, except for percentages)	**2002**		2001		2000	
	Rate	**Amount**	Rate	Amount	Rate	Amount
Statutory federal income tax	**35.0%**	**$47.2**	35.0%	$44.6	35.0%	$39.7
State income taxes, net	**5.4**	**7.2**	5.1	6.4	5.5	6.3
Investment tax credit restored	**(1.1)**	**(1.5)**	(1.2)	(1.5)	(1.4)	(1.6)
Rate difference on reversal of income tax temporary differences	**(1.2)**	**(1.6)**	(1.6)	(2.0)	(1.3)	(1.5)
Other differences, net	**(3.4)**	**(4.5)**	(2.9)	(3.6)	(2.5)	(2.8)
Effective income tax	**34.7%**	**$46.8**	34.4%	$43.9	35.3%	$40.1
Current provision						
Federal		**$35.6**		$33.3		$36.0
State		**11.5**		7.4		8.6
Total current provision		**47.1**		40.7		44.6
Deferred benefit		**1.2**		4.7		(2.9)
Investment tax credit restored, net		**(1.5)**		(1.5)		(1.6)
Total income tax expense		**$46.8**		$43.9		$40.1

Wisconsin Public Service is refunding taxes for which deferred taxes were recorded in prior years at rates greater than current rates to customers prospectively as the temporary differences reverse. The regulatory liability for these refunds totaled $10.7 million as of December 31, 2002 and $18.4 million as of December 31, 2001.

NOTE 8--MINORITY INTEREST

WPS Investments is a consolidated subsidiary of Wisconsin Public Service that was created to hold Wisconsin Public Service's entire investment in American Transmission Company. Minority interest on the financial statements of Wisconsin Public Service results from joint ownership in WPS Investments. Wisconsin Public Service had an approximate 73% ownership interest in WPS Investments at December 31, 2002. WPS Resources and Upper Peninsula Power had approximate 4% and 23% ownership interests, respectively. At December 31, 2001, Wisconsin Public Service had an approximate 74% ownership in WPS Investments. WPS Resources and Upper Peninsula Power had approximate 1% and 25% ownership interests, respectively, in WPS Investments at December 31, 2001. The ownership interests have varied throughout 2002 and 2001 and will continue to change as additional assets are contributed to WPS Investments by the utilities or cash is contributed by WPS Resources.

NOTE 9--SEGMENTS OF BUSINESS

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

Segments of Business
(Millions)

	Regulated Utilities				
2002	Electric Utility	Gas Utility	Total Utility	Other *	Wisconsin Public Service Consolidated
Income Statement					
Operating revenues	$ 696.9	$310.7	$1,007.6	$ -	$1,007.6
Depreciation and decommissioning	68.6	13.3	81.9	-	81.9
Other income	6.3	0.3	6.6	12.4	19.0
Interest expense	25.4	6.3	31.7	2.2	33.9
Income taxes	31.1	12.4	43.5	3.3	46.8
Earnings on common stock	58.6	18.4	77.0	6.1	83.1
Balance Sheet					
Total assets	1,357.0	401.4	1,758.4	114.2	1,872.6
Cash expenditures for long-lived assets	157.0	34.0	191.0	-	191.0

* Nonutility operations are included in the Other column.

Segments of Business
(Millions)

2001	Regulated Utilities				
	Electric Utility	Gas Utility	Total Utility	Other *	Wisconsin Public Service Consolidated
Income Statement					
Operating revenues	$ 610.7	$321.6	$ 932.3	$ -	$ 932.3
Depreciation and decommissioning	60.9	11.7	72.6	-	72.6
Other income	13.2	0.2	13.4	23.2	36.6
Interest expense	23.0	6.0	29.0	2.2	31.2
Income taxes	30.8	5.9	36.7	7.2	43.9
Earnings on common stock	57.9	8.9	66.8	13.8	80.6
Balance Sheet					
Total assets	1,245.3	375.2	1,620.5	110.4	1,730.9
Cash expenditures for long-lived assets	163.7	24.9	188.6	-	188.6

* Nonutility operations are included in the Other column.

Segments of Business
(Millions)

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

* Nonutility operations are included in the Other column.

NOTE 10--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions)	Three Months Ended				
			2002		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$269.4	$221.4	$236.6	$280.2	$1,007.6
Earnings on common stock	$ 25.3	$ 9.6	$ 27.9	$ 20.3	$ 83.1
			2001		
	March	**June**	**September**	**December**	**Total**
Operating revenues	$314.8	$197.4	$204.2	$215.9	$932.3
Earnings on common stock	$ 24.5	$ 13.2	$ 20.9	$ 22.0	$ 80.6

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

NOTE 11--RELATED PARTY TRANSACTIONS

Wisconsin Public Service enters into transactions with Upper Peninsula Power and WPS Energy Services, which are wholly-owned subsidiaries of WPS Resources. For 2002, Wisconsin Public Service recorded revenue of $21.5 million from electric sales to Upper Peninsula Power and $2.0 million from gas sales to WPS Energy Services. Wisconsin Public Service also purchased $3.3 million of gas from WPS Energy Services. During 2001, Wisconsin Public Service recorded revenue of $21.4 million from electric sales to Upper Peninsula Power and $2.5 million from gas sales to WPS Energy Services. In addition, Wisconsin Public Service purchased $5.2 million of gas from WPS Energy Services. During 2000, Wisconsin Public Service recorded revenue of $20.6 million from electric sales to Upper Peninsula Power and $0.9 million from gas sales to WPS Energy Services. Wisconsin Public Service also purchased $5.7 million of gas from WPS Energy Services. Included in the accounts receivable balance at December 31, 2002 are amounts due from related parties under the relationships described.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

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

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

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

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceeding Year				
2	Preceding yr. Reclassification from Account 219 Net Income				
3	Preceding Year Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Yr/Beginning of Current Yr				
6	Current Year Reclassification From Account 219 to Net Income				
7	Current Year Changes in Fair Value		2,691,400		
8	Total (lines 6 and 7)		2,691,400		
9	Balance of Account 219 at End of Current Year		2,691,400		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

Line No.	Other Cash Flow Hedges [Specify] (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7			2,691,400		
8			2,691,400		
9			2,691,400		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

Line No.	Classification (a)	Total (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,308,800,771	1,754,314,615
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	2,308,800,771	1,754,314,615
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	98,412,740	76,373,593
12	Acquisition Adjustments	10,142,893	3,672,040
13	Total Utility Plant (8 thru 12)	2,417,356,404	1,834,360,248
14	Accum Prov for Depr, Amort, & Depl	1,461,326,750	1,214,620,473
15	Net Utility Plant (13 less 14)	956,029,654	619,739,775
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,451,124,309	1,210,957,827
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	10,202,441	3,662,647
22	Total In Service (18 thru 21)	1,461,326,750	1,214,620,474
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,461,326,750	1,214,620,474

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
376,433,883				178,052,273	3
					4
					5
					6
					7
376,433,883				178,052,273	8
					9
					10
2,270,930				19,768,217	11
6,470,853					12
385,175,666				197,820,490	13
167,699,499				79,006,778	14
217,476,167				118,813,712	15
					16
					17
167,313,823				72,852,659	18
					19
					20
385,675				6,154,119	21
167,699,498				79,006,778	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
167,699,498				79,006,778	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		2,567,644
3	Nuclear Materials		9,535,468
4	Allowance for Funds Used during Construction		4,883
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)	4,440,727	-3,144,025
9	In Reactor (120.3)	37,037,334	-5,747
10	SUBTOTAL (Total 8 & 9)	41,478,061	
11	Spent Nuclear Fuel (120.4)	231,078,602	
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	247,628,978	
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	24,927,685	
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
			1
		2,567,644	2
		9,535,468	3
		4,883	4
			5
		12,107,995	6
			7
		1,296,702	8
		37,031,587	9
		38,328,289	10
		231,078,602	11
			12
-12,411,822	3,116,225	256,924,575	13
		24,590,311	14
			15
			16
			17
			18
			19
			20
			21
			22

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	503,049	114,021
4	(303) Miscellaneous Intangible Plant	6,113,123	4,861,756
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	6,616,172	4,975,777
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	4,420,129	23,098
9	(311) Structures and Improvements	87,441,393	1,297,427
10	(312) Boiler Plant Equipment	386,526,558	12,016,295
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	77,157,514	2,088,825
13	(315) Accessory Electric Equipment	50,624,438	141,815
14	(316) Misc. Power Plant Equipment	15,117,048	1,145,467
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	621,287,080	16,712,927
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	624,626	
18	(321) Structures and Improvements	29,461,743	1,733,480
19	(322) Reactor Plant Equipment	136,999,237	3,446,980
20	(323) Turbogenerator Units	30,801,835	40,066
21	(324) Accessory Electric Equipment	23,359,278	13,180
22	(325) Misc. Power Plant Equipment	11,315,024	2,737,964
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	232,561,743	7,971,670
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	1,306,420	
26	(331) Structures and Improvements	3,381,255	101,681
27	(332) Reservoirs, Dams, and Waterways	11,378,523	790,513
28	(333) Water Wheels, Turbines, and Generators	7,280,687	326
29	(334) Accessory Electric Equipment	4,272,912	550,896
30	(335) Misc. Power PLant Equipment	169,285	21,065
31	(336) Roads, Railroads, and Bridges	25,383	
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	27,814,465	1,464,481
33	D. Other Production Plant		
34	(340) Land and Land Rights	471,875	
35	(341) Structures and Improvements	6,076,100	56,055
36	(342) Fuel Holders, Products, and Accessories	2,495,097	35,593
37	(343) Prime Movers		
38	(344) Generators	105,824,172	1,979,872
39	(345) Accessory Electric Equipment	4,203,336	961

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
	11,803		628,873		3
589,711	32,280	44	10,417,492		4
589,711	44,083	44	11,046,365		5
					6
					7
48,676	17,769		4,412,320		8
78,792	76,583	-1,110	88,735,501		9
1,442,583	814,724	173,327	398,088,321		10
					11
73,909	99,694	-20,304	79,251,820		12
40,426	76,565	209,282	51,011,674		13
223,800	49,540	-165	16,088,090		14
1,908,186	1,134,875	361,030	637,587,726		15
					16
	36	12,695	637,357		17
61,591	23,268	-1,903	31,154,997		18
17,432	2,726,842	-3,971	143,151,656		19
	7,501		30,849,402		20
	78,849	80,030	23,531,337		21
11,320	20,930	172	14,062,770		22
90,343	2,857,426	87,023	243,387,519		23
					24
			1,306,420		25
	4,884		3,487,820		26
	13,561		12,182,597		27
1,604	16,830		7,296,239		28
119,163	16,539		4,721,184		29
1,342	160	-59	189,109		30
	16		25,399		31
122,109	51,990	-59	29,208,768		32
					33
92,390	9		379,494		34
121	197,644	24,536,612	30,866,290		35
1,528	35,598	3,053,732	5,618,492		36
					37
2,929	346,258	-34,017,784	74,129,589		38
564	56,145	6,528,362	10,788,240		39

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	122,764	5,126
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	119,193,344	2,077,607
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	1,000,856,632	28,226,685
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	1	
45	(352) Structures and Improvements		
46	(353) Station Equipment	-88	
47	(354) Towers and Fixtures		
48	(355) Poles and Fixtures		
49	(356) Overhead Conductors and Devices		
50	(357) Underground Conduit		
51	(358) Underground Conductors and Devices		
52	(359) Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	-87	
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,990,019	209,552
56	(361) Structures and Improvements	1,412,806	
57	(362) Station Equipment	75,509,820	5,282,301
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	85,105,871	4,545,000
60	(365) Overhead Conductors and Devices	77,102,292	3,116,884
61	(366) Underground Conduit	5,074,902	703,078
62	(367) Underground Conductors and Devices	78,162,905	5,319,216
63	(368) Line Transformers	163,698,937	9,295,923
64	(369) Services	99,484,938	9,610,606
65	(370) Meters	46,462,377	3,054,371
66	(371) Installations on Customer Premises	8,339,018	220,313
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	9,930,568	485,092
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	652,274,453	41,842,336
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	390,180	
72	(390) Structures and Improvements	5,752,736	188,827
73	(391) Office Furniture and Equipment	4,841,531	889,626
74	(392) Transportation Equipment	132,131	34,226
75	(393) Stores Equipment		
76	(394) Tools, Shop and Garage Equipment	3,181,929	406,680
77	(395) Laboratory Equipment	5,888,309	302,167
78	(396) Power Operated Equipment		
79	(397) Communication Equipment	9,101,825	165,296
80	(398) Miscellaneous Equipment	31,889	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	29,320,530	1,986,822
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	29,320,530	1,986,822
84	TOTAL (Accounts 101 and 106)	1,689,067,700	77,031,620
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	1,689,067,700	77,031,620

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
	964	4,448	133,302		40
97,532	636,618	105,370	121,915,407		41
2,218,170	4,680,909	553,364	1,032,099,420		42
					43
	-1				44
					45
	88				46
					47
					48
					49
					50
					51
					52
	87				53
					54
-28,110	1,420,967	23,983	3,672,631		55
	-1,409,790		3,016		56
151,349	401,458	217,517	81,259,747		57
					58
1,325,577	93,669		88,418,963		59
928,676	76,141		79,366,641		60
	14,066		5,792,046		61
1,462,798	91,910		82,111,233		62
2,136,839			170,858,021		63
914,766	23,889		108,204,667		64
909,108	24		48,607,664		65
90,020	5,995		8,475,306		66
					67
196,711	14,240		10,233,189		68
8,087,734	732,569	241,500	687,003,124		69
					70
	211	-273,216	117,175		71
	3,145	-3,403,939	2,540,769		72
515,465	5,150	5,553	5,226,395		73
	124		166,481		74
					75
71,405	3,154	-2,375	3,517,983		76
	7,747	-1,482	6,196,741		77
					78
	63,045	-2,961,990	6,368,176		79
	97		31,986		80
586,870	82,673	-6,637,449	24,165,706		81
					82
586,870	82,673	-6,637,449	24,165,706		83
11,482,485	5,540,321	-5,842,541	1,754,314,615		84
					85
					86
					87
11,482,485	5,540,321	-5,842,541	1,754,314,615		88

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	P31-Pulliam 75MW Combustion Turbine	28,134,132
2	W-A Construct 345KV T-Line-WPS Portion	9,167,525
3	Exeland to Oliver MN Pwr Invoices	9,111,807
4	AMR Devices nor In Service/Acctg Use	5,827,332
5	KNPP Calorimetric Error Reduction - FW Flow	2,303,803
6	50120 J-62 Roosevelt to Wells Underground	2,262,256
7	50096 J-62 Roosevelt to Wells 138KV D.C. O.H.	1,583,897
8	KNP-Plant & SIM PPCS Hardware	1,212,983
9	C&E Temporary Project	1,159,775
10	50123 Roosevelt Rd.-Const 138&69 KV Sections-ATCO	1,071,236
11	KNPP Reactor Vessel Head Replacement	886,943
12	X-102-Constr. 46KV (115KV) Line Maine to Brokaw	693,023
13	Rothschild-Construct 46/24.9 KV Substation	653,632
14	Sunny Vale - Construct 115/24.9 KV Sub - Dist	646,514
15	KNPP - Improve and Refurbish RX Coolant Pump Motor	624,415
16	Progress Ave - Replace Bank 1	507,941
17	Mountain - Increase Capacity & Add 24.9 KV Source	440,685
18	Replace/Upgrade KNPP Radio System	413,614
19	50231 Glory Road - Construct 138/24.9 KV Sub - ATCO	396,348
20	KNP DCR 3176-Repl Safeguard 480V Circuit Breakers	369,296
21	50095 R-122 Loop 138KV Line into Glory Rd	342,649
22	Hartman Creek - Construct 138/24.9KV Sub - Dist	334,928
23	010 Wisconsin Public Service State Hwy 57 13407	330,161
24	W28 Maine - Add 115/46KV Transformer & Breakers-WPS	317,510
25	C1 CI Millwork 4501 11 28218	308,366
26	50205 Maine - Add 115/46KV Transformer & Breakers-ATCO	288,543
27	Preble Sub - Add Third 24.9 KV Feeder	204,252
28	Pul. - DCS/UPS Upgrade	201,428
29	Correction of Elec Mtr Enhancements for 2002	191,444
30	Pul Security Cameras	178,006
31	KNP Simulator Model Replacement	169,465
32	Brussels Conversion Stone Rd Area	159,984
33	Wells St. Sub - Add 69/24.9 KV Source	151,539
34	C2 CI Millwork 4501 11 28219	140,292
35	KNP 25191 Widen South Entrance Road	133,086
36	KNP - CR A/C Modify SW and Replace Chillers	131,243
37	Alexander - Hydro Relicensing	128,123
38	DEMAXX Network Hardware Upgrades - 2001	122,289
39	Wells St. Sub - Add 69KV Terminal-ATCO	119,706
40	Wells St. Sub - Add 69KV Terminal-WPS	114,928
41	Alexander - Replace #2 Water Wheel	114,278
42	Build Liberty St Feeder 138 for Georgia Pacific WE	106,032
43	TOTAL	76,373,593

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	KNP DCR 3393 - 25258 FP Suppression in SG Alley	102,516
2		
3	Projects with Balances Less Than 100,000	4,515,668
4		
5		
6		
7		
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42		
43	TOTAL	76,373,593

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,186,721,635	1,186,721,635		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	62,637,549	62,637,549		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	863,896	863,896		
6	Other Clearing Accounts				
7	Other Accounts (Specify, details in footnote):				
8					
9	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 8)	63,501,445	63,501,445		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	10,892,775	10,892,775		
12	Cost of Removal	4,328,647	4,328,647		
13	Salvage (Credit)	2,444,727	2,444,727		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	12,776,695	12,776,695		
15	Other Debit or Cr. Items (Describe, details in footnote):				
16	Transfers and Adjustments	-26,488,558	-26,488,558		
17	Balance End of Year (Enter Totals of lines 1, 9, 14, 15, and 16)	1,210,957,827	1,210,957,827		
	Section B. Balances at End of Year According to Functional Classification				
18	Steam Production	382,580,133	382,580,133		
19	Nuclear Production	453,837,168	453,837,168		
20	Hydraulic Production-Conventional	25,038,065	25,038,065		
21	Hydraulic Production-Pumped Storage				
22	Other Production	34,364,766	34,364,766		
23	Transmission				
24	Distribution	300,818,299	300,818,299		
25	General	14,319,396	14,319,396		
26	TOTAL (Enter Total of lines 18 thru 25)	1,210,957,827	1,210,957,827		

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Wisconsin River Power Company	1948&2000		
2	50% Interest	12/31/01		
3	Common Equity			6,753,628
4				
5				
6	Wisconsin Valley Improvement Company	06/05/33		
7	26.94% Interest			
8	Common Equity			483,112
9				
10				
11	WPS Leasing, Inc.	09/22/94		
12	100% Interest			
13	Common Equity			-342,590
14				
15				
16	ATC Management, Inc	01/01/01		
17	11.7% Non-Voting Interest			
18	20% Voting Interest			
19	Common Equity			12,210
20				
21	WPS Investments, LLC	12/27/00		39,421,498
22	73.34% Interest			
23	Paid-In Capital			
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
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41				
42	Total Cost of Account 123.1 $ 44,230,160		TOTAL	46,327,858

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
2,745,375	107,756	9,606,759		3
				4
				5
				6
				7
20,883	-20,883	483,112		8
				9
				10
				11
				12
37,711		-304,879		13
				14
				15
				16
				17
				18
	-140	12,070		19
				20
6,604,169	-5,396,459	40,629,208		21
				22
				23
				24
				25
				26
				27
				28
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				30
				31
				32
				33
				34
				35
				36
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				38
				39
				40
				41
9,408,138	-5,309,726	50,426,270		42

FOOTNOTE DATA

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

Wisconsin Public Service Corporation acquired a 33.12% interest in Wisconsin River Power Company as approved by the Public Service Commission of Wisconsin Docket 2-U-2485 dated January 26, 1948. Joint venture with Interstate Energy Corporation (doing business as Alliant Energy). Wisconsin Public Service Corporation purchased Consolidated Water Power Company's 33.76% interest effective December 31, 2000.

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

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

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

Beginning of Year Balance	$6,753,628
Add: Equity in Subsidiary Earnings of Year	2,745,375
Less: Dividend Revenues for Year	0
Plus: Reimbursement of Earnings to Alliant for period from 09/01/2000 to 12/31/2000. Alliant received a dividend on 01/12/2001 that covered this same period.	107,756
End of Year Balance	$9,606,759

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

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

Schedule Page: 224 Line No.: 11 Column: b

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

Schedule Page: 224 Line No.: 16 Column: b

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

Schedule Page: 224 Line No.: 19 Column: f

ATC Management requires adjustment of its ownership balances based on changes in ownership of American Transmission Company, LLC.

Schedule Page: 224 Line No.: 21 Column: b

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

Schedule Page: 224 Line No.: 21 Column: f

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

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MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	14,836,171	16,095,186	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	250,133	254,105	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	3,283,782	4,271,455	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	13,630,867	13,567,210	Electric
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	5,682,757	5,202,695	Electric & Gas
10	Assigned to - Other (provide details in footnote)	984,318	944,035	Electric & Gas
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	23,581,724	23,985,395	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	89,176	12,760	Electric & Gas
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	38,757,204	40,347,446	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year No. (b)	Current Year Amt. (c)	2003 No. (d)	2003 Amt. (e)
1	Balance-Beginning of Year	113,239.00		30,898.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	29,732.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	83,507.00		30,898.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	447.00		447.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	447.00			
40	Balance-End of Year			447.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	447.00	75,107		
45	Gains	447.00	75,107		
46	Losses				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2004		2005		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
30,899.00		30,899.00		799,082.00		1,005,017.00		1
								2
								3
				30,953.00		30,953.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						29,732.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
30,899.00		30,899.00		830,035.00		1,006,238.00		29
								30
								31
								32
								33
								34
								35
447.00		447.00		25,926.00		27,714.00		36
								37
								38
				447.00		894.00		39
447.00		447.00		25,479.00		26,820.00		40
								41
								42
								43
				447.00	36,836	894.00	111,943	44
				447.00	36,836	894.00	111,943	45
								46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS Account Charged (c)	CREDITS Amount (d)	Balance at End of Year (e)
1	Uncollectible Reserve	256,550			3,759,619
2	Funding for Enrichment Facility	52,678	518	630,477	3,035,084
3	Environmental Cleanup - Gas Sites	14,689			38,505,988
4	Construction Work In Progress - Retail		107	347,147	
5	Deferred Conservation - Electric		908	4,436,074	
6	Deferred Conservation - Gas			1,500,001	
7	Derivatives	667,180			667,180
8	Plant In Service - Retail	57,959	182	7,158,709	
9	Plant In Service - BCR	1,229,760			1,229,760
10	Excess AFUDC - Depreciation Reserve - Retail	1,904,254	101	57,921	
11	Excess AFUDC - Depreciation Reserve - BCR		108/531	957,160	-957,160
12	DSM Escrow		254	3,633,821	34,380
13	Pension Curtailment Loss		926	8,121,046	
14	2001 GAP	644,439	407	2,687,429	7,866,596
15	NOX - Deferred Costs	1,815,362	407	1,786,749	620,714
16	Deferred ATC Costs	39,813	407/565	4,454,294	
17	2001 NMC Incremental Costs		407	148,022	444,065
18	Security Costs	1,306,489	407		1,306,489
19	MI Restructuring Costs	29,956		967	70,419
20	KNP Steam Generator - Legal Costs	1,846			1,846
21	AMR Costs	2,579,982			2,579,982
22	DePere Energy Center	47,763,202			47,763,202
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
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41					
42					
43					
44	TOTAL	58,364,159		35,919,817	106,928,164

FOOTNOTE DATA

Schedule Page: 232 Line No.: 2 Column: a

Payments over 15 years beginning in January 1993.

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

Amortization amounts specified in PSCW rate order, approximately four years, completely amortized at 12/31/02.

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

Amortization amounts specified in PSCW rate order, approximately four years, completely amortized at 12/31/02.

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

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

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

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

Schedule Page: 232 Line No.: 16 Column: a

Amortization amounts specified in PSCW rate order (12 months). Deferred ATC startup costs were completely amortized at 12/31/02. Deferred ATC wheeling costs were reclassified to a deferred regulatory liability in October 2002.

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	Accruals to Subsidiaries	-16,788	60,607	Various	85,242	-41,423
2	Derivate Assets	4,961,971		254	4,961,971	
3	WFL Goodwill	35,427,247	69,735			35,496,982
4	Credit Line Syndication Set Up		237,319	431/923	77,419	159,900
5	Intangible Asset-FAS 87		3,456,941			3,456,941
6	Rec Nonqual-Decom Tax Gain/Loss	22,378,430		125	9,348,881	13,029,549
7	Tax Deposits	11,404	141,422	254	152,826	
8	BOD Def Stock Units	136,668	500,000	184	247,127	389,541
9	Executive Life Cash Value	17,595,627	1,749,694			19,345,321
10	Executive Life Loans	-16,798,682	626,731			-16,171,951
11	Labor Load/Transp Capital Accrl	279,746	72,869	*	53,956	298,659
12	Work Orders	119,192	498,603	Various	447	617,348
13	Precertification	7,312	551,385	558	505,397	53,300
14	Leasehold GB Division	561,900	2,805	184	102,093	462,612
15	Long-Term Notes Receivable	1,716,368		141	202,893	1,513,475
16	Oper Deposit-Columbia&Edgewater	3,585,119		232	52,830	3,532,289
17	KNPP Operating Deposit-NMC	2,800,000		131	1,400,000	1,400,000
18	Pension Assets	84,307,442		253/926	179,776	84,127,666
19	Unamort Computer Software	360,420		Various	237,257	123,163
20						
21						
22						
23	* 184/408/926					
24						
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45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	157,433,376				147,793,372

FOOTNOTE DATA

Schedule Page: 233 Line No.: 4 Column: a

Amortization over a 12 month period.

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

Amortization over a 120 month period.

Schedule Page: 233 Line No.: 19 Column: a

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2	Plant	34,181,737	37,194,019
3	Other Than Plant	40,727,297	42,565,557
4	Plant (FAS 109)	9,755,194	9,051,952
5	Other Than Plant (FAS 109)	420,002	458,453
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	85,084,230	89,269,981
9	Gas		
10	Plant	3,922,321	4,323,161
11	Other Than Plant	9,577,014	8,360,369
12	Plant (FAS 109)	1,634,561	1,471,478
13	Other Than Plant (FAS 109)	123,240	123,213
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15	15,257,136	14,278,221
17	Other (Specify) - Nonutility	1,148,325	471,790
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	101,489,691	104,019,992

Notes

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

CAPITAL STOCKS (Account 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201-Common Stock	32,000,000	4.00	
2				
3	Total Common Stock	32,000,000		
4				
5	Account 204-Preferred Stock	1,000,000	100.00	
6	5.00% Series (Cumulative)			107.50
7	5.04% Series (Cumulative)			102.81
8	5.08% Series (Cumulative)			101.00
9	6.76% Series (Cumulative)			103.35
10	6.88% Series (Cumulative)*			
11				
12	Total Preferred	1,000,000		
13				
14				
15				
16				
17				
18	* Not redeemable until June 1, 2003			
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

CAPITAL STOCKS (Account 201 and 204) (Continued)

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
23,896,962	95,587,848					1
						2
23,896,962	95,587,848					3
						4
						5
131,916	13,191,600					6
29,983	2,998,300					7
49,983	4,998,300					8
150,000	15,000,000					9
150,000	15,000,000					10
						11
511,882	51,188,200					12
						13
						14
						15
						16
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						42

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 210 - Gain on Reacquired Capital Stock	130,451
2		
3		
4		
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39		
40	TOTAL	130,451

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	1,037,794
2		
3	Preferred Stock, 6.88% Series	202,641
4		
5		
6		
7		
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20		
21		
22	TOTAL	1,240,435

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Bonds		
2			
3	Series Due Oct 1, 2005 6.125%	9,075,000	246,301
4			
5	Series Due Oct 1, 2002 7.30%	50,000,000	210,293
6			143,500 D
7	Series Due Feb 1, 2013 6.90%	22,000,000	134,982
8			
9	Series Due Dec 1, 2028 6.08%	50,000,000	526,087
10			
11	Series Due Feb 1, 2003 6.80%	50,000,000	408,537
12			154,500 D
13	Series Due July 1, 2023 7.125%	50,000,000	560,000
14			858,000 D
15	Series Due Aug 1, 2011 6.125%	150,000,000	1,162,215
16			349,500 D
17	Series Due Dec 1, 2012 4.875% (May 2, 2002 PSCW Docket 6690-SB-125)	150,000,000	1,145,923
18			600,000 D
19	Subtotal	531,075,000	6,499,838
20			
21	Other Long-Term Debt (224)		
22			
23	Property Buffer - Weston Plant	47,000	
24	Property Buffer - JMinter	192,200	
25			
26			
27	Subtotal	239,200	
28			
29			
30			
31			
32			
33	TOTAL	531,314,200	6,499,838

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
10/01/1992	10/01/2005	10/01/1992	10/01/2005	9,075,000	555,844	3
						4
10/01/1992	10/01/2002	10/01/1992	10/01/2002		2,737,500	5
						6
02/01/1993	02/01/2013	02/01/1993	02/01/2013	22,000,000	1,518,000	7
						8
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	9
						10
02/01/1993	02/01/2003	02/01/1993	02/01/2003	50,000,000	3,400,000	11
						12
07/01/1993	07/01/2023	07/01/1993	07/01/2023	50,000,000	3,562,500	13
						14
08/01/2001	08/01/2011	08/01/2001	08/01/2011	150,000,000	9,187,500	15
						16
12/01/2002	12/01/2012	12/01/2002	12/01/2012	150,000,000	304,687	17
						18
				481,075,000	24,306,031	19
						20
						21
						22
				15,000		23
				57,660		24
						25
						26
				72,660		27
						28
						29
						30
						31
						32
				481,147,660	24,306,031	33

FOOTNOTE DATA

Schedule Page: 256 Line No.: 23 Column: h

Property Buffer - Weston Plant

Beginning Balance 01/01/2002	$19,000
Principal Payments During 2002	4,000
Ending Balance 12/31/2002	$15,000

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

Property Buffer - JMinter

Beginning Balance 01/01/2002	$76,880
Principal Payments During 2002	19,220
Ending Balance 12/31/2002	$57,660

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be field, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as Long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	86,223,544
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal and State Income Tax Expense	46,805,885
11	Schedule M (Additional Taxable Income)	58,242,139
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Schedule M (Reduction of Taxable Income)	-79,811,166
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	111,460,402
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35.00%)	39,011,141
30		
31		
32		
33	Current Adjustments	-3,074,032
34	Section 45 (Wind) Credits	-336,777
35	Other Adjustments	
36	Plant Normalization	7,540,846
37	Other Normalization	-6,020,289
38		
39		
40	Investment Tax Credit	-1,541,141
41		
42	Tax per Books	35,579,748
43		
44	Instruction #2 - See Footnote	

FOOTNOTE DATA

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

Deferred Compensation Allowed	$ 51,523
Deferred Compensation Loan Program	490,359
Deferred Compensation LTip Shares	1,267,219
Deferred Compensation Not Allowed	509,187
Deferred Compensation Ret Pln Sup	3,282,429
Deferred Compensation Stock Program	698,064
Deferred Compensation Variable Plan	896,847
Incentive & Bonus Plans	834,280
Pension (FAS 87)	171,817
Pension Curtailment	8,121,046
Vacation Pay Accrual	628,428
Workers Compensation	59,356
Dividend Rec Ded (Own >20%)	69,499
Audit Interest (F93-95)	5,433
Bond Interest Reduction	2,427,438
Fly Ash Disposal	872,408
Glenmore Wind Turbine Acq Adj	1,181,973
Lobbying Expense	368,000
Meal Exp Disallowance	390,000
Penalties	13,991
Wisconsin Remainder Assess	45,013
Advance Fee-MI Ele	31,213
Advance Fee-WI Ele	933,848
Basis Adjust Closed (Other)	6,569,927
Basis Adjust CWIP (Other)	599,593
Basis Adjust CWIP (Removal)	182,953
Computer Software	241,942
QL Earnings	2,122,425
Conservation Expense Electric	3,932,199
Conservation Expense Gas	4,547,072
Deferred Conservation Electric	4,436,074
Deferred Conservation Gas	1,500,001
Deferred ATC Costs	6,843,262
Deferred ATC Start-Up Costs	656,440
KNPP Gap NRC Costs	2,042,990
Michigan GCR Undercollections	328,232
NMC Incremental Costs	148,022
Purchased Gas Take or Pay	741,636
TOTAL Additional Income	$ 58,242,139

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

Deferred Compensation Death Benefit	$ (14,714)
Deferred Compensation SUP Benefit	(1,892,859)
Employee Benefits	(2,866,800)
Pension Settlement	(11,848,606)
Post Employment	(165,271)
Post Retire Medical/Dental	(524,034)
Severance Pay	(261,754)
Dividend Paid Ded (Preferred)	(263,832)
Dividend Rec Ded (Own <20%)	(1,294,506)
Financial Inst Used in NRML Bus	(37,097)
Admended Return (F 1998)	(22,107)
Audit (F 87-89) Column Coal K	(1,756)
Audit C/F Adjust (F 1990-1992)	(796,189)
Audit C/F Adjust (F 1993-1995)	(871)
Contingent Liability	(179,885)

FOOTNOTE DATA

Dividends Paid (ESOP)	(4,043,000)
Fuel Stock Inventory Adjustment	(274,245)
Key Exec Life Interest Income	(988,538)
KNPP D&D Inflation Adjustment	(80,969)
Subsidiary Earnings	(37,711)
Tomahawk Power/Pulp	(81,954)
Water Tolls	(72,743)
Wisconsin River Power	(2,853,131)
Year-End Book Error	(183,299)
ATC Plant Amortization (Excess)	(415,701)
Equity Earnings-ATC	(20,000)
Advance Fee-MI Gas	(827)
Advance Fee-WI Gas	(25,524)
Basis Adjust Closed (AFUDC)	(1,472,857)
Basis Adjust CWIP (AFUDC)	(2,704,908)
Hydro Relicensing	(56,345)
Organization Costs (ATC)	(450)
Removal (Closed)	(3,816,210)
Start-Up Costs (ATC)	(231,831)
Start-Up Costs (NMC)	(70,050)
Dep - QLNDT	(2,122,425)
Depreciation	(17,261,359)
AMR Costs	(2,579,982)
Emission Allowance	(2,254,513)
Environment Cleanup	(4,732,329)
KNPP Steam Generator Legal Costs	(1,846)
KNPP 2000 S/G Outage	(496,092)
MI Restructuring Costs	(29,988)
NOX Compliance Projects	(8,613)
Security Costs	(1,306,488)
State Tax Liability	(11,396,957)
TOTAL Additional Deductions	$(79,811,166)

Schedule Page: 261 Line No.: 44 Column: a

Each corporation in the consolidation is taxed as a standalone corporation when allocating the federal income tax liability (per WPS Resources Corporation and Consolidated Subsidiaries Tax Allocation Agreement under IRC 1.1561-3(a)). Consequently, intercompany sales and expenses are not eliminated when calculating individual federal taxable incomes and tax liabilities.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	Federal TOTIT					
2	Highway Use Tax	-3,755		3,385	-2,010	
3	FICA	169,585		10,999,198	-10,984,611	299,697
4	FUTA	-74,972		149,796	-148,232	74,431
5	Superfund					
6	SUBTOTAL	90,858		11,152,379	-11,134,853	374,128
7	Federal Corporate Income					
8	Prior Year	100,049		-3,074,033	-1,723,163	6,372,572
9	Current Year	8,023,878		38,674,366	-37,254,000	-11,119,668
10	Prepayment			-80,933	-1,076,837	-2,156,647
11	SUBTOTAL	8,123,927		35,519,400	-40,054,000	-6,903,743
12	State of Wisconsin TOTIT					
13	Unauthorized Insurance Tax			58,299	-9,175	-13,124
14	Gross Receipts Tax		-21,970,000	22,130,247	-24,583,724	
15	Unemployment	140,846		-135,575	-3,485	
16	Remainder Assessment		-592,440	1,015,717	-970,704	
17	Recycling Fee & Other					
18	SUBTOTAL	140,846	-22,562,440	23,068,688	-25,567,088	-13,124
19	State Corporate Income Tax					
20	Prior Year	-33,732		122,479	-1,141,972	953,449
21	Current Year	1,718,605		11,396,956	-10,750,228	-1,715,083
22	SUBTOTAL	1,684,873		11,519,435	-11,892,200	-761,634
23	Local Wisconsin TOTIT					
24	Real Estate & Personal	56,000		3,562	-32,483	
25	SUBTOTAL	56,000		3,562	-32,483	
26	State of Michigan TOTIT					
27	Unemployment	-148,737		-37,374	-46,391	236,110
28	Public Utility Assessment	25,779		48,702	-47,616	
29	Single Business Tax	85,934		310,968	-380,435	
30	SUBTOTAL	-37,024		322,296	-474,442	236,110
31	Local Michigan TOTIT					
32	Real Estate & Personal	908,000		509,013	-542,013	
33	SUBTOTAL	908,000		509,013	-542,013	
34	Other States TOTIT					
35	Carline Tax	65,000		18,847	-40,847	
36	Use Tax					
37	SUBTOTAL	65,000		18,847	-40,847	
38						
39						
40						
41	TOTAL	11,032,480	-22,562,440	82,113,620	-89,737,926	-7,068,263

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-2,380		2,753			747	2
483,869		7,443,771			1,476,960	3
1,023		96,172			20,331	4
						5
482,512		7,542,696			1,498,038	6
						7
1,675,425						8
-1,675,425		25,551,539			10,048,795	9
	-3,314,417					10
	-3,314,417	25,551,539			10,048,795	11
						12
36,000		45,432			12,867	13
	-24,423,477	19,151,422			3,183,456	14
1,785		19,115			4,332	15
	-547,428	791,548			224,169	16
		7,637			2,163	17
37,785	-24,970,905	20,015,154			3,426,987	18
						19
-99,776						20
650,250		8,660,242			2,859,193	21
550,474		8,660,242			2,859,193	22
						23
27,080		11,570				24
27,080		11,570				25
						26
3,608						27
26,865		37,954			10,749	28
16,467		242,337			68,790	29
46,940		280,291			79,539	30
						31
875,000		325,953			112,339	32
875,000		325,953			112,339	33
						34
43,000						35
		72,488			20,125	36
43,000		72,488			20,125	37
						38
						39
						40
2,062,791	-28,285,322	62,459,933			18,045,016	41

FOOTNOTE DATA

Schedule Page: 262 Line No.: 2 Column: l

Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to vehicle usage between utilities.

Schedule Page: 262 Line No.: 3 Column: l

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

Schedule Page: 262 Line No.: 4 Column: l

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

Schedule Page: 262 Line No.: 11 Column: f

Account 254 Deferred Tax & Interest	$ 81,228
Account 165 Prepaid Taxes	2,237,580
Account 207 Tax Effect of Stock Options/Def comp Stock Plans	(550,166)
Account 143 Taxes - Proposed Audit Adjustments (Plant)	(3,123,039)
Account 146/147 Intercompany Income Tax	(3,397,382)
Account 431 Interest Expense	19,603
Account 456 Miscellaneous Revenue	(14,920)
TOTAL	$(4,747,096)

Schedule Page: 262 Line No.: 11 Column: l

Account 409.1 Gas	$ 7,928,174
Account 409.2 Non-Operating	2,120,621
TOTAL	$10,048,795

Schedule Page: 262 Line No.: 13 Column: l

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

Schedule Page: 262 Line No.: 14 Column: l

Includes charges to Account 236 not completed through Account 408.

Schedule Page: 262 Line No.: 15 Column: l

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

Schedule Page: 262 Line No.: 16 Column: l

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

Schedule Page: 262 Line No.: 21 Column: l

Account 409.1 Gas	$2,275,112
Account 409.2 Non-Operating	584,081
TOTAL	$2,859,193

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

Account 207 Tax Effect of Stock Options/Def Comp Stock Plans	$ 3,522
Account 438 Interest Expense	224
Account 143 Taxes - Proposed Audit Adjustments (Plant)	(765,380)
TOTAL	$(761,634)

Schedule Page: 262 Line No.: 24 Column: l

Nonutility (non-operating) WI real and personal property taxes. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 262 Line No.: 27 Column: l

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

Schedule Page: 262 Line No.: 28 Column: l

FOOTNOTE DATA

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

Schedule Page: 262 Line No.: 29 Column: I

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

Schedule Page: 262 Line No.: 32 Column: I

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

Schedule Page: 262 Line No.: 35 Column: I

Includes charges to Account 236 not completed through Account 408.

Schedule Page: 262 Line No.: 36 Column: I

Includes charges to Account 236 not completed through Account 408.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	618,128			411.4	191,885	
4	7%						
5	10%	16,616,742			411.4	1,199,362	6,373
6	11%	285,499			411.4	8,547	
7							
8	TOTAL	17,520,369				1,399,794	6,373
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Electric From Above	17,520,369				1,399,794	6,373
12	Electric Subtotal	17,520,369				1,399,794	6,373
13							
14							
15	Gas Utility						
16	4%	222,823			411.4	19,313	
17	7%	27,698			411.4	1,453	
18	10%	1,733,984			411.4	106,749	
19	Gas Subtotal	1,984,505				127,515	
20							
21	Common Utility						
22	4%	1					
23	10%	91,877			411.4	13,832	
24	Common Subtotal	91,878				13,832	
25							
26	Grand Total	19,596,752				1,541,141	6,373
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

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Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
426,243	34.07 years		3
			4
15,423,753	37.60 years		5
276,952	53.35 years		6
			7
16,126,948			8
			9
			10
16,126,948			11
16,126,948			12
			13
			14
			15
203,510	41.32		16
26,245	47.98 years		17
1,627,235	39.67 years		18
1,856,990			19
			20
			21
1			22
78,045	23.50 years		23
78,046			24
			25
18,061,984			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

FOOTNOTE DATA

Schedule Page: 266 Line No.: 5 Column: h

Transfer transmission assets to the American Transmission Company.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

OTHER DEFFERED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Outstanding Checks Cancelled	25,812	Various	12,370	970	14,412
2	Derivative Liabilities	37,097	182	37,097		
3	WPL Deposit-Kewaunee Generate	5,749,333	143	589,878		5,159,455
4	Transformer Installation	703,015			141,660	844,675
5	Exec Deferred Comp-Sup Bnft	2,246,130	926	390,340	6,450,205	8,305,995
6	LTIP Performance Shares	303,671	920/921	303,671		
7	Exec Def Comp-Death Benefit	191,284	232	14,714		176,570
8	Exec Def Comp-Retirement Plan	5,428,556	926	540,486	3,822,915	8,710,985
9	Dir Load Control Switch Install	36,787			466	37,253
10	Meter Installation Cost	3,434,844	586/878	465,107	498,551	3,468,288
11	Post Retirement Health Care	52,372,498	926	1,461,574		50,910,924
12	Survivor Widow Benefit	36,930	926	11,199	3,240	28,971
13	Post Employee Benefits	1,192,762	926	165,271		1,027,491
14	Post Retirement Life Ins Liability				937,540	937,540
15	Environmental Cleanup0-Gas Sites	43,445,935	182	4,743,432	25,792	38,728,295
16	Deferred Compensation Plan	13,591,309	Various	1,180,635	2,231,704	14,642,378
17	Def Comp 2001 Var Plan	459,554	253	2,962,150	2,563,218	60,622
18	Def Comp Var Stock	1,586			520,669	522,255
19	Def Comp Mut Fnd Option	4,548	Various	72,046	846,956	779,458
20	Glenmore Srvc Agreement (1)	165,000	554	55,000		110,000
21						
22						
23						
24						
25						
26						
27	(1) Amortization entry made in					
28	November of 2002, 2003, & 2004.					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	129,426,651		13,004,970	18,043,886	134,465,567

FOOTNOTE DATA

Schedule Page: 269 Line No.: 5 Column: b

Exec Deferred Comp - Sup Bnft was included in line 16 Deferred Compensation Plan in 2001.

Schedule Page: 269 Line No.: 13 Column: b

Post Employee Benefits was line 14 Post Retirement Life Ins. Liability in 2001.

Schedule Page: 269 Line No.: 14 Column: b

Post Employee Benefits was line 14 Post Retirement Life Ins. Liability in 2001.

Schedule Page: 269 Line No.: 16 Column: b

Exec Deferred Comp - Sup Bnft was included in line 16 Deferred Compensation Plan in 2001.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	143,173,643	21,196,421	15,386,573
3	Gas	19,817,591	5,338,094	1,930,442
4	Nonutility	4,259,257	211,088	40,369
5	TOTAL (Enter Total of lines 2 thru 4)	167,250,491	26,745,603	17,357,384
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	167,250,491	26,745,603	17,357,384
10	Classification of TOTAL			
11	Federal Income Tax	144,291,572	24,636,609	16,007,672
12	State Income Tax	22,958,919	2,108,994	1,349,712
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
			-7,046,437			156,029,928	2
			-1,872,917			25,098,160	3
				See Footnote	-14,715	4,415,261	4
			-8,919,354		-14,715	185,543,349	5
							6
							7
							8
			-8,919,354		-14,715	185,543,349	9
							10
			-7,114,776		-14,523	160,020,762	11
			-1,804,578		-192	25,522,587	12
							13

NOTES (Continued)

FOOTNOTE DATA

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

Electric

Account 254	$5,434,541
ATC Transfer	29,454
Transfer to A/C 190	1,936,859
Transfer to A/C 283	(354,417)
TOTAL	$7,046,437

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

Gas

Account 254	$1,472,077
Transfer to A/C 190	400,840
TOTAL	$1,872,917

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

American Transmission Company investment.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 283)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Plant	-308,344		15,426
4	Other Than Plant	40,547,829	18,307,013	23,960,651
5	Other Than Plant (Fas 109)	-249,079		
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	39,990,406	18,307,013	23,976,077
10	Gas			
11	Plant			
12	Other Than Plant	12,778,561	1,159,179	7,303,566
13	Other Than Plant (Fas 109)	-75,364		
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	12,703,197	1,159,179	7,303,566
18	Nonutility	-1,255,250		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	51,438,353	19,466,192	31,279,643
20	Classification of TOTAL			
21	Federal Income Tax	44,894,540	16,664,930	26,965,692
22	State Income Tax	6,543,813	2,801,262	4,313,951
23	Local Income Tax			

NOTES

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
		190/282	-357,687			33,917	3
				190	-2,586,735	32,307,456	4
				254/190	-29,032	-278,111	5
							6
							7
							8
			-357,687		-2,615,767	32,063,262	9
							10
							11
		190	-4,374,464			11,008,638	12
		254/190	-697	254/190	-864	-75,531	13
							14
							15
							16
			-4,375,161		-864	10,933,107	17
1,903,829	760,416	190/283			-29	-111,866	18
1,903,829	760,416		-4,732,848		-2,616,660	42,884,503	19
							20
1,657,092	659,996		-4,127,426		-2,286,884	37,431,416	21
246,737	100,420		-605,422		-329,776	5,453,087	22
							23

NOTES (Continued)

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

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS Account Credited (b)	DEBITS Amount (c)	Credits (d)	Balance at End of Year (e)
1	Unrealized Gain/Loss Def Tax-Decommissioning	125	23,293,588	13,944,705	13,029,546
2	Conservation Expenses	908	18,676,287	26,658,259	5,839,207
3	Conservation Escrow Reclassification	182	3,633,820		34,380
4	Derivatives	186	3,523,726		1,438,245
5	Nonutility Coal Sales	417	13,318		
6	Deferred Interest Contingency Tax	186	228,456		4,810,062
7	Emission Allowances	411	3,532,927	1,358,522	3,776,097
8	Coal Distribution Emission Allowance	417	80,108		
9	Deferred Taxes	282	9,041,674	1,336,356	10,708,372
10	KNPP 2000 S/G Outage	407	496,092		
11	ATC Reclass	182	3,708,800	6,528,363	2,819,563
12	ATC Cost			265,658	265,658
13	Pension Settlement Gain	182/926	11,848,606		
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		78,077,402	50,091,863	42,721,130

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	249,918,176	214,039,557
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	197,711,874	173,280,482
5	Large (or Ind.) (See Instr. 4)	152,393,262	137,355,758
6	(444) Public Street and Highway Lighting	5,903,769	5,376,400
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	271,090	237,207
10	TOTAL Sales to Ultimate Consumers	606,198,171	530,289,404
11	(447) Sales for Resale	87,694,283	77,116,638
12	TOTAL Sales of Electricity	693,892,454	607,406,042
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	693,892,454	607,406,042
15	Other Operating Revenues		
16	(450) Forfeited Discounts	990,215	916,006
17	(451) Miscellaneous Service Revenues	244,894	190,991
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,303,224	1,189,155
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	519,547	1,067,735
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	3,057,880	3,363,887
27	TOTAL Electric Operating Revenues	696,950,334	610,769,929

FOOTNOTE DATA

Schedule Page: 278 Line No.: 2 Column: a

The amount of over/under spent and the allowed amount is amortized over a 12 or 24 month period pending PSCW rate approval.

Schedule Page: 278 Line No.: 7 Column: a

The gain will be jurisdictionalized and amortized over a 12 or 24 month period pending PSCW rate approval.

Retail amortization over 12 or 24 months. Any remaining balance will be amortized in future rate orders.

Schedule Page: 278 Line No.: 10 Column: a

Amortized over 12 months in 2002.

Schedule Page: 278 Line No.: 11 Column: a

The 2001 balance was amortized over 12 months in 2002.

Schedule Page: 278 Line No.: 13 Column: a

The net pension settlement gain was amortized from January to May of 2002 with the remaining balance written off in June.

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ELECTRIC OPERATING REVENUES (Account 400)

4. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increase or decreases.
6. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
3,028,868	2,865,584	359,274	353,568	2
				3
3,442,941	3,310,919	43,514	42,880	4
4,095,085	4,023,975	233	224	5
32,019	32,743	828	829	6
				7
				8
3,614	3,552	1	1	9
10,602,527	10,236,773	403,850	397,502	10
2,977,149	2,382,104	70	65	11
13,579,676	12,618,877	403,920	397,567	12
				13
13,579,676	12,618,877	403,920	397,567	14

Line 12, column (b) includes $ 2,306,557 of unbilled revenues.

Line 12, column (d) includes 454 MWH relating to unbilled revenues

FOOTNOTE DATA

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

Excludes duplicate customers as follows:

Residential	1,603
Small Commercial & Industrial	49
Total	1,652

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

Excludes duplicate customers as follows:

Residential	2,280
Small Commercial & Industrial	76
Total	2,356

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

See <Line 2 Column f> footnote.

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

See <Line 2 Column g> footnote.

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

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.

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

See <Page 300 Line 6 Column b> footnote.

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

See <Page 300 Line 6 Column b> footnote.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	Rg-1	1,733,677	143,128,892	222,991	7,775	0.0826
3	Rg-1T	451	76,899	174	2,592	0.1705
4	Rg-2	995,435	84,208,291	126,469	7,871	0.0846
5	Rg-2T	207	36,216	71	2,915	0.1750
6	Rc-S1	206	9,842	19	10,842	0.0478
7	Cg-1	14,233	630,477	24	593,042	0.0443
8	Cg-1T	510	20,939	1	510,000	0.0411
9	Cg-2	13,064	682,659	37	353,081	0.0523
10	CG-2T	2,061	86,821	3	687,000	0.0421
11	Fg-1	261,747	19,972,391	9,484	27,599	0.0763
12	Fg-1T	5	849	1	5,000	0.1698
13	Gw-1	3,772	245,339			0.0650
14	Gy-1	152	33,136			0.2180
15	Gy-3	3,348	757,242			0.2262
16	NAT-F		231			
17	NAT-R		27,952			
18	Total Residential	3,028,868	249,918,176	359,274	8,431	0.0825
19						
20	Commercial & Industrial - Small					
21	Ats-1		18,014	4		
22	Mp-1	2,547	110,541	5	509,400	0.0434
23	Cg-1	2,766,825	156,420,300	32,100	86,194	0.0565
24	Cg-1T	274,852	13,802,526	852	322,596	0.0502
25	Cg-2	360,087	23,921,047	10,451	34,455	0.0664
26	Cg-2T	26,543	1,263,079	88	301,625	0.0476
27	Pg-2		580	7		
28	Cg-S1	72	3,241	5	14,400	0.0450
29	Gw-1	65	5,027			0.0773
30	Gy-1	3,469	704,279			0.2030
31	Gy-3	8,455	1,452,807			0.1718
32	Gy-4	26	9,903			0.3809
33	Cogen			2		
34	NAT-C		530			
35	Total Small Commercial & Industri	3,442,941	197,711,874	43,514	79,123	0.0574
36						
37	Commercial & Industrial - Large					
38	Ats-1		32,634	6		
39	Cp-1	3,105,892	119,350,857	208	14,932,173	0.0384
40	Cp-2	981,119	32,572,311	10	98,111,900	0.0332
41	TOTAL Billed	10,602,073	603,891,614	403,850	26,253	0.0570
42	Total Unbilled Rev.(See Instr. 6)	454	2,306,557	0	0	5.0805
43	TOTAL	10,602,527	606,198,171	403,850	26,254	0.0571

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Gy-1	280	47,707			0.1704
2	Gy-3	589	95,060			0.1614
3	GD-1	7,205	294,119	2	3,602,500	0.0408
4	Pg-2		574	6		
5	Cogen			1		
6	Total Large Commercial & Industri	4,095,085	152,393,262	233	17,575,472	0.0372
7						
8	Public Street & Highway					
9	Gy-1	6	1,271			0.2118
10	Gy-3	227	34,882			0.1537
11	Gy-4	76	22,785			0.2998
12	Ms-1	27,580	5,452,005	745	37,020	0.1977
13	Ms-3	3,784	379,221	77	49,143	0.1002
14	Ms-31	346	13,605	6	57,667	0.0393
15	Total Public Street & Highway Lig	32,019	5,903,769	828	38,670	0.1844
16						
17	Interdepartmental Sales	3,614	271,090	1	3,614,000	0.0750
18	Total Interdepartmental Sales	3,614	271,090	1	3,614,000	0.0750
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Unbilled Revenues (by revenue					
31	account subheading) included in					
32	totals above:					
33						
34	Residential $1,326,563					
35	Small C&I 768,730					
36	Large C&I 211,264					
37	Total = $2,306,557					
38						
39						
40						
41	TOTAL Billed	10,602,073	603,891,614	403,850	26,253	0.0570
42	Total Unbilled Rev.(See Instr. 6)	454	2,306,557	0	0	5.0805
43	TOTAL	10,602,527	606,198,171	403,850	26,254	0.0571

FOOTNOTE DATA

Schedule Page: 304 Line No.: 13 Column: d

No count customers.

Schedule Page: 304 Line No.: 14 Column: d

No count customers.

Schedule Page: 304 Line No.: 15 Column: d

No count customers.

Schedule Page: 304 Line No.: 16 Column: d

No count customers.

Schedule Page: 304 Line No.: 17 Column: d

No count customers.

Schedule Page: 304 Line No.: 29 Column: d

No count customers.

Schedule Page: 304 Line No.: 30 Column: d

No count customers.

Schedule Page: 304 Line No.: 31 Column: d

No count customers.

Schedule Page: 304 Line No.: 32 Column: d

No count customers.

Schedule Page: 304 Line No.: 34 Column: d

No count customers.

Schedule Page: 304 Line No.: 39 Column: c

Interruptible Demand Revenues = $4,456,517

Schedule Page: 304 Line No.: 40 Column: c

Interruptible Demand Revenues = $928,086

Schedule Page: 304.1 Line No.: 1 Column: d

No count customers.

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

No count customers.

Schedule Page: 304.1 Line No.: 9 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 10 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 11 Column: d

No count customers.

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

Fuel Clause/Cost of Coal Adjustment Billed:

Rg-1	Fuel Clause	$ (374,622)
Rg-2	Fuel Clause	(269,079)
Gw-1	Fuel Clause	(3,882)
Cg-1	Fuel Clause	(534,467)
Cg-2	Fuel Clause	(60,657)
Cp-2	Fuel Clause	(1,379,980)
Mp-1	Fuel Clause	(19,280)
Cg-1T	Fuel Clause	(10,059)
Cg-2T	Fuel Clause	(1,144)
Cg-S1	Fuel Clause	(9)
CP-1	Fuel Clause	(21,093)
Fg-1	Fuel Clause	(13,196)
MS-31	Fuel Clause	(22)

FOOTNOTE DATA

Gy-3	Fuel Clause	(705)
RC-S1	Fuel Clause	(18)
TOTAL		$(2,688,213)

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

Excludes duplicate customers as follows:

Residential	1,603
Small Commercial & Industrial	49
Total	1,652

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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Washington Island Co-op	RQ	Volume No. 1	0	0	0
2	Washington Island Co-op	RQ	Volume No. 1	2	0	0
3	Upper Peninsula Power Company	RQ	Volume No. 1	18	66	66
4	Upper Peninsula Power Company	RQ	Volume No. 1	48	0	0
5	Manitowoc Public Utilities	RQ	Volume No. 1	6	13	6
6	Manitowoc Public Utilities	RQ	Volume No. 1	5	0	0
7	City of Wisconsin Rapids	RQ	Volume No. 1	26	26	26
8	Marshfield Electric & Water Department	RQ	51	33	54	33
9	Oconto Electric Cooperative	RQ	Volume No. 10	16	19	17
10	City of Stephenson	RQ	Volume No. 2	1	1	1
11	Alger Delta Co-op	RQ	Volume No. 2	1	1	1
12	Village of Daggett	RQ	Volume No. 2	0	0	0
13	Village of Stratford	RQ	Volume No. 2	3	3	2
14	Commonwealth Edison Company/Exelon	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
10,266	597	236,545	-62,292	174,850	1
	30,835			30,835	2
824,796	6,810,576	18,799,247	-5,133,679	20,476,144	3
	820,558			820,558	4
131,544	627,854	2,948,831	-822,643	2,754,042	5
	87,597			87,597	6
52,343	954,000	1,317,723	-446,346	1,825,377	7
335,719	4,436,352	7,840,924	-2,234,274	10,043,002	8
101,667	724,639	2,134,007		2,858,646	9
6,856	128,192	175,110	-41,304	261,998	10
3,414	62,273	88,049	-20,217	130,105	11
1,675	32,149	44,770	-10,211	66,708	12
14,648	232,674	363,736	-85,663	510,747	13
176		17,600		17,600	14
1,482,928	14,948,296	33,948,942	-8,856,629	40,040,609	
1,494,221	8,748,021	36,125,611	2,780,042	47,653,674	
2,977,149	**23,696,317**	**70,074,553**	**-6,076,587**	**87,694,283**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Alliant			NA	NA	NA
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	Volume No. 10	NA	NA	NA
4	Midwest ISO	OS	Volume No. 10	NA	NA	NA
5	Cargill/ Alliant	OS	Volume No. 10	NA	NA	NA
6	Illinois Power Company	OS	Volume No. 10	NA	NA	NA
7	American Transmission Co. LLC	OS	WPSR Vol. No. 1	NA	NA	NA
8	Split Rock	OS	Volume No. 10	NA	NA	NA
9	Southern Illinois Power Company Co-op	OS	Volume No. 10	NA	NA	NA
10	Northern States Power	OS	Volume No. 10	NA	NA	NA
11	Allegheny Power	OS	WPSR Vol. No. 1	NA	NA	NA
12	Marshfield Electric & Water Department	OS	51	NA	NA	NA
13	Manitoba Hydro	OS	Volume No. 10	NA	NA	NA
14	Otter Tail Power	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
47		4,700		4,700	2
5,702		116,764		116,764	3
			485,479	485,479	4
2,407		43,942		43,942	5
11		1,100		1,100	6
			6,634	6,634	7
15,647		323,860		323,860	8
74		7,400		7,400	9
6,414		135,107		135,107	10
			420,000	420,000	11
29,064		735,878		735,878	12
7,399		130,795		130,795	13
201		3,385		3,385	14
1,482,928	14,948,296	33,948,942	-8,856,629	40,040,609	
1,494,221	8,748,021	36,125,611	2,780,042	47,653,674	
2,977,149	**23,696,317**	**70,074,553**	**-6,076,587**	**87,694,283**	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Wisconsin Electric Power Company	OS	Volume No. 10	NA	NA	NA
2	Ameren Energy	OS	Volume No. 10	NA	NA	NA
3	Cinergy Services	OS	Volume No. 10	NA	NA	NA
4	Consolidated Water Company					
5	Other Service	OS	Volume No. 10	NA	NA	NA
6	Capacity	SF	Volume No. 10	26	26	18
7	Other Service	OS	Volume No. 10	NA	NA	NA
8	Other Service	OS	Volume No. 10	NA	NA	NA
9	Other Service	OS	Volume No.10	NA	NA	NA
10	Other Service	OS	Volume No.10	NA	NA	NA
11	Other Service	OS	Volume No. 10	NA	NA	NA
12	Washington Island Co-op	OS	WPSR Vol. No. 1	NA	NA	NA
13	Village of Stratford	OS	WPSR Vol. 1	NA	NA	NA
14	Central Illinois Light Company	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
77,121		1,521,804		1,521,804	1
468		14,502		14,502	2
1,677		43,413		43,413	3
					4
209,849		4,021,229		4,021,229	5
	745,221			745,221	6
88,591		4,112,425		4,112,425	7
101,100		2,527,500		2,527,500	8
146,000		2,482,000		2,482,000	9
			627,863	627,863	10
153,934		4,756,063		4,756,063	11
			6,078	6,078	12
			9,262	9,262	13
11		1,100		1,100	14
1,482,928	14,948,296	33,948,942	-8,856,629	40,040,609	
1,494,221	8,748,021	36,125,611	2,780,042	47,653,674	
2,977,149	**23,696,317**	**70,074,553**	**-6,076,587**	**87,694,283**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Manitowoc Public Utilities					
2	Other Service	OS	WPSR Vol. No.1	NA	NA	NA
3	Other Service	OS	Volume No. 5	NA	NA	NA
4	Other Service	OS	Volume No.5	NA	NA	NA
5	Other Service	OS	WPSR Vol. No 1	NA	NA	NA
6	Upper Peninsula Power Company					
7	Other Service	OS	WPSR Volume No.	NA	NA	NA
8	Other Service	OS	WPSR Volume No.	NA	NA	NA
9	Other Service	OS	WPSR Volume No.	NA	NA	NA
10	Madison Gas & Electric					
11	Other Service	OS	Volume No. 10	NA	NA	NA
12	Negotiated Capacity	SF	Volume No. 10			
13	Duke Energy Trading & Marketing	OS	WPSR Vol. No. 1	NA	NA	NA
14	Duke Energy Trading & Marketing	OS	Volume No.10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
8,209		277,914		277,914	2
-135			-2,989	-2,989	3
21,593		376,668		376,668	4
			256,558	256,558	5
					6
			84,000	84,000	7
5,482		99,020		99,020	8
121		12,346		12,346	9
					10
54,032		984,664		984,664	11
471,392	8,002,800	11,705,528		19,708,328	12
			722,179	722,179	13
450		112,500		112,500	14
1,482,928	14,948,296	33,948,942	-8,856,629	40,040,609	
1,494,221	8,748,021	36,125,611	2,780,042	47,653,674	
2,977,149	**23,696,317**	**70,074,553**	**-6,076,587**	**87,694,283**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
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SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Wisconsin Public Power Incorporated					
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	WPSR Vol. No. 1	NA	NA	NA
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
					1
87,184		1,556,404		1,556,404	2
			164,978	164,978	3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
1,482,928	14,948,296	33,948,942	-8,856,629	40,040,609	
1,494,221	8,748,021	36,125,611	2,780,042	47,653,674	
2,977,149	**23,696,317**	**70,074,553**	**-6,076,587**	**87,694,283**	

FOOTNOTE DATA

Schedule Page: 310 Line No.: 1 Column: j

Fuel clause.

Schedule Page: 310 Line No.: 3 Column: a

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

Schedule Page: 310 Line No.: 3 Column: j

Other Charges Consist Of:

Fuel Clause	$(4,972,747)
Discounts	(160,932)
TOTAL	$(5,133,679)

Schedule Page: 310 Line No.: 4 Column: a

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

Schedule Page: 310 Line No.: 5 Column: j

Other Charges Consist Of:

Fuel Clause	$(801,170)
Discounts	(21,473)
TOTAL	$(822,643)

Schedule Page: 310 Line No.: 7 Column: j

Other Charges Consist Of:

Fuel Clause	$(399,504)
Discounts	(46,842)
TOTAL	$(446,346)

Schedule Page: 310 Line No.: 8 Column: j

Other Charges Consist Of:

Fuel Clause	$(1,990,120)
Discounts	(244,154)
TOTAL	$(2,234,274)

Schedule Page: 310 Line No.: 10 Column: j

Fuel clause.

Schedule Page: 310 Line No.: 11 Column: j

Fuel clause.

Schedule Page: 310 Line No.: 12 Column: j

Fuel clause.

Schedule Page: 310 Line No.: 13 Column: j

Fuel clause.

Schedule Page: 310.1 Line No.: 4 Column: j

Ancillary services.

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

WPS Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

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

Ancillary services.

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

Ancillary services.

Schedule Page: 310.2 Line No.: 10 Column: j

Ancillary services.

Schedule Page: 310.2 Line No.: 12 Column: j

Ancillary services.

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

FOOTNOTE DATA

Ancillary services.

Schedule Page: 310.3 Line No.: 3 Column: j

Transmission loss adjustment.

Schedule Page: 310.3 Line No.: 5 Column: j

Ancillary services.

Schedule Page: 310.3 Line No.: 7 Column: j

Ancillary services.

Schedule Page: 310.3 Line No.: 8 Column: a

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

Schedule Page: 310.3 Line No.: 13 Column: j

Ancillary services.

Schedule Page: 310.4 Line No.: 3 Column: j

Ancillary services.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	5,511,747	4,593,085
5	(501) Fuel	99,756,647	100,340,467
6	(502) Steam Expenses	7,118,637	7,161,126
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,846,072	1,831,198
10	(506) Miscellaneous Steam Power Expenses	4,198,325	4,195,776
11	(507) Rents	50,688	51,256
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	118,482,116	118,172,908
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	2,052,241	1,678,091
16	(511) Maintenance of Structures	1,586,388	1,285,213
17	(512) Maintenance of Boiler Plant	14,289,470	12,434,686
18	(513) Maintenance of Electric Plant	6,165,188	5,419,878
19	(514) Maintenance of Miscellaneous Steam Plant	1,267,212	1,091,167
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	25,360,499	21,909,035
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	143,842,615	140,081,943
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	7,764,168	5,380,487
25	(518) Fuel	12,411,822	6,726,529
26	(519) Coolants and Water	21,597	11,283
27	(520) Steam Expenses	4,768,376	6,527,143
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	438,863	246,393
31	(524) Miscellaneous Nuclear Power Expenses	15,942,728	8,852,860
32	(525) Rents	1,445	1,119
33	TOTAL Operation (Enter Total of lines 24 thru 32)	41,348,999	27,745,814
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	5,141,982	2,274,730
36	(529) Maintenance of Structures	412,074	374,257
37	(530) Maintenance of Reactor Plant Equipment	7,358,135	10,723,124
38	(531) Maintenance of Electric Plant	2,520,770	7,202,202
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,000,746	2,228,543
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	17,433,707	22,802,856
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	58,782,706	50,548,670
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	658,164	642,228
45	(536) Water for Power	674,027	559,127
46	(537) Hydraulic Expenses	226,041	278,646
47	(538) Electric Expenses	312,698	280,046
48	(539) Miscellaneous Hydraulic Power Generation Expenses	279,664	266,924
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,150,594	2,026,971

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Mainentance Supervision and Engineering	215,367	209,621
54	(542) Maintenance of Structures	60,354	86,505
55	(543) Maintenance of Reservoirs, Dams, and Waterways	550,583	446,770
56	(544) Maintenance of Electric Plant	373,075	389,178
57	(545) Maintenance of Miscellaneous Hydraulic Plant	21,427	23,765
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	1,220,806	1,155,839
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	3,371,400	3,182,810
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	226,042	102,963
63	(547) Fuel	16,430,237	16,646,337
64	(548) Generation Expenses	98,096	90,914
65	(549) Miscellaneous Other Power Generation Expenses	783,402	1,036,293
66	(550) Rents	51,013	50,501
67	TOTAL Operation (Enter Total of lines 62 thru 66)	17,588,790	17,927,008
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,599,731	1,299,447
70	(552) Maintenance of Structures	37,104	38,485
71	(553) Maintenance of Generating and Electric Plant	680,228	1,195,824
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	7,564	11,016
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	2,324,627	2,544,772
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	19,913,417	20,471,780
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	89,486,799	89,993,353
77	(556) System Control and Load Dispatching	1,846,702	1,726,036
78	(557) Other Expenses	505,397	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	91,838,898	91,719,389
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	317,749,036	306,004,592
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
84	(561) Load Dispatching		
85	(562) Station Expenses		
86	(563) Overhead Lines Expenses		
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	36,102,170	26,888,973
89	(566) Miscellaneous Transmission Expenses		1,006,590
90	(567) Rents	1,122,968	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	37,225,138	27,895,563
92	Maintenance		
93	(568) Maintenance Supervision and Engineering		
94	(569) Maintenance of Structures		
95	(570) Maintenance of Station Equipment		
96	(571) Maintenance of Overhead Lines		
97	(572) Maintenance of Underground Lines		
98	(573) Maintenance of Miscellaneous Transmission Plant		
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)		
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	37,225,138	27,895,563
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	4,189,156	3,676,950

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching	1,391,456	1,094,778
106	(582) Station Expenses	1,255,757	338,747
107	(583) Overhead Line Expenses	2,888,041	2,087,571
108	(584) Underground Line Expenses	1,219,579	1,297,023
109	(585) Street Lighting and Signal System Expenses	176,106	149,890
110	(586) Meter Expenses	677,960	1,228,124
111	(587) Customer Installations Expenses		
112	(588) Miscellaneous Expenses	8,545,342	9,055,258
113	(589) Rents	406,484	456,361
114	TOTAL Operation (Enter Total of lines 103 thru 113)	20,749,881	19,384,702
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	41,867	30,119
117	(591) Maintenance of Structures	102,952	114,233
118	(592) Maintenance of Station Equipment	860,364	702,488
119	(593) Maintenance of Overhead Lines	14,059,188	12,697,581
120	(594) Maintenance of Underground Lines	1,344,588	1,264,206
121	(595) Maintenance of Line Transformers	267,762	365,965
122	(596) Maintenance of Street Lighting and Signal Systems	443,144	445,647
123	(597) Maintenance of Meters	220,698	238,614
124	(598) Maintenance of Miscellaneous Distribution Plant	75,829	79,609
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	17,416,392	15,938,462
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	38,166,273	35,323,164
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	660,958	817,335
130	(902) Meter Reading Expenses	3,039,281	3,005,948
131	(903) Customer Records and Collection Expenses	6,098,036	5,645,839
132	(904) Uncollectible Accounts	2,346,232	2,342,021
133	(905) Miscellaneous Customer Accounts Expenses	2,346,265	2,452,402
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	14,490,772	14,263,545
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision		
138	(908) Customer Assistance Expenses	22,261,819	20,970,777
139	(909) Informational and Instructional Expenses	1,860,986	1,361,781
140	(910) Miscellaneous Customer Service and Informational Expenses	1,674,323	1,313,176
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	25,797,128	23,645,734
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses	111,377	113,761
146	(913) Advertising Expenses		
147	(916) Miscellaneous Sales Expenses		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	111,377	113,761
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	10,930,692	8,122,246
152	(921) Office Supplies and Expenses	3,494,962	2,339,987
153	(Less) (922) Administrative Expenses Transferred-Credit		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	7,260,102	4,463,263
156	(924) Property Insurance	862,645	-169,195
157	(925) Injuries and Damages	4,088,109	3,101,010
158	(926) Employee Pensions and Benefits	15,131,674	7,459,567
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	1,012,527	1,227,614
161	(929) (Less) Duplicate Charges-Cr.	567,132	643,619
162	(930.1) General Advertising Expenses	261,892	290,009
163	(930.2) Miscellaneous General Expenses	1,350,242	1,323,330
164	(931) Rents	10,132	82,115
165	TOTAL Operation (Enter Total of lines 151 thru 164)	43,835,845	27,596,327
166	Maintenance		
167	(935) Maintenance of General Plant	1,186,578	774,013
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	45,022,423	28,370,340
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	478,562,147	435,616,699

FOOTNOTE DATA

Schedule Page: 320 Line No.: 78 Column: c

Account 557 includes $505,397 of the retail portion (PSCW account 578) of precertification costs in 2002.

Schedule Page: 320 Line No.: 151 Column: b

Included in this account for joint operations and overheads are Kewaunee credits in the amount of $2,106,936 billed to Wisconsin Power & Light Company. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit of the Wisconsin Public Service Corporation books for 1974-1978.

Schedule Page: 320 Line No.: 151 Column: c

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of $2,433,456 billed to Wisconsin Power & Light Company and Madison Gas & Electric Company. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit of the WPSC books for 1974-1978.

Schedule Page: 320 Line No.: 152 Column: b

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of $270,300 for amounts billed to Wisconsin Power & Light Company. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit for the period 1974-1978.

Schedule Page: 320 Line No.: 152 Column: c

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of $347,201 for amounts billed to Wisconsin Power & Light Company and Madison Gas & Electric Company. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit for the period 1974-1978.

Schedule Page: 320 Line No.: 155 Column: b

Included in this account are charges and credits for joint plant operations and overheads, specifically charges for Wisconsin Public Service Corporation's share of Edgewater and Columbia in the amount of $4,589,977 and credits in the amounts of $437,896 and $14,658 for Kewaunee amounts billed to Wisconsin Power & Light Company and West Marinette amounts billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit of the years 1974-1978.

Schedule Page: 320 Line No.: 155 Column: c

Included in this account are charges and credits for joint plant operations and overheads, specifically charges for Wisconsin Public Service Corporation's share of Edgewater and Columbia in the amount of $3,234,277 and credits in the amounts of $526,994 and $14,192 for Kewaunee amounts billed to Wisconsin Power & Light Company, Madison Gas & Electric Company, and West Marinette amounts billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit of the years 1974-1978.

Schedule Page: 320 Line No.: 158 Column: b

Included in this account are credits in the amount of $633,020 and $4,003 for Kewaunee joint plant operations and overheads billed to Wisconsin Power & Light Company and West Marinette joint plant operations, and overheads billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit for the years 1974-1978.

Schedule Page: 320 Line No.: 158 Column: c

Included in this account are credits in the amounts of $446,730 and $3,412 for Kewaunee joint plant operations and overheads billed to Wisconsin Power & Light Company and Madison Gas & Electric Company, and West Marinette joint plant operations and overheads billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit for the years 1974-1978.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Aquilla Power	OS	1	N/A	N/A	N/A
2	Alliant/Wisconsin Power & Light Co					
3	Other Service	OS		N/A	N/A	N/A
4	Maintenance Energy (Exchange)	EX		N/A	N/A	N/A
5	Power Exchange	EX		N/A	N/A	N/A
6	Manitoba Hydro	OS		N/A	N/A	N/A
7	Williams Energy	OS		N/A	N/A	N/A
8	Ameren Energy, Inc.	OS		N/A	N/A	N/A
9	Cinergy Services, Inc.	OS		N/A	N/A	N/A
10	Consolidated Water Power Company	OS	1	N/A	N/A	N/A
11	Omaha Public Power District					
12	Capacity Charge	SF		N/A	N/A	N/A
13	Duke Energy	OS		N/A	N/A	N/A
14	Cargill/Alliant	OS	1	N/A	N/A	N/A
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
2,212				52,456		52,456	1
							2
2,371				53,372		53,372	3
	1,074	1,074					4
	60	1,936					5
303,528			4,023,600	10,670,266		14,693,866	6
150				3,900		3,900	7
437,716			1,500,000	13,063,678		14,563,678	8
6,385				225,088		225,088	9
6,547				137,276		137,276	10
							11
			87,500			87,500	12
450				118,690		118,690	13
9,773				254,591		254,591	14
2,943,165	1,244	73,441	11,846,913	80,915,064	-3,275,178	89,486,799	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Upper Peninsula Power Company					
2	Other Service	OS		N/A	N/A	N/A
3	Power Exchange	EX		N/A	N/A	N/A
4	Madison Gas & Electric Company					
5	Other Service	OS		N/A	N/A	N/A
6	Power Exchange	EX		N/A	N/A	N/A
7	Weyerhaeuser Paper Company	OS		N/A	N/A	N/A
8	Wholesome Dairy	OS		N/A	N/A	N/A
9	Waste Management	OS		N/A	N/A	N/A
10	Shanak Hydro	OS		N/A	N/A	N/A
11	Robert Shanak Hydro	OS		N/A	N/A	N/A
12	Tomahawk Power & Pulp	OS		N/A	N/A	N/A
13	Mosinee Paper Company	OS		N/A	N/A	N/A
14	Power Company of America	OS		N/A	N/A	N/A
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
							1
249			14,813			14,813	2
	25						3
							4
5,608				166,407		166,407	5
	40						6
1				17		17	7
1,779				69,361		69,361	8
5,324				208,875		208,875	9
406				13,286		13,286	10
242				7,500		7,500	11
12,913				371,567		371,567	12
62				2,236		2,236	13
1				54		54	14
2,943,165	1,244	73,441	11,846,913	80,915,064	-3,275,178	89,486,799	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Kimberly Clark Corporation	OS		N/A	N/A	N/A
2	Winnebago County Landfill	OS		N/A	N/A	N/A
3	Stencil Farms	OS		N/A	N/A	N/A
4	Tenaska Power	OS	1	N/A	N/A	N/A
5	Excel Energy					
6	Long-Term Firm Service	LF		N/A	N/A	N/A
7	Power Exchange	EX		N/A	N/A	N/A
8	Wisconsin Power Pool Incorporated	OS		N/A	N/A	N/A
9	Wisconsin River Power Company					
10	Long-Term Service	LU	2	N/A	N/A	N/A
11	Out-of-Period Adjustment	AD	2	N/A	N/A	N/A
12	Western Resources	OS		N/A	N/A	N/A
13	Otter Tail Power	OS		N/A	N/A	N/A
14	Manitowoc Public Utilities	OS		N/A	N/A	N/A
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES MegaWatt Hours Received (h)	POWER EXCHANGES MegaWatt Hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j+k+l) of Settlement ($) (m)	Line No.
312				10,046		10,046	1
19,798				868,430		868,430	2
1				26		26	3
207				6,107		6,107	4
							5
1,186,242			4,571,000	25,880,730	1,074,303	31,526,033	6
		1,052					7
6,689				168,300		168,300	8
							9
79,267				2,045,107		2,045,107	10
					-66,448	-66,448	11
1,945				75,870		75,870	12
214				5,440		5,440	13
201				17,271		17,271	14
2,943,165	1,244	73,441	11,846,913	80,915,064	-3,275,178	89,486,799	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Reliant Energy	OS		N/A	N/A	N/A
2	Split Rock	OS		N/A	N/A	N/A
3	American Electric Power Services Corp.	OS		N/A	N/A	N/A
4	El Paso Merchant Energy	OS		N/A	N/A	N/A
5	Exelon Generation Company	OS		N/A	N/A	N/A
6	Western Area Power Authority	OS		N/A	N/A	N/A
7	WE Energy					
8	Other Service	OS		N/A	N/A	N/A
9	Power Exchange	EX		N/A	N/A	N/A
10	American Transmission Co., LLC					
11	Other Service	OS		N/A	N/A	N/A
12	Power Exchange	EX		N/A	N/A	N/A
13	Georgia Pacific	OS		N/A	N/A	N/A
14	Gensys (Dairyland Power Coop)	OS		N/A	N/A	N/A
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
250				6,400		6,400	1
7,061				196,245		196,245	2
437,533			1,650,000	13,901,552		15,551,552	3
755				26,614		26,614	4
371,407				11,451,980	456,632	11,908,612	5
223				6,763		6,763	6
							7
23,175				618,371		618,371	8
	45	69,379					9
							10
2,113				102,037		102,037	11
					-4,739,665	-4,739,665	12
23				2,175		2,175	13
3,853				106,980		106,980	14
2,943,165	1,244	73,441	11,846,913	80,915,064	-3,275,178	89,486,799	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Interchange (Net Adjustment)	OS		N/A	N/A	N/A
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
6,179							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
2,943,165	1,244	73,441	11,846,913	80,915,064	-3,275,178	89,486,799	

FOOTNOTE DATA

Schedule Page: 326 Line No.: 3 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326 Line No.: 4 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326 Line No.: 6 Column: c

Non-FERC jurisdiction seller.

Schedule Page: 326 Line No.: 8 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326 Line No.: 9 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326 Line No.: 13 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326.1 Line No.: 5 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326.1 Line No.: 6 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326.1 Line No.: 7 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 8 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 9 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 10 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 11 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 12 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 13 Column: c

PURPA authorized.

Schedule Page: 326.1 Line No.: 14 Column: c

PURPA authorized.

Schedule Page: 326.2 Line No.: 1 Column: c

PURPA authorized.

Schedule Page: 326.2 Line No.: 2 Column: c

PURPA authorized.

Schedule Page: 326.2 Line No.: 3 Column: c

PURPA authorized.

Schedule Page: 326.2 Line No.: 6 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326.2 Line No.: 6 Column: l

Customer Charge	$1,087,095
Transmission Refund	(12,792)
	$1,074,303

Schedule Page: 326.2 Line No.: 8 Column: c

Non-FERC jurisdiction seller.

Schedule Page: 326.2 Line No.: 9 Column: a

Wisconsin Public Service Corporation owns a 50% interest in Wisconsin River Power Company.

FOOTNOTE DATA

Schedule Page: 326.2 Line No.: 11 Column: l

Annual prior year true-up adjustment.

Schedule Page: 326.3 Line No.: 1 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326.3 Line No.: 2 Column: c

Not available in Wisconsin Public Service Corporation's records.

Schedule Page: 326.3 Line No.: 5 Column: l

Financial losses.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Agriculture Environment Services	N/A	N/A	LF
2	Agriculture Environment Services	N/A	N/A	AD
3	Combined Locks Energy Center	N/A	N/A	LF
4	Madison Gas & Electric	Wisconsin Electric Power	Madison Gas & Electric	LF
5	Madison Gas & Electric	Wisconsin Electric Power	Madison Gas & Electric	AD
6	Stratford Water & Electric	Wisconsin Public Service Corp	Stratford Water & Electric	LF
7	Stratford Water & Electric	Wisconsin Public Service Corp	Stratford Water & Electric	AD
8	Washington Island Coop	Wisconsin Public Service Corp	Washington Island Coop	LF
9	Washington Island Coop	Wisconsin Public Service Corp	Washington Island Coop	AD
10	Wisconsin Public Power Inc	Wisconsin Public Service Corp	Wisconsin Public Power Inc	LF
11	Wisconsin Public Power Inc	Wisconsin Public Service Corp	Wisconsin Public Power Inc	AD
12	Wisconsin Rapids Water & Light	Northern States Power Co	Wisconsin Rapids Water & Light	AD
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
	N/A	N/A				1
	N/A	N/A				2
	N/A	N/A				3
	N/A	N/A				4
	N/A	N/A				5
	N/A	N/A				6
	N/A	N/A				7
	N/A	N/A				8
	N/A	N/A				9
	N/A	N/A				10
	N/A	N/A				11
	N/A	N/A				12
						13
						14
						15
						16
						17
			0	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
		20,699	20,699	1
		-182	-182	2
		896	896	3
		153,376	153,376	4
		-14,993	-14,993	5
		32,556	32,556	6
		-11,621	-11,621	7
		14,853	14,853	8
		278	278	9
		13,155	13,155	10
		-942	-942	11
		10,800	10,800	12
				13
				14
				15
				16
				17
0	0	218,875	218,875	

FOOTNOTE DATA

Schedule Page: 328 Line No.: 1 Column: d
Contract is ongoing as long as customer desires service.

Schedule Page: 328 Line No.: 1 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 1 Column: m
Distribution and dynamic scheduling charges.

Schedule Page: 328 Line No.: 2 Column: d
Contract is ongoing as long as customer desires service.

Schedule Page: 328 Line No.: 2 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 2 Column: m
Transmission charges refund.

Schedule Page: 328 Line No.: 3 Column: d
Contract is ongoing as long as customer desires service.

Schedule Page: 328 Line No.: 3 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 3 Column: m
Dynamic scheduling charges.

Schedule Page: 328 Line No.: 4 Column: d
Contract termination date is 08/31/2003.

Schedule Page: 328 Line No.: 4 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 4 Column: m
Distribution and dynamic scheduling charges.

Schedule Page: 328 Line No.: 5 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 5 Column: m
Transmission charges refund.

Schedule Page: 328 Line No.: 6 Column: d
Contract is ongoing with 5 years written notice to terminate.

Schedule Page: 328 Line No.: 6 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 6 Column: m
Distribution charges.

Schedule Page: 328 Line No.: 7 Column: e
WPS Resources Operating Companies, Orginial Volume No. 1.

Schedule Page: 328 Line No.: 7 Column: m
Transmission charges refund.

Schedule Page: 328 Line No.: 8 Column: d
Contract is ongoing with 5 years written notice to terminate.

Schedule Page: 328 Line No.: 8 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 8 Column: m
Distribution charges.

Schedule Page: 328 Line No.: 9 Column: e
WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 9 Column: m
Transmission charges refund.

FOOTNOTE DATA

Schedule Page: 328 Line No.: 10 Column: d

Contract is ongoing with 5 years written notice to terminate.

Schedule Page: 328 Line No.: 10 Column: e

WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 10 Column: m

Distribution and dynamic scheduling charges.

Schedule Page: 328 Line No.: 11 Column: e

WPS Resources Operating Companies, Original Volume No. 1.

Schedule Page: 328 Line No.: 11 Column: m

Transmission charges refund.

Schedule Page: 328 Line No.: 12 Column: e

Original Volume 4.

Schedule Page: 328 Line No.: 12 Column: m

Transmission charges refund.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased form other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission tosses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Magawatt-hours Received	Magawatt-hours Delivered	Demand Charges ($)	Energy Charges ($)	Other Charges ($)	Total Cost of Transmission ($)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Received Power:						
2	American Transmission	238,437	238,437	4,973,672		212,417	5,186,089
3	Company						
4	WE Energies			4,500			4,500
5	Western Area Power	225	223			308	308
6	Authority						
7	Northern States Power					302	302
8	Mid-American Energy			35,000			35,000
9	Mid-American Power Pool	2,375	2,373		2,134	32	2,166
10	Omaha Public Power			37,450		7,147	44,597
11	District						
12	Commonwealth Edison	1,232,580	1,231,780	1,706,210		265,586	1,971,796
13	FERC					8,275	8,275
14	Midwest ISO	2,660,672	2,562,319	24,632,727		4,176,656	28,809,383
15							
16	Subtotal	4,134,289	4,035,132	31,389,559	2,134	4,670,723	36,062,416
	TOTAL	5,113,564	5,011,954	31,389,563	10,741	4,701,866	36,102,170

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased form other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission tosses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Magawatt-hours Received (b)	Magawatt-hours Delivered (c)	Demand Charges ($) (d)	Energy Charges ($) (e)	Other Charges ($) (f)	Total Cost of Transmission ($) (g)
1	Delivered Power:						
2	American Transmission	106,592	106,591		89	27,849	27,938
3	Company						
4	Ameren Energy	8	8	4	15	2	21
5	Commonwealth Edison	98	90		235	34	269
6	FERC					1,230	1,230
7	Midwest ISO	872,556	870,112		8,202	2,019	10,221
8	Illinois Power Co.	21	21		66	9	75
9							
10	Subtotal	979,275	976,822	4	8,607	31,143	39,754
11							
12							
13							
14							
15							
16							
	TOTAL	5,113,564	5,011 954	31,389,563	10,741	4,701,866	36,102,170

FOOTNOTE DATA

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

WPS Investments, LLC owns approximately a 15% ownership interest in American Transmission Company, LLC.

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

Ancillary services.

Schedule Page: 332 Line No.: 13 Column: f

Annual charge.

Schedule Page: 332 Line No.: 14 Column: a

Midwest Independent System Operator began transmission operations February 1, 2002.

Schedule Page: 332.1 Line No.: 2 Column: a

WPS Investments, LLC owns approximately a 15% ownership interest in American Transmission Company, LLC.

Schedule Page: 332.1 Line No.: 2 Column: f

Ancillary services.

Schedule Page: 332.1 Line No.: 6 Column: f

Annual charge.

Schedule Page: 332.1 Line No.: 7 Column: a

Midwest Independent System Operator began transmission operations February 1, 2002.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	153,519
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	476,229
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	720,494
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6		
7		
8		
9		
10		
11		
12		
13		
14		
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16		
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45		
46	TOTAL	1,350,242

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

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

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant	17,606			17,606
2	Steam Production Plant	17,528,818	387,250		17,916,068
3	Nuclear Production Plant	19,038,070	559,866		19,597,936
4	Hydraulic Production Plant-Conventional	803,854			803,854
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	4,119,797			4,119,797
7	Transmission Plant				
8	Distribution Plant	19,659,690	944,283		20,603,973
9	General Plant	1,469,712			1,469,712
10	Common Plant-Electric	5,935,877	3,201,381		9,137,258
11	TOTAL	68,573,424	5,092,780		73,666,204

B. Basis for Amortization Charges

Amortization is based on a 3, 5, or 7 year period as estimated by users of the (software) systems.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

REGULATORY COMMISSION EXPENSES

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission	682	527,402	528,084	
2					
3	Public Service Commission of Wisconsin	245,263	444,367	689,630	
4					
5	Michigan Public Service Commission	172	31,374	31,546	
6					
7	SEC & Others		4,118	4,118	
8					
9					
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44					
45					
46	TOTAL	246,117	1,007,261	1,253,378	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
Electric	928	1,012,527					1
							2
Gas	928	240,851					3
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		1,253,378					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:
- (1) Generation
  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:
- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		Electric:
2	B(1)	Electric Power Research Institute R&D Program
3	B(4)	U of W Foundation - R&D Center for By-Products Utilization
4	B(4)	Design Capacity Recovery (1)
5		Adjustment (2)
6		Misc. - Other
7		
8		
9		
10	TOTAL	
11		
12		
13		
14		
15		
16		
17	* 517/528/930	(1) This project was charged to R&D in error in 2001.
18	** 500/535/546	It was corrected in January 2002.
19		
20		(2) $165,134 was charged to R&D in error in 2001.
21		It was corrected in January 2002.
22		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to Others (Classify)
(5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D &D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	508,967	*	508,967		2
	15,380	**	15,380		3
	-76,116	517/528	-76,116		4
	-165,134	517/528	-165,134		5
	-18	Misc.	-18		6
					7
					8
					9
	283,079		283,079		10
					11
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	18,890,214		
4	Transmission			
5	Distribution	13,714,236		
6	Customer Accounts	8,409,402		
7	Customer Service and Informational	4,948,124		
8	Sales	5,823		
9	Administrative and General	13,782,730		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	59,750,529		
11	Maintenance			
12	Production	12,833,776		
13	Transmission			
14	Distribution	7,200,995		
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)	20,034,771		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	31,723,990		
19	Transmission (Enter Total of lines 4 and 13)			
20	Distribution (Enter Total of lines 5 and 14)	20,915,231		
21	Customer Accounts (Transcribe from line 6)	8,409,402		
22	Customer Service and Informational (Transcribe from line 7)	4,948,124		
23	Sales (Transcribe from line 8)	5,823		
24	Administrative and General (Enter Total of lines 9 and 15)	13,782,730		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	79,785,300	6,735,253	86,520,553
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply	236,026		
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	8,800,388		
34	Customer Accounts	5,718,451		
35	Customer Service and Informational	2,049,668		
36	Sales	26,518		
37	Administrative and General	5,336,789		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	22,167,840		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	2,544,046		
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	2,544,046		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,			
51	Other Gas Supply (Enter Total of lines 30 and 42)	236,026		
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	11,344,434		
55	Customer Accounts (Line 34)	5,718,451		
56	Customer Service and Informational (Line 35)	2,049,668		
57	Sales (Line 36)	26,518		
58	Administrative and General (Lines 37 and 46)	5,336,789		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	24,711,886	2,467,641	27,179,527
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	104,497,186	9,202,894	113,700,080
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	17,155,181	1,284,857	18,440,038
66	Gas Plant	5,779,683	542,569	6,322,252
67	Other (provide details in footnote):			
68	TOTAL Construction (Total of lines 65 thru 67)	22,934,864	1,827,426	24,762,290
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant			
72	Other (provide details in footnote):			
73	TOTAL Plant Removal (Total of lines 70 thru 72)			
74	Other Accounts (Specify, provide details in footnote):	9,455,915	1,347,483	10,803,398
75	Clearing Accts & Net Movement of Co-Tenant Payroll	12,377,803	-12,377,803	
76				
77				
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93				
94				
95	TOTAL Other Accounts	21,833,718	-11,030,320	10,803,398
96	TOTAL SALARIES AND WAGES	149,265,768		149,265,768

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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COMMON UTILITY PLANT AND EXPENSES

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

COMMON UTILITY PLANT IN SERVICE

	Total	Electric	Gas
Intangible-Software	24,906,710	18,702,449	6,204,261
Land & Land Rights	2,820,247	2,117,724	702,523
Structure and Improvements	48,023,506	36,060,851	11,962,655
Office Furniture & Equipment	31,878,637	23,937,669	7,940,968
Transportation Equipment	43,820,673	32,904,943	10,915,730
Stores Equipment	1,995,157	1,498,163	496,994
Tools, Shop & Garage Equipment	2,459,522	1,846,855	612,667
Laboratory Equipment	275,704	207,026	68,678
Power Operated Equipment	6,458,251	4,849,501	1,608,750
Communication Equipment	15,184,391	11,401,959	3,782,432
Miscellaneous Equipment	229,475	172,313	57,162
Total Common Plant	178,052,273	133,699,453	44,352,820
TOTAL COMMON CWIP	19,768,217	14,843,954	4,924,263

ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year		64,368,132
Depreciation accruals charged to:		
Depreciation Expense	7,905,016	
Transportation Equipment Expense	3,097,400	
		11,002,416
Net Charges for Plant Retired:		
Book Cost of Plant Retired	4,315,519	
Cost of Removal	4,950	
Salvage - Credit	(30,509)	
		4,289,960
Adjustments/Reclassification - Credits		1,772,071
Balance, End of Year		72,852,659

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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COMMON UTILITY PLANT AND EXPENSES

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

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	Accruals For The Year	Balance End Of Year
Electric Department	5,935,877	56,272,339
Gas Department	1,969,139	16,580,320
Totals	7,905,016	72,852,659

ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		3,140,713
Amortization accruals charged to:		
Amortization Expense		4,263,392
Net Charges for Plant Retired:		
Book Cost of plant Retired	1,237,196	
Cost of Removal	0	
Salvage - Credit	0	
		1,237,196
Adjustments/Reclassfications - Credits		(12,790)
Balance, End of Year		6,154,119

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals For The Year	Balance End Of Year
Electric Department	3,201,381	4,670,783
Gas Department	1,062,011	1,483,336
Totals	4,263,392	6,154,119

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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY	
2	Generation (Excluding Station Use):	
3	Steam	8,056,530
4	Nuclear	2,638,284
5	Hydro-Conventional	337,481
6	Hydro-Pumped Storage	
7	Other	313,733
8	Less Energy for Pumping	
9	Net Generation (Enter Total of lines 3 through 8)	11,346,028
10	Purchases	2,943,165
11	Power Exchanges:	
12	Received	1,244
13	Delivered	73,441
14	Net Exchanges (Line 12 minus line 13)	-72,197
15	Transmission For Other (Wheeling)	
16	Received	
17	Delivered	
18	Net Transmission for Other (Line 16 minus line 17)	
19	Transmission By Others Losses	-99,157
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	14,117,839

Line No.	Item (a)	MegaWatt Hours (b)
21	DISPOSITION OF ENERGY	
22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,602,527
23	Requirements Sales for Resale (See instruction 4, page 311.)	1,482,928
24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,494,221
25	Energy Furnished Without Charge	
26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	22,407
27	Total Energy Losses	515,756
28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	14,117,839

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MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) the system's energy output for each month such that the total on Line 41 matches the total on Line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. include in the monthly amounts any energy losses associated with the sales so that the total on Line 41 exceeds the amount on Line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.
4. Report in column (d) the system's monthly maximum megawatt Load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c)
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,181,597	100,279	1,610	2	1800
30	February	1,036,983	83,044	1,536	4	1900
31	March	1,156,751	108,317	1,560	4	1900
32	April	1,082,428	118,637	1,427	2	2000
33	May	1,095,607	99,965	1,495	30	1200
34	June	1,157,481	108,125	1,806	25	1500
35	July	1,328,264	125,545	1,947	17	1600
36	August	1,287,477	150,342	1,842	1	1400
37	September	1,195,678	149,827	1,909	9	1400
38	October	1,227,703	189,183	1,555	1	2000
39	November	1,160,972	165,209	1,546	14	1800
40	December	1,206,898	127,873	1,633	9	1800
41	TOTAL	14,117,839	1,526,346			

FOOTNOTE DATA

Schedule Page: 401 Line No.: 7 Column: b

Includes 2,263 megawatt-hours from the Glenmore Wind Turbines and 17,546 megawatt-hours from the Lincoln Wind Turbines. These turbines are part of the DEO-EPRI Wind Turbine Verification Program.

Schedule Page: 401 Line No.: 29 Column: d

The system's monthly maximum integrated megawatt load during the traditional peak time period. This footnote is applicable to rows 29-40 in column d.

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: *Pulliam 3* (b)			Plant Name: *Pulliam 4* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1943			1947		
4	Year Last Unit was Installed	1943			1947		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	30.00			30.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	5953			7337		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	27			29		
10	When Limited by Condenser Water	24			29		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	102182000			143290000		
13	Cost of Plant: Land and Land Rights	33027			33027		
14	Structures and Improvements	1466572			1525218		
15	Equipment Costs	12362642			11740313		
16	Total Cost	13862241			13298558		
17	Cost per KW of Installed Capacity (line 5)	462.0747			443.2853		
18	Production Expenses: Oper, Supv, & Engr	522			839		
19	Fuel	1771885			2411514		
20	Coolants and Water (Nuclear Plants Only)	0			0		
21	Steam Expenses	325897			314657		
22	Steam From Other Sources	0			0		
23	Steam Transferred (Cr)	0			0		
24	Electric Expenses	87434			80032		
25	Misc Steam (or Nuclear) Power Expenses	1758			3664		
26	Rents	0			0		
27	Allowances	0			0		
28	Maintenance Supervision and Engineering	10737			5069		
29	Maintenance of Structures	24658			11621		
30	Maintenance of Boiler (or reactor) Plant	308438			263763		
31	Maintenance of Electric Plant	294945			50883		
32	Maintenance of Misc Steam (or Nuclear) Plant	2339			1370		
33	Total Production Expenses	2828613			3143412		
34	Expenses per Net KWh	0.0277			0.0219		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas
36	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF
37	Quantity (units) of Fuel Burned	82877	0	40350	111812	0	56461
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8728	0	1004	8736	0	1004
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	17.070	0.000	4.040	17.070	0.000	4.180
40	Average Cost of Fuel per Unit Burned	19.410	0.000	4.040	19.460	0.000	4.180
41	Average Cost of Fuel Burned per Million BTU	1.102	0.000	4.028	1.103	0.000	4.167
42	Average Cost of Fuel Burned per KWh Net Gen	0.016	0.000	0.060	0.016	0.000	0.059
43	Average BTU per KWh Net Generation	14689.000	0.000	0.000	14160.000	0.000	0.000

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Pulliam 5* (d)			Plant Name: *Pulliam 6* (e)			Plant Name: *Pulliam 7* (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1949			1951			1958			3
1949			1951			1958			4
50.00			62.50			75.00			5
0			0			0			6
6041			7666			7795			7
0			0			0			8
50			72			87			9
52			70			83			10
0			0			0			11
228902000			432983000			527915000			12
55044			68806			82567			13
3388181			2909995			4376180			14
20926704			25471415			33802388			15
24369929			28450216			38261135			16
487.3986			455.2035			510.1485			17
558			2644			640			18
3267919			5939677			6741522			19
0			0			0			20
355766			379916			380580			21
0			0			0			22
0			0			0			23
27125			28814			27114			24
1123			5026			1560			25
0			0			0			26
0			0			0			27
8255			5817			4120			28
26126			8345			8921			29
1024750			942691			370567			30
1844720			89664			231105			31
18270			1400			2887			32
6574612			7403994			7769016			33
0.0287			0.0171			0.0147			34
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	35
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	36
160996	0	36275	293867	0	51087	331496	0	70190	37
8738	0	1004	8742	0	1004	8735	0	1004	38
17.070	0.000	4.290	17.070	0.000	4.140	17.070	0.000	4.150	39
19.330	0.000	4.290	19.490	0.000	4.140	19.460	0.000	4.150	40
1.095	0.000	4.271	1.104	0.000	4.124	1.104	0.000	4.138	41
0.014	0.000	0.054	0.013	0.000	0.050	0.012	0.000	0.046	42
12573.000	0.000	0.000	12099.000	0.000	0.000	11205.000	0.000	0.000	43

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

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Plant Name: *Pulliam 8* (d)			Plant Name: *Pulliam-Common* (e)			Plant Name: *Total-Pulliam* (f)			Line No.
Steam						Steam			1
Conventional						Conventional			2
1964						1927			3
1964						1964			4
125.00			0.00			372.50			5
0			0			0			6
8186			0			42978			7
0			0			0			8
136			0			400			9
133			0			390			10
0			0			154			11
916045000			0			2351317000			12
137611			0			410082			13
5747320			0			19413466			14
46813788			0			151117250			15
52698719			0			170940798			16
421.5898			0.0000			458.9015			17
594			2230627			2236424			18
10652985			0			30785502			19
0			0			0			20
391034			1836123			3983973			21
0			0			0			22
0			0			0			23
27063			554117			831699			24
593			1070210			1083934			25
0			0			0			26
0			0			0			27
3803			807806			845607			28
26780			723996			830447			29
682491			1742761			5335461			30
81407			498390			3091114			31
2513			468503			497282			32
11869263			9932533			49521443			33
0.0130			0.0000			0.0211			34
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	35
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	36
529233	0	89974	0	0	0	1510281	0	344337	37
8737	0	1004	0	0	0	8737	0	1004	38
17.070	0.000	4.070	0.000	0.000	0.000	17.070	0.000	4.130	39
19.440	0.000	4.070	0.000	0.000	0.000	19.440	0.000	4.130	40
1.102	0.000	4.051	0.000	0.000	0.000	1.102	0.000	4.119	41
0.011	0.000	0.042	0.000	0.000	0.000	0.013	0.000	0.049	42
10290.000	0.000	0.000	0.000	0.000	0.000	11478.000	0.000	0.000	43

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

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Plant Name: *Weston 1* (d)			Plant Name: *Weston 2* (e)			Plant Name: *Weston 3* (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1954			1960			1981			3
1954			1960			1981			4
60.00			75.00			321.60			5
0			0			0			6
7670			7355			7691			7
0			0			0			8
62			88			340			9
59			86			338			10
0			0			0			11
347246000			526735000			2272271000			12
182287			227859			2385482			13
3305576			2845754			41633205			14
21083304			25481108			214692218			15
24571167			28554721			258710905			16
409.5195			380.7296			804.4493			17
114314			137669			246291			18
4668203			6024861			24506325			19
0			0			0			20
328407			336173			720029			21
0			0			0			22
0			0			0			23
88682			108423			161734			24
123334			148750			333906			25
0			0			0			26
0			0			0			27
42190			31728			111232			28
75101			47381			279643			29
932445			790251			2928653			30
1067281			486188			647880			31
16333			6722			58797			32
7456290			8118146			29994490			33
0.0215			0.0154			0.0132			34
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	35
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	36
263181	0	12569	323581	204	75604	1314194	0	46046	37
8663	138000	1004	8673	138000	1003	8669	0	1004	38
16.250	38.980	4.930	16.250	38.980	4.380	17.240	0.000	4.870	39
17.500	0.000	4.930	17.590	27.260	4.380	18.480	0.000	4.870	40
0.986	0.000	4.915	0.991	4.703	4.368	1.032	0.000	4.446	41
0.013	0.000	0.066	0.011	0.053	0.048	0.011	0.000	0.051	42
13484.000	0.000	0.000	11056.000	0.000	0.000	10376.000	0.000	0.000	43

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

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Plant Name: *Weston-Common* (d)			Plant Name: *Plant Total-Weston* (e)			Plant Name: *Kewaunee-Total* (f)			Line No.
			Steam			Nuclear			1
			Conventional			Conventional			2
			1954			1974			3
			1981			1974			4
		0.00	456.60			535.00			5
		0	0			0			6
		0	22716			8515			7
		0	0			0			8
		0	490			534			9
		0	483			530			10
		0	145			448			11
		0	3146252000			4468734000			12
		0	2795628			1080266			13
		0	47784535			52805077			14
		0	261256631			358635876			15
		0	311836794			412521219			16
		0.0000	682.9540			771.0677			17
		2756972	3255246			12925656			18
		0	35199389			21036987			19
		0	0			36605			20
		500011	1884621			8057476			21
		0	0			0			22
		0	0			0			23
		157192	516031			738905			24
		1451211	2057200			26974999			25
		0	0			2449			26
		0	0			0			27
		739922	925073			8569681			28
		211782	613907			698431			29
		1278126	5929475			12249713			30
		200032	2401381			4191628			31
		278350	360203			3350024			32
		7573598	53142526			98832554			33
		0.0000	0.0169			0.0221			34
Coal	Oil	Gas	Coal	Oil	Gas	Nuclear			35
Tons	BBLS	MCF	Tons	BBLS	MCF	MWD			36
0	0	0	1900956	204	134219	581634	0	0	37
0	0	0	8669	138000	1003	82	0	0	38
0.000	0.000	0.000	16.940	38.980	4.600	33.690	0.000	0.000	39
0.000	0.000	0.000	18.190	27.300	4.600	36.170	0.000	0.000	40
0.000	0.000	0.000	1.019	4.703	4.585	0.440	0.000	0.000	41
0.000	0.000	0.000	0.011	0.053	0.050	0.005	0.000	0.000	42
0.000	0.000	0.000	10833.000	0.000	0.000	10661.000	0.000	0.000	43

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

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Plant Name: *Kew-WPS* (d)	Plant Name: *Columbia 1& 2* (e)	Plant Name: *Edgewater 4* (f)	Line No.
Nuclear	Steam	Steam	1
Conventional	Conventional	Conventional	2
1974	1975	1969	3
1974	1978	1969	4
315.65	335.20	105.80	5
0	0	0	6
0	0	0	7
0	0	0	8
315	351	108	9
313	349	106	10
0	0	0	11
2638284000	2018917000	540044000	12
637357	606735	599875	13
31154995	19048954	2488548	14
211595167	107822543	24243479	15
243387519	127478232	27331902	16
771.0677	380.3050	258.3356	17
7764168	-3172	23545	18
12411822	26168256	7603500	19
21597	0	0	20
4768375	911678	338363	21
0	0	0	22
0	0	0	23
438863	354753	143588	24
15942728	837251	219942	25
1445	0	50688	26
0	0	0	27
5141982	226899	54663	28
412074	132008	10025	29
7358135	2421075	603459	30
2520770	571348	101345	31
2000746	271467	138259	32
58782705	31891563	9287377	33
0.0223	0.0158	0.0172	34

Nuclear			Coal	Oil	Gas	Coal	Oil	Gas	35
MWD			Tons	BBLS	MCF	Tons	BBLS	MCF	36
343164	0	0	1258742	274217	0	302230	65622	0	37
82	0	0	8467	138875	0	8838	138875	0	38
33.690	0.000	0.000	19.860	0.000	0.000	22.680	0.000	0.000	39
36.170	0.000	0.000	20.610	33.730	0.000	24.560	33.550	0.000	40
0.440	0.000	0.000	1.199	5.914	0.000	1.341	5.752	0.000	41
0.005	0.000	0.000	0.013	0.064	0.000	0.014	0.059	0.000	42
10661.000	0.000	0.000	10756.000	0.000	0.000	10267.000	0.000	0.000	43

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

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Plant Name: *Weston W31, W32* (d)			Plant Name: *W Marinette-M31, M32* (e)			Plant Name: *W Marinette-M33* (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1969			1971			1993			3
1973			1973			1993			4
72.50			83.80			83.50			5
0			0			0			6
1605			716			1278			7
0			0			0			8
87			88			108			9
63			80			76			10
0			0			1			11
57187000			20324000			74783000			12
0			57218			201423			13
292693			626816			5273368			14
6275275			7126056			12115018			15
6567968			7810090			17589809			16
90.5927			93.1992			210.6564			17
45419			89265			56108			18
3360968			1363383			4304217			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
0			58796			27877			24
-17008			-8670			171890			25
0			0			0			26
0			0			0			27
14687			5953			4113			28
8675			5906			12495			29
0			0			0			30
92393			197408			219663			31
0			4026			1884			32
3505134			1716067			4798247			33
0.0613			0.0844			0.0642			34
Oil	Gas		Oil	Gas		Oil	Gas		35
BBLS	MCF		BBLS	MCF		BBLS	MCF		36
292	800116	0	6251	309710	0	768	1035583	0	37
138000	1004	0	138000	1004	0	138000	1004	0	38
0.000	4.200	0.000	55.090	4.370	0.000	55.090	4.155	0.000	39
27.270	4.200	0.000	67.460	4.370	0.000	70.750	4.155	0.000	40
4.710	4.185	0.000	11.640	4.353	0.000	12.210	4.139	0.000	41
0.070	0.059	0.000	0.173	0.067	0.000	0.166	0.058	0.000	42
14043.000	0.000	0.000	15338.000	0.000	0.000	13917.000	0.000	0.000	43

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

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Plant Name: *DePere Energy Center* (d)	Plant Name: (e)	Plant Name: (f)	Line No.
Combustion Turbine			1
Conventional			2
1999			3
1999			4
180.00	0.00	0.00	5
0	0	0	6
1078	0	0	7
0	0	0	8
196	0	0	9
178	0	0	10
0	0	0	11
141096000	0	0	12
0	0	0	13
24584767	0	0	14
49592843	0	0	15
74177610	0	0	16
412.0978	0.0000	0.0000	17
153662	0	0	18
7370826	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
564268	0	0	25
0	0	0	26
0	0	0	27
1529346	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
1582	0	0	32
9619684	0	0	33
0.0682	0.0000	0.0000	34

Oil	Gas								35
BBLS	MCF								36
657	1661817	0	0	0	0	0	0	0	37
138830	1004	0	0	0	0	0	0	0	38
42.030	4.433	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39
274.120	4.433	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
28.572	4.415	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.348	0.052	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
12045.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43

FOOTNOTE DATA

Schedule Page: 402.3 Line No.: 33 Column: f

Kewaunee Nuclear Plant Total Plant Production Expenses are based on a gross up of Wisconsin Public Service Corporation's (WPSC) share following WPSC accounting policy.

Schedule Page: 402.4 Line No.: -1 Column: d

Joint ownership between Alliant Energy and Wisconsin Public Service Corporation. Wisconsin Public Service Corporation is the builder and operator of the unit with an ownership interest of 59%.

Schedule Page: 402.4 Line No.: -1 Column: e

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

Schedule Page: 402.4 Line No.: -1 Column: f

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

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

Joint ownership with Marshfield Electric & Water Department. Wisconsin Public Service Corporation is the builder and operator and has an approximate ownership interest of 68%.

Schedule Page: 402.5 Line No.: 33 Column: f

Wisconsin Public Service Corporation's share of West Marinette Unit 33 production expenses for the current year is $4,798,247.

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

DePere Energy Center was leased from DePere Energy, LLC through December 15, 2002. Effective December 16, 2002, Wisconsin Public Service Corporation purchased the DePere Energy Center and now maintains full ownership.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

Line No.	Item (a)	FERC Licensed Project No. 1966 Plant Name: Grandfather Falls (b)	FERC Licensed Project No. 0 Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Peaking	
2	Plant Construction type (Conventional or Outdoor)	Conventional	
3	Year Originally Constructed	1938	
4	Year Last Unit was Installed	1938	
5	Total installed cap (Gen name plate Rating in MW)	17.24	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	15,030	0
8	Net Plant Capability (in megawatts)	0	0
9	(a) Under Most Favorable Oper Conditions	18,000	0
10	(b) Under the Most Adverse Oper Conditions	17,400	0
11	Average Number of Employees	1	0
12	Net Generation, Exclusive of Plant Use - Kwh	116,148,525	0
13	Cost of Plant	0	0
14	Land and Land Rights	384,914	0
15	Structures and Improvements	221,984	0
16	Reservoirs, Dams, and Waterways	4,406,549	0
17	Equipment Costs	1,104,234	0
18	Roads, Railroads, and Bridges	6,754	0
19	TOTAL cost (Total of 14 thru 18)	6,124,435	0
20	Cost per KW of Installed Capacity (line 5)	355.2456	0.0000
21	Production Expenses	0	0
22	Operation Supervision and Engineering	131,617	0
23	Water for Power	340,271	0
24	Hydraulic Expenses	17,958	0
25	Electric Expenses	25,745	0
26	Misc Hydraulic Power Generation Expenses	62,329	0
27	Rents	0	0
28	Maintenance Supervision and Engineering	45,686	0
29	Maintenance of Structures	8,370	0
30	Maintenance of Reservoirs, Dams, and Waterways	106,493	0
31	Maintenance of Electric Plant	16,009	0
32	Maintenance of Misc Hydraulic Plant	8,929	0
33	Total Production Expenses (total 22 thru 32)	763,407	0
34	Expenses per net KWh	0.0066	0.0000

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

GENERATING PLANT STATISTICS (Small Plants)

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.40		17,515	1,222,718
3	High Falls 2595	1910	7.00		20,740	2,857,103
4	Johnson Falls 2522	1923	3.52		12,350	751,116
5	Sandstone Rapids 2546	1925	3.84		13,368	1,703,006
6	Potato Rapids 2560	1921	1.38		4,602	601,637
7	Peshtigo 2581	1920	0.59		3,225	464,998
8	Otter Rapids 1957	1907	0.50		2,320	1,380,298
9	Hat Rapids *	1905	1.70		8,896	2,024,731
10	Tomahawk 1940	1937	2.60		15,195	925,522
11	Alexander 1979	1924	4.20		26,707	1,628,431
12	Merrill **	1917	2.34		11,932	3,655,430
13	Wausau 1999	1921	5.40		37,503	2,624,743
14	Jersey 2476	1920	0.51		3,628	435,120
15	Grand Rapids 2433	1910	7.57		43,351	2,809,480
16						
17	TOTAL HYDRO		47.55		221,332	23,084,333
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		512	568,882
22	Oneida Casino	1996	4.00		22	1,072,670
23						
24	TOTAL INTERNAL COMBUSTION		8.00		534	1,641,552
25						
26	ROSIERE WIND TURBINES					
27	9MW Low Wind Speed Plan	1999	9.00		17,546	10,449,927
28	Glenmore Wind Turbines	1998	1.20		2,263	1,961,395
29	TOTAL WIND		10.20		19,809	12,411,322
30						
31						
32						
33						
34						
35	* License surrendered August 1982					
36	** License surrendered December 1981					
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
191,050	117,772		53,772			2
408,158	150,825		163,420			3
213,385	83,879		72,223			4
443,491	90,392		36,089			5
435,969	32,648		13,833			6
788,132	30,920		78,216			7
2,760,596	32,079		21,984			8
1,191,018	81,909		82,687			9
355,970	102,629		40,599			10
387,722	160,281		46,634			11
1,562,150	139,287		154,641			12
486,064	237,585		79,590			13
853,176	46,582		42,953			14
371,133	265,887		148,678			15
						16
485,475	1,572,675		1,035,319			17
						18
						19
						20
142,221	8,060	29,074	6,226	Diesel	541	21
268,168	3,272	1,769	16,112	Diesel	862	22
						23
205,194	11,332	30,843	22,338			24
						25
						26
1,161,103	54,237		172,300			27
1,634,496	24,755		7,978			28
1,216,796	78,992		180,278			29
						30
						31
						32
						33
						34
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						38
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						41
						42
						43
						44
						45
						46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	Ashland (Green Bay)	Distribution U	69.00	24.90	
2	Aurora St (Antigo)	Distribution U	115.00	24.90	
3	Aviation (Oshkosh)	Distribution U	138.00	24.90	
4	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
5			69.00	12.50	
6	Bluestone (Bellevue)	Distribution U	69.00	12.50	
7	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
8		Distribution U	69.00	12.50	
9	Brillion Iron Works (Brillion)	Distribution U	69.00	12.50	
10	Cassel (Marathon)	Distribution U	115.00	24.90	
11	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
12	Cranberry (Lincoln)	Distribution U	115.00	24.90	
13	Crivitz (Marinette)	Distribution U	138.00	24.90	
14	Daves Falls (Amberg)	Distribution U	69.00	24.90	
15	Dyckesville (Brown)	Distribution U	138.00	24.90	
16	East Krok (W. Kewaunee)	Distribution U	69.00	24.90	
17	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
18			138.00	24.90	
19	Eastom (Tomahawk)	Distribution U	115.00	24.90	
20			115.00	46.00	
21	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
22	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
23	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
24	Glenview (Brillion)	Distribution U	69.00	24.90	
25	Glory Rd (De Pere)	Distribution U	138.00	24.90	
26	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
27	Goodman (Goodman)	Distribution U	69.00	24.90	
28	Grand Rapids (Mellen)	Distribution U	69.00	24.90	
29	Gravesville (Chilton)	Distribution U	69.00	24.90	
30	Harrison (Waupaca)	Distribution U	69.00	24.90	
31	Henry St (Green Bay)	Distribution U	69.00	12.50	
32			69.00	24.90	
33	Highway 8 (Rhinelander)	Distribution U	115.00	24.90	
34	Highway V (Green Bay)	Distribution U	138.00	24.90	
35	Hilltop (Stettan)	Distribution U	115.00	24.90	
36	Hodag (Pelican)	Distribution U	115.00	24.90	
37	Hoover (Plover)	Distribution U	115.00	24.90	
38	Howard (Howard)	Distribution U	138.00	24.90	
39	James St (Green Bay)	Distribution U	69.00	24.90	
40					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
45	2					1
45	2					2
45	2					3
12	5	1				4
						5
14	2					6
22	1					7
11	2					8
25	3	1				9
45	2					10
58	3					11
45	2					12
22	1					13
21	2					14
21	2					15
17	2					16
101	3					17
45	2					18
32	3					19
56	2					20
40	2					21
45	2					22
28	1					23
45	2					24
45	2					25
45	2					26
11	2					27
14	2					28
67	3					29
45	2					30
7	1	1				31
22	1					32
45	2					33
67	3					34
45	2					35
22	1					36
45	2					37
45	2					38
22	1					39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	Kelly (Weston)	Distribution U	115.00	24.90	
2			115.00	46.00	13.80
3	Kronen (Marathon)	Distribution U	46.00	24.90	
4	Lena (Oconto)	Distribution U	69.00	24.90	
5	Liberty St (Green Bay)	Distribution U	69.00	24.90	
6			138.00	24.90	
7	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
8	Luxemberg (Luxemberg)	Distribution U	69.00	24.90	
9	Mason St (Green Bay)	Distribution U	138.00	24.90	
10	Maine (Maine)	Distribution U	115.00	24.90	
11	Maplewood (Howard)	Distribution U	138.00	24.90	
12	Mears Corners (Vinland)	Distribution U	138.00	24.90	
13	Merrill (Merrill)	Distribution U	46.00	24.90	
14		Distribution U	46.00	12.50	
15	Morrison Ave (Weston)	Distribution U	115.00	24.90	
16	Mountain (Armstrong)	Distribution U	69.00	24.90	
17	Mystery Hills (De Pere)	Distribution U	138.00	24.90	
18	North Point (Hull)	Distribution U	115.00	24.90	
19	Oak St (De Pere)	Distribution U	69.00	24.90	
20	Oconto (Oconto)	Distribution U	138.00	24.90	
21	Ontario (Green Bay)	Distribution U	138.00	24.90	
22	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
23	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
24			69.00	12.50	
25	Piehl (Rhinelander)	Distribution U	115.00	24.90	
26	Pine (Pine River)	Distribution U	115.00	24.90	
27			115.00	46.00	13.80
28	Pioneer (Oconto)	Distribution U	138.00	34.50	
29	Plover (Plover)	Distribution U	115.00	24.90	
30	Pound (Pound)	Distribution U	69.00	24.90	
31	Preble (Green Bay)	Distribution U	138.00	24.90	
32	Red Maple (De Pere)	Distribution U	138.00	24.90	
33	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
34	Rockland (Rockland)	Distribution U	138.00	24.90	
35	S Broadway (Green Bay)	Distribution U	69.00	13.80	
36			69.00	24.90	
37	St. Germain (Newbold)	Distribution U	115.00	24.90	
38	St. Nazianz (Liberty)	Distribution U	69.00	24.90	
39	Sandstone (Stevenson)	Distribution U	69.00	24.90	
40	Second St (Menominee)	Distribution U	69.00	12.50	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
67	3		Kewaunee Xfrmrs:			1
34	1		WPSC (59%)			2
40	2		WP&L (41%)			3
11	2					4
45	2		20/4.16 Kva			5
28	1		WPSC=26,432 Kva			6
22	1		WP&L=18,368 Kva			7
21	2		Total=44,800 Kva			8
67	3					9
22	1		345/20 Kva			10
22	1		WPSC=383,205 Kva			11
22	1		WP&L=266,295 Kva			12
22	1		Total=649,500 Kva			13
5	3	1				14
45	2		WPSC share of			15
14	2		other jointly owned			16
45	2		not listed.			17
45	2					18
22	1					19
21	2					20
22	1					21
22	1					22
22	1					23
11	2	1				24
28	1					25
45	2					26
33	1					27
67	2					28
45	2					29
11	2					30
45	2					31
56	2					32
21	2					33
44	2					34
28	1					35
22	1					36
21	2					37
34	3					38
11	2					39
14	2					40

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SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	Sherman St (Stettin)	Distribution U	115.00	24.90	
2			115.00	46.00	6.90
3			115.00	46.00	13.80
4	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
5	Shoto (Two Rivers)	Distribution U	138.00	24.90	
6	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
7	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
8	Stratford (Stratford)	Distribution U	115.00	24.90	
9	Strowbridge St (Wausau)	Distribution U	46.00	12.50	
10	Suamico (Suamico)	Distribution U	69.00	24.90	
11	Summit Lake (Upham)	Distribution U	115.00	24.90	
12	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
13	Thirtieth Ave (Menominee)	Distribution U	69.00	12.50	
14	Three Lakes (Three Lakes)	Distribution U	115.00	12.50	
15	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
16			138.00	24.90	
17	Town Line (Wausau)	Distribution U	46.00	12.50	
18	Twelfth Ave (Oshkosh)	Distribution U	69.00	12.50	
19			69.00	24.90	
20	University Ave (Green Bay)	Distribution U	69.00	12.50	
21	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
22	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
23	Venus (Monico)	Distribution U	115.00	24.90	
24	W Marinette (Peshtigo)	Distribution U	138.00	24.90	
25	Waupaca (Waupaca)	Distribution U	138.00	24.90	
26	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
27	Wells St (Marinette)	Distribution U	69.00	12.50	
28	Wesmark (Glenmore)	Distribution U	69.00	24.90	
29	Weston (Wausau)	Distribution U	115.00	46.00	13.80
30	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
31			115.00	46.00	13.80
32	Winton St (Wausau)	Distribution U	46.00	12.50	
33					
34					
35					
36					
37					
38	MVA DISTRIB SUBST (Listed-95 substs) > 10 MVsubtotal		11017.00	2654.90	75.90
39	MVA DISTRIB SUBST (Not Listed-21 substs) < 10 MRA:				
40	TOTAL MVA DISTRIBUTION SUBSTATIONS:		11017.00	2654.90	75.90

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SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
45	2					1
32	6	2				2
20	1					3
45	2					4
45	2					5
11	2					6
45	2					7
14	2					8
14	2					9
22	1					10
11	1					11
45	2					12
15	3					13
14	2					14
124	4					15
22	1					16
21	3					17
7	1	1				18
22	1					19
14	2					20
99	5					21
45	2					22
21	2					23
22	1					24
45	2					25
23	2					26
14	2					27
36	3					28
84	1					29
59	3					30
112	2					31
11	2					32
						33
						34
						35
						36
						37
3768	216	8				38
98	53					39
3866	269	8				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2	TOTAL # DISTRIB SUBSTATIONS: 116				
3					
4					
5	SUMMARY DISTRIB BY STATE:				
6	Wisconsin: (110) 3783.00				
7	Michigan: (6) 83.00				
8	Total: (116) 3866				
9					
10					
11					
12					
13					
14					
15					
16					
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19					
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39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	04/30/2003	Dec. 31, 2002

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
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LIST OF SUPPLEMENTARY SCHEDULES

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

Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Affadavit			Filing Not Required
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Table of Contents (continued)	Page 2		
Identification & Ownership			Filing Not Required
Officers and Directors			Filing Not Required
Common Stockholders			Filing Not Required
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Statement of Retained Earnings	F-2	Ed. 12-89	Filing Not Required
Notes to Income Statement or Balance Sheet	F-3	Ed. 12-89	Filing Not Required
Balance Sheet	F-4	Ed. 12-89	Filing Not Required
Statement of Changes in Financial Position	F-6	Ed. 12-89	Filing Not Required
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Return On Rate Base Computation	F-10	Ed. 12-89	
Utility Plant Held for Future Use (Acct. 105)	F-11	Ed. 12-89	Filing Not Required
Nonutility Property & Accumulated Depreciation	F-11	Ed. 12-89	Filing Not Required
Utility Plant & Accumulated Depreciation at Year-End	F-12	Ed. 12-89	Filing Not Required
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Receivables From Associated Companies	F-21	Ed. 12-92	See F-22
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Advance Payments for Gas (Accts. 167-168)	F-22	Ed. 12-92	Filing Not Required
Miscellaneous Current & Accrued Assets	F-22	Ed. 12-92	None
Extraordinary Property Losses (Acct. 182)	F-23	Ed. 12-89	Filing Not Required
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Officers' Salaries	F-46	Ed. 12-89	Filing Not Required
Distribution of Salaries & Wages	F-47	Ed. 12-89	Filing Not Required
Detail Of Certain General Expense Accounts	F-50 & F-51	Ed. 12-89	
Common Utility Plant & Accumulated Depreciation	F-52 & F-53	Ed. 12-89	
Other Utility Operations	F-54	Ed. 12-89	Filing Not Required

Name of Respondent	This Report Is:	Date of Report:	Year of Report:
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LIST OF SUPPLEMENTARY SCHEDULES

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Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC OPERATING SECTION			
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Power Cost Adjustment Clause	E-5	Ed. 12-89	
Sales for Resale (Acct. 447)	E-6	Ed. 12-89	Filing Not Required
Electric Operation & Maintenance Expense	E-10	Ed. 12-89	Filing Not Required
Other Electric Operating Revenues	E-17	Ed. 12-89	Filing Not Required
Nuclear Fuel & Accumulated Provision for Amortization	E-18	Ed. 12-89	Filing Not Required
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Accumulated Provision for Depreciation of Plant	E-24 through E-27	Ed. 12-89	
Electric Energy Account	E-28	Ed. 12-89	Filing Not Required
Monthly Peaks & Output	E-29	Ed. 12-89	
Unit Production Statistics - Steam Power	E-30	Ed. 12-89	Filing Not Required
Production Statistics - Jointly Owned Plants	E-34	Ed. 12-89	Filing Not Required
Generation Summary Worksheet	E-36 through E-37	Ed. 12-89	
Coal Contract Information	E-40 & E-41	Ed. 12-89	
Production Statistics - Hydraulic Power	E-42	Ed. 12-89	Filing Not Required
Production Statistics - Other Power	E-46	Ed. 12-89	Filing Not Required
Purchased Power Statistics	E-50	Ed. 12-89	Filing Not Required
Interchange Power Statistics	E-54	Ed. 12-89	Filing Not Required
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Other Production Plants	E-62	Ed. 12-89	Filing Not Required
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Electric Transmission Lines	E-64	Ed. 12-89	Filing Not Required
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Names of Cities, Villages & Towns	G-1 & G-2	Ed. 12-89	
Gas Operating Revenues & Expenses	G-3	Ed. 12-89	
Revenues From Sales Of Gas	G-4 & G-5	Ed. 12-98	
Other Operating Revenues (Accts. 487-495)	G-6	Ed. 12-89	Filing Not Required
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Accumulated Provision for Depreciation (Acct. 108)	G-12 & G-13	Ed. 12-89	
Gas Production Statistics	G-14	Ed. 12-89	None
Gas Holders	G-14	Ed. 12-89	None
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Liquified Natural Gas Stored (Acct. 165)	G-15	Ed. 12-89	None
Liquified Natural Gas Storage Statistics	G-15	Ed. 12-89	None
Summary Of Gas Account	G-16	Ed. 12-89	
Summary Of System Load Statistics	G-16	Ed. 12-89	
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Discount on Capital Stock (Account 213)	254a	Ed. 12-87	None
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Particulars Concerning Certain Income Deductions and Interest	340	Ed. 12-87	
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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		$ 95,588	$ 95,588	14
Premium on Capital Stock	based on monthly	358,130	358,130	15
Capital Stock Expense	averages if available	0	0	16
Retained Earnings		255,766	255,766	17
				18
Deferred Investment Tax Credit				19
(Only common equity portion if				20
Form PSC-AF6 is filed on monthly				21
basis with the Commission)			10,879	22
				23
Other (Specify):				24
				25
Total Average Common Stock Equity plus Deferred Investment				26
Credit (sum of lines 14 thru 25)		$ 709,484	$ 720,363	27
NET INCOME				28
Add:				29
Net Income		$ 86,224	$ 86,224	30
Other (Specify):				31
				32
Less:				33
Preferred Dividends		3,111	3,111	34
Other (Specify):				35
(If Form PSC-AF6 is filed with the Commission, net				36
income must be reduced by that portion of net income				37
representing debt cost of deferred investment tax				38
credit as shown on the form.)			290	39
				40
Represents earnings on deferred investment tax credits.				41
				42
Adjusted Net Income		$ 83,113	$ 82,823	43
Percent return (line 43 divided by line 27 to the nearest				44
hundredth of a percent)		11.71%	11.50%	45

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RETURN ON RATE BASE COMPUTATION

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

Thousands of Dollars

Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service	$ 1,849,062	$ 404,120		2,253,182
Allocation Of Common Plant				-
Completed Construction not Classified				-
Nuclear Fuel	269,475			269,475
Materials and Supplies	35,838	2,166		38,004
Other (Specify): Other Investments	300,579			300,579
Storage Gas		20,458		20,458
Less Average:				
Reserve for Depreciation	1,623,724	200,381		1,824,105
Amortization Reserves	993			993
Customer Advances For Construction	17,746	846		18,592
Contribution in Aid of Construction				-
Other (Specify): Tax Savings Depreciation				-
Average Net Rate Base	$ 812,491	$ 225,517	$ -	$ 1,038,008
RETURN				
Total Operating Income	$ 81,715	$ 25,185		$ 106,900
Less: (Specify): Interest on Decommission Fund				-
Earnings-Wisc Valley Improve Co	(18)			(18)
Interest on Tomahawk Power & Pulp	(82)			(82)
Nuclear Decommissioning Trust	(1,756)			(1,756)
				-
Adjusted Operating Income	$ 83,571	$ 25,185	$ -	$ 108,756
Adjusted Operating Income As A Percent of Average Net Rate Base (Rounded to Nearest Hundreth of a Percent)	10.29%	11.17%		10.48%

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin

Description (a)	This Year (b)
Operating revenues	$ 1,007,618,811
Less: out-of-state operating revenues	39,338,111
Less: in-state interdepartmental sales	11,942,960
Less: current year write-offs of uncollectible accounts Wisconsin utility customers only	4,945,488
Plus: current year collection of Wisconsin utility customer accounts previously written off	1,091,302
Other	
Revenues subject to Wisconsin remainder assessment	$ 952,483,554

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CONSTRUCTION OVERHEADS

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

ANNUAL CHARGES

Project Description (a)	Direct Charges: Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
PROJECTS OVER $1,000,000:				
STEAM PRODUCTION - FOSSIL				
Pulliam Ash Storage Facility	$ 138	$ 462	$ -	$ -
C2-Genertr Stator Rewnd 4501 11/12 27673	-	-	-	477
C1-Generator Repairs-4501 11 28350	-	(365,438)	-	1,707,089
Weston 3 Baghouse/C1 Reheater Repl. 4501/E4 Psh Repl. 480	15,961	514,515	-	2,644,498
W3 DCS Replacement	22,308	106,157	-	-
E4-NOX Reduction Prelim Eng/Ofa 4801 11 27561	-	(39,490)	-	19,638
C2-SCR Project - NOX 4501 11 27674	-	-	-	805
OTHER PRODUCTION				
9MW Wind Plant Construction	-	2,015	-	-
M34 Comb.Turbine Project/P31 Pulliam 75MW Cumb.Turbine	284	17,536,971	56,505	
NUCLEAR PRODUCTION				
KNPP Replace Steam Generators	78,445	2,623,453	8,199	-
KNP-SFP Canal Storage Rack Add	-	57	-	-
KNP-Calorimetric Error Reduction-FV/KNP Urgent Fac Upgrade	29,434	2,185,643	59,386	-
TRANSMISSION				
W25 Weston-Trip-Ldysmth 345KV/P31-Pulliam75MW Comb.Tu	2,062	-	-	-
Exeland to Oliver Mn Pwer Invoices	558	4,114,910	-	-
J-62 Roosevelt To Wells 138KV D.C. O.H.Portion	63,770	1,376,343	16,684	-
J-62 Roosevelt To Wells Underground Portion	23,232	2,147,349	-	-
W25 Weston - Construct 345/115 KV Substation	1,782	36,930	-	-
P-146 138KV UG Red Maple/Dykesville-138/24.9KV/Auto Met F	5,881	(180,951)	-	176,349
GAS				
ER/AEP Gas Extension to St Germain	-	-	-	(50,287)
GB Wayside AEP Gas Extension	-	(12,540)	-	(13,937)
Gas AMR Modules - Phase 2	883,660	3,228,312	(13,188)	(2,000)
010 Pulliam Ct 12" Pipeline	74,986	1,258,776	-	-
ELECTRIC DISTRIBUTION				
Electric AMIR Modules-Phase 2	400,947	773,741	(5,464)	(173,312)
Dyckesville - Convert To 138/24.9 KV Station	1,745	294	-	-
Rockland - Construct 138/24.9 KV Sub (WPS)	12,271	20,158	-	-
COMMON				
RC 683 - Install Automated Meter Reading	3,000	220,417	-	(55,133)
CIS Redesign-Purchase Hardware	478	1,086	-	-
ITS-Project-Windows 2000/Office Suites 2000	38,011	1,594	-	-
CIS Redesign Amoritized Project Cost	1,734,804	1,774,396	-	-
DWMS Implement Distr Work Mngement System	209,215	354,956	-	-
Replace IFM Software	599,633	584,166	-	-
CMMS-S&T/Develop Inventory Control Software	549,326	701,319	-	-
P&S--GEAC Replacement (MMS)	678,085	678,564	2,316	-
Replace Hammerhead Computers	26,842	1,202,572	-	-
Automated Meter Reading-Substation Installations	154,638	938,216	(301)	-
Purchase Airplane	2,502	1,835,493	-	-
PROJECTS UNDER $1,000,000:				
Future Use				
Electric	16,066,457	51,826,401	7,879,411	(3,282,881)
Gas	4,960,128	6,873,167	10,227,630	(1,202,629)
Common	1,487,849	14,394,660	(41,255)	(84,947)
Total	$ 28,128,432	$ 116,714,675	$ 18,189,923	$ (316,270)
% of Total Direct Charges				

CONSTRUCTION OVERHEADS (Continued)

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

ANNUAL CHARGES

	Overheads				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
$ 600	$ -	$ -	$ -	$ -	$ 600
477	-	-	-	-	477
1,341,651	-	-	9,937	-	1,351,588
3,174,974	51,102	-	40,948	-	3,267,024
128,465	255	-		-	128,720
(19,852)	-	-	-	-	(19,852)
805	-	-	-	-	805
0					-
2,015	1,063	-	-	-	3,078
17,593,760	9,587,239	-	941,273	-	28,122,272
0					-
2,710,097	-	0	-	0	2,710,097
57	-	-	-	-	57
2,274,463	-	-	79,729	-	2,354,192
0					-
2,062	-	-	3,552	-	5,614
4,115,468	-	-	506,804	-	4,622,272
1,456,797	-	-	75,987	-	1,532,784
2,170,581	-	-	49,450	-	2,220,031
38,712		-	4,652	-	43,364
1,279	-	-	-	-	1,279
0					-
(50,287)	-	-	-	-	(50,287)
(26,477)	-	-	-	-	(26,477)
4,096,784	-	-	-	-	4,096,784
1,333,762	-	-	6,879	-	1,340,641
0					-
995,912	-	-	-	-	995,912
2,039	-	-	-	-	2,039
32,429	-	-	-	-	32,429
0					-
168,284	516,005	-	-	-	684,289
1,564	-	-	-	-	1,564
39,605	-	-	-	-	39,605
3,509,200	-	-	778,142	-	4,287,342
564,171	-	-	167,638	-	731,809
1,183,799	-	-	66,701	-	1,250,500
1,250,645	-	-	91,779	-	1,342,424
1,358,965	-	-	152,649	-	1,511,614
1,229,414	-	-	-	-	1,229,414
1,092,553	-	-	-	-	1,092,553
1,837,995	-	-	278	-	1,838,273
0					-
0					-
72,489,388	171,473	-	1,383,153	-	74,044,014
20,858,296	9,895	-	66,368	-	20,934,559
15,756,307	449,052	-	181,798	-	16,387,157
$ 162,716,760	$ 10,786,084	$ -	$ 4,607,717	$ -	$ 178,110,561
	6.63%	0.00%	2.83%	0.00%	

COMPLETED CONSTRUCTION CLEARED

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

Project Description (a)	Direct Charges: Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Contributions & WP&L Billing Other (e)
PROJECTS OVER $1,000,000:				
STEAM PRODUCTION - FOSSIL				
Pulliam Ash Storage Facility	138	462	-	-
C2-Genertr Stator Rewnd 4501 11/12 27673	-	-	-	477
C1 Generator Repairs-4501 11 28350	-	-	-	1,717,825
Weston 3 Baghouse/C1Reheater Repl. 4501/E4 Psh Repl.4807	15,961	639,035	-	2,660,278
W3 DCS Replacement	22,308	106,157	-	-
E4-NOX Reduction Prelim Eng/Ofa 4801 11 27561	-	(39,490)	-	19,638
C2 - SCR Project - NOX 4501 11 27674	-	-	-	805
OTHER PRODUCTION				
9MW Wind Plant Construction	-	2,015	-	-
M34 Combustion Turbine Project	6	-	-	-
NUCLEAR PRODUCTION				
KNPP Replace Steam Generators	78,445	2,623,453	8,199	-
KNP-SFP Canal Storage Rack Add	-	57	-	-
TRANSMISSION				
P-146 Construct 138KV U/G Line Red Maple to Polsky	4,745	(181,094)	-	176,349
Dyckesville-Conv. To 138/24.9KV/Auto Meter Reading-Sub Ph 2	1,136	143	-	-
GAS				
ER/AEP Gas Extension to St Germain/GB Wayside AEP Gas E	-	(12,540)	-	(64,224)
Replace IFM Software	766,704	1,038,271	-	-
Gas AMR Modules - Phase 2	883,660	3,228,312	(13,188)	(2,000)
DWMS Implement Distr Work Management System	-	-	-	-
ELECTRIC DISTRIBUTION				
Dyckesville - Convert to 138/24.9 KV Station	1,745	294	-	-
Electric AMR Modules-Phase 2	400,947	773,741	(5,464)	(173,312)
Rockland - Construct 138/24.9 KV Sub (WPS)	12,271	20,158	-	-
COMMON				
ITS-Project-Windows 2000/Office Suites 2000	38,011	1,594	-	-
RC 683 - Install Automated Meter Reading-Phase 2	157,638	1,158,633	(301)	(55,133)
Replace IFM Software/Develop Inventory Control Software	2,214,279	2,804,843	-	-
S&T CMMS/P&S Gear Replacement(MMS)/Purchase Airplane	1,541,817	3,537,675	2,316	
DWMS Implement Distr Work Management System	866,216	4,286,073	-	-
Replace Hammerhead Computers/CIS Redesign-Pur. Hardware	27,320	1,203,658	-	-
PROJECTS UNDER $1,000,000:				
Future Use				
Electric	14,950,482	40,065,350	9,073,220	(1,206,338)
Gas	5,086,896	7,554,114	10,457,225	(1,199,624)
Common	1,561,710	12,616,232	(2,150)	(1,170)
Total	$ 28,632,435	$ 81,427,146	$ 19,519,857	$ 1,873,571
% Of Total Direct Charges				

COMPLETED CONSTRUCTION CLEARED (Continued)

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

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration & General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
600	-	-		-	$ 600
477	-	-	-	-	477
1,717,825	-	-	9,974		1,727,799
3,315,274	51,102	-	41,012	-	3,407,388
128,465	255	-		-	128,720
(19,852)	-	-	-	-	(19,852)
805	-	-	-	-	805
					0
2,015	1,063	-	-	-	3,078
6	5,135	-	-	-	5,141
					0
2,710,097	-	-	-	-	2,710,097
57	-	-	-	-	57
					0
-	-	-	-	-	0
1,279	-	-	-	-	1,279
					0
(76,764)	-	-	-	-	(76,764)
1,804,975	-	-	82,263	-	1,887,238
4,096,784	-	-	-	-	4,096,784
-	-	-	8		8
					0
2,039	-	-	-	-	2,039
995,912	-	-	-	-	995,912
32,429	-	-	-	-	32,429
					0
39,605	-	-	-	-	39,605
1,260,837	516,005	-	-	-	1,776,842
5,019,122	-	-	317,643	-	5,336,765
5,081,808	-	-	216,781	-	5,298,589
5,152,289	-	-	290,734	-	5,443,023
1,230,978	-	-	-	-	1,230,978
					0
					0
62,882,714	176,656	-	568,738	-	63,628,108
21,898,611	6,813	-	52,428	-	21,957,852
14,174,622	58,593	-	146,611	-	14,379,826
$ 131,453,009	$ 815,622	$ -	$ 1,726,192	$ -	$ 133,994,823
	0.62%	0.00%	1.31%	0.00%	

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

1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Issuing Company And Type of Security (a)	Interest or Dividend Rate (b)	Par Value per Share (c)	No. of Shares or Principal amount (d)	Book Cost End Of Year (e)
Investment in Subsidiary Companies (123)				
Wisconsin River Power Company (common stock)		100	46800	$ 9,606,759
Wisconsin Valley Improvement Co. (common stock)		10	41765	483,112
WPS Leasing, Inc.		1	1000	(304,879)
WPS Invest LLC		0.01	1	40,629,208
ATC Management Inc.		0.01	1207	12,070
Total				$ 50,426,270
Other Investments (124)				
Tomahawk Power & Pulp (advance)	8.65	0	$979,451	$ 979,451
Portage County Economic Develop. (common stock)		$ 50,000	1	50,000
Total				$ 1,029,451
Sinking Funds (125)				
Nuclear Decommissioning Trusts				$ 290,464,083
Total				$ 341,919,804

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount End of Year (b)	
Customer accounts receivable (142):		26
Electric department	$ 48,072,219	27
Gas department	24,064,486	28
Water department		29
Total utility service	$ 72,136,705	31
Merchandising, jobbing and contract work		32
Total (Acct.142)	$ 72,136,705	33
Other accounts receivable (143):		34
Employees		35
All other (List separately only the large or unusual items):		36
Employees	12,611	37
Co-Tenants Share Kewaunee Monthly Costs	12,659,756	38
Non Service Accounts Receivable	3,316,084	39
Other A/R Work Orders	331,356	40
A/R - M34 Billable to MG&E	149,126	41
ATC Transitional	360,659	43
ATC O&M	4,181,408	45
ATC Capital	802,544	46
Taxes Receivable	4,031,862	47
Flyash - National Minerals	146,666	48
Other A/R - Misc. Liab. Reclass	497,768	50
Insurance Proceeds - WPSL	577,720	51
Pulliam 7 Generator Repairs	4,051,443	
Wisconsin Sales Tax Refund	253,239	
Marathon County Clerk of Courts	400,000	
Other	204,159	
Total (Acct.143)	$ 31,976,401	52

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

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Other Customers (d)	Total Utility Customers (e)	
Balance first of year	$ 1,656,601	$ 1,846,468	$ -	$ 3,503,069	8
Add: Provision for uncollectibles during year	2,155,966	1,641,781	195,637	3,993,384	9
Collection of accounts written off	528,485	438,161	88,450	1,055,096	10
other credits (explain):	508,940			508,940	11
Total credits	3,193,391	2,079,942	284,087	5,557,420	12
Less: Accounts written off	2,684,451	2,079,941	284,087	5,048,479	13
other debits (explain):		252,391		252,391	14
Total debits	2,684,451	2,332,332	284,087	5,300,870	15
Balance end of year	$ 2,165,541	$ 1,594,078	$ -	$ 3,759,619	16

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

Particulars (f)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)	
Balance first of year	$3,503,069			$3,503,069	23
Add: Provision for uncollectibles during year	3,993,384			3,993,384	24
Collection of accounts written off	1,055,096			1,055,096	25
other credits (explain):	508,940			508,940	26
Total credits	5,557,420	-	-	5,557,420	27
Less: Accounts written off	5,048,479			5,048,479	28
other debits (explain):	252,391			252,391	29
Total debits	5,300,870	-	-	5,300,870	30
Balance end of year	$ 3,759,619	$ -	$ -	$ 3,759,619	31
Loss on Wisconsin utility accounts:					32
Accounts written off				4,945,488	33
Collection of such accounts previously written off				1,091,302	34
Net loss				$3,854,186	35

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

Amounts represent adjustment to the reserve based on modified black motor formula.

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

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

Name of Company (a)	Amount End of Year: Notes Receivable (Acct. 145) (b)	Amount End of Year: Accts Receivable (Acct. 146) (c)
WPS Resources Corporation		$ 557,357
WPS Leasing, Inc.		630
Upper Peninsula Power Company		748,917
WPS Visions, Inc.		175
WPSR Captial Corporation		1,935
Upper Peninsula Building Development Company		804
Penvest, Inc.		2,160
WPS Nuclear Corporation		384
WPS Energy Services, Inc.		428,921
WPS Power Development, Inc.		458,443
Wisconsin River Power Company		145,490
WPS Investments		608
Lakes Development Company		(1,340)
Upper Peninsula Power Company - Trade Receivable		2,000,230
WPS Energy Services, Inc. - Trade Receivable		739,173
Other - Associated Company Tax Receivable (Acct. 147)		2,716,823
TOTAL	$ -	$ 7,800,710

PREPAYMENTS (ACCT. 165)

Class of Prepayments (a)	Balance End of Year (b)
Insurance	$ 2,224,657
Licenses	173,396
Taxes	547,428
Interest on Commercial Paper	9,600
Gross Receipts Tax	24,423,477
Federal & State Income Tax	3,314,417
Total	$ 30,692,975

MISCELLANEOUS CURRENT & ACCRUES ASSETS (ACCT. 174)

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

Description of Assets (a)	Balance end of year (b)
None	$ -
Total	$ -

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

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

Debt to which related (a)	
Unamortized debt expense (181):	
First Mortgage Bonds -	Percent
Series Due October 1, 2005	6.125
Series Due October1, 2002	7.3
Series Due February 1, 2013	6.9
Series Due December 1, 2028	6.08
Series Due February 1, 2003	6.8
Series Due July 1, 2023	7.125
Series Due August 1, 2011	6.125
Series Due December 1, 2012	4.875
Unamortized debt discount (226):	
First Mortgage Bonds -	Percent
Series Due October 1, 2002	7.3
Series Due February 1, 2003	6.8
Series Due July 1, 2023	7.125
Series Due August 1, 2011	6.125
Series Due December 1, 2012	4.875
NOTE: Method of amortization - All issues, dollar-year basis adjusted for current year repurchases. Unamortized bond expenses, premiums and discounts associated with bond repurchases taken into account when determining a gain or loss.	
Total	
Unamortized premium on debt (251):	
Total	

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

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

Discount and expense or (net premium) balance first of year (b)	Charges during year (c)	Credits during year (d)	Balance end of year (e)
$ 70,644		$ 18,429	$ 52,215
38,124		38,124	-
281,199		23,763	257,436
557,575		20,714	536,861
42,514		39,244	3,270
367,331		17,085	350,246
422,763	691,064	116,196	997,631
-	1,145,923	10,292	1,135,631
$ 1,780,150	$ 1,836,987	$ 283,847	$ 3,333,290
$ 10,842		$ 10,842	-
16,770		15,480	1,290
613,849		28,551	585,298
87,491	247,446.00	34,950	299,987
-	600,000.00	5,000	595,000
$ 728,952	$ 847,446.00	$ 94,823	$ 1,481,575

Line 28 column C charges include a correction for a misclassification that occurred in 2001 and additional costs related to the bond issue.

Line 29 column C charges are for the bond issue that occurred in December 2002

Line 37 column C charges include a correction for a misclassification that occurred in 2001

Line 38 column C charges are for the bond issue that occurred in December 2002

NOTES PAYABLE (ACCT. 231)

Name of payee and purpose for which issued (a)	Date of note (b)	Date of maturity (c)	Interest rate (d)	Balance end of year (e)
Commercial Paper	12/31/2002	01/17/2003	1.35%	$ 16,000,000
Master Note		Payable on Demand		10,000,000
Total				$ 26,000,000

PAYABLES TO ASSOCIATED COMPANIES (ACCTS. 233-234)

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

Name of company (a)	Amounts at end of year: Notes payable (233) (b)	Amounts at end of year: Accounts payable (234) (c)
WPS Resources Corporation		$ 1,227,915
WPS Investments		512,369
Upper Peninsula Power Company		3,872
WPS Power Development, Inc.		523
WPS Energy Services, Inc.		13,664
Wisconsin River Power Company - Purchase Power		178,872
WPS Leasing, Inc.		771,060
Total		2,708,275

INTEREST ACCRUED (ACCT. 237)

Class of debt (a)	Balance end of year (b)
Bonds	$ 8,660,335
Total	$ 8,660,335

MISC. CURRENT AND ACCRUED LIABILITIES (ACCT. 242)

Minor items may be grouped by classes.

Description (a)	Balance end of year (b)
Water Tolls	$ 188,617
FERC - License Fee on Hydro Project	34,490
ESOP Contributions	105,000
Vacation Pay Accrued	7,539,993
Group Life Insurance and SIB	51,885
Employee Contributions - Flex Spending Plan	191,171
Employee Contributions - Vision Benefit	925
Employee Contributions - Master Medic	183,470
Short Term Variable Pay Plan	736,538
Health Care Plan	525,516
Public Benefits	892,951
MI Choice Payable	18,083
Goal Sharing	4,023,695
MI GCR Over/Under Collections	91,627
Solar Wise for Schools	7,596
Michigan Electric Refunds	1,599
Funding for Enrichment Facility	636,000
Total	$ 15,229,156

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	$ 19,151,422	$ 8,660,242	$ 25,551,538	$ 7,559,058
Gas	3,183,456	2,275,112	7,928,174	1,501,623
Water	-	-	-	-
Heating	-	-	-	-
Accts. 408.2 and 409.2	2,294	584,081	2,120,621	-
Acct. 409.3	-	-	-	-
Clearing accounts	-	-	-	-
Construction	-	-	-	-
Other (specify):	-	-	-	-
Fuel Stock-Account 151	-	-	-	-
Total	$ 22,337,172	$ 11,519,435	$ 35,600,333	$ 9,060,681

Notes and explanations regarding tax distribution:

2002 DATA & FIGURES:

(1) Payroll taxes are net of reimbursement from the Kewaunee nuclear plant co-tenants and capitalized taxes.

(2) Wisconsin income taxes expense exceeds taxes accrued as follows:

Audit Adjustments-Reclassified	765,380
Tax Effect Stock Options/Deferred Comp	(3,522)
Interest Expense	(224)
Other	0
	$ 761,634

(3) Federal income tax expense exceeds taxes accrued as follows:

Audit Adjustments-Reclassified	3,123,039
Tax Effect Stock Options/Deferred Comp	550,166
Inter-Co Federal Income Tax (net)	3,397,382
Prepaid Taxes - Year-End Reclass	(2,237,580)
Deferred Tax & Interest	(81,228)
Interest Expense	(19,603)
Special Fuel Credit	14,920
	$ 4,747,096

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)
$ 791,548	$ 11,570	$ 606,244	$ 128,311	$ 62,459,933
224,169		191,877	35,901	15,340,312
-				0
-				0
-				2,706,996
-				0
-				0
-				0
-				0
-				0
				0
				0
				0
				0
				0
				0
				0
$ 1,015,717	$ 11,570	$ 798,121	$ 164,212	$ 80,507,241

Notes and explanations regarding tax distribution:

(1) The PSC remainder assessment includes Account 165, Prepaid Taxes.

(2) Other taxes electric consist of Wisconsin and Michigan use taxes, Federal highway use taxes, Federal Super Fund tax, Wisconsin unauthorized insurance tax, and Wisconsin recycling fee.

(3) Other Taxes Gas consist of Wisconsin and Michigan Use Taxes, Federal Highway Use Tax, Wisconsin Unauthorized Insurance Tax, and the Wisconsin Recycling Fee.

INTEREST AND DIVIDEND INCOME (Acct. 419)

Security or account on which received (a)	Interest or dividend rate (b)	Amount (c)
(List items greater than $10,000 separately,others may be grouped):		
Other Interest Revenues	Various	$ 69,057
Interest on Temporary Cash Investments	Various	271,487
Interest on Tax Refunds	Various	(3,842)
Other Dividend Revenues	Various	189
Interest From Tomahawk Power & Pulp Company	Various	81,954
Net Earnings on Decommissioning Trusts	Various	3,640,343
Allowance For Other Funds Used During Construction	Various	3,014,606
Total interest & dividends		$ 7,073,794
Expenses applicable to above (as listed hereunder):		
Total expenses		0
Interest and dividend income, before taxes		$ 7,073,794

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Description of item (a)		Amount (b)	
Acct. 923-OUTSIDE SERVICES EMPLOYED-State total cost, nature of			6
service, and name of each person who was paid for services includible			7
in this account, $10,000 or more in case of Class B utilities and			8
$25,000 or more in case of Class A utilities.			9
			10
Power Plant - Admin & General	Support and consulting services	$ 3,892,971	11
Adaytum Inc.	Support and consulting services	171,236	12
Andersen LLP	Accounting services	112,800	13
Benderly Associates PC	Professional services	55,644	14
Berbee Information Networks	Contracted services	48,425	15
BKA Consulting Group	Consulting services	31,856	16
Deloitte & Touche	Accounting services	435,950	17
Foley & Lardner	Legal services	978,718	18
Jefferson Wells International	Temporary staffing	138,478	19
Kforce	Temporary staffing	547,930	20
Meinnert Delivery	Delivery services	79,747	21
Mercer Human Resource	Consulting services	34,721	22
MS Gerber & Assoc	Analyst services	26,375	23
Perkins Consulting Group	Consulting services	30,347	24
SSI US INC	Professional services	52,500	25
Towers Perrin	Consulting services	268,861	26
WPS Resources Corp.		1,543,313	27
Items less than $25,000		200,641	28
A&G Loader Charged to American Transmission Co.		(240,900)	29
Total		$ 8,409,613	30

Acct. 924-PROPERTY INSURANCE-List hereunder major classes of			25
expenses and also state extent to which utility is self-insured			26
against insurable risks to its property:			27
			28
Premiums for insurance		$ 1,235,859	29
			34
Company self insures: a) nuclear property, fire deductible, boiler, and machinery deductibles			35
of $1,000,000, and crime deductible of $250,000; b) all electric distribution and gas transmission			36
and distribution overhead and underground property; c) individual vehicles; d) business interruption			37
other than nuclear plant operations; e) extra expense other than nuclear plan operations and			38
computer operations; and f) losses in excess of insurance limits.			39
Total		$ 1,235,859	40

Acct. 925-INJURIES AND DAMAGES-List hereunder major classes of			41
expense. Also, state extent to which utility is self-insured against			42
risk of injuries and damages to employees or to others:			43
			44
Premiums for insurance		$ 1,209,792	45
Amounts credited to Acct. 262, Injuries and Damages Reserves		67,782	46
Other expenses (list major classes): Injuries and Damages		3,815,177	47
			48
Company self insures: a) a $1,000,000 general liability deductible, b) gradual pollution from non-operating			49
storage and $1,000,000 deductible for other pollution claims; c) worker's compensation up to $200,000			50
per incident; and d) losses in excess of the insurance limit.			51
			52
			53
			54
			55
			56
			57
			58
			59
Total		$ 5,092,751	60

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Description of item (a)	Amount (b)	
Acct. 926-EMPLOYEE PENSIONS AND BENEFITS-Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926		6 7 8 9
Time Away From Work	$ 191,800	10
Pension Expense	(7,154,381)	11
Human Resources Department	2,183,760	12
Dental Benefits	1,904,941	13
Medical Benefits	14,643,083	14
Joint Plant and Nonutility Reimbursements	(1,538,317)	15
Survivor Income Trust Contribution	670,903	16
ESOP Contribution	3,850,311	17
Capitalized Pension & Benefits*	(2,760,432)	18
Post Retirement Medical	3,037,191	19
Tuition Reimbursement	99,000	20
Executive Retirement and Supplemental Benefits	2,124,252	21
Post Retirement Dental	1,199,523	22
Life Insurance	212,349	23
Other	56,265	
*The gross amount of employee benefits is charged to Account 926. An allocation is made to capitalize employee benefits based on percentage of capitalized payroll dollars to total payroll dollars.		
Total	$ 18,720,248	24

Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES		25
Industry Association Dues	$ 123,180	26
Electric Power Research Institute Dues	492,971	27
Expenses of Corporate Organization and of Servicing Outstanding Securities of Utility	1,112,709	28
		29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
Items less than $10,000		46
Total	$ 1,728,860	47

Acct. 922-ADMINISTRATIVE EXPENSES TRANSFERRED-Cr-Explain basis of computation of credit in this account.		48 49 50
	0	51 52 53 54 55 56 57 58 59
Total	-	60

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COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service

Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments Dr. or (Cr.) (d)	Balance end of year Total (e)	Balance end of year Located in Wis (f)
General Plant					
Software (303)	$ 14,966,913	$ 1,237,196	$ 50,889	$ 24,906,710	$ 24,906,710
Land & land rights (389)	0	48,475	277,234	2,820,247	2,740,775
Structures & improv (390)	2,418,315	115,371	3,472,828	48,023,506	46,138,593
Off furn & fixt (391-1)	125,021	0	7,262	6,468,460	6,358,050
Comp & peripheral (391-2)	4,309,803	1,641,608	425,268	23,300,406	23,003,324
Data handling (391-3)	176,782	1,906,363	-374,217	2,109,770	2,087,216
Transportation equip:					
Vehicles (392-1,5)	4,364,973	136,815	158,622	38,922,041	37,094,116
Trailers (392-2,3,4,6)	103,359	22,201	2,083	3,060,361	2,868,047
Airplaine (392-9)	1,838,273	0	0	1,838,273	1,838,273
Stores equip (393)	65,408	0	3,376	1,995,157	1,953,688
Tools, shop & gar (394)	27,677	0	274,708	2,459,522	2,412,449
Laboratory (395)	3,272	0	26	275,704	275,704
Power operated (396)	560,824	427,827	-237,628	6,458,252	6,268,395
Communications (397)	1,522,830	16,859	43,947	15,184,390	14,931,481
Miscellaneous (398)	12,253	0	395	229,474	219,898
TOTAL	$ 30,495,703	$ 5,552,715	$ 4,104,793	$ 178,052,273	$ 173,096,719

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant end of year (b)	Accumulated depreciation end of year (c)	Depreciation accruals (d)
Electric	$ 133,699,453	$ 56,272,339	$ 5,935,877
Gas	44,352,820	16,580,320	1,969,139
Water			
Steam Heating			
Charged to income			7,905,016
Charged to clearing account			3,097,400
Total	$ 178,052,273	$ 72,852,659	$ 11,002,416

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)

Accumulated provision for depreciation

Straight line accruals								
Rate (g)	Amount (h)	Additional accruals (i)	Book cost of plant retired (j)	Cost of removal (k)	Salvage (l)	Other additions or (deductions) (m)	Balance end of year (n)	
			$ 48,475			$ 48,475		13
2.43	1,144,799		115,371	4,950		1,577,450	19,258,154	14
5.00	289,855					1,541	2,916,457	15
VAR	3,343,023	1,460,000	1,641,608			7,930	12,103,253	16
20.00	494,039		1,906,363			1,322	1,433,135	17
Var*	2,690,581		136,815			85,526	21,533,717	19
Var*	91,128		22,201			1,495	1,851,056	20
5.00	56,746						56,746	21
5.00	71,300					514	996,233	22
5.00	82,923				663	144,756	1,309,400	23
5.00	2,517					13	249,422	24
5.00	379,126		427,827		29,846	(113,276)	2,841,772	25
8.33	891,723		16,859			16,239	8,129,595	26
6.67	4,656					86	173,719	27
	$ 9,542,416	$ 1,460,000	$ 4,315,519	$ 4,950	$ 30,509	$ 1,772,071	$ 72,852,659	45

*3,097,400 charged to clearing account

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

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

Column (m) adjustments to primary reserve accounts were due to plant reclassifications and transfers.

ELECTRIC EXPENSES

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

Particulars (a)	Wisconsin jurisdictional operations (b)	Other jurisdictional operations (c)	Total operations (d)
OPERATING EXPENSES			
Power production expenses (500-557)	$ 273,533,470	$ 44,215,566	$ 317,749,036
Transmission expenses (560-573)	34,448,664	2,776,474	37,225,138
Distribution expenses (580-598)	37,175,858	990,415	38,166,273
Customer accounts expenses (901-905)	14,161,556	329,216	14,490,772
Customer service expenses (909-912)	25,351,556	445,572	25,797,128
Sales promotion expenses (915-918)	108,847	2,530	111,377
Administration and general expenses (920-935)	41,251,764	3,770,659	45,022,423
Total operation and maintenance expenses (401-402)	$ 426,031,715	$ 52,530,432	$ 478,562,147
Depreciation expense (403)	$ 57,834,837	$ 10,738,587	$ 68,573,424
Amortization of limited term utility plant (404)	4,750,107	342,673	5,092,780
Amortization of utility plant acquistion adjustment (406)			0
Amortization property loss, unrecv plt, (407)	7,948,133	(235,816)	7,712,317
Taxes other than income taxes (408.1)	25,996,533	2,251,620	28,248,153
Income taxes - Current (409.1)	37,083,620	(2,871,840)	34,211,780
Income taxes - Deferred (410.1)	(4,375,038)	907,787	(3,467,251)
Gain from Disposition of Allowances (411.8)	(2,052,945)	(234,283)	(2,287,228)
Investment tax credits, deferred (412.1)	(1,298,122)	(112,313)	(1,410,435)
Total operating expenses	$ 551,918,840	$ 63,316,847	$ 615,235,687

SALES TO ULTIMATE CONSUMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)	Wisconsin Geographical Operations: Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)
Residential (440)			
NAT-R	$ 27,952		#
RG-1T	76,900	451	174
Rg-1	140,896,957	1,696,622	217,958
Rg-2	82,429,087	967,054	123,589
RG-2T	36,216	207	71
Rc-S1	9,842	206	19
Gw-1	211,790	3,113	1,318 *
Gy-1	29,829	132	#
Gy-3	666,443	2,894	#
Total residential	$ 224,385,016	2,670,679	341,811
Rural (441)			
FG-1T	$ 849	5	1
NAT-F	231		#
Fg-1	19,972,391	261,748	9,484
Cg-1	630,477	14,233	24
Cg-1T	20,939	510	1
Cg-2	642,277	12,423	29
Cg-2T	86,821	2,061	3
Gw-1	11,746	177	62 *
Gy-1	2,251	12	#
Gy-3	67,205	327	#
Total rural	$ 21,435,187	$ 291,496	9,542
Commercial and Industrial (442)			
ATS-1	$ 50,648		10
Cg-1	153,380,826	2,711,534	31,370
Cg-1T	13,802,526	274,852	852
Cg-2	23,584,648	354,971	10,271
Cg-2T	1,263,079	26,543	88
Cg-S1	3,241	72	5
Cp-1	119,336,544	3,105,748	204
Cp-2	27,270,691	801,625	6
GD-1	294,119	7,205	2
Gw-1	5,006	65	49 *
Gy-1	721,868	3,496	#
Gy-3	1,525,418	8,849	#
Gy-4	9,903	26	#
Pg-2	1,154		13
NAT-C	530		#
Cogen			3
Total commercial and industrial	$ 341,250,201	7,294,986	42,824

No count customers

* Duplicate customers not included in Wisconsin totals = 1,429

SALES TO ULTIMATE CONSUMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)	Wisconsin Geographical Operations Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)
Public Street and Highway Lighting (444)			
Gy-1	$ 1,271	6	#
Gy-3	31,843	198	#
Gy-4	20,255	66	#
Ms-1	5,376,609	27,035	721
Ms-3	366,733	3,601	74
Ms-31	13,604	346	6
Total public street and highway lighting	$ 5,810,315	31,252	801
Interdepartmental Sales (448)	$ 271,090	3,614	1
Total sales - ultimate consumers	$ 593,151,809	10,292,027	394,979
Sales for Resale (447)			
MEWD	$ 10,043,002	335,719	1
S-1	44,815,670	1,436,350	59
MR-1	510,747	14,648	1
W-1T	1,825,377	52,343	1
W-2A	3,047,324	141,811	2
W-3	5,501,284	153,934	1
Total sales for resale	$ 65,743,404	2,134,805	65
Other Operating Revenues			
Late Payment Charge (450)	$ 989,980		
Miscellaneous Service Revenues (451)	242,664		
Rent from Electric Property (454)	1,303,140		
Other Electric Revenues (456)			
Telephone Poles & Rel. Services	118,599		
Wholesale Distribution Service	209,010		
Other miscellaneous revenues	175,031		
Total Wisconsin	$ 661,933,637	12,426,832	395,044

No count customers

SALES TO ULTIMATE CONSUMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)	Out of State (Michigan) Geographical Operations		
	Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)
Residential (440)			
RG-1	$ 2,231,935	37,054	5,033
RG-2	1,557,801	24,642	2,700
Gw-1	21,131	468	215 *
Gy-1	1,056	8	#
Gy-3	22,306	120	#
Total Residential	$ 3,834,229	62,292	7,733
Rural (441)			
CG-2	$ 40,382	641	8
GW-1	671	14	8 *
Gy-3	1,288	8	#
Rg-2	221,403	3,738	180
Total Rural	$ 263,744	4,401	188
Commercial & Industrial (442)			
CG-1	$ 3,039,475	55,291	730
CG-2	336,400	5,116	180
Cp-1	14,313	145	4
Cp-2	5,301,620	179,494	4
Gw-1	21		#
Gy-1	30,117	253	##
Gy-3	22,448	194	#
Mp-1	110,541	2,547	5
Total Commercial & Industrial	$ 8,854,935	243,040	923
Public Street & Hwy Lighting (444)			
Gy-3	$ 3,040	29	#
Gy-4	2,529	10	#
Ms-1	75,396	545	24
Ms-3	12,488	183	3
Total Public Street & Highway Lighting	$ 93,453	767	27
Total Sales - Ultimate Consumers	$ 13,046,361	310,500	8,871
Sales for Resale (447)			
EMERM	$ 6,513	98	#
W-1	$ 458,811	11,945	2
W-2A	21,296,702	824,796	1
S-1	188,853	5,505	2
	$ 21,950,879	842,344	5
Other Operating Revenues	$ 19,457		
Total Out-of-State	$ 35,016,697	$ 1,152,844	$ 8,876
Total Utility	$ 696,950,334	$ 13,579,676	$ 403,920

No count customers

* Duplicate customers not included in Out-of-State totals = 223

POWER COST ADJUSTMENT CLAUSE (if applicable)

Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-2. Do not combine any of the rate schedules.

Rate Schedules (a)	PCAC revenue (Wisconsin Jurisdiction Only) (b)
Rg-1	$ -
Rg-2	-
Rc-S1	-
Fg-1	-
Gw-1	-
Cg-1	-
Cg-2	-
Cg-S1	-
Cp-1	-
Cp-2	-
Ms-31	-
Total	$ -

POWER COST ADJUSTMENT CLAUSE FACTOR (if applicable)

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

Month (a)	Adjustment Factor (Wisconsin Jurisdiction Only) (b)
January	$ .00000/Kwh
February	$ .00000/Kwh
March	$ .00000/Kwh
April	$ .00000/Kwh
May	$ .00000/Kwh
June	$ .00000/Kwh
July	$ .00000/Kwh
August	$ .00000/Kwh
September 1 - 3	$ .00000/Kwh
September 4 - 30	$ .00000/Kwh
October	$ .00000/Kwh
November	$ .00000/Kwh
December 1 - 7	$ .00000/Kwh
December 8 - 31	$ .00000/Kwh

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ACCUM. PROV. FOR DEPRECIATION OF PLANT IN SERVICE (Acct. 108)

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

Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
INTANGIBLE PLANT				
Franchises and consents (302)	$ 100,132	3.33	$ 17,606	
Total intangible plant	$ 100,132		$ 17,606	$ -
STEAM PRODUCTION				
Land and land rights (310)	$ 78,745	2.00	$ 5,848	
Structures & improvements (311)*	66,226,032	*	2,552,837	
Boiler plant equipment (312)*	207,479,048	*	12,378,994	
Engines & eng.-driven gen. (313)	-			
Turbogenerator units (314)*	54,559,845	*	1,609,182	
Accessory elec. equipment (315)*	30,555,804	*	1,358,099	
Misc. power equipment (316)*	7,648,679	*	487,756	
Total steam production	$ 366,548,153		$ 18,392,716	$ -
NUCLEAR PRODUCTION				
Land and land rights (320)	$ 190,730	2.50	$ 7,328	
Structures & improvements (321)	127,150,174	3.52	604,008	
Reactor plant equip. (322)*	249,999,014	*	17,009,138	
Turbogenerator units (323)	26,343,381	3.03	422,699	
Accessory elec. equipment (324)	40,132,582	4.15	370,406	
Misc. power plant equip. (325)	17,228,178	4.55	624,493	
Total nuclear prod. plant	$ 461,044,059		$ 19,038,072	$ -
HYDR. & PUMPED STORAGE				
Structures & improvements (331)	$ 6,726,100	9.71	$ 330,468	
Reser., dams & waterways (332)	10,052,911	1.83	209,486	
Water wheels, turb. & gen. (333)	4,372,970	1.85	134,998	
Accessory elec. equipment (334)	2,892,089	2.83	122,316	
Misc. power plant equip. (335)	160,685	3.38	6,079	
Roads, railroads & bridges (336)	20,386	2.00	508	
Total hydraulic production	$ 24,225,141		$ 803,855	$ -
OTHER PRODUCTION				
Structures & imprvmnts. (341)	$ 2,233,337	2.69	$ 196,514	
Fuel holders, prod. & access. (342)	859,972	3.06	81,490	
Prime movers (343)	-			
Generators (344)	24,011,650	2.66	3,693,371	
Accessory elec. equipment (345)	1,483,128	3.14	144,786	
Misc. power plant equipment (346)	40,327	2.89	3,637	
Total other production	$ 28,628,414		$ 4,119,798	$ -
TRANSMISSION PLANT				
Land and land rights (350)	$ -	1.54		
Structures & imprvmnts. (352)	-			
Station equipment (353)	-	3.18		
Towers and fixtures (354)	-	2.18		
Poles and fixtures (355)	-	2.56		
Overhead cond. & devices (356)*	-	2.16		
Underground conduit (357)	-	2.58		
Undergound cond. & devices (358)	-	2.50		
Roads and trails (359)	-			
Total transmission	$ -		$ -	$ -

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions Debit (i)	Other additions or deductions Credit (j)	Balance end of year (k)	
						13
				$ 3,140.00	$ 120,878	14
$ -	$ -	$ -	$ -	$ 3,140.00	$ 120,878	15
						16
$ 48,676.00		$ 37,401.00		$ 11,275	$ 84,593	17
78,792	32,219	9,345		11,190	68,688,393	18
1,442,584	1,069,302	55,679	185,745	335,514	217,551,604	19
					0	20
73,909	30,793	2,197	729	20,533	56,086,326	21
40,426	12,400	3,733	77,215	444,627	32,232,222	22
223,800	4,138	19,209	2,274	11,563	7,936,995	23
$ 1,908,187	$ 1,148,852	$ 127,564	$ 265,963	$ 834,702	$ 382,580,133	24
						25
					$ 198,058	26
61,591	228,619	903	101,834,993	4,500	25,634,382	27
17,432	721,573	2,850	2,269	105,104,350	371,374,078	28
	247,055	976		1,181,575	27,701,576	29
	187,396	740	19,380,826	76,693	21,012,199	30
11,320	70,606	279	9,854,751	602	7,916,875	31
$ 90,343	$ 1,455,249	$ 5,748	$ 131,072,839	$ 106,367,720	$ 453,837,168	32
						33
				$ 2,711	$ 7,059,279	34
				2,418	10,264,815	35
1,604			505		4,505,859	36
119,163				6,273	2,901,515	37
1,342			615	15	164,822	38
				3	20,897	39
$ 122,109	$ -	$ -	$ 1,120	$ 11,420	$ 24,917,187	40
						41
$ 92,390		$ 1,012		$ 91,378	$ -	42
121				3,452,454	5,882,184	43
1,528				430,042	1,369,976	44
-				-	0	
2,929		2,101	3,295,598	78,687	24,487,282	45
564		-	-	952,620	2,579,970	46
-				1,390	45,354	47
$ 97,532	$ -	$ 3,113	$ 3,295,598	$ 5,006,571	$ 34,364,766	48
						49
					$ -	50
					0	51
					0	52
					0	53
					0	54
					0	55
					0	56
					0	57
					0	58
$ -	$ -	$ -	$ -	$ -	$ -	59

60

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

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

Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
DISTRIBUTION PLANT				
Land and land rights (360)	$ 210,503	1.54%	$ 6,977	
Structures & improvements (361)	3,620	3.24%		
Station equipment (362)	29,613,067	3.06%	2,385,470	
Storage battery equip. (363)	-			
Poles, towers & fixtures (364)	50,464,334	3.31%	2,573,326	
Overhd cond. and devices (365)	38,338,309	1.80%	1,089,641	
Underground conduit (366)	1,705,750	1.67%	88,950	
Underground cond. & devices (367)	22,854,629	2.38%	1,717,507	
Line transformers (368)	92,992,811	3.72%	6,225,559	
Services (369) *	36,723,460	*	2,468,801	
Meters (370) *	8,645,715	*	2,223,532	
Install. on cust. prem. (371)	3,077,609	4.76%	401,996	
Leased prop. on cust. prem. (372)	-			
St. lighting & signal sys. (373)	4,369,154	4.71%	477,927	
Total distribution	$ 288,998,961		$ 19,659,686	$ -
GENERAL PLANT				
Land and land rights (389)				
Structures and imprvmnts. (390)	2,580,945	2.43%	131,931	
Office furniture & equip. (391) *	2,365,125	*	676,472	
Transportation equipment (392)	65,482	7.00%	9,358	
Stores equipment (393)	-			
Tools, shop & garage equip. (394)	1,619,006	5.00%	121,262	
Laboratory equipment (395)	2,686,998	5.00%	217,738	
Power operated equipment (396)	-			
Communication equipment (397)	7,848,787	5.88%	310,686	
Miscellaneous equipment(398)	10,432	6.67%	2,265	
Other tangible property (399)	-			
Total general	$ 17,176,775		$ 1,469,712	$ -
Total	$ 1,186,721,635		$ 63,501,445	$ -

* See Pages E-26A and E-27A

DEPRECIATION SUMMARY

Total depreciation expense(columns(d) and (e))	$ 63,501,445
Less amounts charged to clearing accounts	
Fuel stock	863,896
Plus allocation of depreciation on common plant	5,935,875
Total electric depreciation expense	68,573,424
Total reserve balance (column k)	1,210,957,827
Plus allocation of reserve on common plant	56,272,339
Total depreciation reserve for electric utility	$ 1,267,230,166

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions: Debit (i)	Other additions or deductions: Credit (j)	Balance end of year (k)
(28,110)		$ 936	$ 23,979	$ 801	$ 223,348
	30				3,590
151,349	43,918	4,397		217,649	32,025,316
					0
1,325,577	247,812	231,485		23,111	51,718,867
928,676	182,142	171,613		11,936	38,500,681
	8,873	8,128		2,532	1,796,487
1,462,798	109,190	104,083		13,938	23,118,169
2,136,839	784,209	857,447	-		97,154,769
914,766	181,616	172,653		5,667	38,274,199
909,108	47,907	45,639			9,957,871
90,020	16,487	15,629		3,001	3,391,728
					0
196,711	22,580	21,483		4,001	4,653,274
$ 8,087,734	$ 1,644,764	$ 1,633,493	$ 23,979	$ 282,636	$ 300,818,299
		$ 80,383	$ 80,383		$ -
	7,300	178,962	1,533,847	$ 1,450	$ 1,352,141
515,465	7,952	11,055	7,589	13,193	2,534,839
	124	111		36	74,863
					0
71,405			247	688	1,669,304
			83	2,734	2,907,387
					0
	64,406	404,298	3,594,951	863,719	5,768,133
				32	12,729
					0
$ 586,870	$ 79,782	$ 674,809	$ 5,217,100	$ 881,852	$ 14,319,396
$ 10,892,775	$ 4,328,647	$ 2,444,727	$ 139,876,599	$ 113,388,041	$ 1,210,957,827

Explanation of items in columns (i) and (j):

Adjustments to primary reserve accounts because of plant reclassifications and transfers.

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

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

Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: Additional amount (e)
Structures and improv-solely owned (311)	$ 48,715,095	2.90%	$ 1,923,461	
Structures and improv-Columbia (311)	15,235,983	2.84%	538,879	
Structures and improv-Edgewater (311)	2,274,954	3.67%	90,497	
Fly ash disposal site (311-02)	-	25.00%		
Total account 311	$ 66,226,032		$ 2,552,837	$ -
Boiler plant equip-solely owned (312)	$ 132,313,230	2.97%	$ 7,826,818	
Boiler plant equip-jtly owned (312)	54,878,442	2.97%	2,583,843	
Unit trains-jointly owned (312-02)	1,331,769	3.88%		
Computer (312-03)	730,351	3.60%	99,856	
Unit trains-solely owned (312-04)	16,732,471	3.40%	863,896	
Unit trains-leased to others(312-04)	-			
Weston Fly Ash Site (312-XX)	720,716	5.35%	132,836	
Boiler plant equip-Nox equipment	772,069	10.00%	871,745	
Total account 312	$ 207,479,048		$ 12,378,994	$ -
Turbogenerator units-solely owned (314)	$ 43,250,690	1.98%	$ 1,154,634	
Turbogenerator units-Columbia (314)	8,585,602	2.31%	379,316	
Turbogenerator units-Edgewater (314)	2,723,553	2.23%	75,232	
Total account 314	$ 54,559,845		$ 1,609,182	$ -
Accessory elec eqpt-solely owned (315)	$ 24,339,997	2.70%	$ 1,203,725	
Accessory elec eqpt-Columbia (315)	3,447,005	2.44%	134,596	
Accessory elec eqpt-Edgewater (315)	2,768,802	2.28%	19,778	
Total account 315	$ 30,555,804		$ 1,358,099	$ -
Misc power plant eqpt-solely owned (316)	$ 6,447,992	2.97%	$ 380,389	
Misc power plant eqpt-Columbia (316)	988,746	4.00%	82,536	
Misc power plant eqpt-Edgewater (316)	209,667	4.00%	24,831	
Environmental test eqpt-jtly owned (316)	2,274	6.67%		
Total account 316	$ 7,648,679		$ 487,756	$ -
Reactor plant equip (322)	$ 245,465,380	3.50%	$ 16,921,138	
Reactor plant-computer (322-01)	1,664,464	6.67%	6,119	
Reactor plant-simulator (322-02)	2,462,502	3.85%	54,594	
Reactor plant-sim. hardware (322-03)	406,668	6.25%	27,287	
Total account 322	$ 249,999,014		$ 17,009,138	$ -
Services-overhead (369-01)	$ 10,716,505	3.97%	$ 474,301	
Services-underground (369-02)	26,006,955	2.48%	1,994,500	
Total account 369	$ 36,723,460		$ 2,468,801	$ -
Meters (370)	$ 7,509,816	3.30%	$ 967,437	
Meter devices - AMR	1,135,899	6.67%	1,256,095	
Total account 370	$ 8,645,715		$ 2,223,532	$ -
Office furniture & fixtures (391-01)	$ 360,234	5.00%	$ 45,957	
Computers (391-02)	1,548,520	20.00%	548,445	
Data handling equip (391-03)	456,371	20.00%	82,070	
Total account 391	$ 2,365,125		$ 676,472	$ -

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE

Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions: Debit (i)	Other additions or deductions: Credit (j)	Balance end of year (k)	
						13
$ 78,792	$ 32,219	$ 9,345		$ 10,683	$ 50,547,573	14
				249	15,775,111	15
				258	2,365,709	16
					0	17
$ 78,792	$ 32,219	$ 9,345	$ -	$ 11,190	$ 68,688,393	18
						19
$ 752,397	$ 37,063	$ 2,275	$ 175,288		$ 139,177,575	20
626,697	77,113	53,374	2,067		56,809,782	21
					1,331,769	22
63,490	192	21		1,858	768,404	23
				6,623	17,602,990	24
					0	25
	954,934	9		327,033	225,660	26
			8,390		1,635,424	27
$ 1,442,584	$ 1,069,302	$ 55,679	$ 185,745	$ 335,514	$ 217,551,604	28
						29
$ 52,323	$ 7,506	$ 603	$ 729	$ 10,394	$ 44,355,763	30
				9,677	8,974,595	31
21,586	23,287	1,594		462	2,755,968	32
$ 73,909	$ 30,793	$ 2,197	$ 729	$ 20,533	$ 56,086,326	33
						34
$ 40,426	$ 12,400	$ 3,733		$ 444,627	$ 25,939,256	35
			77,215		3,504,386	36
					2,788,580	37
$ 40,426	$ 12,400	$ 3,733	$ 77,215	$ 444,627	$ 32,232,222	38
						39
$ 134,798	$ 2,093	$ 115		$ 8,077	$ 6,699,682	40
89,002	2,045	19,094		3,264	1,002,593	41
				222	234,720	42
			2,274		0	43
$ 223,800	$ 4,138	$ 19,209	$ 2,274	$ 11,563	$ 7,936,995	44
						45
$ 17,432	$ 680,681	$ 2,689		$ 105,097,923	$ 366,789,017	46
	14,748	58	2,269		1,653,624	47
	22,279	88		3,166	2,498,071	48
	3,865	15		3,261	433,366	49
$ 17,432	$ 721,573	$ 2,850	$ 2,269	$ 105,104,350	$ 371,374,078	50
						51
$ 315,353	$ 52,527	$ 48,456		$ 3,139	$ 10,874,521	52
599,413	129,089	124,197		2,528	27,399,678	53
$ 914,766	$ 181,616	$ 172,653	$ -	$ 5,667	$ 38,274,199	54
						55
$ 882,625	$ 36,559	$ 34,581			$ 7,592,650	56
26,483	$ 11,348	$ 11,058			2,365,221	57
$ 909,108	$ 47,907	$ 45,639	$ -	$ -	$ 9,957,871	58
						59
			$ 7,589		$ 398,602	60
168,216	7,952	11,055		12,868	$ 1,944,720	61
347,249				325	$ 191,517	62
$ 515,465	$ 7,952	$ 11,055	$ 7,589	$ 13,193	$ 2,534,839	63

May not cross-check due to rounding.

MONTHLY PEAKS AND OUTPUT

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in thousands of kilowatts) and monthly output (in thousands of kilowatt-hours).
2. Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental n Q minus temporary deliveries (not interchange) of emergency power to another system
3. State type of monthly peak reading (instantaneous (0), 15, 30, or 60 minutes integrated).
4. Monthly output s {calc} plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 23 on page E-28.
5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.

Month	Monthly Peak					Mo. output
	KW (000's)	Day of week (Mon. etc.)	Date (Mo/Da/Yr)	Time Beginning (Hour:Min)	Type of reading (0,15,30,60)	(KWH) (000's)
(a)	(b) *	(c)	(d)	(e)	(f)	(g)
Jan	1610	Wednesday	1/2/2002	HE 1800		1,181,597
Feb	1536	Monday	2/4/2002	HE 1900	All are	1,036,983
March	1560	Monday	3/4/2002	HE 1900	60 minute	1,156,751
April	1427	Tuesday	4/2/2002	HE 2000	integrated	1,082,428
May	1495	Thursday	5/30/2002	HE 1200		1,095,607
Jun	1806	Tuesday	6/25/2002	HE 1500		1,157,481
Jul	1947	Wednesday	7/17/2002	HE 1600		1,328,264
Aug	1842	Thursday	8/1/2002	HE 1400		1,287,477
Sept	1909	Monday	9/9/2002	HE 1400		1,195,678
Oct	1555	Tuesday	10/1/2002	HE 2000		1,227,703
Nov	1546	Thursday	11/14/2002	HE 1800		1,160,972
Dec	1633	Monday	12/9/2002	HE 1800		1,206,898
Total						14,117,839
System Name		Wisconsin Public Service Corporation				

* Column (b) represents the system's monthly maximum integrated megawatt load during the traditional peak time period.

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Form:

GENERATION SUMMARY WORKSHEET
Utility: Wisconsin Public Service Corporation

		FERC Form 1 Page 402				
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
COAL						
Pulliam	3	30.0	ST	24.00	27.00	102182.00
Pulliam	4	30.0	ST	29.00	29.00	143290.00
Pulliam	5	50.0	ST	52.00	50.00	228902.00
Pulliam	6	62.5	ST	70.00	72.00	432983.00
Pulliam	7	75.0	ST	83.00	87.00	527915.00
Pulliam	8	125.0	ST	133.00	136.00	916045.00
Pulliam Total						
Weston	1	60.0	ST	59.00	62.00	347246.00
Weston	2	75.0	ST	86.00	88.00	526735.00
Weston	3	321.6	ST	338.00	340.00	2272271.00
GAS						
De Pere	0	180.0	GT	178.00	196.00	141096.00
West Marinette	31	41.9	GT	41.00	45.00	10298.00
West Marinette	32	41.9	GT	39.00	43.00	10026.00
West Marinette	33	83.5	GT	76.00	108.00	74783.00
West Marinette	34	83.0		**MG&E owns M34, WPSC is the operator**		
Weston	31	21.5	GT	19.00	22.00	6535.00
Weston	32	51.0	GT	44.00	65.00	50652.00
NUCLEAR						
Kewaunee	1	535.0	NP	530.00	534.00	4468734.00
OIL						
Eagle River	1	2.0	IC	<5MGW	<5MGW	264.00
Eagle River	2	2.0	IC	<5MGW	<5MGW	248.00
Oneida Casino	1	2.0	IC	<5MGW	<5MGW	11.00
Oneida Casino	2	2.0	IC	<5MGW	<5MGW	11.00
HYDRO						
Alexander	1	1.4	HY	<5MGW	<5MGW	8197.00
Alexander	2	1.4	HY	<5MGW	<5MGW	8061.00
Alexander	3	1.4	HY	<5MGW	<5MGW	10449.00
Caldron Falls	1	3.2	HY	<5MGW	<5MGW	13538.00
Caldron Falls	2	3.2	HY	<5MGW	<5MGW	3977.00
Grandfather Falls	1	11.0	HY	17.00	17.00	85081.00
Grandfather Falls	2	6.2	HY	17.00	17.00	31068.00
Grand Rapids	1	1.1	HY	<5MGW	<5MGW	5697.00
Grand Rapids	2	1.1	HY	<5MGW	<5MGW	8296.00
Grand Rapids	3	1.5	HY	<5MGW	<5MGW	6376.00
Grand Rapids	4	1.9	HY	<5MGW	<5MGW	12843.00
Grand Rapids	5	1.9	HY	<5MGW	<5MGW	10139.00
Hat Rapids	1	0.8	HY	<5MGW	<5MGW	2919.00
Hat Rapids	2	0.5	HY	<5MGW	<5MGW	2871.00
Hat Rapids	3	0.4	HY	<5MGW	<5MGW	3106.00

Form:

GENERATION SUMMARY WORKSHEET
Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary
82877.00	40350.00	n/a	8728.00	1004.00	n/a
111812.00	56461.00	n/a	8736.00	1004.00	n/a
160996.00	36275.00	n/a	8738.00	1004.00	n/a
293867.00	51087.00	n/a	8742.00	1004.00	n/a
331496.00	70190.00	n/a	8735.00	1004.00	n/a
529233.00	89974.00	n/a	8737.00	1004.00	n/a
263181.00	12569.00	n/a	8663.00	1004.00	138000.00
323581.00	75604.00	204.00	8673.00	1003.00	138000.00
1314194.00	46046.00	n/a	8669.00	1004.00	n/a
1661817.00	657.00	n/a	1004.00	138830.00	n/a
154800.00	5486.00	n/a	1004.00	138000.00	n/a
154910.00	765.00	n/a	1004.00	138000.00	n/a
1035583.00	768.00	n/a	1004.00	138000.00	n/a
117736.00	95.00	n/a	1004.00	138000.00	n/a
682380.00	197.00	n/a	1004.00	138000.00	n/a
581634.00	n/a	n/a	82.00	n/a	n/a
20553.00	n/a	n/a	138000.00	n/a	n/a
19397.00	n/a	n/a	138000.00	n/a	n/a
782.00	n/a	n/a	138000.00	n/a	n/a
782.00	n/a	n/a	138000.00	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

GENERATION SUMMARY WORKSHEET Form:
Utility: Wisconsin Public Service Corporation

		FERC Form 1 Page 402				
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
HYDRO (cont.)						
High Falls	1	1.4	HY	<5MGW	<5MGW	4309.00
High Falls	2	1.4	HY	<5MGW	<5MGW	3085.00
High Falls	3	1.4	HY	<5MGW	<5MGW	2671.00
High Falls	4	1.4	HY	<5MGW	<5MGW	1307.00
High Falls	5	1.4	HY	<5MGW	<5MGW	9367.00
Jersey	1	0.2	HY	<5MGW	<5MGW	1449.00
Jersey	2	0.2	HY	<5MGW	<5MGW	1278.00
Jersey	3	0.1	HY	<5MGW	<5MGW	901.00
Johnson Falls	1	1.8	HY	<5MGW	<5MGW	2718.00
Johnson Falls	2	1.8	HY	<5MGW	<5MGW	9632.00
Merrill	1	0.4	HY	<5MGW	<5MGW	2080.00
Merrill	2	0.4	HY	<5MGW	<5MGW	1625.00
Merrill	3	1.5	HY	<5MGW	<5MGW	8227.00
Otter Rapids	1	0.3	HY	<5MGW	<5MGW	1893.00
Otter Rapids	2	0.2	HY	<5MGW	<5MGW	427.00
Otter Rapids	3	0.3	HY	n/a	n/a	n/a
Peshtigo	1	0.2	HY	<5MGW	<5MGW	1439.00
Peshtigo	4	0.4	HY	<5MGW	<5MGW	1786.00
Potato Rapids	1	0.5	HY	<5MGW	<5MGW	1216.00
Potato Rapids	2	0.4	HY	<5MGW	<5MGW	1552.00
Potato Rapids	3	0.4	HY	<5MGW	<5MGW	1835.00
Sandstone Rapids	1	1.9	HY	<5MGW	<5MGW	10847.00
Sandstone Rapids	2	1.9	HY	<5MGW	<5MGW	2521.00
Tomahawk	1	1.3	HY	<5MGW	<5MGW	8011.00
Tomahawk	2	1.3	HY	<5MGW	<5MGW	7184.00
Wausau	1	1.8	HY	<5MGW	<5MGW	12972.00
Wausau	2	1.8	HY	<5MGW	<5MGW	15155.00
Wausau	3	1.8	HY	<5MGW	<5MGW	9376.00
WIND						
Glenmore	1	0.6	WIND	<5MGW	<5MGW	1241.00
Glenmore	2	0.6	WIND	<5MGW	<5MGW	1190.00
Lincoln	1	0.7	WIND	<5MGW	<5MGW	1414.00
Lincoln	2	0.7	WIND	<5MGW	<5MGW	1330.00
Lincoln	3	0.7	WIND	<5MGW	<5MGW	1293.00
Lincoln	4	0.7	WIND	<5MGW	<5MGW	1383.00
Lincoln	5	0.7	WIND	<5MGW	<5MGW	1266.00
Lincoln	6	0.7	WIND	<5MGW	<5MGW	1178.00
Lincoln	7	0.7	WIND	<5MGW	<5MGW	1228.00
Lincoln	8	0.7	WIND	<5MGW	<5MGW	1250.00
Lincoln	9	0.7	WIND	<5MGW	<5MGW	1323.00
Lincoln	10	0.7	WIND	<5MGW	<5MGW	1175.00
Lincoln	11	0.7	WIND	<5MGW	<5MGW	1147.00
Lincoln	12	0.7	WIND	<5MGW	<5MGW	1187.00
Lincoln	13	0.7	WIND	<5MGW	<5MGW	1150.00
Lincoln	14	0.7	WIND	<5MGW	<5MGW	1222.00
OTHER RENEWABLES	**PHOTOVOLTAICS, FUEL CELLS**					
				1835.0	1938.0	10617685.0
		1950.2	MW TOTAL			
			located in Wisconsin and operated by utility			

GENERATION SUMMARY WORKSHEET Form:

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
7841611	486524	204			

GENERATION SUMMARY WORKSHEET Form:
Utility: Wisconsin Public Service Corporation

		FERC Form 1 Page 402				
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
Generating Units Operated by others or located outside of Wisconsin						
Alliant, Kewaunee		-219.0	NP	-217.00	-219.00	-1830450.00
MGE Glenmore Wind (1)		0.0		0.00	0.00	-168.00
West Marinette		-83.0		**MG&E owns M34, WPSC is the operator**		
Columbia	1	167.6	ST	175.00	175.00	1013569.00
Columbia	2	167.6	ST	174.00	176.00	1005348.00
Edgewater ***	4	105.8	ST	106.00	108.00	540044.00
*****Edgewater also burned Tire Derived Fuel in 2002 use was 5019 tons at a cost of $129149.**						
				238.0	240.0	728343.0
		139.0	MW TOTAL for all generating units outside of Wisconsin or operated by others less joint plant amounts			

Explanations
(1) Wisconsin Public Service Corporation acquired 100% of Glenmore in January 2002.

GENERATION SUMMARY WORKSHEET Form:
Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary
-238470.00	n/a	n/a	-33.58	n/a	n/a
634601.00	94614.00	n/a	8543.00	138875.00	n/a
624141.00	179603.00		8467.00	138875.00	
302230.00	65622.00	n/a	8838.00	138875.00	n/a
1322502	339839	0			

The following generating units reported changes in summer and/or winter capabilities from the previous year's annual tests exceeding the stated citeria:

Pulliam 3
Pulliam 4
Weston 1
West Marinette 32

These changes are explained briefly as follows:

We run the tests at prevailing ambient conditions during the appropriate season (summer or winter) and correct the results to monthly design temperature conditions as determined by MAIN procedure.

COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS

Particulars (a)	(b)	(c)
Vendor name	Vendor A	Vendor A
Term of agreement (mo/da/yr - mo/da/yr)	01/01/01-12/31/03	01/01/01-12/31/03
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 22,180,751	$ 7,653,578
Total units delivered - 2,000 lb. tons	1,198,382	451,539
Avg. Btu's per lb. of coal delivered	8,952	8,775
Avg. percent moisture of coal delivered	26.59	27.29
Avg. percent sulfur of coal delivered	0.20	0.29
Avg. percent ash of coal delivered	4.2	5.4
	(h)	(i)
Vendor name	Vendor B	Vendor B
Term of agreement (mo/da/yr - mo/da/yr)	01/01/01-12/31/03	01/01/01-12/31/03
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 3,845,068	$ 271,123
Total units delivered - 2,000 lb. tons	226,637	14,289
Avg. Btu's per lb. of coal delivered	8,793	8,979
Avg. percent moisture of coal delivered	27.19	26.26
Avg. percent sulfur of coal delivered	0.29	0.21
Avg. percent ash of coal delivered	5.4	4.2
	(n)	(o)
Vendor name	Vendor C	Vendor C
Term of agreement (mo/da/yr - mo/da/yr)	01/01/01-12/31/03	06/10/77-12/31/16
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 658,162	$ 1,124,871
Total units delivered - 2,000 lb. tons	36,404	59,963
Avg. Btu's per lb. of coal delivered	8,763	8,801
Avg. percent moisture of coal delivered	27.27	27.40
Avg. percent sulfur of coal delivered	0.29	0.29
Avg. percent ash of coal delivered	5.5	5.3
	(t)	(u)
Vendor name	Vendor D	Vendor D
Term of agreement (mo/da/yr - mo/da/yr)	06/10/77-12/31/16	01/01/01-12/31/03
Plant name	Pulliam	Weston 1&2
Total cost of coal delivered	$ 227,662	$ 1,045,121
Total units delivered - 2,000 lb. tons	12,322	60,603
Avg. Btu's per lb. of coal delivered	8,882	8,794
Avg. percent moisture of coal delivered	27.48	27.23
Avg. percent sulfur of coal delivered	0.27	0.26
Avg. percent ash of coal delivered	4.7	5.2
	(z)	(aa)
Vendor name		
Term of agreement (mo/da/yr - mo/da/yr)		
Plant name		
Total cost of coal delivered		
Total units delivered - 2,000 lb. tons		
Avg. Btu's per lb. of coal delivered		
Avg. percent moisture of coal delivered		
Avg. percent sulfur of coal delivered		
Avg. percent ash of coal delivered		

COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS (continued)

(d)	(e)	(f)	(g)
Vendor A	Vendor A	Vendor A	
06/10/77-12/31/16	01/01/02-12/31/03	01/01/02-12/31/03	
Weston 3	Columbia 1&2	Edgewater 4	
$ 14,252,967	$ -	$ 1,934,273	
749,226	0	109,207	
8,775	0	8,839	
27.24	N/A	N/A	
0.28	0.00	0.23	
5.5	N/A	N/A	
(j)	**(k)**	**(l)**	**(m)**
Vendor B	Vendor B	Vendor B	
01/01/01-12/31/03	01/01/02-12/31/04	01/01/02-12/31/06	
Weston 3	Columbia 1&2	Edgewater 4	
$ 7,319,799	$ 9,210,811	$ 625,694	
426,976	461,844	26,726	
8,816	8,413	8,911	
27.23	N/A	N/A	
0.29	0.36	0.20	
5.3	N/A	N/A	
(p)	**(q)**	**(r)**	**(s)**
Vendor C	Vendor C		
01/01/01-12/31/03	01/01/02-12/31/05		
Weston 3	Columbia 1&2		
$ 873,176	$ 15,760,207		
49,007	784,065		
8,940	8,548		
26.80	N/A		
0.20	0.35		
4.2	N/A		
(v)	**(w)**	**(x)**	**(y)**
Vendor D	Vendor D		
01/01/01-12/31/03	01/01/02-12/31/05		
Weston 3	Columbia 1&2		
$ 2,064,526	$ 1,210,793		
121,364	61,743		
8,807	8,348		
27.27	N/A		
0.29	0.38		
5.3	N/A		
(bb)	**(cc)**	**(dd)**	**(ee)**

ELECTRIC DISTRIBUTION LINES

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

Particulars (a)	Miles of: Pole line (b)	U.G. conduit (subway) (c)	Buried cable (d)
Lines in Wisconsin:			
Urban distribution lines--primary voltage	1,962.82	17.46	848.77
Urban distribution lines--secondary voltage	1,539.39		510.45
Rural distribution lines--primary voltage	12,564.17	0.22	2,767.04
Rural distribution lines--secondary voltage	1,319.81		193.11
Total in Wisconsin	17,386.19	17.68	4,319.37
Lines outside the state:			
Urban distribution lines--primary voltage	54.63	2.52	12.70
Urban distribution lines--secondary voltage	48.48		3.93
Rural distribution lines--primary voltage	429.00		32.90
Rural distribution lines--secondary voltage	33.40		0.30
Total outside the state	565.51	2.52	49.83
Total lines of utility	17,951.70	20.20	4,369.20

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order first, cities, and second, incorporated villages. Next, report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
RECAPITULATION	
CITIES	160,283
VILLAGES	51,460
TOWNS	196,025
TOTAL	407,768
CITIES	
ALGOMA	0
ANTIGO	4,361
BRILLION	1,471
CHILTON	2,000
CRANDON	1,176
DE PERE	9,484
EAGLE RIVER	6
GREEN BAY	48,211
KEWAUNEE	1,628
MANITOWOC	3
MARINETTE	6,171
MENOMINEE, MICHIGAN	4,905
MERRILL	4,814
MOSINEE	2,108
NEW HOLSTEIN	0
OCONTO	2,368
OSHKOSH	29,386
PESHTIGO	1,688
RHINELANDER	4,293
SCHOFIELD	1,502
STEPHENSON, MICHIGAN	5
STEVENS POINT	11,045
STURGEON BAY	1
TOMAHAWK	2,033
TWO RIVERS	20
WAUPACA	3,161
WAUSAU	18,443
TOTAL CITIES	160,283
VILLAGES	
ALLOUEZ	5,943
ASHWAUBENON	8,946
BROKAW	85
CASCO	291
COLEMAN	450
CRIVITZ	682
DAGGETT, MICHIGAN	0
DENMARK	936
EDGAR	694

Location (a)	Customers end of year (b)
VILLAGES (CONT'D)	
EGG HARBOR	895
EPHRAIM	900
FENWOOD	79
FORESTVILLE	248
FRANCIS CREEK	311
HATLEY	1
HILBERT	1
HOWARD	7,080
JUNCTION CITY	237
KELLNERSVILLE	174
LENA	337
LUXEMBURG	1,031
MARATHON	786
MARIBEL	169
MISHICOT	856
PARK RIDGE	276
PLOVER	5,125
POTTER	128
POUND	207
PULASKI	226
REEDSVILLE	572
ROTHSCHILD	2,314
SISTER BAY	1,423
ST. NAZIANZ	378
STOCKBRIDGE	390
STRATFORD	7
SURING	333
VALDERS	504
WAUSAUKEE	367
WESTON	5,939
WHITELAW	339
WHITING	800
WRIGHTSTOWN	1,000
TOTAL VILLAGES	51,460
TOWNS	
BROWN COUNTY	
BELLEVUE	6,116
EATON	581
GLENMORE	445
GREEN BAY	895
HOBART	2,442
HOLLAND	375
HUMBOLDT	585
LAWRENCE	1,010
LEDGEVIEW	1,931
MORRISON	693

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order first, cities, and second, incorporated villages. Next, report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
TOWNS (CONT'D)	
BROWN COUNTY (CONT'D)	
NEW DENMARK	671
PITTSFIELD	1,018
ROCKLAND	627
SCOTT	1,501
SUAMICO	3,867
WRIGHTSTOWN	899
	23,656
CALUMET COUNTY	
BRILLION	650
BROTHERTOWN	522
CHARLESTOWN	198
CHILTON	471
HARRISON	54
RANTOUL	294
STOCKBRIDGE	703
WOODVILLE	7
	2,899
DOOR COUNTY	
BAILEYS HARBOR	1,377
BRUSSELS	527
CLAYBANKS	127
EGG HARBOR	2,030
FORESTVILLE	521
GARDNER	1,174
GIBRALTER	1,600
JACKSONPORT	825
LIBERTY GROVE	2,416
NASEWAUPEE	753
SEVASTOPOL	1,440
STURGEON BAY	18
UNION	620
	13,428
FLORENCE COUNTY	
FENCE	258
FERN	151
FLORENCE	40
HOMESTEAD	27
	476
FOND DU LAC COUNTY	
ELDORADO	26
FRIENDSHIP	5
ROSENDALE	11
	42

Location (a)	Customers end of year (b)
FOREST COUNTY	
ARGONNE	328
ARMSTRONG CREEK	438
BLACKWELL	85
CASWELL	136
CRANDON	463
FREEDOM	465
HILES	642
LAONA	938
LINCOLN	1,063
NASHVILLE	1,339
WABENO	922
	6,819
IRON COUNTY	
SHERMAN	15
KEWAUNEE COUNTY	
AHNAPEE	464
CARLTON	474
CASCO	493
FRANKLIN	465
LINCOLN	392
LUXEMBURG	600
MONTPELIER	587
PIERCE	449
RED RIVER	729
WEST KEWAUNEE	575
	5,228
LANGLADE COUNTY	
ACKLEY	270
AINSWORTH	596
ANTIGO	762
ELCHO	1,541
LANGLADE	454
NEVA	499
NORWOOD	272
PARRISH	103
PECK	208
POLAR	79
PRICE	142
ROLLING	668
SUMMIT	132
UPHAM	960
VILAS	163
WOLF RIVER	279
	7,128

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order first, cities, and second, incorporated villages. Next, report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
LINCOLN COUNTY	
BIRCH	293
BRADLEY	2,191
CORNING	372
HARDING	214
HARRISON	875
KING	938
MERRILL	1,431
PINE RIVER	855
ROCK FALLS	457
RUSSELL	400
SCHLEY	469
SCOTT	626
SKANAWAN	255
SOMO	46
TOMAHAWK	150
WILSON	374
	9,946
MANITOWOC COUNTY	
CATO	690
CENTERVILLE	159
COOPERSTOWN	575
EATON	347
FRANKLIN	565
GIBSON	646
KOSSUTH	1,046
LIBERTY	614
MANITOWOC	466
MANITOWOC RAPIDS	1,054
MAPLE GROVE	365
MEEME	490
MISHICOT	594
NEWTON	1,042
ROCKLAND	489
SCHLESWIG	412
TWO CREEKS	237
TWO RIVERS	906
	10,697
MARATHON COUNTY	
BERGEN	318
BERLIN	410
BEVENT	168
CASSEL	345
CLEVELAND	507
DAY	17
EASTON	472
EAU PLEINE	267

Location (a)	Customers end of year (b)
MARATHON COUNTY (CONT'D)	
ELDERON	101
EMMET	346
FRANKFORT	47
GREEN VALLEY	144
GUENTHER	48
HALSEY	89
HAMBURG	375
HARRISON	198
HEWITT	259
KNOWLTON	863
KRONENWETTER	2,299
MAINE	1,079
MARATHON	468
MOSINEE	927
NORRIE	92
PLOVER	109
REID	545
RIB FALLS	397
RIB MOUNTAIN	3,220
RIETBROCK	278
RINGLE	579
STETTIN	1,105
TEXAS	755
WAUSAU	1,016
WESTON	194
WIEN	212
	18,249
MARINETTE COUNTY	
AMBERG	924
ATHELSTANE	1,006
BEAVER	400
BEECHER	953
DUNBAR	823
GOODMAN	757
GROVER	767
LAKE	862
MIDDLE INLET	842
NIAGARA	23
PEMBINE	945
PESHTIGO	2,024
PORTERFIELD	1,064
POUND	320
SILVER CLIFF	1,053
STEPHENSON	4,319
WAGNER	626
WAUSAUKEE	1,098
	18,806

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order first, cities, and second, incorporated villages. Next, report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

Location (a)	Customers end of year (b)
MENOMINEE COUNTY, MICHIGAN	
DAGGETT	210
HOLMES	38
INGALLSTON	624
LAKE	47
MELLEN	712
MENOMINEE	1,989
NADEAU	53
STEPHENSON	344
	4,017
OCONTO COUNTY	
ABRAMS	288
BAGLEY	102
BRAZEAU	57
BREED	496
CHASE	676
DOTY	767
GILLETT	5
HOW	100
LAKEWOOD	1,498
LENA	69
LITTLE RIVER	406
LITTLE SUAMICO	1,126
MAPLE VALLEY	259
MORGAN	79
MOUNTAIN	1,310
OCONTO	260
OCONTO FALLS	76
PENSAUKEE	242
RIVERVIEW	1,578
SPRUCE	413
TOWNSEND	1,756
	11,563
ONEIDA COUNTY	
CASSIAN	1,140
CRESCENT	1,284
ENTERPRISE	415
HAZELHURST	1,177
LAKE TOMAHAWK	1,133
LITTLE RICE	454
LYNNE	20
MINOCQUA	4,877
MONICO	236
NEWBOLD	2,313
NOKOMIS	1,139
PELICAN	1,879

Location (a)	Customers end of year (b)
ONEIDA COUNTY (CONT'D)	
PIEHL	82
PINE LAKE	1,682
SCHOEPKE	589
STELLA	391
SUGAR CAMP	1,555
THREE LAKES	3,156
WOODBORO	748
WOODRUFF	1,848
	26,118
OUTAGAMIE COUNTY	
BUCHANAN	12
FREEDOM	9
KAUKAUNA	25
ONEIDA	137
SEYMOUR	6
	189
PORTAGE COUNTY	
ALBAN	8
ALMOND	217
AMHERST	4
BELMONT	216
BUENA VISTA	582
CARSON	452
DEWEY	129
GRANT	24
EAU PLEINE	325
HULL	2,470
LANARK	309
LINWOOD	477
NEW HOPE	5
PINE GROVE	555
PLOVER	1,014
SHARON	397
STOCKTON	185
	7,369
SHAWANO COUNTY	
ANIWA	8
HUTCHINS	4
	12
VILAS COUNTY	
ARBOR VITAE	2,666
BOULDER JUNCTION	1,291
CLOVERLAND	1,013
CONOVER	26
LAC DU FLAMBEAU	3,029
LAND O LAKES	129

NAMES OF CITIES, VILLAGES, AND TOWNS

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

(CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
VILAS COUNTY (CONT'D)			
LINCOLN	2,101		
PLUM LAKE	803		
PRESQUE ISLE	270		
ST. GERMAIN	2,420		
WASHINGTON	1,600		
	15,348		
WAUPACA COUNTY			
DAYTON	1,287		
FARMINGTON	1,840		
LIND	10		
ROYALTON	22		
SAINT LAWRENCE	22		
WAUPACA	575		
	3,756		
WAUSHARA COUNTY			
PLAINFIELD	1		
SAXEVILLE	1		
	2		
WINNEBAGO COUNTY			
ALGOMA	2,394		
BLACK WOLF	1,192		
CLAYTON	1,333		
MENASHA	38		
NEENAH	28		
NEKIMI	841		
NEPEUSKUN	14		
OMRO	3		
OSHKOSH	1,715		
UTICA	550		
VINLAND	929		
WINCHESTER	639		
WINNECONNE	586		
	10,262		

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.

(CLASS A & B)

Location (a)	Customers end of year (b)
BROWN COUNTY	
CITIES:	
DE PERE	7,489
GREEN BAY	37,516
VILLAGES:	
ALLOUEZ	5,509
ASHWAUBENON	6,493
DENMARK	738
HOBART	1,730
HOWARD	5,629
WRIGHTSTOWN	811
TOWNS:	
BELLEVUE	4,566
EATON	127
GLENMORE	10
GREEN BAY	537
HOLLAND	16
HUMBOLDT	255
LAWRENCE	717
LEDGEVIEW	1,251
MORRISON	157
NEW DENMARK	118
PITTSFIELD	570
ROCKLAND	221
SCOTT	1,208
SUAMICO	3,211
WRIGHTSTOWN	394
	79,273
CALUMET COUNTY	
CITIES:	
BRILLION	1,154
CHILTON	1,516
KIEL	158
NEW HOLSTEIN	1,297
VILLAGES:	
HILBERT	458
POTTER	101
STOCKBRIDGE	210
TOWNS:	
BRILLION	337
BROTHERTOWN	233
CHARLESTOWN	95
CHILTON	69
HARRISON	51
NEW HOLSTEIN	194
RANTOUL	25
STOCKBRIDGE	209
WOODVILLE	11
	6,118
DOOR COUNTY	
CITIES:	
STURGEON BAY	4,094
VILLAGES:	
FORESTVILLE	198
TOWNS:	
BRUSSELS	92
FORESTVILLE	96

Location (a)	Customers end of year (b)
DOOR COUNTY (CONT'D)	
GARDNER	144
NASEWAUPEE	414
SEVASTOPOL	359
STURGEON BAY	8
UNION	169
	5,574
FOND DU LAC COUNTY	
VILLAGES:	
MOUNT CALVARY	166
ST. CLOUD	118
TOWNS:	
CALUMET	230
FOREST	8
FRIENDSHIP	4
MARSHFIELD	114
OSCEOLA	207
	847
FOREST COUNTY	
CITIES:	
CRANDON	830
TOWNS:	
ARGONNE	123
BLACKWELL	38
CRANDON	31
HILES	230
LAONA	499
LINCOLN	51
WABENO	536
	2,338
KEWAUNEE COUNTY	
CITIES:	
ALGOMA	1,537
KEWAUNEE	1,189
VILLAGES:	
CASCO	237
LUXEMBURG	863
TOWNS:	
AHNAPEE	15
CASCO	67
FRANKLIN	78
LUXEMBURG	130
MONTPELIER	103
PIERCE	159
RED RIVER	209
WEST KEWAUNEE	32
	4,619
LANGLADE COUNTY	
VILLAGES:	
WHITE LAKE	124
TOWNS:	
ELCHO	570
EVERGREEN	52
POLAR	30
UPHAM	306
WOLF RIVER	98
	1,180

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.

(CLASS A & B)

Location (a)	Customers end of year (b)
LINCOLN COUNTY	
CITIES:	
MERRILL	3,876
TOMAHAWK	1,568
TOWNS:	
BIRCH	1
BRADLEY	1,066
KING	282
MERRILL	790
PINE RIVER	217
SCOTT	133
TOMAHAWK	26
WILSON	
	7,959
MANITOWOC COUNTY	
CITIES:	
KIEL	1,205
MANITOWOC	13,826
TWO RIVERS	5,082
VILLAGES:	
CLEVELAND	580
FRANCIS CREEK	263
KELLNERSVILLE	143
MARIBEL	135
MISHICOT	580
REEDSVILLE	477
ST. NAZIANZ	304
VALDERS	416
WHITELAW	300
TOWNS:	
CATO	141
CENTERVILLE	15
COOPERSTOWN	74
EATON	6
FRANKLIN	50
KOSSUTH	491
LIBERTY	155
MANITOWOC	438
MANITOWOC RAPIDS	772
MAPLE GROVE	40
MEEME	223
MISHICOT	101
NEWTON	674
ROCKLAND	112
SCHLESWIG	287
TWO RIVERS	546
	27,436
MARATHON COUNTY	
CITIES:	
MOSINEE	1,635
SCHOFIELD	1,057
WAUSAU	14,199
VILLAGES:	
BROKAW	50
EDGAR	542
HATLEY	211
MARATHON	569

Location (a)	Customers end of year (b)
MARATHON COUNTY (CONT'D)	
ROTHSCHILD	1,818
WESTON	4,382
TOWNS:	
BERGEN	59
CASSEL	43
EASTON	2
ELDERON	54
GUENTHER	2
KNOWLTON	618
KRONENWETTER	1,700
MAINE	454
MARATHON	21
MOSINEE	511
NORRIE	44
REID	122
RIB FALLS	48
RIB MOUNTAIN	2,711
RIETBROCH	38
RINGLE	176
STETTIN	544
TEXAS	152
WAUSAU	393
WESTON	73
WIEN	28
	32,256
MARINETTE COUNTY	
CITIES:	
MARINETTE	4,990
PESHTIGO	1,308
VILLAGES:	
COLEMAN	339
CRIVITZ	411
POUND	154
WAUSAUKEE	204
TOWNS:	
BEAVER	32
GOODMAN	194
GROVER	11
LAKE	159
MIDDLE INLET	104
PEMBINE	1
PESHTIGO	1,315
PORTERFIELD	353
POUND	132
STEPHENSON	572
WAUSAUKEE	55
	10,334
MENOMINEE COUNTY, MICH	
CITIES:	
MENOMINEE, MICH	4,253
TOWNS:	
INGALLSTON	96
MENOMINEE	970
	5,319

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

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(CLASS A & B)

Location (a)	Customers end of year (b)
OCONTO COUNTY	
CITIES:	
OCONTO	1,870
VILLAGES:	
LENA	266
SURING	255
TOWNS:	
ABRAMS	136
BAGLEY	82
BRAZEAU	619
BREED	84
CHASE	8
DOTY	163
HOW	1
LAKEWOOD	692
LENA	39
LITTLE RIVER	40
LITTLE SUAMICO	868
MAPLE VALLEY	78
MOUNTAIN	532
OCONTO	99
PENSAUKEE	7
RIVERVIEW	671
SPRUCE	194
TOWNSEND	806
	7,510
ONEIDA COUNTY	
CITIES:	
RHINELANDER	3,405
TOWNS:	
CASSIAN	8
CRESCENT	784
ENTERPRISE	164
HAZELHURST	216
LAKE TOMAHAWK	312
MINOCQUA	2,342
MONICO	106
NEWBOLD	912
NOKOMIS	655
PELICAN	1,290
PIEHL	4
PINE LAKE	1,227
SCHOEPKE	241
STELLA	161
SUGAR CAMP	498
THREE LAKES	1,332
WOODBORO	235
WOODRUFF	983
	14,875
OUTAGAMIE COUNTY	
VILLAGES:	
NICHOLS	40
TOWNS:	
CICERO	23
KAUKAUNA	51
ONEIDA	656
SEYMOUR	19
	789

Location (a)	Customers end of year (b)
PORTAGE COUNTY	
CITIES:	
STEVENS POINT	8,305
VILLAGES:	
ALMOND	116
JUNCTION CITY	186
PARK RIDGE	250
PLOVER	3,793
ROSHOLT	170
WHITING	658
TOWNS:	
ALBAN	49
ALMOND	20
BUENA VISTA	43
CARSON	56
DEWEY	110
EAU PLEINE	85
HULL	1,818
LINWOOD	44
PINE GROVE	109
PLOVER	718
SHARON	197
STOCKTON	468
	17,195
SHAWANO COUNTY	
VILLAGES:	
BIRNAMWOOD	280
ELAND	83
TIGERTON	305
WITTENBERG	452
TOWNS:	
ANIWA	9
BIRNAMWOOD	37
FAIRBANKS	20
LESSOR	45
MAPLE GROVE	28
MORRIS	1
NAVARINO	25
WITTENBERG	115
	1,400
SHEBOYGAN COUNTY	
CITIES:	
PLYMOUTH	3,074
SHEBOYGAN	20,180
SHEBOYGAN FALLS	2,791
VILLAGES:	
ELKHART LAKE	619
GLENBEULAH	164
HOWARDS GROVE	1,051
KOHLER	902
TOWNS:	
GREENBUSH	110
HERMAN	197
LIMA	124
MITCHELL	1
MOSEL	184
PLYMOUTH	637
RHINE	479

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company. (CLASS A & B)

Location (a)	Customers end of year (b)	Location (a)	Customers end of year (b)
SHEBOYGAN COUNTY (CONT'D)			
RUSSELL	13		
SHEBOYGAN	2,516		
SHEBOYGAN FALLS	402		
WILSON	1,113		
	34,557		
VILAS COUNTY			
CITIES:			
EAGLE RIVER	851		
TOWNS:			
ARBOR VITAE	1,625		
CLOVERLAND	197		
LINCOLN	1,442		
PHELPS	4		
ST GERMAIN	639		
WASHINGTON	920		
	5,678		
WINNEBEGO COUNTY			
CITIES:			
OSHKOSH	22,833		
TOWNS:			
ALGOMA	2,214		
BLACK WOLF	952		
CLAYTON	653		
NEENAH	41		
NEKIMI	358		
OMRO	1		
OSHKOSH	1,367		
UTICA	166		
VINLAND	502		
WINCHESTER	342		
WINNECONNE	415		
WOLF RIVER	131		
	29,975		
TOTAL	295,232		

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GAS OPERATING EXPENSES

Particulars (a)	Wisconsin Jurisdictional Operations (b)	Other Jurisdictional Operations (c)	Total Operations (d)
OPERATING EXPENSES			
Manufactured gas production expenses (700-742)			
Purchased gas expenses (804-813)	$ 195,638,932	$ 3,316,231	198,955,163
Total production expenses	$ 195,638,932	$ 3,316,231	$ 198,955,163
Storage expenses (840-848.3)			-
Transmission expenses (850-867)			-
Distribution expenses (870-894)	17,053,925	254,327	17,308,252
Customer accounts expenses (901-905)	9,750,182	160,454	9,910,636
Customer service expenses (909-912)	15,073,537	199,155	15,272,692
Sales promotion expenses (915-918)	108,560	2,006	110,566
Administrative and general expenses (920-935)	13,196,359	227,203	13,423,562
Total operation and maintenance	$ 250,821,495	$ 4,159,376	$ 254,980,871
Depreciation expense (403)	$ 13,138,517	$ 199,330	13,337,847
Amortization limited-term utility investment (404)	1,424,668	22,859	1,447,527
Amortization of other utility plant (405)			-
Amortization utility plant acquistion adjustment (406)			-
Amortization of property losses (407)	(1,915,462)	(1,716)	(1,917,178)
Taxes other than income taxes (408.1)	5,067,294	69,732	5,137,026
Income taxes - Current (409.1)	10,208,162	(4,876)	10,203,286
Income taxes - Deferred (410.1)	2,428,473	(4,147)	2,424,326
Investment tax credits, deferred (412.1)	(128,775)	(1,931)	(130,706)
Investment tax credits, restored (412.2)			-
Total operating expenses	$ 281,044,372	$ 4,438,627	$ 285,482,999

OPERATING REVENUES FROM NATURAL GAS UTILITY

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

Rate Schedule (a)		Wisconsin Geographical Operations Revenues (b)	Therms (c)	Average Customers (d)	
Sales of Gas Revenues					17
Residential (480)					18
Non-space heating	RG-1	$ 1,710,994	1,856,713	5,790	19
Non-space heating	GCG	51,466	51,611	110	20
Space heating	RG-1	170,045,409	231,384,925	251,099	21
Space heating	GCG	7,300,092	11,279,292	4,367	22
Space heating	GCG-M	649,086	1,200,990	33	23
Other-Street Lighting	OL			No Count Customer	24
Total Account 480		$ 179,757,047	245,773,531	261,399	25
Commercial and Industrial (481)					26
Non-space heating	GCG-M	$ 5,172,926	9,791,366	120	27
Non-space heating	GCG-S	2,366,350	4,202,931	863	28
Non-space heating	GCG-L	141,547	247,802	18	29
Space heating	GCG-S	48,046,847	78,001,376	23,536	30
Space heating	GCG-L	1,482,309	2,957,002	11	31
Space heating	GCG-M	19,831,141	37,071,865	917	32
Other	GGSL				33
Other	GCIN				34
Other-Large volume interruptible	GCGIA				35
Other-Large volume interruptible	IG-2	13,451,363	32,114,734	4	36
Other-Large volume interruptible	IG-2A				37
Other-Large volume interruptible	GCGIL				38
Other-Large volume interruptible	GCGIM				39
Other-Large volume interruptible	GTMS	3,019,305	7,902,062	4	40
Other-Large volume interruptible	CGI	8,597,027	17,890,954	521	41
Other-Large volume interruptible	Peak Day Backup	1,217,020	561,450	121	42
Other-Large volume interruptible	DF-1				43
Other-Large volume interruptible	TGBAL				44
Total Account 481		$ 103,325,835	190,741,542	26,115	45
Sales for Resale (483)		-	-	-	46
Interdepartmental (484)		11,671,869	27,359,827	1	47
Firm	Rate class				48
Total Account 484		$ 11,671,869	27,359,827	1	49
Total Sales of Gas		$ 294,754,751	463,874,900	287,515	50
					51
Other Operating Revenues					52
Transportation (489)	CG-T	$ 12,839,306	364,093,687	554	53
Transport	Other	(2,093)	-	1	54
Transport	GT-1				55
Transport	GT-1F				56
Transport	GT-1I				57
Transport	IG-2T				58
Total Account 489		$ 12,837,213	364,093,687	555	59
					60
Total Throughput		$ 307,591,964	827,968,587		61
Forfeited Discounts (487)		$ 532,980			62
Miscellaneous Service Revenues (488)		25,844			63
Total Account 488		$ 25,844			64
Rent from Property (493)		2,211			65
Total Account 493		$ 2,211			66
Other Gas Revenues (495)- Gas True-up		(839,668)			67
- Other		(966,267)			68
Total Account 495		$ (1,805,935)			69
Penalty Revenues (497)		$ -			70
Utility Incentive Revenues (498)		$ -			71
Total Other Operating Revenues		$ 11,592,313			72
Total Wisconsin Operating Revenues		$ 306,347,064	827,968,587	287,515	73

OPERATING REVENUES FROM NATURAL GAS UTILITY

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

Rate Schedule (a)		Michigan Geographical Operations Revenues (b)	Therms (c)	Average Customers (d)
Sales of Gas Revenues				
Residential (480)				
Non-space heating	RG-1	$ 29,021	47,538	83
Non-space heating	CG-1S	2,587	3,927	8
Space heating	AEPRM			19
Space heating	RG-1	2,770,882	4,909,441	4,654
Space heating	CG-1S	46,865	84,329	49
Total Account 480		$ 2,849,355	5,045,235	4,813
Commercial and Industrial (481)				
Non-space heating	CG-1S	$ 13,020	24,331	9
Non-space heating	CG-1L	5,384	9,871	1
Space heating	CG-1S	517,943	965,167	408
Space heating	CG-1L	595,568	1,188,467	44
Other-Large Volume Interruptible	DBGSS	27,214		
Other-Large Volume Interruptible	ABCGI	205,755	306,250	
Other-Large Volume Interruptible	GCGA	28,906	36,244	19
Other-Large Volume Interruptible	TGBAL	30,878		
Total Account 481		$ 1,424,668	2,530,330	481
Sales for Resale (483)				
Interdepartmental (484)				
Firm	Rate class			
Total Account 484		$ -	-	-
Total Sales of Gas		$ 4,274,023	7,575,565	5,294
Other Operating Revenues				
Transportation (489)				
Transport	GT-1	$ 160,707	2,176,169	15
Transport	GTM	240,348	7,955,616	1
Transport	IG2TM	(9,397)	(313,244)	
Total Account 489		$ 391,658	9,818,541	16
Total Throughput		4,665,681	17,394,106	
Forfeited Discounts (487)		$ 210		
Miscellaneous Service Revenues (488)		3,472		
Total Account 488		$ 3,472		
Rent from Property (493)				
Total Account 493		$ -		
Other Gas Revenues (495)- Gas True-Up		(350,331)		
- Other		2,381		
Total Account 495		$ (347,950)		
Penalty Revenues (497)				
Utility Incentive Revenues (498)				
Total Other Operating Revenues		$ 47,390		
Total Out-of-State Operating Revenues		$ 4,321,413	17,394,106	5,294
Total Utility		$ 310,668,477	845,362,693	292,809

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
MANUFACTURED GAS PRODUCTION EXPENSES			
(List applicable prescribed accounts)			
Steam Production Expenses			
Steam Production Expenses - operation	$ -	$ -	$ -
Steam Production Expenses - maintenance	-		
Steam Production Expenses - transferred credit	-		
	$ -	$ -	$ -
Mfg Gas Production Exp (Liquefied Gas Prod)			
Oper supervision & engineering (710)	$ -	$ -	$ -
Steam Expenses (711)	-		
Other power expenses (712)	-		
Liquefied petroleum gas exp (717)	-		
Liquefied petroleum gas (728)	-		
Misc production expenses (735)	-		
Maintenance supervision & engineering (740)	-		
Maintenance of structures & improvements (741)	-		
Maintenance of production equipment (742)	-		
	$ -	$ -	$ -
Total manufactured gas production expenses	$ -	$ -	$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)	
PURCHASED GAS EXPENSES				7
Natural gas city gate purchases (804)	$ 198,955,163	$ 236,062	$ 198,719,101	8
Other gas purchases (805)	-			9
Purchased gas expenses (807)	-			10
Gas withdrawn from stor.--Debit (808.1)	-			11
Gas delivered to stor.--Credit (808.2)	-			12
Gas used for other ut. op.--Cr. (812)	-			13
Other gas supply expenses (813)	-	-	-	14
Total purchased gas expenses	$ 198,955,163	$ 236,062	$ 198,719,101	15
STORAGE EXPENSES				16
Operation supervision and eng. (840)	-	-	-	17
Operation labor and expenses (841)	-			18
Rents (842)	-			19
Fuel (842.1)	-			20
Power (842.2)	-			21
Gas losses (842.3)	-			22
Maint. supervision and eng. (843.1)	-			23
Maint. of struct. & improv. (843.2)	-			24
Maintenance of gas holders (843.3)	-			25
Maint. of purification equip. (843.4)	-			26
Maint. of liquefication equip. (843.5)	-			27
Maint. of vapor. equip. & other (843.6-843.9)	-			28
Total storage expenses	$ -	$ -	$ -	29
TRANSMISSION EXPENSES				30
Operation supervision and eng. (850)	$ -	$ -	$ -	31
Sys. control & load dispatching (851)	-			32
Communications system expenses (852)	-			33
Compressor stat. labor & expen. (853)	-			34
Gas for compressor station fuel (854)	-			35
Other fuel & power for com. sta. (855)	-			36
Mains expenses (856)	-			37
Measuring & reg. stat. expenses (857)	-			38
Trans. & comp. of gas by others (858)	-			39
Other expenses (859)	-			40
Rents (860)	-			41
Maint. supervision & engineer. (861)	-			42
Maint. of struct. & improv. (862)	-			43
Maintenance of mains (863)	-			44
Maint. of compr. stat. equip. (864)	-			45
Maint. of meas. & reg. st. eq. (865)	-			46
Maint. of communication equip. (866)	-			47
Maintenance of other equipment (867)	-			48
Total transmission expenses	$ -	$ -	$ -	49
DISTRIBUTION EXPENSES				50
Operation supervision & engin. (870)	$ 2,356,959	$ 2,342,874	$ 14,085	51
Distribution load dispatching (871)	217,100	85,444	131,656	52
Compressor stat. labor & expen. (872)	-	-	-	53
Compressor station fuel & power (873)	-	-	-	54
Mains and services expenses (874)	2,551,495	1,622,327	929,168	55
Meas. & reg. stat. expen.--Gen. (875)	1,727,351	464,128	1,263,223	56
Meas. & reg. stat. expen.--Ind. (876)	-	-	-	57
Subtotal--dist. exp.--carried forward	$ 6,852,905	$ 4,514,773	$ 2,338,132	58

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GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)	
dist. exp. (Amount brought forward)	$ 6,852,905	$ 4,514,773	$ 2,338,132	7
Meas. & reg. sta. ex.-City gate (877)	-	-	-	8
Meter & house regulator expenses (878)	771,974	1,036,112	(264,138)	9
Customer installations expenses (879)	-	-	-	10
Other expenses (880)	5,695,801	3,892,758	1,803,043	11
Rents (881)	11,368	3,614	7,754	12
Maint. supervision & eng. (885)	248,849	178,610	70,239	13
Maint. of struct. & improv. (886)	77,209	36,451	40,758	14
Maintenance of mains (887)	971,383	710,041	261,342	15
Maint. of compres. stat. equip. (888)	-	-	-	16
Maint. of meas. & reg. st. eq.-Gen. (889)	360,037	182,932	177,105	17
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-	18
Maint. of meas. & reg. st. eq.-City (891)	-	-	-	19
Maintenance of services (892)	1,138,218	861,229	276,989	20
Maint. of meters and house reg. (893)	1,180,508	779,764	400,744	21
Maintenance of other equipment (894)	-	-	-	22
Total distribution expenses	$ 17,308,252	$ 12,196,284	$ 5,111,968	23
CUSTOMER ACCOUNTS EXPENSES				24
Supervision (901)	$ 443,769	$ 414,210	$ 29,559	25
Meter reading expenses (902)	2,041,386	1,587,213	454,173	26
Customer records & collect. exp. (903)	4,174,692	3,012,040	1,162,652	27
Uncollectible accounts (904)	1,675,389	-	1,675,389	28
Miscell. customer accts. expen. (905)	1,575,400	1,003,221	572,179	29
Total customer accts. expenses	$ 9,910,636	$ 6,016,684	$ 3,893,952	30
CUSTOMER SERVICE EXPENSES				31
Supervision (907)	$ -	$ -	$ -	32
Customer assistance expenses (908)	13,503,311	1,649,617	11,853,694	33
Informational advertising expenses (909)	839,386	372,825	466,561	34
Miscell. customer accts. expen. (910)	929,995	612,000	317,995	35
Total customer service expenses	$ 15,272,692	$ 2,634,442	$ 12,638,250	36
SALES PROMOTION EXPENSES				37
Supervision (911)	$ -	$ -	$ -	38
Demonstrating & selling expenses (912)	110,566	28,453	82,113	39
Advertising expenses (913)	-	-	-	40
Miscell. sales expenses (916)	-	-	-	41
Total sales promotion expenses	$ 110,566	$ 28,453	$ 82,113	42
				43
GENERAL EXPENSES				44
Administrative and general salaries (920)	$ 5,186,427	$ 5,294,460	$ (108,033)	45
Office supplies and expenses (921)	1,873,533	335,006	1,538,527	46
Admin. expenses transferred--cr. (922)	-	-	-	47
Outside services employed (923)	1,149,511	-	1,149,511	48
Property insurance (924)	373,214	-	373,214	49
Injuries and damages (925)	1,004,643	73,056	931,587	50
Employee pensions and benefits (926)	3,588,574	113,405	3,475,169	51
Regulatory commission expenses (928)	240,851	-	240,851	52
Duplicate charges--cr. (929)	(1,072,129)	-	(1,072,129)	53
Instit. or goodwill advert. (930.1)	204,989	137,936	67,053	54
Miscellaneous general expense (930.2)	378,618	-	378,618	55
Rents (931)	3,705	-	3,705	56
Maintenance of general plant (935)	491,626	113,740	377,886	57
Total administ. & gen. expenses	$ 13,423,562	$ 6,067,603	$ 7,355,959	58
Total gas operat. & maint. expenses	$ 254,980,871	$ 27,179,528	$ 227,801,343	59

Detail of Natural Gas City Gate Purchases, Account 804

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
PURCHASED GAS EXPENSES			
Wages and Saleries (804.11)	$ 236,026	$ 236,062	$ (36)
Supplies and Expenses (804.12)	50,352		50,352
Miscellaneous Purchased Gas Expenses (804.13)	34,496		34,496
Gas Contract Reservation Fees (804.21)	6,593,586		6,593,586
Gas Contract Commodity Costs (804.22)	105,238,807		105,238,807
Spot Gas Commodity Costs (804.23)	55,230,059		55,230,059
Other Gas Purchases (804.24)	8,292,119		8,292,119
Gas Surcharges (804.25)	-		-
Financial Instruments Expenses (804.26)	-		-
Gas Purchase Miscellaneous Expenses (804.27)	-		-
Purchased Gas Sold-Credit (804.32)	(15,379,008)		(15,379,008)
Gas Commodity Cost Transferred to Storage-Credit (804.33)	(46,710,525)		(46,710,525)
Gas Commodity Utility Operations-Credit (804.34)	-		-
Gas Used for Transmission Pumping and Compression-Credit (804.35	-		-
Total purchased gas expenses	$ 113,585,912	$ 236,062	$ 113,349,850
TRANSMISSION EXPENSES			
Transmission Contract Reservation Fees (804.41)	$ 20,415,244		$ 20,415,244
Commodity Transmission Fees (804.42)	795,587		795,587
Gas Transmission Surcharges (804.43)	487,771		487,771
Gas Transmission Fuel Expenses (804.44)	4,570,699		4,570,699
No-notice Service Expenses (804.45)	2,542,276		2,542,276
Other Transmission Fees and Expenses (804.46)	10,716		10,716
Miscellaneous Transmission Expenses (804.48)	-		-
Penalities, Unathorized Use and Overrun, Utility (804.49)	11,705		11,705
Penalities, Unathorized Use and Overrun, End-User (804.51)	-		-
Transmission Services Sold-Credit (804.52)	(1,534,153)		(1,534,153)
Gas Transmission Expenses Transferred to Storage-Credit (804.53)	(1,512,398)		(1,512,398)
Gas Transmission Expenses Used in Utility Operations-Credit (804.54	-		-
Total transmission expenses	$ 25,787,447	$ -	$ 25,787,447
STORAGE EXPENSES			
Storage Reservation Fees (804.61)	$ 9,400,709		$ 9,400,709
Storage Gas Withdrawn from Storage-Debit (804.62) *	51,107,418		51,107,418
Storage Penalties (804.63)	-		-
Storage Capacity Released or Sold (804.72)	(926,323)		(926,323)
Total Storage Expenses	$ 59,581,804	$ -	$ 59,581,804
Total Expenses - Account 804 - Excl Pipeline Refunds	$ 198,955,163	$ 236,062	$ 198,719,101
Pipeline Refunds (804.06)	-		
Total Expenses - Account 804	$ 198,955,163	$ 236,062	$ 198,719,101

* Includes $131,001 storage withdrawal fees expensed directly to Account 804.62

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2003	December 31, 2002

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 unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals

Account (a)	Balance at Beginning of Year (b)	Additions (c)
1. Intangible Plant		
301 Organization	$ -	
302 Franchises and Consents	-	
303 Miscellaneous Intangible Plant	11,057	2,425,434
TOTAL Intangible Plant	$ 11,057	$ 2,425,434
2. Manufactured Gas Production Plant		
304 Land and Land Rights	$ -	
305 Structures and Improvements	-	
306 Boiler Plant Equipment	-	
307 Other Power Equipment	-	
308 Coke Ovens	-	
309 Producer Gas Equipment	-	
310 Water Gas Generating Equipment	-	
311 Liquefied Petroleum Gas Equipment	-	
312 Oil Gas Generating Equipment	-	
313 Generating Equipment - Other Processes	-	
314 Coal, Coke and Ash Handling Equipment	-	
315 Catalytic Cracking Equipment	-	
316 Other Reforming Equipment	-	
317 Purification Equipment	-	
318 Residual Refining Equipment	-	
319 Gas Mixing Equipment	-	
320 Other Equipment	-	
TOTAL Manufactured Gas Production Plant	$ -	$ -
Other Storage Plant		
360 Land and Land Rights	$ -	
361 Structures and Improvements	-	
362 Gas Holders	-	
363 Purification Equipment	-	
363.1 Liquefaction Equipment	-	
363.2 Vaporizing Equipment	-	
363.3 Compressor Equipment	-	
363.4 Meas. and Reg. Equipment	-	
363.5 Other Equipment	-	
TOTAL Other Storage Plant	$ -	$ -

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2003	December 31, 2002

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
			-	301	25
			-	302	26
		58	2,436,549	303	27
$ -	$ -	$ 58	2,436,549		28
					29
			$ -	304	30
			-	305	31
			-	306	32
			-	307	33
			-	308	34
			-	309	35
			-	310	36
			-	311	37
			-	312	38
			-	313	39
			-	314	40
			-	315	41
			-	316	42
			-	317	43
			-	318	44
			-	319	45
-	-	-	-	320	46
$ -	$ -	$ -	$ -		47
					48
			$ -	360	49
			-	361	50
			-	362	51
			-	363	52
			-	363	53
			-	363	54
			-	363	55
			-	363	56
			-	364	57
$ -	$ -	$ -	$ -		58
					59

Name of Respondent	This Report Is:	Date of Report	Year of Report	
Wisconsin Public	(1) [X] An Original			1
Service Corporation	(2) [ ] A Resubmission	March 31, 2003	December 31, 2002	2
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Account (a)	Balance at Beginning of Year (b)	Additions (c)	
4. Transmission Plant			11
365.1 Land and Land Rights	$ -		12
365.2 Rights-of-Way	-		13
366 Structures and Improvements	-		14
367 Mains	-		15
368 Compressor Station Equipment	-		16
369 Measuring and Reg. Sta. Equipment	-		17
370 Communication Equipment	-		18
371 Other Equipment	-		19
TOTAL Transmission Plant	$ -	$ -	20
5. Distribution Plant			21
374 Land and Land Rights	$ 495,927	$ 80,464	22
375 Structures and Improvements	268,973	-	23
376 Mains	172,634,836	9,781,371	24
377 Compressor Station Equipment	-	-	25
378 Meas. and Reg. Sta. Equip.-General	6,834,759	749,123	26
379 Meas. and Reg. Sta. Equip.-City Gate	5,501,185	261,370	27
380 Services	101,985,086	7,319,416	28
381 Meters	47,454,955	6,318,965	29
382 Meter Installations	-	-	30
383 House Regulators	7,415,853	477,291	31
384 House Reg. Installations	-	-	32
385 Industrial Meas. and Reg. Sta. Equipment	3,180,017	138,539	33
386 Other Prop. on Customers' Premises	-		34
387 Other Equipment	-		35
TOTAL Distribution Plant	$ 345,771,591	$ 25,126,539	36
6. General Plant			37
389 Land and Land Rights	$ 16,223	$ -	38
390 Structures and Improvements	1,162,887	62,880	39
391 Office Furniture and Equipment	547,775	45,781	40
392 Transportation Equipment	-	-	41
393 Stores Equipment	-	-	42
394 Tools, Shop, and Garage Equipment	1,671,660	89,195	43
395 Laboratory Equipment	675,140	27,970	44
396 Power Operated Equipment	-	-	45
397 Communication Equipment	1,799,239	113,815	46
398 Miscellaneous Equipment	2,073	-	47
Subtotal	5,874,997	339,641	48
399 Other Tangible Property	-		49
TOTAL General Plant	$ 5,874,997	$ 339,641	50
TOTAL (Accounts 101 and 106)	$ 351,657,645	$ 27,891,614	51
Gas Plant Purchased (See Instr. 8)	-		52
(Less) Gas Plant Sold (See Instr. 8)	-		53
Experimental Gas Plant Unclassified	-		54
TOTAL Gas Plant in Service	$ 351,657,645	$ 27,891,614	55

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) [ ] An Original (2) [X] A Resubmission	Date of Report March 31, 2003	Year of Report December 31, 2002		

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
					11
			$ -	365	12
			-	365	13
			-	366	14
			-	367	15
			-	368	16
			-	369	17
			-	370	18
			-	371	19
$ -	$ -	$ -	$ -		20
					21
$ -	$ 13,144	$ (236)	$ 589,299	374	22
-	(13,144)	-	255,829	375	23
950,347	-	(14,365)	181,451,495	376	24
-	-	-	-	377	25
22,442	-	1,700	7,563,140	378	26
9,491	-	(33,559)	5,719,505	379	27
853,480	-	-	108,451,022	380	28
1,022,423	-	(336,897)	52,414,600	381	29
-	-	-	-	382	30
26,168	-	(101,901)	7,765,075	383	31
-	-	-	-	384	32
26,729	-	450,334	3,742,161	385	33
-	-	-	-	386	34
-	-	-	-	387	35
$ 2,911,080	$ -	$ (34,924)	$ 367,952,126		36
					37
$ -	$ -	$ -	$ 16,223	389	38
-	(18,351)	(2,420)	1,204,996	390	39
141,152	18,351	(27,493)	443,262	391	40
-	-	-	-	392	41
-	-	-	-	393	42
-	-	-	1,760,855	394	43
-	-	-	703,110	395	44
-	-	-	-	396	45
33,051	-	34,686	1,914,689	397	46
-	-	-	2,073	398	47
174,203	-	4,773	6,045,208		48
				399	49
$ 174,203	$ -	$ 4,773	$ 6,045,208		50
$ 3,085,283	$ -	$ (30,093)	$ 376,433,883		51
-	-	-	-		52
-	-	-	-		53
-	-	-	-		54
$ 3,085,283	$ -	$ (30,093)	$ 376,433,883		55

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May not cross-check due to rounding 59
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ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Account (a)	Balance First of Year (b)	S.L. Depr Rate % Used (c)	Accruals during year: Straight Line Amount (d)	Accruals during year: CIAC Amortization (e)	Book Cost of Plant Retired (f)	
Intangible Plant						9
Manufactured Gas Production Plant						10
305 Structures and Improvements	$ -					11
306 Boiler Plant Equipment	-					12
307 Other Power Equipment	-					13
308 Coke Ovens	-					14
309 Producer Gas Equipment	-					15
310 Water Gas Generating Equipment	-					16
311 Liquefied Petroleum Gas Equipment	-					17
312 Oil Gas Generating Equipment	-					18
313 Generating Equipment - Other Processes	-					19
314 Coal, Coke and Ash Handling Equipment	-					20
315 Catalytic Cracking Equipment	-					21
316 Other Reforming Equipment	-					22
317 Purification Equipment	-					23
318 Residual Refining Equipment	-					24
319 Gas Mixing Equipment	-					25
320 Other Equipment	-					26
TOTAL Manufactured Gas Production Plant	$ -		$ -	$ -	$ -	27
Other Storage Plant						28
361 Structures and Improvements	$ -					29
362 Gas Holders	-					30
363 Purification Equipment	-					31
363.1 Liquefaction Equipment	-					32
363.2 Vaporizing Equipment	-					33
363.3 Compressor Equipment	-					34
363.4 Meas. and Reg. Equipment	-					35
363.5 Other Equipment	-					36
TOTAL Other Storage Plant	$ -		$ -	$ -	$ -	37
Transmission Plant						38
366 Structures and Improvements	$ -					39
367 Mains	-					40
368 Compressor Station Equipment	-					41
369 Measuring and Reg. Sta. Equipment	-					42
370 Communication Equipment	-					43
371 Other Equipment	-					44
TOTAL Transmission Plant	$ -		$ -	$ -	$ -	45
Distribution Plant						46
375 Structures and Improvements	$ 284,125	3.51%	$ 9,441			47
376 Mains	70,340,400	2.48%	4,363,806	(298,018)	950,347	48
377 Compressor Station Equipment	-					49
378 Meas. and Reg. Sta. Equip.-General	2,706,189	4.38%	314,568		22,442	50
379 Meas. and Reg. Sta. Equip.-City Gate	2,244,033	3.03%	171,571		9,491	51
380 Services	60,620,014	3.92%	4,104,334	(216,456)	853,480	52
381 Meters	14,660,283	4.09%	1,662,801		984,960	53
381 Meters-AMR Devices	398,120	6.67%	604,254		37,463	54
383 House Regulators	3,290,281	3.16%	239,818		26,168	55
384 House Regulators-Installations	-					56
385 Industrial Meas. and Reg. Sta. Equipment	959,536	4.32%	146,798		26,729	57
386 Other Prop. on Customers' Premises	-					58
387 Other Equipment	-					59
TOTAL Distribution Plant	$ 155,502,981		$ 11,617,391	$ (514,474)	$ 2,911,080	60
General Plant						61
390 Structures and Improvements	$ 418,143	2.43%	$ 28,776			62
391 Office Furniture and Equipment	409,542	20.00%	50,693		141,152	63
392 Transportation Equipment	-					64
393 Stores Equipment	-					65
394 Tools, Shop, and Garage Equipment	1,187,588	5.00%	32,322			66
395 Laboratory Equipment	286,479	5.00%	26,578			67
396 Power Operated Equipment	-					68
397 Communication Equipment	1,296,460	6.87%	127,256		33,051	69
398 Miscellaneous Equipment	-		166			70
Subtotal	$ 3,598,212		$ 265,791	$ -	$ 174,203	71
399 Other Tangible Property	-					72
TOTAL General Plant	$ 3,598,212		$ 265,791	$ -	$ 174,203	73
TOTAL (Accounts 101 and 106)	$ 159,101,193		$ 11,883,182	$ (514,474)	$ 3,085,283	74
Gas Plant Purchased (See Instr. 8)	-					75
(Less) Gas Plant Sold (See Instr. 8)	-					76
Experimental Gas Plant Unclassified	-					77
TOTAL Gas Plant in Service	$ 159,101,193		$ 11,883,182	$ (514,474)	$ 3,085,283	78

May not cross-check due to rounding.

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Cost of Removal (g)	Salvage (h)	Other Additions (Deductions) (i)	Balance End of Year (j)		(k)	(l)
$ -	$ -	$ -	$ -		Total deprec. expenses	
					(columns (d) and (e))	$ 11,368,708
$ -	$ -	$ -	$ -	305		
-	-	-	-	306	Less amounts charged to	
-	-	-	-	307	clearing accounts	-
-	-	-	-	308		
-	-	-	-	309		
-	-	-	-	310	Plus allocation of deprec. on	
-	-	-	-	311	on common plant	1,969,139
-	-	-	-	312		
-	-	-	-	313		
-	-	-	-	314	Total gas depr. expenses	$ 13,337,847
-	-	-	-	315		
-	-	-	-	316	Total balance (col (j))	$ 167,313,823
-	-	-	-	317		
-	-	-	-	318	Plus allocation of reserve on	
-	-	-	-	319	common plant	16,580,320
-	-	-	-	320		
$ -	$ -	$ -	$ -		Total depreciation reserve	
					for gas utility	$ 183,894,143
$ -	$ -	$ -	$ -	361		
-	-	-	-	362	Explanation of items in col. (i)	
-	-	-	-	363		
-	-	-	-	363.1	Adjustments to primary reserve accounts because	
-	-	-	-	363.2	of plant reclassifications and transfers	
-	-	-	-	363.3		
-	-	-	-	363.4		
-	-	-	-	363.5		
$ -	$ -	$ -	$ -			
$ -	$ -	$ -	$ -	366		
-	-	-	-	367		
-	-	-	-	368		
-	-	-	-	369		
-	-	-	-	370		
-	-	-	-	371		
$ -	$ -	$ -	$ -			
	$ 3		$ 293,569	375		
248,970	215,912	(1,721)	73,421,062	376		
			-	377		
491	523	(182)	2,998,165	378		
8,277	7,259	(5,583)	2,399,512	379		
203,225	175,859	(4)	63,627,042	380		
49,301	42,679	(94,657)	15,236,845	381		
3,150	2,731		964,492	382		
11,657	9,606	(39,163)	3,462,717	383		
			-	384		
163	(27)	143,803	1,223,218	385		
			-	386		
			-	387		
$ 525,234	$ 454,545	$ 2,493	$ 163,626,622			
		$ (17)	$ 446,902	390		
		(88)	318,995	391		
			-	392		
			-	393		
			1,219,910	394		
			313,057	395		
			-	396		
		(2,494)	1,388,171	397		
			166	398		
$ -	$ -	$ (2,599)	$ 3,687,201			
-	-	-	-	399		
$ -	$ -	$ (2,599)	$ 3,687,201			
$ 525,234	$ 454,545	$ (106)	$ 167,313,823			
$ -	$ -	$ -	$ -			
-	-	-	-			
-	-	-	-			
$ 525,234	$ 454,545	$ (106)	$ 167,313,823			

GAS PRODUCTION STATISTICS

Location of Plant (a)	Type of Plant (b)	Maximum Daily Capacity Dekatherms (c)	Therms Produced During Year (d)	Total Investment End of Year (e)	Total Production Expense for Year (f)
TOTAL					

GAS HOLDERS

	Telescopic & Piston Holders		Pressure Holders			
Location (a)	Number (b)	Capacity Therms (c)	No. (d)	Capacity at Atmospheric Pressure (e)	Design Pressure (f)	Operated Pressure (g)

LIQUID PETROLEUM GAS STORAGE

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

Location	No. of Tanks	Water Capacity
Green Bay	1	30,000 gallons

SUMMARY OF GAS ACCOUNT

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

Particulars (a)	Total All Systems Therms (b)	Geographical Wisconsin (c)	Michigan (d)	
System Name	Total Company			9
				10
Gas produced (gross):				11
Propane - air	-	-	-	12
Other gas	-	-	-	13
Total gas produced	-	-	-	14
Gas purchased:				15
Natural	477,844,155	470,164,790	7,679,365	16
Other gas	0			17
Total gas purchased	477,844,155	470,164,790	7,679,365	18
Add: Gas withdrawn from storage *	137,887,698	135,667,706	2,219,992	19
Less: Gas delivered to storage *	143,491,916	141,181,696	2,310,220	20
Total (lines 14 + 18 + 19 - 20)	472,239,937	464,650,800	7,589,137	21
Transport gas received	373,936,132	364,117,591	9,818,541	22
Total gas del. to mains (lines 21 + 22)	846,176,069	828,768,391	17,407,678	23
Gas sold (incl. interdepartmental)	471,450,465	463,874,900	7,575,565	24
Gas used by utility	1,882,101	1,851,323	30,778	25
Transport gas delivered	373,912,228	364,093,687	9,818,541	26
Total (lines 24 + 25 + 26)	847,244,794	829,819,910	17,424,884	27
Gas unaccounted for (lines 23 - 27)	(1,068,725)	(1,051,519)	(17,206)	28

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

SUMMARY OF SYSTEM LOAD STATISTICS

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

Particulars* (a)	Total All Systems (b)	System Therms (c)	System Therms (d)	
System Name	Total Company			36
	Dekatherms			37
Maximum send-out in any one day	326,480			38
Date of such maximum	March 4			39
Maximum daily capacity:				40
Total manufactured-gas production capacity	None			41
Liquefied natural gas storage capacity	None			42
Maximum daily purchase capacity	437,717			43
Total maximum daily capacity: production				44
liquefied natural gas storage, and purchases	437,717			45
	Therms			46
Monthly send-out: January	64,281,163			47
February	54,759,877			48
March	64,529,398			49
April	39,175,773			50
May	29,329,350			51
June	15,701,258			52
July	17,100,286			53
August	13,216,687			54
September	17,905,201			55
October	34,346,412			56
November	52,952,554			57
December	68,941,978			58
Total send-out	472,239,937			59

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

PURCHASED GAS

Report below the specified information for each point of metering.

Particulars (a)	Total (b)	(c)	(d)
Name of vendor			
Point of metering			
See Page G-18A			
Type of gas purchased All Natural			
Therms of gas purchased per pipeline			
rate schedules:			
Dekatherms Purchased Contract	46,807,218		
Gas Purchased	$ 198,634,289		
ANR Refund	$ -		
Total cost of gas purchased	$ 198,634,289		
Average cost per dekatherm of gas purchased			
per pipeline rate schedules:	$ 4.24		
Maximum dekatherms purchased in any one day	326,480		
Date of such maximum purchase (da/mo/yr)	March 4		
Average B.t.u. content per cu. ft. of gas	10.04		
Name of vendor	ANR Pipeline	Viking Gas Transmission	Great Lakes Gas Trans
Point of metering			
See Page G-18A			
Type of gas purchased All Natural			
Dekatherms of gas purchased per pipeline			
rate schedules: Transportation/Storage Charges	$ 941,730	$ 163,817	$ 23
Dekatherms Contract	-	-	-
Pipeline Refund	$ -	$ -	$ -
Demand Charges	$ 29,367,047	$ 2,211,479	$ 105,700
Total cost of gas purchased	$ 30,308,777	$ 2,375,296	$ 105,723
Average cost per dekatherm of gas purchased			
per pipeline rate schedules:	NA	NA	NA
Maximum dekatherms purchased in any one day See Line 22 Above			
Date of such maximum purchase (da/mo/yr) See Line 23 Above			
Average B.t.u. content per cu. ft. of gas See Line 24 Above			
Name of vendor	Various		
Point of metering			
See Page G-18A			
Type of gas purchased All Natural			
Dekatherms of gas purchased per pipeline			
rate schedules: Transportation/Storage Charges			
Dekatherms Contract	46,807,218		
Gas Purchased	$ 160,537,903		
Demand Charges	$ 5,306,590		
Total cost of gas purchased	$ 165,844,493		
Average cost per dekatherm of gas purchased			
per pipeline rate schedules: (Excludes	$ 3.54		
Demand Charges)			
Maximum dekatherms purchased in any one day See Line 22 Above			
Date of such maximum purchase (da/mo/yr) See Line 23 Above			
Average B.t.u. content per cu. ft. of gas See Line 24 Above			

NA = Not Applicable

Point of Metering and Delivery	Dekatherms of Gas Purchased
V - Ashwaubenon, Brown County - Green Bay	12,698,424
T - New Denmark, Brown County - Denmark	2,219,845
T - Oneida, Outagamie County - West Green Bay	8,125,078
T - Wrightstown, Brown County	367,719
C - Two Rivers, Manitowoc County	1,083,014
T - Chilton, Calumet County	713,469
T - Oshkosh, Winnebago County	2,952,198
T - Algoma, Winnebago County - South Oshkosh	2,232,993
T - Neenah, Winnebago County	168,195
T - Sheboygan, Sheboygan County	5,656,075
T - Herman, Sheboygan County - North Sheboygan	1,757,982
T - Sheboygan Falls, Sheboygan County - Plymouth	2,798,596
T - Cato, Manitowoc County - Valders	974,309
T - Osceola, Fond du Lac County - State Boy's School	90,068
T - Pine River, Lincoln County - Merrill	268,639
T - Birch, Lincoln County - Lincoln Boy's School	33,318
T - Hull, Portage County - Stevens Point	2,973,971
T - Stockton, Portage County - Rosholt	4,011,499
T - Eau Pleine, Portage County - Junction City	24,155
T - Bradley, Lincoln County - Tomahawk	1,021,611
T - Crescent, Oneida County - Rhinelander	2,904,428
T - Lincoln, Forest County - Crandon	156,456
T - Monico, Oneida County	815,258
T - Menominee, Menominee County, Michigan	2,298,030
T - Peshtigo, Marinette County	1,058,029
T - Peshtigo, Marinette County - Marinette	1,957,271
T - Oconto, Oconto County	338,527
T - Lena, Oconto County	167,907
T - Pound, Marinette County - Coleman	226,232
T - Maple Valley, Oconto County - Suring	80,265
T - Peshtigo, Marinette County - West Marinette	2,188,080
T - Weston, Marathon County	978,958
T - Goodman, Marinette County	49,250
T - Laona, Forest County	352,696
T - Pembine, Marinette County	270,276
T - Greenbush, Sheboygan County - St. Cloud	60,099
T - Riverview, Oconto County - Crivitz	230,140
T - Centerville, Manitowoc County - Meeme	109,310
T - King, Lincoln County - Lake Nokomis	149,452
T - Pine River, Lincoln County - N. Merrill	585,211
C - DePere, Brown County	1,657,845
T - Manitowoc Rapids, Manitowoc County - Manitowoc	2,481,634
T - Manitowoc, Manitowoc County - N. Manitowoc	1,929,863
T - Wausau, Marathon County - Wausau	2,408,790
T - Texas, Marathon County - N. Wausau	4,783,830
C - Mosinee, Marathon County - Mosinee	928,745
T - Centerville, Manitowoc County - Cleveland	86,789
T - Weston, Marathon County - S. Wausau	3,874,318
T - Wien, Marathon County - Edgar	561,322
T - Conover, Vilas County	10,643
	83,870,812
Less Transport Gas	37,063,594
	46,807,218

NOTE CORRESPONDING TO PAGE G-18:
The total cost of gas purchased includes $18,424,764 allocated to electric department.

GAS MAINS CLASSIFIED BY TYPES AND SIZES

Classification (a)	Wisconsin No. of Feet Beg. of Year (b)	Wisconsin No. of Feet End of Year (c)	Other (Michigan) No. of Feet Beg. of Year (d)	Other (Michigan) No. of Feet End of Year (e)	Total No. of Feet Beg. of Year (f)	Total No. of Feet End of Year (g)
Cast Iron:						
Inches						
Inches						
Inches						
Inches						
Inches						
Inches						
Inches						
Inches						
Total	-	-	-	-	-	-
Steel:						
3/4 Inches	7,722	7,722	-		7,722	7,722
1 Inches	365	365	2	2	367	367
1 1/4 Inches	890,933	889,926	16,558	16,558	907,491	906,484
1 1/2 Inches	2,892	2,892	-	-	2,892	2,892
2 Inches	3,883,524	3,876,094	135,189	135,189	4,018,713	4,011,283
2 1/2 Inches	913	913	-	-	913	913
3 Inches	737,263	737,491	5,862	5,862	743,125	743,353
4 Inches	3,093,748	3,085,804	26,651	26,651	3,120,399	3,112,455
6 Inches	1,123,337	1,112,625	29,134	29,134	1,152,471	1,141,759
8 Inches	895,041	894,172	14,505	14,505	909,546	908,677
10 Inches	39,445	39,445	4,167	4,167	43,612	43,612
12 Inches	143,510	147,809	4,723	4,723	148,233	152,532
14 Inches	42,224	42,224	-	-	42,224	42,224
16 Inches	9,968	9,968	10	10	9,978	9,978
20 Inches	20,042	20,042	-	-	20,042	20,042
Inches						
Inches						
Inches						
Total	10,890,927	10,867,492	236,801	236,801	11,127,728	11,104,293
Plastic:						
1 Inches	29,259	29,259	-	-	29,259	29,259
1 1/4 Inches	159,645	159,445	1,971	1,971	161,616	161,416
2 Inches	17,965,869	18,658,688	246,593	246,593	18,212,462	18,905,281
3 Inches	2,012,598	2,130,105	28,187	28,487	2,040,785	2,158,592
4 Inches	1,740,891	1,842,293	370	370	1,741,261	1,842,663
6 Inches	942,799	989,014	-	-	942,799	989,014
8 Inches	92,681	108,027	-	-	92,681	108,027
3/4 Inches	1,016	1,016	-	-	1,016	1,016
Inches						
Total	22,944,758	23,917,847	277,121	277,421	23,221,879	24,195,268
Other (specify):						
Inches						
Inches						
Inches						
Inches						
Inches						
Inches						
Inches						
Inches						
Total	-	-	-	-	-	-
Grand Total	33,835,685	34,785,339	513,922	514,222	34,349,607	35,299,561

GAS SERVICES (LOCATED IN WISCONSIN)

Number of services should include only those owned by utility.

Size (a)	Number Added During Year: Main to Curb (b) *	Number Added During Year: On Customers Premises (c)	Number Retired During Year: Main to Curb (d) *	Number Retired During Year: On Customers Premises (e)	Total Services End of Year: Main to Curb (f) *	Total Services End of Year: On Customers Premises (g)
0-2"	N/A	8,004	N/A	3,389	N/A	268,069
2-1/2"-4"	N/A	13	N/A	1	N/A	317
Over 4"	N/A	1	N/A	1	N/A	39
Total	0	8,018	0	3,391	0	268,425

GAS SERVICES (LOCATED OUTSIDE WISCONSIN) MICHIGAN

Number of services should include only those owned by utility.

(a)	(b) *	(c)	(d) *	(e)	(f) *	(g)
0-2"	N/A	26	N/A	13	N/A	4,964
2-1/2"-4"	N/A	-	N/A	-	N/A	12
Over 4"	N/A	-	N/A	-	N/A	2
Total	-	26	-	13	-	4,978
G. Total (Lines 34 & 53)	0	8,044	0	3,404	0	273,403

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

Yes; but services with outside risers are cut off after 10 years in accordance with PSC 135.727(gw).

Have inactive services been disconnected from the gas supply in accordance with section 135.727(gw) of the Wisconsin Administrative Code? **Yes**

* NOTE: Converting to a new accounting software system. Also, operations changed to a new system.

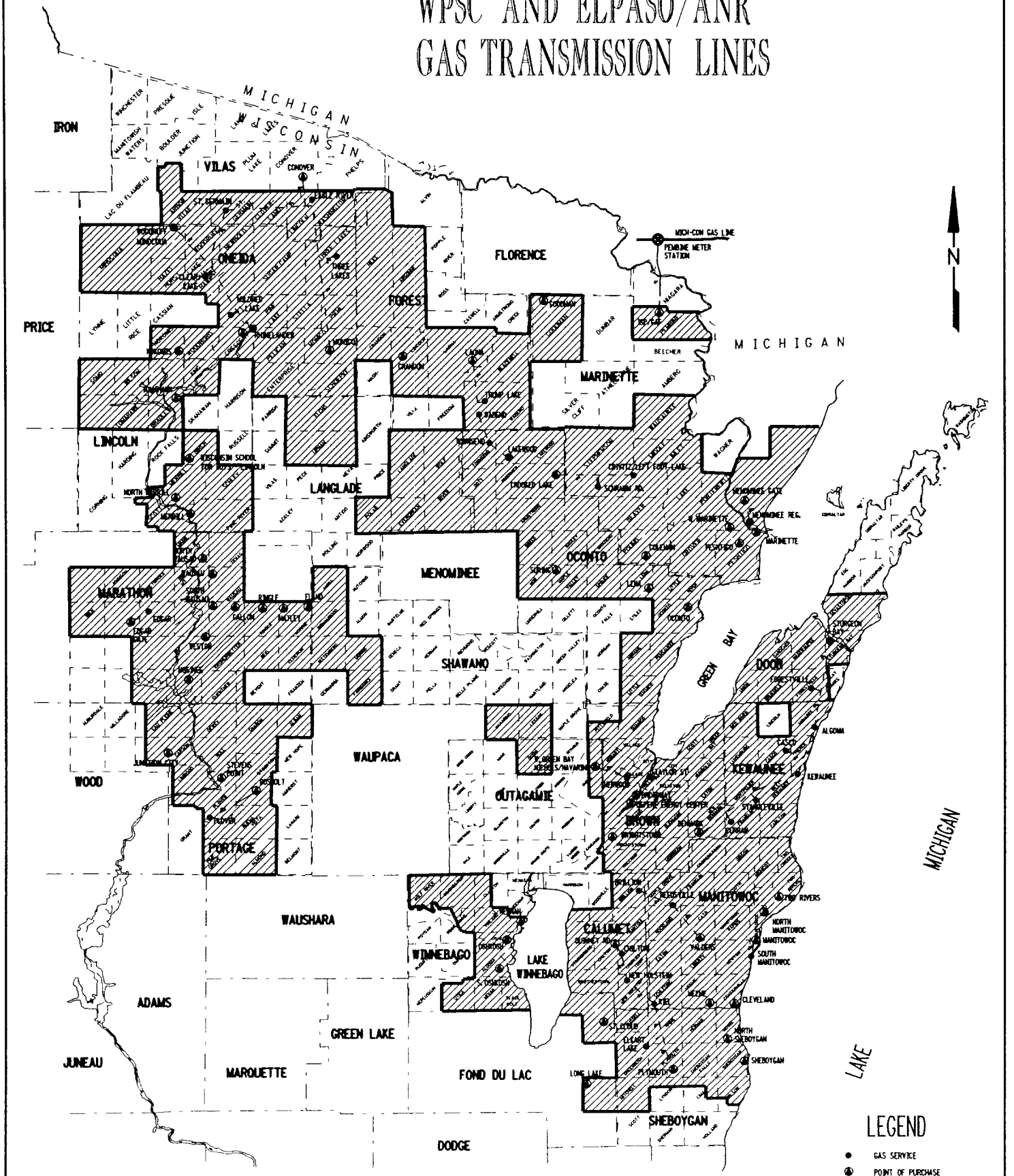
GAS METERS

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	311,384
Over 2,400 cu. ft. per hour	20
Rotary meters	2,373
Orifice meters	
Total end of year	313,777
In stock	16,825
Locked meters on customer's premises	
Regular meters in customer's use	296,885
Prepayment meters in customer's use	
Meters in company use, included in Account 381	67
Total end of year (as above)	313,777
No. of diaphragmed meters at end of year which compensate for temperature:	310,925
Number of house regulators installed at end of year	287,233

Attach to this sheet a map or maps of the territory served, showing location & company designation of points of purchase, production plants, large compressor stations and transmission lines. Show also the names of larger communities served and the boundaries of the utility's operating divisions.

WPSC AND ELPASO/ANR GAS TRANSMISSION LINES



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Natural Gas HHI in Wisconsin for 2002

Line No.	Class	Schedules	HHI	Is the Utility the Provider with the Largest Market Share?
1	Residential Firm	Rg-1/Rg-2/Rg-3	10,000	YES
2	Small C & I Firm	GTMS-S/Cg-TS/GCgNF-S Cg-FS/Annual Supply Backup-S Cg-1/Cg-2/Cg-3	9,980	YES
3	Medium C & I Firm	GTMS-M/Cg-TM/GCgNF-M Cg-FM/Annual Supply Backup-M	4,977	YES
4	Large/Super Large C & I Firm	CDGT/CSR/GTMS-L GTMS-SL/Cg-TL/Cg-TSL GCgNF-L/GCgNF-SL/Cg-FL Annual Supply Backup-L Annual Supply Backup-SL Cg-4/Tg-4	2,895	NO
5	Medium C & I Interruptible	Cg-IM	10,000	YES
6	Large/Super Large C & I Interruptible	Cg-IL/Cg-ISL/Ig-2	10,000	YES
7	Crop Drying	GCgSOS-M/GCgSOS-L	10,000	YES
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GAS STORED (ACCOUNTS 117, 164.1, 164.2, and 164.3)

1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.

5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Current (Account 164.1) (f)
1	Balance at Beginning of Year	.	$33,627,908	.	.	$33,627,908
2	Gas Delivered to Storage	.	48,364,520	.	.	48,364,520
3	Gas Withdrawn from Storage *	.	50,976,417	.	.	50,976,417
4	Other Debits or Credits (Net)	.	0	.	.	.
5	Balance at End of Year	.	$31,016,011	.	.	$31,016,011
6	Therms	.	91,137,900	.	.	91,137,900
7	Amount Per Therm	.	$0.34	.	.	$0.34

* Does not include $131,001 storage withdrawal fees expensed directly to Account 804.62

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

DETAIL OF STORED GAS ACCOUNT, ACCOUNT 164.1

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

Line No.	Description (a)	Commodity Storage Fees Account 164.11 (b)	Commodity Injection Fees Account 164.12 (c)	Commodity Withdrawal Fees Account 164.13 (d)	Other Storage Fees Account 164.14 (e)	Stored Gas Withdrawn for Sale Account 164.16 (f)
1	Balance at Beginning of Year		$89,335		$8,562	
2	Gas Delivered to Storage		129,357		12,239	
3	Gas Withdrawn from Storage *		(133,915)		(13,333)	
4	Other Debits or Credits (Net)					
5	Balance at End of Year		$84,777		$7,468	
6	Therms		91,137,900		91,137,900	
7	Amount Per Therm		$0.00		$0.00	

Line No.	Description (g)	Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (h)	Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (i)	Stored Gas Withdrawn for System Use Account 164.62 (j)	Stored Gas Forfeited Account 164.63 (k)	Total Account 164.1 (l)
8	Balance at Beginning of Year	$32,442,623	$1,087,388			$33,627,908
9	Gas Delivered to Storage	46,710,526	1,512,398			48,364,520
10	Gas Withdrawn from Storage *	(49,203,335)	(1,625,834)			(50,976,417)
11	Other Debits or Credits (Net)					0
12	Balance at End of Year	$29,949,814	$973,952			$31,016,011
13	Therms	91,137,900	91,137,900			91,137,900
14	Amount Per Therm	$0.33	$0.01			$0.34

* Does not include $131,001 storage withdrawal fees expensed directly to Account 804.62

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2003	December 31, 2002

SECURITY HOLDERS AND VOTING POWERS

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

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Stock books are not closed; record dates for dividends and other purposes are established by Board resolution.	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy Total: 23,896,962 By Proxy:	3. Give the date and place of such meeting: Directors were elected May 8, 2002 via unanimous consent of the sole shareholder in lieu of an annual meeting.

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

Schedule Page: 106; Line No.: 4; Column: c - Wisconsin Public Service Corporation is a wholly-owned subsidiary of WPS Resources Corporation. All information on lines 1, 2, 3, and 16 of this page pertains to WPS Resources Corporation stock. Outstanding shares of WPS Resources Corporation common stock total 31,979,283. Included in this total are 166,446 shares in a deferred compensation trust.

Schedule Page: 106; Line No.: 12, Column: d - Preferred is ordinarily not voting, except in special matters. However, if preferred dividends are in default equal to four full quarterly dividends, preferred shareholders may elect the majority of the Board of Directors until the entire default has been made good.

Schedule Page: 106; Line No.: 16; Column: a - In December 1996, WPS Resources Corporation adopted a Shareholder Rights Plan designed to enhance the ability of the Board of Directors to protect shareholders and WPS Resources Corporation if efforts are made to gain control of WPS Resources Corporation in a manner that is not in the best interest of WPS Resources Corporation and its shareholders. The Plan gives existing shareholders, under certain circumstances, the right to purchase stock at a discounted price. The rights expire on December 11, 2006.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report March 31, 2003	Year of Report December 31, 2002

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) [X] An Original (2) [ ] A Resubmission	March 31, 2003	December 31, 2002

CONSTRUCTION OVERHEADS - ELECTRIC

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

Line No.	Description of overhead (a)	Total amount charged for the year (b)
1	Special Engineering and Services	7,398,425
2	Local Engineering	2,412,736
3	Allowance for Funds Used During Construction	3,095,485
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46	TOTAL	12,906,646

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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs monthly.

AFUDC is calculated on the average monthly eligible CWIP balance using the FERC methodology pursuant to EPI 3(17). AFUDC is capitalized and compounded monthly and is allocated to each jurisdiction using the current jurisdictional split similar to the basic cost record plant. Any differences between the retail methodology and FERC methodology results in a retail only difference which is capitalized in account 107. These differences result due to retail AFUDC being calculated on 50% of average monthly eligible CWIP (except for any directly assignable FERC CWIP), retail AFUDC used the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case which was at an annual rate of 2.7849% debt and 7.3051% equity and retail AFUDC was not calculated on nuclear fuel.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)		Amount (b)	Capitalization Ratio (Percent) (c)		Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance Text	S	$ 22,939,726			
2	Short-Term Interest				s	1.89%
3	Long-Term Debt	D	454,126,608	36.66%	d	7.02%
4	Preferred Stock	P	51,188,200	4.13%	p	6.08%
5	Common Equity	C	710,613,397	57.36%	c	12.10%
6	Total Capitalization		$ 1,238,867,931	100.00%		
7	Average Construction Work In Progress Balance	W	$ 72,114,701			

2. Gross Rate for Borrowed Funds $s\left(\frac{S}{W}\right) + d\left(\frac{D}{D+P+C}\right)\left(1 - \frac{S}{W}\right)$ 2.39

3. Rate for Other Funds $\left[1 - \frac{S}{W}\right]\left[p\left(\frac{P}{D+P+C}\right) + c\left(\frac{C}{D+P+C}\right)\right]$ 5.00

4. Weighted Average Rate Actually Used for the Year:
   a. Rate for Borrowed Funds - 2.42
   b. Rate for Other Funds - 5.47

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of Nonutility property included in Account 121.
2. Designate with a double asterisk any property which is Leased to another company. State name of Lessee and whether Lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Poperty during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is Less) may be grouped by (1) previously devoted to public service (Line 44), or (2) other Nonutility property (Line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Humboldt Ash Disposal Site	628,384	(628,384)	-
2	Former Wausau Power Crew Quarters *	111,178		111,178
3	Equipment Leased to Customers	355,108	247	355,355
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8	* Leased to Wausau Paper Mills, not an associated company.			
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40	Non-Utility CWIP	-	267,857	267,857
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44	Minor Items Previously Devoted to Public Service	48,347	236	48,583
45	Minor Items-Other Nonutility Property	104,413		104,413
46	TOTAL	1,247,430	(360,044)	887,386

Schedule Page: 221; Line No.: 1; Column: c - Sold.
Schedule Page: 221; Line No.: 3; Column: c - Current year additions.
Schedule Page: 221; Line No.: 44; Column c - Former substation site transferred from utility.

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

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

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 207 - Premium on Capital Stock		
2			
3	Common Stock	23,896,962	453,667,138
4			
5	Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions		815,418
8			
9	Return of Capital Distribution		(80,000,000)
10			
11	Deferred Compensation Fixed Stock		7,785,238
12			
13	Deferred Compensation Fixed Stock-Permanent Tax Difference		986,708
14			
15	Long Term Incentive Plan Liability		1,570,890
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46	TOTAL	24,046,962	384,904,877

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NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/21/2002
2. Total Regular Full-Time Employees	1,638
3. Total Part-Time and Temporary Employees	193
4. Total Employees	1,831

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430): For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431): Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (c)
1	MISCELLANEOUS AMORTIZATION (425)	
2	TOTAL - 425	$ -
3		
4	DONATIONS (426.1)	
5	Donations	44,243
6	TOTAL - 426.1	44,243
7		
8	KEY EXECUTIVE LIFE INSURANCE (426.2)	
9	Northwestern Mutual Life-Interest, Renewal Premiums, etc.	(988,538)
10	TOTAL - 426.2	(988,538)
11		
12	PENALTIES (426.3)	
13	Wisconsin Dept. of Revenue	13,990
14	TOTAL - 426.3	13,990
15		
16	EXP FOR CERTAIN CIVIL, POLITICAL & REL ACT (426.4)	
17	Memberships	146,350
18	Employee Wages	54,503
19	Legal & Professional Services	45,800
20	Contracted Labor	73,273
21	Other Invoices	103,240
22	Miscellaneous Invoices	36,850
24	TOTAL - 426.4	460,016
25		
26	OTHER DEDUCTIONS (426.5)	
27	Expense Accounts-Related Spouses Expenses	320
28	Miscellaneous Nonutility Activities	72,288
29	Unrealized Loss From Non Hedge Derivatives	(37,096)
30	TOTAL - 426.5	35,512
31		
32	OTHER INTEREST EXPENSE (431)	
33	Commercial Paper - 1.35% - 1.85%, Ave. 1.71%	398,718
34	Interest Expense Deferred Compensation Reserve	1,750,777
35	Interest Expense Key Executive Life Insurance	1,093,696
36	Budget Balance Interest	328,438
37	Interest on Customer Deposits	5,270
38	Interest on Tax Adjustments	25,698
39	Interest Expense - Polsky	4,199,227
40	Other - Various Rates	33,004
41	Carrying Cost Burl North Debt	67,499
42	TOTAL - 431	$ 7,902,327

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item	Number of Watt-hour Meters	LINE TRANSFORMERS	
			Number	Total capacity (in MVa)
	(a)	(b)	(c)	(d)
1	Number at Beginning of Year	467,082	166,987	5,521
2	Additions During Year			
3	Purchases	25,873	6,237	239
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	25,873	6,237	239
6	Reductions During Year			
7	Retirements	20,108	2,665	122
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	20,108	2,665	122
10	Number at End of Year (Lines 1 + 5 - 9)	472,847	170,559	5,638
11	In Stock	61,904	7,897	575
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	410,902	162,394	5,036
15	In Company's Use	41	268	27
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	472,847	170,559	5,638

Schedule Page: 429; Line No.: 10; Column: b - One distribution watt-hour meter is leased and twenty-six distribution watt-hour meters are on loan.

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