





## INDEPENDENT AUDITORS' REPORT

To The Board of Directors of  
Wisconsin Public Service Corporation:

We have audited the accompanying financial statements of Wisconsin Public Service Corporation (the "Company"), which comprise the balance sheet — regulatory basis as of December 31, 2013, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110(M) through 123 of the accompanying Michigan Public Service Commission Form P-521, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the regulatory basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Public Service Corporation as of December 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

**Basis of Accounting**

As discussed in Note A to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Restricted Use**

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

February 27, 2014  
(April 18, 2014 as to Note A and Note 23)

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF  
MAJOR AND NONMAJOR ELECTRIC UTILITIES

GENERAL INFORMATION

**I. Purpose:**

By authority conferred upon the Michigan Public Service Commission by 1919 PA 419, as amended, being MCL 460.55 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

**II. Who Must Submit:**

Each major and nonmajor gas company, as classified by the Commission's Uniform System of Accounts must submit this form.

NOTE: Major - A gas company having annual natural gas sales over 50 million Dth in each of the 3 previous calendar years

Nonmajor - A gas company having annual natural gas sales at or below 50 million Dth in each of the 3 previous calendar years.

The class to which any utility belongs shall originally be determined by the average of its annual gas sales for the last three consecutive years. Subsequent changes in classification shall be made when the annual gas sales for each of the three years immediately preceding the years exceeds the upper limit, or is less than the lower limit of the classification previously applicable to the utility.

**III. What and Where to Submit:**

(a) **Submit an original copy of this form to:**

Michigan Public Service Commission (Financial Analysis & Audit Division)  
Financial Analysis and Customer Choice Section  
4300 W. Saginaw Hwy.  
Lansing, MI 48917

**Retain one copy of this report for your files. Also submit the electronic version of this record to Heather Cantin at the address below or to cantinh@michigan.gov**

(b) Submit immediately upon publication, one (1) copy of the latest annual report to  
Michigan Public Service Commission (Financial Analysis & Audit Division)  
Financial Analysis and Customer Choice Section  
4300 W. Saginaw Hwy  
Lansing, MI 48917

(c) For the CPA certification, submit with the original submission of the form, a letter or

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

<u>Schedules</u>	<u>Reference Page</u>
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. Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under the date of \_\_\_\_\_ we have also reviewed schedules \_\_\_\_\_ of Form P-521 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of 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 Michigan Public Service 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 for a charge from:

Michigan Public Service Commission (Financial Analysis & Audit Division)  
 Financial Analysis and Customer Choice Section  
 4300 W. Saginaw Hwy.  
 Lansing, MI 48917

**IV. When to Submit**

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

**GENERAL INSTRUCTIONS**

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (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 accounts.

- 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 respondent, either
  - (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
  - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI. 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 VIII. 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.
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:


Michigan Public Service Commission (Financial Analysis & Audit Division)  
Financial Analysis and Customer Choice Section  
4300 W. Saginaw Hwy  
Lansing, MI 48917
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. 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.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of preprinted schedules if they are in substantially the same format.
- XIII. A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

#### DEFINITIONS

- I. Commission Authorized (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the 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.

**MPSC FORM P-521**

ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent  Wisconsin Public Service Corporation	02 Year of Report  December 31, 2013	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip)  700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
05 Name of Contact Person  Michael R. Zwiers	06 Title of Contact Person  Corporate Records Administrator	
07 Address of Contact Person (Street, City, St., Zip)  700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person, Including Area Code:  (920) 433-5546	09 This Report is:  (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)  April 30, 2014
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 and including December 31 of the year of the report.		
01 Name  Linda M. Kallas	03 Signature  	04 Date Signed (Mo, Da, Yr)  April 30, 2014
02 Title  Vice President & Controller		



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
<b>LIST OF SCHEDULES (Electric Utility)</b>			
1. 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 responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule  (a)	Reference Page No.  (b)	Remarks  (c)	
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information	101		
Control Over Respondent & Other Associated Companies	M 102		
Corporations Controlled by Respondent	103		
Officers and Employees	M 104		
Directors	M 105		
Security Holders and Voting Powers	M 106-107		
Important Changes During the Year	108-109		
Comparative Balance Sheet	M 110-113		
Statement of Income for the Year	114-117		
Statement of Retained Earnings for the Year	118-119		
Statement of Cash Flows	120-121		
Notes to Financial Statements	122-123		
Statement of Accum Comp Income, Comp Income, and Hedging Activities	122a	None	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
Nuclear Fuel Materials	202-203	None	
Electric Plant in Service	M 204-211		
Electric Plant Leased to Others	213	None	
Electric Plant Held for Future Use	214	None	
Construction Work in Progress - Electric	216		
Construction Overheads - Electric	217		
General Description of Construction Overhead Procedure	M 218		
Accumulated Provision for Depreciation of Electric Utility Plant	M 219		
Nonutility Property	M 221		
Investment in Subsidiary Companies	224-225		
Materials and Supply	227		
Allowances	228-229		
Extraordinary Property Losses	230B	None	
Unrecovered Plant and Regulatory Study Costs	230B	None	
Other Regulatory Assets	M 232		
Miscellaneous Deferred Debits	M 233		
Accumulated Deferred Income Taxes (Account 190)	M 234A-B		
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b>			
Capital Stock	250-251		
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252		

Note: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2014	December 31, 2013
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253	None	
Discount on Capital Stock	254		
Capital Stock Expense	254		
Long-Term Debt	256-257		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B		
Calculation of Federal Income Tax	261C-D		
Taxes Accrued, Prepaid and Charged During Year	M 262-263		
Distribution of Taxes Charged	M 262-263		
Accumulated Deferred Investment Tax Credits	266-267		
Other Deferred Credits	269		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	None	
Accumulated Deferred Income Taxes - Other Property	M 274-275		
Accumulated Deferred Income Taxes - Other	M 276A-B		
Other Regulatory Liabilities	M 278		
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues	M 300-301	Not Applicable	
Customer Choice Electric Operating Revenues	M 302 & 303		
Sales of Electricity by Rate Schedules	304	Not Applicable	
Customer Choice Sales of Electricity by Rate Schedule	305		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323A	None	
Purchased Power	326-327		
Transmission of Electricity for Others	328-330		
Transmission of Electricity by Others	332		
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Monthly Transmission System Peak Load	M 400	Not Applicable	
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Page 407 - None	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		
Generating Plant Statistics (Small Plants)	410-411	None	

Note: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2014	December 31, 2013
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Transmission Line Statistics	422-423	None	
Transmission Lines Added During Year	424-425	None	
Substations	426-427		
Electric Distribution Meters and Line Transformers	429		
Environmental Protection Facilities	430	Filing Not Required	
Environmental Protection Expenses	431	Filing Not Required	
Footnote Data	450		
Stockholders' Report	---		
<b>MPSC SCHEDULES</b>			
Reconciliation of Deferred Income Tax Expense	117A-B		
Operating Loss Carry Forward	117C		
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work In Progress and Completed Construction Not Classified - Electric	M 216		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	M 221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
Receivables From Associated Companies	226B		
Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A		
Preliminary Survey and Investigation Charges	231A-B	None	
Deferred Losses for Disposition of Utility Plant	235A-B	None	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260A		
Payables to Associated Companies	260B		
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC	
Miscellaneous Current and Accrued Liabilities	268		
Customer Advances for Construction	268		
Deferred Gains from Disposition of Utility Plant	270A-B	None	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281	None	
Particulars Concerning Certain Other Income Accounts	282		
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable	
Number of Electric Department Employees	324N	Not Applicable	
Sales to Railroads & Railways and Interdepartmental Sales	331A	None	
Rent From Electric Property & Interdepartmental Rents	331A		
Sales of Water and Water Power	331B	None	
Misc. Service Revenues & Other Electric Revenues	331B		
Lease Rentals Charged	333A-D	Pages 333C-D - None	
Expenditures for Certain Civic, Political and Related Activities	341	Included on MPSC Page 340	

Note: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>MPSC SCHEDULES (Continued)</b>		
Extraordinary Items	342	None
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	M 400	Not Applicable
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	
Steam-Electric Generating Plants	413A-B	
Hydroelectric Generating Plants	414-415	
Pumped Storage Generating Plants	416-418	None
Internal Combustion Engine and Gas Turbine Generating Plants	420-421	

Note: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**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.

Linda Kallas, Vice President & Controller  
700 North Adams Street  
P.O. Box 19001  
Green Bay, WI 54307-9001

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

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013		
<b>CONTROL OVER RESPONDENT &amp; OTHER ASSOCIATED COMPANIES</b>					
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.</p>					
<p>1. Wisconsin Public Service Corporation is a wholly owned subsidiary of Integrys Energy Group, Inc.</p> <p>2. Associated companies include:</p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> <li>American Transmission Company, LLC</li> <li>AMP Trillium, LLC</li> <li>ATC Management, Inc.</li> <li>Berkley East Solar, LLC</li> <li>Cabot Beverly, LLC</li> <li>Camden Solar Center, LLC</li> <li>Combined Locks Energy Center, LLC</li> <li>Compass Energy Services, Inc.</li> <li>Compass Energy Gas Services, LLC</li> <li>Crimson Solar, LLC</li> <li>Duke-American Transmission Company, LLC</li> <li>ECO Coal Pelletization No. 12, LLC</li> <li>EVO Trillium, LLC</li> <li>Gilbert Solar Facility 1, LLC</li> <li>Hemlock Solar, LLC</li> <li>INDU Solar Holdings, LLC</li> <li>Integrys Business Support, LLC</li> <li>Integrys Energy Services - Electric, LLC</li> <li>Integrys Energy Services - Natural Gas, LLC</li> <li>Integrys Energy Services of Canada Corp.</li> <li>Integrys Energy Services of New York, Inc.</li> <li>Integrys Energy Services, Inc.</li> <li>Integrys MA Solar, LLC</li> <li>Integrys NJ Solar, LLC</li> <li>Integrys Residential Solar, LLC</li> <li>Integrys Solar, LLC</li> <li>Integrys Transportation Fuels, LLC</li> <li>ISH Solar AZ, LLC</li> <li>ISH Solar CA, LLC</li> <li>ISH Solar Beach, LLC</li> <li>ISH Solar Central, LLC</li> <li>ISH Solar Grin, LLC</li> <li>ISH Solar Hospitals, LLC</li> <li>ISH Solar Mouth, LLC</li> <li>LGS Renewables I, L.C.</li> <li>Michigan Gas Utilities Corporation</li> <li>Minnesota Energy Resources Corporation</li> </ul> </td> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> <li>North Shore Gas Company</li> <li>PDI Stoneman, Inc.</li> <li>Penvest, Inc.</li> <li>Peoples Energy, LLC</li> <li>Peoples Energy Neighborhood Development, LLC</li> <li>Peoples Energy Ventures, LLC</li> <li>Peoples Gas Neighborhood Development Corp.</li> <li>Peoples Technology, LLC</li> <li>PERC Holdings, LLC</li> <li>Pinnacle CNG Company, LLC</li> <li>Pinnacle CNG Systems, LLC</li> <li>SEC Bellefonte SD Solar One, LLC</li> <li>SEC BESD Solar One, LLC</li> <li>Solar Hold 2008-1, LLC</li> <li>Solar Star California II, LLC</li> <li>Solar Star New Jersey VI, LLC</li> <li>Soltage-ADC 630 Jamesburg, LLC</li> <li>Soltage-MAZ 700 Tinton Falls, LLC</li> <li>Soltage-PLG 500 Millford, LLC</li> <li>Sterling Solar, LLC</li> <li>Sun Devil Solar, LLC</li> <li>Sunbury Holdings, LLC</li> <li>The Peoples Gas Light &amp; Coke Company</li> <li>Trillium USA Company, LLC</li> <li>Trillium USA, LLC</li> <li>Upper Peninsula Power Company</li> <li>Winnebago Energy Center, LLC</li> <li>Wisconsin Energy Operations, LLC</li> <li>Wisconsin River Power Company</li> <li>Wisconsin Valley Improvement Company</li> <li>Wisconsin Woodgas, LLC</li> <li>WPS Empire State, Inc.</li> <li>WPS Investments, LLC</li> <li>WPS Leasing, Inc.</li> <li>WPS Power Development, LLC</li> <li>WPS Visions, Inc.</li> </ul> </td> </tr> </table> <p>NOTE: Integrys Energy Group, Inc. SEC Form 10-K Report (2013) includes Wisconsin Public Service Corporation.</p>				<ul style="list-style-type: none"> <li>American Transmission Company, LLC</li> <li>AMP Trillium, LLC</li> <li>ATC Management, Inc.</li> <li>Berkley East Solar, LLC</li> <li>Cabot Beverly, LLC</li> <li>Camden Solar Center, LLC</li> <li>Combined Locks Energy Center, LLC</li> <li>Compass Energy Services, Inc.</li> <li>Compass Energy Gas Services, LLC</li> <li>Crimson Solar, LLC</li> <li>Duke-American Transmission Company, LLC</li> <li>ECO Coal Pelletization No. 12, LLC</li> <li>EVO Trillium, LLC</li> <li>Gilbert Solar Facility 1, LLC</li> <li>Hemlock Solar, LLC</li> <li>INDU Solar Holdings, LLC</li> <li>Integrys Business Support, LLC</li> <li>Integrys Energy Services - Electric, LLC</li> <li>Integrys Energy Services - Natural Gas, LLC</li> <li>Integrys Energy Services of Canada Corp.</li> <li>Integrys Energy Services of New York, Inc.</li> <li>Integrys Energy Services, Inc.</li> <li>Integrys MA Solar, LLC</li> <li>Integrys NJ Solar, LLC</li> <li>Integrys Residential Solar, LLC</li> <li>Integrys Solar, LLC</li> <li>Integrys Transportation Fuels, LLC</li> <li>ISH Solar AZ, LLC</li> <li>ISH Solar CA, LLC</li> <li>ISH Solar Beach, LLC</li> <li>ISH Solar Central, LLC</li> <li>ISH Solar Grin, LLC</li> <li>ISH Solar Hospitals, LLC</li> <li>ISH Solar Mouth, LLC</li> <li>LGS Renewables I, L.C.</li> <li>Michigan Gas Utilities Corporation</li> <li>Minnesota Energy Resources Corporation</li> </ul>	<ul style="list-style-type: none"> <li>North Shore Gas Company</li> <li>PDI Stoneman, Inc.</li> <li>Penvest, Inc.</li> <li>Peoples Energy, LLC</li> <li>Peoples Energy Neighborhood Development, LLC</li> <li>Peoples Energy Ventures, LLC</li> <li>Peoples Gas Neighborhood Development Corp.</li> <li>Peoples Technology, LLC</li> <li>PERC Holdings, LLC</li> <li>Pinnacle CNG Company, LLC</li> <li>Pinnacle CNG Systems, LLC</li> <li>SEC Bellefonte SD Solar One, LLC</li> <li>SEC BESD Solar One, LLC</li> <li>Solar Hold 2008-1, LLC</li> <li>Solar Star California II, LLC</li> <li>Solar Star New Jersey VI, LLC</li> <li>Soltage-ADC 630 Jamesburg, LLC</li> <li>Soltage-MAZ 700 Tinton Falls, LLC</li> <li>Soltage-PLG 500 Millford, LLC</li> <li>Sterling Solar, LLC</li> <li>Sun Devil Solar, LLC</li> <li>Sunbury Holdings, LLC</li> <li>The Peoples Gas Light &amp; Coke Company</li> <li>Trillium USA Company, LLC</li> <li>Trillium USA, LLC</li> <li>Upper Peninsula Power Company</li> <li>Winnebago Energy Center, LLC</li> <li>Wisconsin Energy Operations, LLC</li> <li>Wisconsin River Power Company</li> <li>Wisconsin Valley Improvement Company</li> <li>Wisconsin Woodgas, LLC</li> <li>WPS Empire State, Inc.</li> <li>WPS Investments, LLC</li> <li>WPS Leasing, Inc.</li> <li>WPS Power Development, LLC</li> <li>WPS Visions, Inc.</li> </ul>
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**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	Wisconsin River Power Company	Producing and selling	50.0	
2		electric energy through		
3		ownership and operation		
4		of two hydro electric plants		
5		and a combustion turbine.		
6				
7	WPS Leasing, Inc.	Established October 1994.	100	
8		A wholly owned subsidiary		
9		which engages in unit		
10		train leasing.		
11				
12	WPS Investments, LLC	Established December 2000.	11.36	
13		Entity holds an investment		
14		in American Transmission		
15		Company, LLC.		
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Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 103 Line No.: 1 Column: d**  
 Joint venture with Wisconsin Power and Light Company (a subsidiary of Alliant Energy).

**Schedule Page: 103 Line No.: 12 Column: d**  
 WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group with a minority interest owned by Wisconsin Public Service Corporation. The other joint owners are Integrys Energy Group, our holding company, and Upper Peninsula Power Company, another utility subsidiary of Integrys Energy Group, with ownership interests of 86.22% and 2.42% respectively, at December 31, 2013. WPS Investments, LLC holds a 34.07% interest in ATC.



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
<b>OFFICERS AND EMPLOYEES</b>					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	L. T. Borgard Chariman & Chief Executive Officer	542,382	652,528 787,180	B & D C	1,982,090
2	C. A. Cloninger President	281,050	311,224 174,786	B & D C	767,060
3	J. F. Schott Vice President & Chief Financial Officer	397,097	399,070 363,473	B & D C	1,159,640
4	L. M. Kallas Vice President & Controller	250,390	155,732 124,562	B & D C	530,684
5	J. J. Caro Secretary	313,846	225,251 237,894	B & D C	776,991
6	J. P. O'Leary * Senior Vice President & Chief Financial Officer (Retired as of June 30, 2013)	327,719	2,230,527 686,787	B & D C	3,245,033
<b>Footnote Data</b>					
1	Note: Salary for the year includes elective deferred compensation, FASB ASC Topic 718 stock compensation, change in pension value, above-market earning compensation, incentives, and company contributions under the Employee Stock Ownership Plan and Trust and Deferred Compensation Plan.				
2	Balances reported agree with amounts in the Integrys Energy Group Proxy or WPS Form 10-K, if applicable.				
3	* Mr. O'Leary received additional compensation in association with his retirement beyond his base pay, short-term incentive and long-term incentive, including exercising of options that he retained as a retiree.				
4					
Compensation Type Codes:      A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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**DIRECTORS**

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

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
1 Lawrence T. Borgard President & Chief Operating Officer - Utilities	Integrys Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	18	None
2 Charles A. Cloninger President	Wisconsin Public Service Corporation 700 N. Adams Street Green Bay, WI 54301	18	None
3 William D. Laakso Vice President - Human Resources and Corporate Communications	Integrys Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	18	None
4 Phillip M. Mikulksy Executive Vice President - Corporate Initiatives and Chief Security Officer	Integrys Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	18	None
5 Joseph P. O'Leary (1) Senior Vice President	Integrys Energy Group, Inc. 200 E. Randolph Street Chicago, IL 60601	9	None
6 Mark A. Radtke Executive Vice President - Shared Services Initiatives and Chief Security Officer	Integrys Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	18	None
7 James F. Schott Vice President and Chief Financial Officer	Integrys Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	17	None
8 Charles A. Schrock Chairman, President and Chief Executive Officer	Integrys Energy Group, Inc. 200 E. Randolph Street Chicago, IL 60601	17	None

Footnote Data

Number of Directors meetings includes in person meetings and unanimous consent actions.

We do not have an Executive Committee.

(1) Joseph P. O'Leary resigned from the Board of Directors effective June 30, 2013.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2014	December 31, 2013

**SECURITY HOLDERS AND VOTING POWERS**

1. (A) 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.

1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Stock books are not closed prior to the end of the year.

2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:

Total: 23,896,962

By Proxy: 0

3. Give the date and place of such meeting:

Directors were elected May 14, 2013, via unanimous consent of the sole shareholder, Integrys Energy Group, Inc., in lieu of an annual meeting.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line	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 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	Integrus Energy Group, Inc.		23,896,962		
8	200 East Randolph Street				
9	Chicago, IL 60601				
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**# RESPONSE/NOTES TO INSTRUCTION #**

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

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2014	2013/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

See listing of Acronyms Used in this Report at Page 123.1. In this report, when we refer to "us", "we", "our" or "ours", we are referring to WPS.

1. None.
2. See WPS Notes to Financial Statements, Note 3, Acquisition of Fox Energy Center.  
  
We closed our previously announced transaction to purchase Fox Energy Company LLC from subsidiaries of GE and Tyr Energy, Inc. The purchase included approximately \$390 million for the Fox Energy Center, a 593-megawatt combined cycle generating facility in Kaukauna, WI, and \$50 million for the early termination of the existing tolling agreement between the entities. Fox Energy Center is a dual-fuel facility, equipped to use fuel oil but expected to run primarily on natural gas. Adding this plant to our portfolio will give us a more balanced mix of electric generation, including coal, natural gas, hydroelectric, wind, and other renewable sources. Upon completion of the purchase, Fox Energy Center was merged into Wisconsin Public Service Corporation. The acquisition was approved by the FERC in Docket EC13-56 and the PSCW in Docket 6690-EB-105.
3. As described in #2 above, we acquired the Fox Energy Center on March 28, 2013. On September 27, 2013, we submitted the accounting journal entries to the FERC in Docket EC13-56.  
  
In accordance with FERC accounting requirements, the depreciation applicable to the original cost of the property purchased was recorded as electric plant purchased and concurrently credited to accumulated provision.
4. None.
5. None.
6. See WPS Notes to Financial Statements, Note 1, Summary of Significant Accounting Policies, Section (q); Note 9, Short-Term Debt and Lines of Credit; Note 10, Long-Term Debt; and Note 14, Guarantees.  
  
At December 31, 2013, we had \$25.6 million of commercial paper outstanding and no other short-term debt. We are authorized by PSCW Docket 6690-SB-130 and Wisconsin Statute 201.03 to have up to \$250 million in short-term debt outstanding.
7. There were no changes in articles of incorporation during this period. The by-laws were amended on October 8, 2013, to decrease the number of directors from eight to seven.
8. The 2013 average increase of 2.469% for non-union employees was effective February 17, 2013. The 2013 contract, ratified on August 28, 2013, included an increase of 1.5% for union wage and hour employees retroactive back to October 14, 2012. The 2013 contract also included increases of 1.00% effective September 29, 2013, 1.5% effective October 13, 2013, and 1.5% effective December 22, 2013, for union wage and hour employees.
9. See WPS Notes to Financial Statements, Note 13, Commitments and Contingencies.
10. None.
11. Reserved.
12. Not Applicable.

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

13. Joseph P. O'Leary resigned from the board of directors and as Senior Vice President on his retirement date of June 30, 2013.

Linda M. Kallas' title was changed from Vice President and Corporate Controller to Vice President and Controller effective May 15, 2013.

Dennis M. Derricks was appointed Assistant Vice President - Regulatory Affairs effective March 4, 2013.

James F. Schott accepted a new position within the organization and was therefore removed as Vice President - External Affairs effective January 1, 2013 and elected as Vice President and Chief Financial Officer effective January 1, 2013.

14. Not Applicable.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	4,070,418,032	3,543,674,631
3	Construction Work in Progress (107)	200-201	285,140,119	130,250,199
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,355,558,151	3,673,924,830
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,711,759,953	1,560,559,696
6	Net Utility Plant (Enter Total of line 4 less 5)		2,643,798,198	2,113,365,134
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,643,798,198	2,113,365,134
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		744,149	721,919
19	(Less) Accum. Prov. for Depr. and Amort. (122)		297,384	198,135
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	70,581,855	68,595,961
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	3,669,045	4,960,015
24	Other Investments (124)		50,000	920,140
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		<del>145,132,962</del>	0
30	Long-Term Portion of Derivative Assets (175)		163,541	2,164,938
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		220,044,168	77,164,838
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		4,932,794	5,694,935
36	Special Deposits (132-134)		3,169,933	4,460,841
37	Working Fund (135)		2,900	4,450
38	Temporary Cash Investments (136)		0	2
39	Notes Receivable (141)		462,548	512,624
40	Customer Accounts Receivable (142)		120,320,006	107,367,016
41	Other Accounts Receivable (143)		12,561,452	<del>92,873,806</del>
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		2,500,000	2,500,000
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		5,672,816	5,087,148
45	Fuel Stock (151)	227	33,653,250	48,920,341
46	Fuel Stock Expenses Undistributed (152)	227	525,170	617,199
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	34,626,298	33,225,149
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	5,471,297	7,783,142



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		3,669,045	4,960,015
54	Stores Expense Undistributed (163)	227	231,559	40,059
55	Gas Stored Underground - Current (164.1)		23,973,021	23,936,214
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		70,950,821	90,054,792
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		78,957,202	70,455,483
62	Miscellaneous Current and Accrued Assets (174)		2,614,846	2,698,186
63	Derivative Instrument Assets (175)		2,378,823	3,922,991
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		163,541	2,164,938
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		394,172,150	478,029,425
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		9,689,516	5,685,336
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	402,185,278	560,021,813
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	63,819,035	47,766,409
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Required Debt (189)		97,459	199,171
82	Accumulated Deferred Income Taxes (190)	234	75,831,087	75,859,110
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		551,622,375	689,531,839
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,809,636,891	3,358,091,236

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 29 Column: c**

Assets for the over-funded status of postretirement benefit plans are to be recorded in Account 129 in accordance with the Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket AI107-1-000.

**Schedule Page: 110 Line No.: 41 Column: d**

In 2012, we elected to claim and subsequently received a Section 1603 Grant for our Crane Creek Wind Project in lieu of production tax credits. The grant proceeds reduced the depreciable basis of the qualifying facility and will be reflected in income over a 12-year period through a reduction of depreciation and amortization expense. The grant was awarded in December 2012, however the grant proceeds were received in January 2013 causing an increase in Other Accounts Receivable at December 31, 2012.

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/18/2014	Year/Period of Report end of 2013/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	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)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		724,633,552	556,590,222
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)	254b	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	480,047,374	442,948,108
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	29,492,081	27,514,306
13	(Less) Required Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	0
16	Total Proprietary Capital (lines 2 through 15)		1,379,839,071	1,172,718,700
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,175,100,000	872,100,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		602,013	679,790
24	Total Long-Term Debt (lines 18 through 23)		1,174,497,987	871,420,210
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		76,414,161	164,585,304
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		810,283	4,308,750
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		18,053,093	16,660,850
35	Total Other Noncurrent Liabilities (lines 26 through 34)		95,277,537	185,554,904
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		25,600,000	95,400,000
38	Accounts Payable (232)		144,256,070	151,712,491
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		14,306,380	13,984,508
41	Customer Deposits (235)		5,063,912	4,596,635
42	Taxes Accrued (236)	262-263	7,642,999	1,690,693
43	Interest Accrued (237)		5,969,916	4,394,814
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/18/2014	Year/Period of Report end of 2013/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,822,698	1,584,751
48	Miscellaneous Current and Accrued Liabilities (242)		<del>45,656,732</del>	<del>43,926,012</del>
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		3,073,656	9,736,314
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		810,283	4,308,750
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		252,591,080	322,711,468
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		20,347,192	20,487,046
57	Accumulated Deferred Investment Tax Credits (255)	266-267	8,126,739	8,514,284
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	103,048,814	104,044,683
60	Other Regulatory Liabilities (254)	278	60,735,802	53,216,000
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		539,640,980	524,497,429
64	Accum. Deferred Income Taxes-Other (283)		175,531,689	94,926,512
65	Total Deferred Credits (lines 56 through 64)		907,431,216	805,685,954
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,809,636,891	3,358,091,236

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 112 Line No.: 48 Column: c**

Pension and postretirement obligations are recorded in Accounts 242 and 253. The short-term balances of these obligations are recorded in Account 242 and the long-term balances are recorded in Account 253. The short-term balance of pension and postretirement obligations included in Account 242 was \$3,254,843 at December 31, 2013.

**Schedule Page: 112 Line No.: 48 Column: d**

Pension and postretirement obligations are recorded in Accounts 242 and 253. The short-term balances of these obligations are recorded in Account 242 and the long-term balances are recorded in Account 253. The short-term balance of pension and postretirement obligations included in Account 242 was \$3,227,582 at December 31, 2012.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF INCOME**

**Quarterly**

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

**Annual or Quarterly if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,608,925,725	1,523,450,519		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,130,639,646	1,081,842,499		
5	Maintenance Expenses (402)	320-323	84,465,056	69,414,274		
6	Depreciation Expense (403)	336-337	100,881,478	94,925,844		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	1,998,045	1,151,563		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	1,417,538			
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		5,255,820	4,898,565		
13	(Less) Regulatory Credits (407.4)		29,541,112	3,608,544		
14	Taxes Other Than Income Taxes (408.1)	262-263	51,075,424	50,724,096		
15	Income Taxes - Federal (409.1)	262-263	-931,680	23,632,546		
16	- Other (409.1)	262-263	2,623,204	3,968,918		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	197,368,464	123,873,648		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	112,673,883	92,059,485		
19	Investment Tax Credit Adj. - Net (411.4)	266	-387,545	-206,990		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		110,760	17		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,432,079,695	1,358,556,917		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		176,846,030	164,893,602		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. 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 material refund to the utility with respect to power or gas purchases. State for each year effected 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 or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
1,260,452,616	1,227,094,116	348,473,109	296,356,403			2
						3
857,605,575	860,679,286	273,034,071	221,163,213			4
77,831,853	62,638,540	6,633,203	6,775,734			5
85,556,587	80,070,124	15,324,891	14,855,720			6
						7
1,705,936	995,070	292,109	156,493			8
1,417,538						9
						10
						11
5,255,820	4,891,209		7,356			12
27,403,103	3,608,544	2,138,009				13
45,740,854	44,936,653	5,334,570	5,787,443			14
-4,259,999	18,387,731	3,328,319	5,244,815			15
1,049,406	2,795,681	1,573,798	1,173,237			16
171,719,060	97,092,670	25,649,404	26,780,978			17
98,210,725	73,048,276	14,463,158	19,011,209			18
-341,795	-343,233	-45,750	136,243			19
						20
						21
110,760	17					22
						23
						24
1,117,556,247	1,095,486,894	314,523,448	263,070,023			25
142,896,369	131,607,222	33,949,661	33,286,380			26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		176,846,030	164,893,602		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		2,740,353	2,735,121		
34	(Less) Expenses of Nonutility Operations (417.1)		1,667,865	1,929,428		
35	Nonoperating Rental Income (418)		5,021	5,021		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	11,493,906	11,201,589		
37	Interest and Dividend Income (419)		78,609	90,802		
38	Allowance for Other Funds Used During Construction (419.1)		9,941,036	2,627,453		
39	Miscellaneous Nonoperating Income (421)		884,078	707,985		
40	Gain on Disposition of Property (421.1)		113,861	115,731		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		23,588,999	15,554,274		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		44,861	153,705		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)					
46	Life Insurance (426.2)		-1,048,398	-1,108,309		
47	Penalties (426.3)		20,052	387,211		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		323,633	353,127		
49	Other Deductions (426.5)		55,702	10,053		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		-604,150	-204,213		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	38,204	62,378		
53	Income Taxes-Federal (409.2)	262-263	-337,596	1,186,976		
54	Income Taxes-Other (409.2)	262-263	798,391	252,591		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	4,486,067	3,102,828		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	639,904	1,395,786		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		4,345,162	3,208,987		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		19,847,987	12,549,500		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		43,977,293	39,444,565		
63	Amort. of Debt Disc. and Expense (428)		642,696	840,019		
64	Amortization of Loss on Reacquired Debt (428.1)		101,712	101,712		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		4,575,421	3,123,508		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,765,951	917,010		
70	Net Interest Charges (Total of lines 62 thru 69)		45,531,171	42,592,794		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		151,162,846	134,850,308		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		151,162,846	134,850,308		



Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2014	2013/Q4
FOOTNOTE DATA			

**Schedule Page: 114 Line No.: 7 Column: c**

Account 403.1 is not used due to the fact that we have received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory asset account.

**Schedule Page: 114 Line No.: 68 Column: c**

Commercial Paper interest expense of \$1,494,071 is included in this total. Capital lease interest expense was \$0 for 2013.

**Schedule Page: 114 Line No.: 68 Column: d**

Commercial Paper interest expense of \$400,408 is included in this total. Capital lease interest expense was \$0 for 2012.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
<b>RECONCILIATION OF DEFERRED INCOME TAX EXPENSE</b>			
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.			
Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190	34,781,505	4,025,606
3	Account 281		
4	Account 282	37,705,244	10,372,097
5	Account 283	99,232,311	11,251,701
6	Account 284		
7	Reconciling Adjustments		
8	<b>TOTAL Account 410.1 (on pages 114-115 line 17)</b>	<b>171,719,060</b>	<b>25,649,404</b>
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	(35,482,288)	(8,362,151)
12	Account 281		
13	Account 282	(31,620,864)	(398,373)
14	Account 283	(31,107,573)	(5,702,634)
15	Account 284		
16	Reconciling Adjustments		
17	<b>TOTAL Account 411.1 ( on page 114-115 line 18)</b>	<b>(98,210,725)</b>	<b>(14,463,158)</b>
18	TOTAL Account 411.2 ( on page 117 line 56)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR		
21	ITC Amortized for the Year CR	(341,795)	(45,750)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	<b>Net Reconciling Adjustments Account 411.4*</b>	<b>(341,795)</b>	<b>(45,750)</b>
26	Net Reconciling Adjustments Account 411.5**		
27	Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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**RECONCILIATION OF DEFERRED INCOME TAX EXPENSE**

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
	38,807,111	129,290	38,936,401	1 2
	48,077,341	4,286,429	52,363,770	3 4
	110,484,012	70,348	110,554,360	5 6 7
<b>0</b>	<b>197,368,464</b>			8
		<b>4,486,067</b>		9
	(43,844,439)	(389,087)	(44,233,526)	10 11
	(32,019,237)	(86,499)	(32,105,736)	12 13
	(36,810,207)	(164,318)	(36,974,525)	14 15 16
<b>0</b>	<b>(112,673,883)</b>			17
		<b>(639,904)</b>		18
	(387,545)		(387,545)	19 20 21
				22 23 24
<b>0</b>	<b>(387,545)</b>	<b>0</b>		25
		<b>0</b>		26
		<b>0</b>		27

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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**OPERATING LOSS CARRYFORWARD**

Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.

Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)
				Amount (d)	Year (e)	
1	2009	88,107	F	165	2012	87,942
2	2010	9,228	F	0		9,228
3	2011	66	F	0		66
4						
5						
6						
7						
8						
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Note: All operating losses reported were generated by Illinois state income tax laws and are shown at post-apportionment value.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Period		441,447,367	417,322,608
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)		139,668,940	123,648,719
17	Appropriations of Retained Earnings (Acct. 436)			
18	Change in Amortization Reserve-Federal in accordance with FERC Order No. 387	215.1	-58,680	( 83,745)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-58,680	( 83,745)
23	Dividends Declared-Preferred Stock (Account 437)			
24	5.00% Series - \$5.00 per share	238	-659,580	( 659,580)
25	5.04% Series - \$5.04 per share	238	-151,114	( 151,114)
26	5.08% Series - \$5.08 per share	238	-253,914	( 253,914)
27	6.76% Series - \$6.76 per share	238	-1,014,000	( 1,014,000)
28	6.88% Series - \$6.88 per share	238	-1,032,000	( 1,032,000)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,608	( 3,110,608)
30	Dividends Declared-Common Stock (Account 438)			
31	Dividends Declared on Common Stock	238	-108,600,000	( 105,500,000)
32	Dividends of Deferred Comp Fixed Stock	207	-479,021	( 490,931)
33	Deferred Tax on Dividends of Deferred Comp Fixed Stock	Various	196,650	196,764
34	Dividends Declared on Restricted Stock	207	-155,376	( 173,105)
35	Deferred Tax on Dividends of Restricted Stock	Various	62,550	94,341
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-108,975,197	( 105,872,931)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	9,516,131	9,543,324
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		478,487,953	441,447,367
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,559,421	1,500,741
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,559,421	1,500,741
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		480,047,374	442,948,108
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		27,514,306	25,856,041
50	Equity in Earnings for Year (Credit) (Account 418.1)		11,493,906	11,201,589
51	(Less) Dividends Received (Debit)		9,508,012	9,535,190
52	WPS Investment LLC amortization		-8,119	( 8,134)
53	Balance-End of Year (Total lines 49 thru 52)		29,492,081	27,514,306

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	151,162,846	134,850,308
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	100,881,478	94,925,844
5	Amortization of Other	<del>6,440,706</del>	<del>2,560,730</del>
6			
7			
8	Deferred Income Taxes (Net)	88,498,634	68,175,172
9	Investment Tax Credit Adjustment (Net)	-387,545	-206,990
10	Net (Increase) Decrease in Receivables	-11,008,108	10,061,820
11	Net (Increase) Decrease in Inventory	17,317,399	10,530,096
12	Net (Increase) Decrease in Allowances Inventory	2,311,845	-2,836,314
13	Net Increase (Decrease) in Payables and Accrued Expenses	-12,169,191	26,345,266
14	Net (Increase) Decrease in Other Regulatory Assets	-61,568,045	-26,370,272
15	Net Increase (Decrease) in Other Regulatory Liabilities	11,726,282	-3,372,855
16	(Less) Allowance for Other Funds Used During Construction	9,941,036	2,627,453
17	(Less) Undistributed Earnings from Subsidiary Companies	11,493,906	11,201,589
18	Other (provide details in footnote):	<del>-751,106</del>	<del>-80,829,619</del>
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	271,020,251	220,104,144
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	<del>-596,451,530</del>	-165,857,082
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-13,881,562	-10,498,630
29	Gross Additions to Nonutility Plant		428
30	(Less) Allowance for Other Funds Used During Construction	3,765,951	-2,627,453
31	Other (provide details in footnote):		
32	Grant received related to Crane Creek Wind project	68,976,084	
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-545,122,959	-173,727,831
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
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 Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables	99,711	76,230
50	Net (Increase ) Decrease in Inventory	-3,010,559	
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses	1,779,174	
53	Other (provide details in footnote):	<del>10,322,885</del>	<del>4,091,400</del>
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-556,577,468	-169,560,201
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	450,000,000	300,000,000
62	Preferred Stock		
63	Common Stock		
64	Other: Equity Contribution from Parent	200,000,000	40,000,000
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):	<del>776,441</del>	<del>571,439</del>
68	Debt Issuance Costs	-4,569,099	-2,999,390
69	Changes in Loan on Executive Life Insurance	805,882	1,106,594
70	Cash Provided by Outside Sources (Total 61 thru 69)	647,013,224	337,535,765
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-147,000,000	-150,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Equity Adjustments to Parent	-35,000,000	-50,000,000
78	Net Decrease in Short-Term Debt (c)	-69,800,000	-78,300,000
79			
80	Dividends on Preferred Stock	-3,110,608	-3,110,608
81	Dividends on Common Stock	-108,600,000	-105,500,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	283,502,616	-49,374,843
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-2,054,601	1,169,100
87			
88	Cash and Cash Equivalents at Beginning of Period	10,160,228	8,991,128
89			
90	Cash and Cash Equivalents at End of period	8,105,627	10,160,228



Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2014	2013/Q4
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization Other	
Utility plant in service	\$ 3,415,583
Debt related	2,925,870
Nonutility property	99,250
TOTAL	\$ 6,440,703

**Schedule Page: 120 Line No.: 5 Column: c**

Amortization Other	
Utility plant in service	\$ 1,151,563
Debt related	1,409,906
Nonutility property	99,261
TOTAL	\$ 2,660,730

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

Other Operating	
Change in accrued revenues	\$ (8,501,719)
Pension and postretirement expense	22,200,793
Pension and postretirement funding	(43,561,621)
Change in prepayments and misc. current assets	19,863,132
Change in other long-term liabilities	(707,610)
Dividends on equity investments	9,161,180
Other operating	794,740
TOTAL	\$ (751,105)

**Schedule Page: 120 Line No.: 18 Column: c**

Other Operating	
Change in accrued revenues	\$ (2,294,206)
Pension and postretirement expense	18,928,222
Pension and postretirement funding	(121,967,986)
Repayment of related party payable	(22,599,654)
Change in prepayments and misc. current assets	31,509,940
Change in other long-term liabilities	5,545,181
Dividends on equity investments	9,809,363
Other operating	239,521
TOTAL	\$ (80,829,619)

**Schedule Page: 120 Line No.: 26 Column: b**

Amounts on Lines 26, 50, 52, 53, 64, and 68 are impacted by the acquisition of Fox Energy Center. See Notes to Financial Statements, Note 3, Acquisition of Fox Energy Center.

**Schedule Page: 120 Line No.: 53 Column: b**

Other Investing	
Net increase in prepaids	\$ (389,994)
Fox Energy Center maintenance agreement	(15,573,000)
Construction advances	4,770,018
Other investing	870,141
TOTAL	\$ (10,322,835)

**Schedule Page: 120 Line No.: 53 Column: c**

Other Investing	
Construction advances	\$ 4,091,400

**Schedule Page: 120 Line No.: 67 Column: b**

Other Financing	
Credit line syndication fees	\$ (61,611)
Tax effect on stock options	867,396
Other financing	(29,344)
TOTAL	\$ 776,441

**Schedule Page: 120 Line No.: 67 Column: c**

Other Financing	
Credit line syndication fees	\$ (496,336)
Other financing	(75,103)
TOTAL	\$ (571,439)

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

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

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**Acronyms Used in this Report**

AFUDC	Allowance for Funds Used During Construction
ASC	Accounting Standards Codification
ASU	Accounting Standards Update
ATC	American Transmission Company LLC
EPA	United States Environmental Protection Agency
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	United States Generally Accepted Accounting Principles
IBS	Integrus Business Support, LLC
IRS	United States Internal Revenue Service
MERC	Minnesota Energy Resources Corporation
MGU	Michigan Gas Utilities Corporation
MISO	Midcontinent Independent Transmission System Operator, Inc.
MPSC	Michigan Public Service Commission
N/A	Not Applicable
NSG	North Shore Gas Company
NYMEX	New York Mercantile Exchange
PGL	The Peoples Gas Light and Coke Company
PSCW	Public Service Commission of Wisconsin
RTO	Regional Transmission Organization
SEC	United States Securities and Exchange Commission
UPPCO	Upper Peninsula Power Company
WDNR	Wisconsin Department of Natural Resources
WPS	Wisconsin Public Service Corporation
WRPC	Wisconsin River Power Company

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**WISCONSIN PUBLIC SERVICE CORPORATION  
SUPPLEMENTAL NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

Notes A-E below are supplemental notes to the following Notes 1-23, modified for the requirements of the FERC and subsequent events, included in the Wisconsin Public Service Corporation Form 10-K.

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

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differ from GAAP. As required by the FERC, we classify certain items in our 2013 Form 1 in a manner different than the presentation in the SEC Form 10-K, as described below.

- Removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas these costs are recognized for GAAP as a regulatory liability.
- We account for our investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by GAAP.
- Accumulated deferred income taxes are reported as deferred debits and deferred credits and are not netted into short-term or long-term classifications as required by GAAP.
- The FERC requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour on the statement of income, whereas the transactions of these two markets are combined for a given hour for GAAP reporting purposes.
- The FERC financial statement presentation reports unamortized loss on reacquired debt and energy costs receivable or refundable through rate adjustments as deferred debits and current assets and liabilities whereas the GAAP financial statement presentation reports these balances as regulatory assets and liabilities.
- Regulatory assets and liabilities, unamortized debt expense, unamortized credit line fees, accumulated deferred income taxes, and a current portion of long-term debt, if applicable, are reported as deferred debits or deferred credits, whereas GAAP reporting requires a current and long-term presentation of these assets and liabilities.
- The GAAP financial statements are reported in accordance with the Income Taxes Topic of the FASB ASC, whereas the Form 1 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form 1, deferred income taxes are recognized based on the difference between positions taken in tax returns filed and amounts reported in the financial statements and does not report interest and penalties on tax deficiencies as income tax expense.
- The return on equity component for non-construction related expenditures allowed by a Commission is capitalized as a regulatory asset whereas GAAP reporting requires recognizing the return on equity at the time the revenue is collected through rates. The result is a difference in net income reported under GAAP and net income reported in regulatory filings.

**NOTE B--GAIN OR LOSS ON REACQUIRED BONDS**

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

We repurchased our 8.20% Series Due 2012 bonds in 1993. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the PSCW. The following deferral was outstanding as of December 31, 2013, and December 31, 2012:

<u>Year</u>	<u>Series</u>	<u>Repurchased</u>	<u>December 31, 2013</u>	<u>December 31, 2012</u>
1993	8.20%	\$45,000,000	\$97,459	\$199,171

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**NOTE C--INCOME TAXES**

Integrus Energy Group, Inc., our parent company, elected on our behalf not to take bonus depreciation on the consolidated return for the 2004 tax year. Integrus Energy Group advanced us the tax benefit forgone so as not to harm the customers. This advance will be paid back to Integrus Energy Group over the depreciation unwind period of the assets eligible for the forgone bonus, thus creating the same effect as if bonus depreciation had been taken in 2004. The balance due to Integrus Energy Group was \$6.7 million and \$7.4 million at December 31, 2013, and December 31, 2012, respectively, and is recorded in Account 253 less the amount due in one year, which is recorded in Account 234.

See Note 1, Summary of Significant Accounting Policies, Section (p) and Note 12, Income Taxes, for additional information regarding income taxes.

**NOTE D--RECONCILIATION FOR CASH FLOWS STATEMENT**

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

	<u>December 31, 2013</u>	<u>December 31, 2012</u>
Cash	\$ 4,932,794	\$ 5,694,935
Special Deposits	3,169,933	4,460,841
Working Funds	2,900	4,450
Temporary Cash Investments	<u>-</u>	<u>2</u>
Total	\$ 8,105,627	\$ 10,160,228

**NOTE E--RETAINED EARNINGS RESTRICTIONS**

See Note 17, Common Equity, for information regarding retained earnings restrictions.

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**WISCONSIN PUBLIC SERVICE CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

The following Notes 1-23, modified for the requirements of the FERC and subsequent events, are included in the Wisconsin Public Service Corporation Annual Report.

**Note 1—Summary of Significant Accounting Policies**

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

As used in these notes, the term "financial statements" refers to the statement of income, balance sheet, statement of retained earnings, and statement of cash flows, unless otherwise noted.

The term "utility" refers to our regulated activities, while the term "nonutility" refers to our activities that are not regulated.

**(b) Basis of Presentation**—The financial statements reflect our proportionate interests in certain jointly owned utility facilities. The cost method of accounting is used for investments when we do not have significant influence over the operating and financial policies of the investee. Investments in businesses not controlled by us, but over which we have significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method.

**(c) Use of Estimates**—We prepare our financial statements in conformity with the rules and regulations of the FERC. We make estimates and assumptions that affect assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

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

Construction costs funded through accounts payable totaled \$37.3 million and \$24.8 million for 2013 and 2012, respectively. These costs were treated as noncash investing activities.

**(e) Revenue and Customer Receivables**—Revenues related to the sale of energy are recognized when service is provided or energy is delivered to customers. We accrue estimated amounts of revenues for services provided or energy delivered but not yet billed to customers. Estimated unbilled revenues are calculated using a variety of judgments and assumptions related to customer class and contracted rates. At December 31, 2013, and 2012, our unbilled revenues were \$79.0 million and \$70.5 million, respectively.

At December 31, 2013, there were no customers that accounted for more than 10% of our revenues. However, wholesale sales to other utilities accounted for approximately 12% of our operating revenues.

We present revenues net of pass-through taxes on the income statement.

A summary of the significant mechanisms we had in place in 2013 that allowed us to recover or refund changes in prudently incurred costs from rate case-approved amounts are listed below:

- Fuel and purchased power costs were recovered from customers on a one-for-one basis by our wholesale electric operations and Michigan retail electric operations.

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- Our Wisconsin retail electric operations used a "fuel window" mechanism to recover fuel and purchased power costs. Under the fuel window rule, a deferral is required for under or over-collections of actual fuel and purchased power costs that exceed a 2% price variance from the costs included in the rates charged to customers.
- Our rates included a one-for-one recovery mechanism for natural gas commodity costs.
- Our Wisconsin rates included a decoupling mechanism, which allowed us to recover or refund differences between actual and authorized margins. See Note 21, Regulatory Environment, for more information.

Revenues are also impacted by other accounting policies related to our participation in the MISO market. We both sell and purchase power in the MISO market. Sales of power are reported as revenue and purchases are recorded as operation expenses on the income statement.

**(f) Inventories**—Inventories consist of materials and supplies, emission allowances, natural gas in storage, and other fossil fuels, including coal. Average cost is used to value materials and supplies, emission allowances, fossil fuels, and natural gas in storage.

**(g) Risk Management Activities**—As part of our regular operations, we enter into contracts, including options, futures, forwards, and other contractual commitments, to manage changes in commodity prices. See Note 2, Risk Management Activities, for more information. Derivative instruments are entered into in accordance with the terms of the risk management policies approved by our Board of Directors and the PSCW or MPSC.

All derivatives are recognized on the balance sheet at their fair value unless they qualify for the normal purchases and sales exception, and are so designated. We continually assess our contracts designated as normal and will discontinue the treatment of these contracts as normal if the required criteria are no longer met. Because most of our energy-related derivatives qualify for regulatory deferral, management believes any gains or losses resulting from the eventual settlement of derivative instruments will be refunded to or collected from customers in rates. As such, any changes in the fair value of these derivatives recorded as either risk management assets or liabilities are offset with regulatory liabilities or assets, as appropriate.

We classify derivative assets and liabilities as current or long-term on the balance sheet based upon the maturities of the underlying contracts. We record unrealized gains and losses on derivative instruments that do not qualify for regulatory deferral as miscellaneous nonoperating income or other deductions. Cash flows from derivative activities are presented in the same category as the item being hedged within operating activities on the statement of cash flows.

Derivative accounting rules provide the option to present certain asset and liability derivative positions net on the balance sheet and to net the related cash collateral against these net derivative positions. We elected not to net these items. On the balance sheet, cash collateral provided to others is reflected in special deposits, and cash collateral received from others is reflected in miscellaneous current and accrued liabilities.

**(h) Emission Allowances**—We account for emission allowances as inventory at average cost by vintage year. Charges to income result when allowances are used in operating our generation plants. These charges are included in the costs subject to the fuel window rules. Gains on sales of allowances are returned to ratepayers.

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

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

Annual Utility Composite Depreciation Rates	2013	2012
Electric	2.79%	2.87%
Natural gas	2.19%	2.21%

We capitalize certain costs related to software developed or obtained for internal use and amortize those costs to operating expense over the estimated useful life of the related software, which ranges from 3 to 5 years. If software is retired prior to being fully amortized, the difference is recorded as a loss on the income statement.

We receive grants related to certain renewable generation projects under federal and state grant programs. Our policy is to reduce the depreciable basis of the qualifying project by the grant received. We then reflect the benefit of the grant in income over the life of the related renewable generation project through a reduction in depreciation expense.

See Note 4, Property, Plant, and Equipment, for more information.

**(j) AFUDC**—We capitalize the cost of funds used for construction using a calculation that includes both internal equity and external debt components, as required by regulatory accounting. The internal equity component is accounted for as other income. The external debt component is accounted for as a decrease to interest expense.

Approximately 50% of our retail jurisdictional construction work in progress expenditures are subject to the AFUDC calculation. For 2013, our average AFUDC retail rate was 8.61%, and our average AFUDC wholesale rate was 2.64%.

Our total AFUDC was as follows for the years ended December 31:

	2013	2012
Allowance for equity funds used during construction	\$ 9.9	\$ 2.6
Allowance for borrowed funds used during construction	3.8	0.9

**(k) Regulatory Assets and Liabilities**—Regulatory assets represent probable future revenue associated with certain costs or liabilities that have been deferred and are expected to be recovered through rates charged to customers. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts collected in rates for future costs. Recovery or refund of regulatory assets and liabilities is based on specific periods determined by the regulators or occurs over the normal operating period of the assets and liabilities to which they relate. If at any reporting date a previously recorded regulatory asset is no longer probable of recovery, the regulatory asset is reduced to the amount considered probable of recovery with the reduction charged to expense in the year the determination is made. See Note 6, Regulatory Assets and Liabilities, for more information.

**(l) Goodwill**—Goodwill is not amortized, but is subject to an annual impairment test. Our natural gas utility reporting unit contains goodwill and performs its annual goodwill impairment test during the second quarter of each year. Interim impairment tests are performed when impairment indicators are present. The carrying amount of the reporting unit's goodwill is considered not recoverable if the carrying amount of the reporting unit exceeds the reporting unit's fair value. An impairment loss is recorded for the excess of the carrying amount of the goodwill over its implied fair value.

**(m) Retirement of Debt**—Any call premiums or unamortized expenses associated with refinancing utility debt obligations are amortized consistent with regulatory treatment of those items. Any gains or losses resulting from the retirement of utility debt that is not refinanced are amortized over the remaining life of the original debt.



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**(n) Asset Retirement Obligations**—We recognize at fair value legal obligations associated with the retirement of tangible long-lived assets that result from the acquisition, construction or development, and/or normal operation of the assets. A liability is recorded for these obligations as long as the fair value can be reasonably estimated, even if the timing or method of settling the obligation is unknown. The asset retirement obligations are accreted using a credit-adjusted risk-free interest rate commensurate with the expected settlement dates of the asset retirement obligations; this rate is determined at the date the obligation is incurred. The associated retirement costs are capitalized as part of the related long-lived assets and are depreciated over the useful lives of the assets. Subsequent changes resulting from revisions to the timing or the amount of the original estimate of undiscounted cash flows are recognized as an increase or a decrease in the carrying amount of the liability and the associated retirement cost. See Note 11, Asset Retirement Obligations, for more information.

**(o) Environmental Remediation Costs** — We are subject to federal and state environmental laws and regulations that in the future may require us to pay for environmental remediation at sites where we have been, or may be, identified as a potentially responsible party (PRP). Loss contingencies may exist for the remediation of hazardous substances at various potential sites, including former manufactured gas plant sites. See Note 13, Commitments and Contingencies, for more information on our manufactured gas plant sites.

We record environmental remediation liabilities when site assessments indicate remediation is probable and we can reasonably estimate the loss or a range of possible losses. The estimate includes both our share of the liability and any additional amounts that will not be paid by other PRPs or the government. When possible, we estimate costs using site-specific information but also consider historical experience for costs incurred at similar sites. Remediation efforts for a particular site generally extend over a period of several years. During this period, the laws governing the remediation process may change, as well as site conditions, potentially affecting the cost of remediation.

We have received approval to defer certain environmental remediation costs, as well as estimated future costs, through a regulatory asset. The recovery of deferred costs are subject to the respective Commission's approval.

We review our estimated costs of remediation annually for our manufactured gas plant sites and adjust the liabilities and related regulatory assets to reflect the new cost estimates. Any material changes in cost estimates are adjusted throughout the year.

**(p) Income Taxes**—We are included in the consolidated United States income tax return filed by Integrys Energy Group. We are party to a federal and state tax allocation arrangement with Integrys Energy Group and its subsidiaries under which each entity determines its provision for income taxes on a stand-alone basis. We settle the intercompany liabilities at the time payments are made to the applicable taxing authority. See Note 22, Related Party Transactions, for more information regarding intercompany payables or receivables related to income taxes.

Deferred income taxes have been recorded to recognize the expected future tax consequences of events that have been included in the financial statements by using currently enacted tax rates for the differences between the income tax basis of assets and liabilities and the basis reported in the financial statements. We record valuation allowances for deferred income tax assets unless it is more likely than not that the benefit will be realized in the future. We defer certain adjustments made to income taxes that will impact future rates and record regulatory assets or liabilities related to these adjustments.

We use the deferral method of accounting for investment tax credits (ITCs). Under this method, we record the ITCs as deferred credits and amortize such credits as a reduction to the provision for income taxes over the life of the asset that generated the ITCs. ITCs that do not reduce income taxes payable for the current year are eligible for carryover and recognized as a deferred income tax asset.

We record excess tax benefits from stock-based compensation awards when the actual tax benefit is realized. We follow the tax law ordering approach to determine when the tax benefit has been realized. Under this approach, the tax benefit is realized in the year it reduces taxable income. Current year stock-based compensation deductions are assumed to be used before any net operating loss carryforwards.

See Note 12, Income Taxes, for more information regarding our accounting for income taxes.

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**(q) Guarantees**—We follow the guidance of the FASB ASC, which requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee. See Note 14, Guarantees, for more information.

**(r) Employee Benefits**—The costs of pension and other postretirement benefits are expensed over the periods during which employees render service. Our transition obligation related to other postretirement benefit plans was recognized over a 20-year period that began in 1993, and ended in 2012. In computing the expected return on plan assets, we use a market-related value of plan assets. Changes in realized and unrealized investment gains and losses are recognized over the subsequent five years for plans we sponsor, while differences between actual investment returns and the expected return on plan assets are recognized over a five-year period for the Integrys Energy Group Retirement Plan, sponsored by IBS. The benefit costs associated with employee benefit plans are allocated among Integrys Energy Group's subsidiaries based on current employment status and actuarial calculations, as applicable. Our regulators allow recovery in rates for the net periodic benefit cost calculated under GAAP.

We recognize the funded status of defined benefit postretirement plans on the balance sheet, and recognize changes in the plans' funded status in the year in which the changes occur. We record changes in the funded status to regulatory asset or liability accounts, pursuant to the Regulated Operations Topic of the FASB ASC.

We account for our participation in benefit plans sponsored by IBS and other postretirement benefit plans we sponsor as multiple employer plans. Under affiliate agreements, we are responsible for our share of plan costs and obligations and are entitled to our share of plan assets. Accordingly, we account for our pro rata share of these plans as our own plan.

See Note 15, Employee Benefit Plans, for more information.

**(s) Stock-Based Compensation**—Our employees may be granted awards under Integrys Energy Group's stock-based compensation plans. At December 31, 2013, stock options, performance stock rights, and restricted share units were outstanding under various plans. Compensation cost associated with these awards is allocated to us based on the percentages used for allocation of the award recipients' labor costs.

#### Stock Options

All stock options granted to our employees are for the option to purchase shares of Integrys Energy Group common stock. Stock options have a term not longer than 10 years. The exercise price of each stock option is equal to the fair market value of the stock on the date the stock option is granted. Generally, 25% of the stock options granted vest and become exercisable each year on the anniversary of the grant date. For accounting purposes, stock options granted to retirement-eligible employees vest over a shorter period; however, there is no acceleration of when the options become exercisable. Under the provisions of the 2010 Integrys Energy Group Omnibus Incentive Compensation Plan, no single employee who is Integrys Energy Group's chief executive officer or one of the other three highest compensated officers of Integrys Energy Group (including officers of its subsidiaries) can be granted stock options for more than 1,000,000 shares during any calendar year.

The fair value of stock option awards granted is estimated using a binomial lattice model. The expected term of option awards is derived from the output of the binomial lattice model and represents the period of time that options are expected to be outstanding. The risk-free interest rate is based on the United States Treasury yield curve. The expected dividend yield incorporates the current and historical dividend rate of Integrys Energy Group. The expected stock price volatility is estimated using its 10-year historical volatility.

#### Performance Stock Rights

Performance stock rights generally vest over a three-year performance period. For accounting purposes, awards granted to retirement-eligible employees vest over a shorter period; however, the distribution of these awards is not accelerated. No single employee who is Integrys Energy Group's chief executive officer or one of the other three highest compensated officers of Integrys Energy Group (including officers of its subsidiaries) can receive a payout in excess of 250,000 performance shares during any calendar year. Performance stock rights are paid out in shares of Integrys Energy Group common stock, or eligible employees can elect to defer the value of their awards into the deferred compensation

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plan and choose among various investment options, some of which are ultimately paid out in Integrys Energy Group common stock and some of which are ultimately paid out in cash. Eligible employees can only elect to defer up to 80% of the value of their awards. The number of shares paid out is calculated by multiplying a performance percentage by the number of outstanding stock rights at the completion of the performance period. The performance percentage is based on the total shareholder return of Integrys Energy Group's common stock relative to the total shareholder return of a peer group of companies. The payout may range from 0% to 200% of target.

Performance stock rights are accounted for as either an equity award or a liability award, depending on their settlement features. Awards that can only be settled in shares of Integrys Energy Group common stock are accounted for as equity awards. Awards that an employee has elected to defer, or is still able to defer, into the deferred compensation plan are accounted for as liability awards and are recorded at fair value each reporting period.

Six months prior to the end of the performance period, employees can no longer change their election to defer the value of their performance stock rights into the deferred compensation plan. As a result, any awards not elected for deferral at this point in the performance period will be settled in Integrys Energy Group's common stock. This changes the classification of these awards from a liability award to an equity award. The change in classification is accounted for as an award modification. The fair value on the modification date is used to measure these awards for the remaining six months of the performance period. No incremental compensation expense is recorded as a result of this award modification.

The fair values of performance stock rights are estimated using a Monte Carlo valuation model. The risk-free interest rate is based on the United States Treasury yield curve. The expected dividend yield incorporates the current and historical dividend rate of Integrys Energy Group. The expected volatility is estimated using one to three years of historical data.

#### Restricted Shares and Restricted Share Units

Restricted shares and restricted share units generally have a four-year vesting period, with 25% of each award vesting on each anniversary of the grant date. For accounting purposes, awards granted to retirement-eligible employees vest over a shorter period; however, the release of shares to these employees is not accelerated. During 2011, the last of the outstanding restricted shares vested. Only restricted share units remain outstanding at December 31, 2013. Restricted share unit recipients do not have voting rights, but they receive forfeitable Integrys Energy Group dividend equivalents in the form of additional restricted share units.

Restricted share units are accounted for as either an equity award or a liability award, depending on their settlement features. Awards that can only be settled in shares of Integrys Energy Group common stock and cannot be deferred into the deferred compensation plan are accounted for as equity awards. Eligible employees can only elect to defer up to 80% of their awards into the deferred compensation plan. Equity awards are measured based on the fair value on the grant date. Awards that an employee has elected to defer into the deferred compensation plan are accounted for as liability awards and are recorded at fair value each reporting period.

**(t) Fair Value**—A fair value measurement is required to reflect the assumptions market participants would use in pricing an asset or liability based on the best available information. These assumptions include the risks inherent in a particular valuation technique (such as a pricing model) and the risks inherent in the inputs to the model.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We use a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical measure for valuing certain derivative assets and liabilities.

Fair value accounting rules provide a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are defined as follows:

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Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 - Pricing inputs are observable, either directly or indirectly, but are not quoted prices included within Level 1. Level 2 includes those financial instruments that are valued using external inputs within models or other valuation methodologies.

Level 3 - Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

We determine fair value using a market-based approach that uses observable market inputs where available, and internally developed inputs only when observable market data is not readily available. For the unobservable inputs, consideration is given to the assumptions that market participants would use in valuing the asset or liability. These factors include not only the credit standing of the counterparties involved, but also the impact of our nonperformance risk on our liabilities.

Our risk management assets and liabilities include NYMEX futures and options, physical commodity contracts, and financial transmission rights (FTRs) used to manage transmission congestion costs in the MISO market. NYMEX contracts are valued using the NYMEX end-of-day settlement price, which is a Level 1 input. The valuation for physical coal contracts is categorized in Level 3 as it is based on significant assumptions made to extrapolate prices from the last quoted period through the end of the transaction term. The valuation for FTRs is derived from historical data from MISO, which is also considered a Level 3 input.

We have established a risk oversight committee whose primary responsibility includes directly or indirectly ensuring that all valuation methods are applied in accordance with predefined policies. The development and maintenance of our forward price curves has been assigned to our risk management department, which is part of the corporate treasury function. This group is separate and distinct from the trading function. To validate the reasonableness of our fair value inputs, our risk management department compares changes in valuation and researches any significant differences in order to determine the underlying cause. Changes to the fair value inputs are made if necessary.

The fair values of long-term debt are estimated based on the quoted market price for the same or similar issues, or on the current rates offered to us for debt of the same remaining maturity. The fair values of preferred stock are estimated based on quoted market prices, when available, or by using a perpetual dividend discount model. The fair values of long-term debt instruments and preferred stock are categorized within Level 2 of the fair value hierarchy. Due to the short-term nature of cash and cash equivalents, accounts receivable, accounts payable, and outstanding commercial paper, the carrying amount for each such item approximates fair value.

We conduct a thorough review of fair value hierarchy classifications on a quarterly basis.

See Note 20, Fair Value, for more information.

**(u) New Accounting Pronouncements—**

Recent Accounting Guidance Not Yet Effective

Accounting Standards Update (ASU) 2013-04, "Obligations Resulting from Joint and Several Liability Arrangements for Which the Total Amount of the Obligation is Fixed at the Reporting Date," was issued in February 2013. The guidance requires an entity to measure obligations under these arrangements, for which the total amount of the obligation is fixed at the reporting date, as the sum of the reporting entity's portion and any additional amount it expects to pay on behalf of its co-obligors. The guidance also requires additional disclosures about the nature and amount of the obligations. The guidance is effective for us for the reporting period ending March 31, 2014. Adoption of this guidance is not expected to have a significant impact on our financial statements.

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ASU 2013-11, "Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists," was issued in July 2013. The guidance states that an unrecognized tax benefit should be presented in the financial statements as a reduction to a deferred tax asset for a net operating loss carryforward, a similar tax loss, or a tax credit carryforward. However, there are certain exceptions under which the unrecognized tax benefit would be presented in the balance sheet as a liability. The guidance is effective for us for the reporting period ending March 31, 2014. Adoption of this guidance is not expected to have a significant impact on our financial statements.

**Note 2—Risk Management Activities**

We use derivative instruments to manage commodity costs. None of these derivatives are designated as hedges for accounting purposes. These derivatives include physical commodity contracts and NYMEX futures and options used by the electric and natural gas utility segments to manage the risks associated with the market price volatility of natural gas costs and the costs of gasoline and diesel fuel used by our utility vehicles. The electric utility segment also uses financial transmission rights (FTRs) to manage electric transmission congestion costs and NYMEX oil futures and options to reduce price risk related to coal transportation.

The tables below show our assets and liabilities from risk management activities:

(Millions)	Balance Sheet Presentation	December 31, 2013	
		Assets	Liabilities
Natural gas contracts	Other Current	\$ 0.6	\$ 0.1
FTRs	Other Current	1.5	0.3
Petroleum product contracts	Other Current	0.1	—
Coal contracts	Other Current	—	1.9
Coal contracts	Other Long-term	0.2	0.8
	Other Current	2.2	2.3
	Other Long-term	0.2	0.8
<b>Total</b>		<b>\$ 2.4</b>	<b>\$ 3.1</b>

(Millions)	Balance Sheet Presentation	December 31, 2012	
		Assets	Liabilities
Natural gas contracts	Other Current	\$ 0.1	\$ 0.6
FTRs	Other Current	1.2	0.1
Petroleum product contracts	Other Current	0.1	—
Coal contracts	Other Current	0.3	4.7
Coal contracts	Other Long-term	2.2	4.3
	Other Current	1.7	5.4
	Other Long-term	2.2	4.3
<b>Total</b>		<b>\$ 3.9</b>	<b>\$ 9.7</b>

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The following tables show the potential effect on our financial position of netting arrangements for recognized derivative assets and liabilities:

(Millions)	December 31, 2013		
	Gross Amount	Potential Effects of Netting, Including Cash Collateral	Net Amount
Derivative assets subject to master netting or similar arrangements	\$ 2.2	\$ 0.6	\$ 1.6
Derivative assets not subject to master netting or similar arrangements	0.2		0.2
<b>Total risk management assets</b>	<b>\$ 2.4</b>		<b>\$ 1.8</b>
Derivative liabilities subject to master netting or similar arrangements	\$ 0.4	\$ 0.4	—
Derivative liabilities not subject to master netting or similar arrangements	2.7		2.7
<b>Total risk management liabilities</b>	<b>\$ 3.1</b>		<b>\$ 2.7</b>

(Millions)	December 31, 2012		
	Gross Amount	Potential Effects of Netting, Including Cash Collateral	Net Amount
Derivative assets subject to master netting or similar arrangements	\$ 1.4	\$ 0.2	\$ 1.2
Derivative assets not subject to master netting or similar arrangements	2.5		2.5
<b>Total risk management assets</b>	<b>\$ 3.9</b>		<b>\$ 3.7</b>
Derivative liabilities subject to master netting or similar arrangements	\$ 0.7	\$ 0.7	—
Derivative liabilities not subject to master netting or similar arrangements	9.0		9.0
<b>Total risk management liabilities</b>	<b>\$ 9.7</b>		<b>\$ 9.0</b>

Our master netting and similar arrangements have conditional rights of setoff that can be enforced under a variety of situations, including counterparty default or credit rating downgrade below investment grade. We have trade receivables and trade payables, subject to master netting or similar arrangements, that are not included in the above table. These amounts may offset (or conditionally offset) the net amounts presented in the above table.

Financial collateral received or provided is restricted to the extent that it is required per the terms of the related agreements. The following table shows our cash collateral positions:

(Millions)	December 31, 2013	December 31, 2012
Cash collateral provided to others related to contracts under master netting or similar arrangements	\$ 3.1	\$ 4.3
Cash collateral received from others related to contracts under master netting or similar arrangements	0.2	—

The following table shows the unrealized gains (losses) recorded related to derivative contracts:

(Millions)	Financial Statement Presentation	2013	2012
Natural gas	Balance Sheet — Regulatory assets (current)	\$ 0.7	\$ 2.2
Natural gas	Balance Sheet — Regulatory liabilities (current)	0.3	0.1
Natural gas	Income Statement — Miscellaneous nonoperating income	—	0.2
FTRs	Balance Sheet — Regulatory assets (current)	0.2	(0.1)
FTRs	Balance Sheet — Regulatory liabilities (current)	(0.3)	—
Petroleum	Balance Sheet — Regulatory assets (current)	—	0.1
Petroleum	Balance Sheet — Regulatory liabilities (current)	0.1	—
Coal	Balance Sheet — Regulatory assets (current)	(0.9)	(2.2)
Coal	Balance Sheet — Regulatory assets (long-term)	3.5	0.1
Coal	Balance Sheet — Regulatory liabilities (current)	(0.2)	0.3
Coal	Balance Sheet — Regulatory liabilities (long-term)	(2.0)	(2.2)

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We had the following notional volumes of outstanding derivative contracts:

Commodity	December 31, 2013			December 31, 2012	
	Purchases	Sales	Other Transactions	Purchases	Other Transactions
Natural gas (millions of therms)	2,242.5	7.0	N/A	86.1	N/A
FTRs (millions of kilowatt-hours)	N/A	N/A	3,427.0	N/A	3,838.2
Petroleum products (barrels)	73,002.0	14,000.0	N/A	33,002.0	N/A
Coal contract (millions of tons)	4.8	—	N/A	5.1	N/A

### Note 3—Acquisition of Fox Energy Center

In March 2013, we acquired all of the equity interests in Fox Energy Company LLC for \$391.6 million. Fox Energy Company LLC was dissolved immediately after the purchase.

The purchase included the Fox Energy Center, a 593-megawatt combined-cycle electric generating facility located in Wisconsin, along with associated contracts. Fox Energy Center is a dual-fuel facility, equipped to use fuel oil, but being run primarily on natural gas. This plant gives us a more balanced mix of owned electric generation, including coal, natural gas, hydroelectric, wind, and other renewable sources. In giving its approval for the purchase, the PSCW stated that the purchase price was reasonable and will benefit ratepayers.

The purchase price was allocated based on the estimated fair values of the assets acquired and the liabilities assumed at the date of acquisition, as follows:

<i>(Millions)</i>	
<b>Assets acquired (1)</b>	
Inventories - materials and supplies	\$ 3.0
Other current assets	0.4
Property, plant, and equipment	374.4
Other long-term assets (2)	15.6
<b>Total assets acquired</b>	<b>\$ 393.4</b>
<b>Liabilities assumed</b>	
Accounts payable	\$ 1.8
<b>Total liabilities assumed</b>	<b>\$ 1.8</b>

(1) Relates to the electric utility segment.

(2) Intangible assets recorded for contractual services agreements. See Note 7, Goodwill and Other Intangible Assets, for more information.

Prior to the purchase, we supplied natural gas for the facility and purchased 500 megawatts of capacity and the associated energy output under a tolling arrangement. We paid \$50.0 million for the early termination of the tolling arrangement. This amount was recorded as a regulatory asset, as we are authorized recovery by the PSCW. The amount will be amortized over a nine-year period beginning January 1, 2014.

The purchase was originally financed with a combination of short-term debt, cash provided by operations, and an equity contribution from our parent, Integrys Energy Group, Inc. We replaced the short-term debt with a portion of the proceeds from our 4.752% Senior Notes issued in November 2013. See Note 10, Long-Term Debt, for more information.

We received regulatory approval to defer incremental costs associated with the purchase of the facility. Operating costs for the Fox Energy Center subsequent to the date of acquisition are included in our income statement. Due to regulatory deferral, these costs did not impact net income. Pro forma adjustments to our revenues and earnings prior to the date of acquisition would not be meaningful or material. Prior to the acquisition, the

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Fox Energy Center was a nonregulated plant and sold all of its output to third parties, with most of the output purchased by us. The plant is now part of our regulated fleet, used to serve our customers.

#### Note 4—Property, Plant, and Equipment

Property, plant, and equipment consisted of the following utility assets at December 31:

<i>(Millions)</i>	2013	2012
Electric utility, adjusted for plant to be retired	\$ 3,289.2	\$ 2,841.7
Natural gas utility	729.9	701.9
Total utility plant, adjusted for plant to be retired	4,019.1	3,543.6
Less: Accumulated depreciation, adjusted for plant to be retired	1,674.9	1,560.5
Net	2,344.2	1,983.1
Construction work in progress	285.2	130.2
Plant to be retired, net *	14.4	—
Net utility plant	\$ 2,643.8	\$ 2,113.3

\* In connection with the Consent Decree with the EPA, early retirement of the Weston 1, Pulliam 5, and Pulliam 6 generating units was probable at December 31, 2013. These units are currently included in rate base, and we continue to depreciate them on a straight-line basis using the composite depreciation rates approved by the PSCW. The amount presented above is net of accumulated depreciation. See Note 13, Commitments and Contingencies, for more information regarding the Consent Decree.

Included in the total utility plant balance on the balance sheet is \$51.3 million of plant to be retired and included in the accumulated depreciation balance on the balance sheet is \$36.9 million associated with the plant to be retired.

#### Note 5—Jointly Owned Utility Facilities

We hold a joint ownership interest in certain electric generating facilities. We are entitled to our share of generating capability and output of each facility equal to our respective ownership interest. We also pay our ownership share of additional construction costs, fuel inventory purchases, and operating expenses, unless specific agreements have been executed to limit our maximum exposure to additional costs. We record our proportionate share of significant jointly owned electric generating facilities as property, plant, and equipment on the balance sheet. The amounts were as follows at December 31, 2013:

<i>(Millions, except for percentages and megawatts)</i>	Weston 4	Columbia Energy Center Units 1 and 2	Edgewater Unit 4
Ownership	70.0%	31.8%	31.8%
Our share of rated capacity (megawatts)	374.5	335.2	105.0
In-service date	2008	1975 and 1978	1969
Utility plant	\$ 576.8	\$ 172.8	\$ 41.8
Accumulated depreciation	\$ (114.6)	\$ (111.6)	\$ (28.3)
Construction work in progress	\$ 2.2	\$ 194.8	\$ 0.3

Our proportionate share of direct expenses for the joint operation of these plants is recorded in operation expenses in the income statement. We have supplied our own financing for all jointly owned projects.



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## Note 6—Regulatory Assets and Liabilities

The following regulatory assets and liabilities were reflected on our balance sheet as of December 31:

(Millions)	2013	2012	See Note
<b>Regulatory assets (1)</b>			
Unrecognized pension and other postretirement benefit costs (3)	\$ 130.6	\$ 346.7	14
Environmental remediation costs (net of insurance recoveries) (2) (4)	77.0	83.0	12
Termination of a tolling agreement with Fox Energy Company LLC	50.0	—	3
Crane Creek production tax credits (5)	33.6	34.9	
Income tax related items	26.9	19.7	11
De Pere Energy Center (6)	23.8	26.2	
Fox Energy Center (7)	16.5	—	3
Pension and other postretirement costs receivable through rate adjustments (2) (8)	9.4	—	20
Decoupling	7.9	7.9	20
Asset retirement obligations (2)	6.0	6.5	10
Weston 3 lightning strike (2) (9)	3.6	7.3	
Derivatives (2)	3.3	10.5	1(g)
Other	13.6	17.3	
<b>Total regulatory assets</b>	<b>\$ 402.2</b>	<b>\$ 560.0</b>	
<b>Regulatory liabilities</b>			
Decoupling	\$ 24.3	\$ 15.7	20
Unrecognized pension and other postretirement benefit costs	18.5	17.7	14
Crane Creek depreciation deferral (10)	9.0	9.4	
Other	8.9	10.4	
<b>Total regulatory liabilities</b>	<b>\$ 60.7</b>	<b>\$ 53.2</b>	

- (1) Based on prior and current rate treatment, we believe it is probable that we will continue to recover from customers the regulatory assets described above.
- (2) Regulatory assets not earning a return.
- (3) Represents the unrecognized future pension and other postretirement costs resulting from actuarial gains and losses on defined benefit and other postretirement plans. We are authorized recovery of this regulatory asset over the average future remaining service life of each plan.
- (4) As of December 31, 2013, we had not yet made cash expenditures for \$64.4 million of these environmental remediation costs. The recovery of these costs depends on the timing of the actual expenditures.
- (5) In 2012, we elected to claim and subsequently received a Section 1603 Grant for our Crane Creek wind project in lieu of the production tax credit. As a result, we reversed previously recorded production tax credits. We also reduced the depreciable basis of the qualifying facility by the amount of the grant proceeds, which will result in a reduction of depreciation and amortization expense over a 12-year period. We recorded a regulatory asset for the deferral of previously recorded production tax credits and are authorized recovery of this net regulatory asset through 2039.
- (6) Prior to purchasing the De Pere Energy Center in 2002, we had a long-term power purchase contract with the De Pere Energy Center that was accounted for as a capital lease. As a result of the purchase, the capital lease obligation was reversed and the difference between the capital lease asset and the purchase price was recorded as a regulatory asset. We are authorized recovery of this regulatory asset through 2023.
- (7) Represents the deferral of incremental costs associated with owning and operating the Fox Energy Center, which was purchased in March 2013.
- (8) Represents the under-collection of pension and other postretirement costs that will be recovered from customers in the future.

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- (9) In 2007, a lightning strike caused significant damage to the Weston 3 generating facility. The PSCW approved the deferral of the incremental fuel and purchased power expenses, as well as the nonfuel operating and maintenance expenditures incurred as a result of the outage that were not covered by insurance. We are authorized recovery of this regulatory asset through 2014.
- (10) Represents the book depreciation taken on the Crane Creek wind project prior to our election to claim a Section 1603 Grant for the project in lieu of the production tax credit.

### Note 7—Goodwill and Other Intangible Assets

We had no changes to the carrying amount of goodwill during the years ended December 31, 2013, and 2012. In the second quarter of 2013, we completed our annual goodwill impairment test, and no impairment resulted from this test.

Our intangible assets consist of contractual service agreements that provide for major maintenance and protection against unforeseen maintenance costs related to the combustion turbine generators at the Fox Energy Center. These contractual service agreements are included in Miscellaneous Deferred Debits on the balance sheet. At December 31, 2013, the gross carrying amount, accumulated amortization, and net carrying amount of these intangibles were \$15.6 million, \$1.8 million, and \$13.8 million, respectively. The remaining amortization period at December 31, 2013, was approximately six years. Amortization expense recorded as a component of operation expense in the statement of income for the year ended December 31, 2013, was \$1.8 million.

Amortization expense for the next five fiscal years is estimated to be:

(Millions)	For the Year Ending December 31				
	2014	2015	2016	2017	2018
Amortization to be recorded in depreciation and amortization expense	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2	\$ 2.2

### Note 8—Leases

We lease various property, plant, and equipment. Terms of the operating leases vary, but generally require us to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Many of our leases contain one of the following options upon the end of the lease term: (a) purchase the property at the current fair market value or (b) exercise a renewal option, as set forth in the lease agreement. Rental expense attributable to operating leases was \$2.3 million and \$2.4 million in 2013 and 2012, respectively. Future minimum rental obligations under noncancelable operating leases are payable as follows:

Year ending December 31 (Millions)	Payments
2014	\$ 0.5
2015	0.6
2016	0.5
2017	0.5
2018	0.6
Later years	13.2
<b>Total</b>	<b>\$ 15.9</b>

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### Note 9—Short-Term Debt and Lines of Credit

Information about our short-term borrowings was as follows:

<i>(Millions, except percentages)</i>	2013	2012
Commercial paper		
Amount outstanding at December 31 <sup>(1)</sup>	\$ 25.6	\$ 95.4
Average interest rate on amounts outstanding at December 31	0.14%	0.24%
Average amount outstanding during the year <sup>(2)</sup>	\$ 80.8	\$ 150.2
Short-term notes payable <sup>(3)</sup>		
Average amount outstanding during the year <sup>(2)</sup>	\$ 130.4 <sup>(4)</sup>	\$ —

(1) Maturity dates ranged from January 2, 2014, through January 6, 2014.

(2) Based on daily outstanding balances during the year.

(3) We did not have short-term notes payable outstanding at December 31, 2013 and 2012.

(4) Average amount outstanding of a \$200.0 million loan used for the purchase of Fox Energy Company LLC. This loan was repaid in November 2013. See Note 3, Acquisition of Fox Energy Center, for more information regarding this purchase.

We manage our liquidity by maintaining adequate external financing commitments. The information in the table below relates to our revolving credit facilities used to support our commercial paper borrowing program, including remaining available capacity under these facilities as of December 31:

<i>(Millions)</i>	Maturity	2013	2012
Revolving credit facility	05/17/2014	\$ 135.0	\$ 135.0
Revolving credit facility	06/13/2017	115.0	115.0
<b>Total short-term credit capacity</b>		<b>\$ 250.0</b>	<b>\$ 250.0</b>
Less: commercial paper outstanding		25.6	95.4
<b>Available capacity under existing agreements</b>		<b>\$ 224.4</b>	<b>\$ 154.6</b>

Our revolving credit agreement contains financial and other covenants, including but not limited to, a requirement to maintain a debt to total capitalization ratio not to exceed 65%, excluding non-recourse debt. Failure to comply with these covenants could result in an event of default, which could result in the acceleration of outstanding debt obligations.

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### Note 10—Long-Term Debt

Information about our long-term borrowings was as follows:

(Millions)	December 31, 2013	December 31, 2012
<b>First mortgage bond</b>		
Series      Year Due		
7.125%      2028	\$            0.1	\$            0.1
<b>Senior notes</b>		
Series      Year Due		
4.80%      2013	—	125.0
3.95%      2013	—	22.0
6.375%      2015	125.0	125.0
5.65%      2017	125.0	125.0
6.08%      2028	50.0	50.0
5.95%      2036	125.0	125.0
3.671%      2042	300.0	300.0
4.752%      2044	450.0	—
<b>Total bonds</b>	<b>1,175.1</b>	<b>872.1</b>
<del>(Unamortized discount and premium on bonds and debt)</del>	<del>(0.6)</del>	<del>(0.7)</del>
<b>Total long-term debt</b>	<b>\$            1,174.5</b>	<b>\$            871.4</b>

In December 2013, our \$125.0 million of 4.80% Senior Notes matured, and the outstanding principal balance was repaid.

In November 2013, we issued \$450.0 million of 4.752% Senior Notes. These notes are due in November 2044.

In February 2013, our \$22.0 million of 3.95% Senior Notes matured, and the outstanding principal balance was repaid.

Our First Mortgage Bonds and Senior Notes are subject to the terms and conditions of our First Mortgage Indenture. Under the terms of the Indenture, substantially all our property is pledged as collateral for these outstanding debt securities. All of these debt securities require semi-annual payments of interest. Our Senior Notes become noncollateralized if we retire all of our outstanding First Mortgage Bonds and no new mortgage indenture is put in place.

Our long-term debt obligations contain covenants related to payment of principal and interest when due and various financial reporting obligations. Failure to comply with these covenants could result in an event of default, which could result in the acceleration of outstanding debt obligations.

A schedule of all principal debt payment amounts related to bond maturities, excluding those associated with long-term debt to parent, is as follows:

(Millions)	Payments
2014	\$            —
2015	125.0
2016	—
2017	125.0
2018	—
Later years	925.1
<b>Total</b>	<b>\$            1,175.1</b>

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**Note 11—Asset Retirement Obligations**

We have asset retirement obligations primarily related to asbestos abatement at certain generation facilities, office buildings, and service centers; dismantling wind generation projects; disposal of PCB-contaminated transformers; and closure of fly-ash landfills at certain generation facilities. We establish regulatory assets and liabilities to record the differences between ongoing expense recognition under the asset retirement obligation accounting rules and the ratemaking practices for retirement costs authorized by the applicable regulators. All asset retirement obligations are recorded as other noncurrent liabilities on our balance sheet.

The following table shows changes to our asset retirement obligations through December 31, 2013:

*(Millions)*

Asset retirement obligations at December 31, 2011	18.6
Accretion	1.0
Revisions to estimated cash flows	(2.5) *
Settlements	(0.4)
Asset retirement obligations at December 31, 2012	16.7
Accretion	0.9
Revisions to estimated cash flows	0.5
Settlements	(0.1)
<b>Asset retirement obligations at December 31, 2013</b>	<b>\$ 18.0</b>

\* Revisions were made to estimated cash flows related to asset retirement obligations for the PCB transformers primarily due to changes in estimated removal costs, estimated settlement date, and transformer quantities.

**Note 12—Income Taxes**

**Deferred Income Tax Assets and Liabilities**

The principal components of deferred income tax assets and liabilities recognized on the balance sheet as of December 31 are included in the table below. Certain temporary differences are netted in the table when the offsetting amount is recorded as a regulatory asset or liability. This is consistent with regulatory treatment.

*(Millions)*

	2013	2012
<b>Deferred income tax assets</b>		
Plant-related	\$ 53.1	\$ 50.2
Employee benefits	16.2	17.8
Other	6.5	7.9
<b>Total deferred income tax assets</b>	<b>\$ 75.8</b>	<b>\$ 75.9</b>
<b>Deferred income tax liabilities</b>		
Plant-related	\$ 544.8	\$ 500.7
Employee benefits	97.2	72.7
Regulatory deferrals	55.9	31.7
Other	17.3	14.3
<b>Total deferred income tax liabilities</b>	<b>\$ 715.2</b>	<b>\$ 619.4</b>

Deferred tax credit carryforwards at December 31, 2013, included \$1.7 million of alternative minimum tax credits, which can be carried forward indefinitely. Other deferred tax credit carryforwards included \$1.1 million of general business credits, which have a carryback period of one year and a carryforward period of 20 years. The majority of the general business credit carryforwards will expire in 2032.

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Regulated utilities record certain adjustments related to deferred income taxes to regulatory assets and liabilities. As the related temporary differences reverse, we prospectively refund taxes to or collect taxes from customers for which deferred taxes were recorded in prior years at rates potentially different than current rates or upon enactment of changes in tax law. The net regulatory assets for these and other regulatory tax effects totaled \$25.9 million and \$17.4 million at December 31, 2013, and 2012, respectively. See Note 6, Regulatory Assets and Liabilities, for more information.

### Income Before Taxes

All income before taxes is domestic income for the years ended December 31, 2013 and 2012.

### Provision for Income Tax Expense

The components of the provision for income taxes were as follows:

<i>(Millions)</i>	2013	2012
<b>Current provision</b>		
Federal	\$ (1.3)	\$ 24.8
State	3.4	4.3
<b>Total current provision</b>	<b>2.1</b>	<b>29.1</b>
<b>Deferred provision</b>		
Federal	79.1	27.7
State	9.4	5.8
<b>Total deferred provision</b>	<b>88.5</b>	<b>33.5</b>
Investment tax credits, net	(0.3)	(0.2)
<b>Total provision for income taxes</b>	<b>\$ 90.3</b>	<b>\$ 62.4</b>

### Statutory Rate Reconciliation

The following table presents a reconciliation of the difference between the effective tax rate and the amount computed by applying the statutory federal tax rate to income before taxes.

<i>(Millions, except for percentages)</i>	2013		2012	
	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$ 84.4	35.0%	\$ 69.0
State income taxes, net	4.8	11.6	4.4	8.7
Benefits and compensation	(0.8)	(1.9)	(3.6)	(7.2)
Federal tax credits	—	—	(3.5)	(7.0)
Other differences, net	(1.6)	(3.8)	(0.6)	(1.1)
<b>Effective income tax</b>	<b>37.4%</b>	<b>\$ 90.3</b>	<b>31.7%</b>	<b>\$ 62.4</b>

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### Unrecognized Tax Benefits

A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

<i>(Millions)</i>	2013	2012
Balance at January 1	\$ 0.3	\$ 0.5
Increase related to tax positions taken in prior years	0.7	—
Decrease related to tax positions taken in prior years	(0.4)	—
Decrease related to settlements	(0.6)	—
Decrease related to lapse of statutes	—	(0.2)
<b>Balance at December 31</b>	<b>\$ —</b>	<b>\$ 0.3</b>

We had no accrued interest and penalties related to unrecognized tax benefits at December 31, 2013. We had accrued interest of \$0.1 million and no accrued penalties related to unrecognized tax benefits at December 31, 2012.

We do not expect any unrecognized tax benefits to affect our effective tax rate in periods after December 31, 2013.

We file income tax returns in the United States federal jurisdiction and in our major state operating jurisdictions on a stand-alone basis or as part of Integrys Energy Group filings.

With a few exceptions, we are no longer subject to federal income tax examinations by the IRS for years prior to 2011. In 2013, the IRS completed its examinations of 2009 and 2010.

We file state tax returns based on income in our major state operating jurisdictions of Wisconsin and Michigan. We are no longer subject to state and local tax examinations for years prior to 2008. As of December 31, 2013, we were subject to examination by the Wisconsin taxing authority for tax years 2009 through 2012 and the Michigan taxing authority for tax years 2008 through 2012. During 2013, the Michigan taxing authority continued its examination of tax years 2008 through 2010, which began in 2012. During 2013, the Michigan taxing authority also commenced an examination of tax year 2011.

In the next 12 months, we do not expect to significantly change the amount of unrecognized tax benefits.

### Note 13—Commitments and Contingencies

#### (a) Unconditional Purchase Obligations and Purchase Order Commitments

We routinely enter into long-term purchase and sale commitments for various quantities and lengths of time. We have obligations to distribute and sell electricity and natural gas to our customers and expect to recover costs related to these obligations in future customer rates. The following table shows our minimum future commitments related to these purchase obligations as of December 31, 2013.

<i>(Millions)</i>	Date Contracts Extend Through	Total Amounts Committed	Payments Due By Period					
			2014	2015	2016	2017	2018	Later Years
Electric utility								
Purchased power	2029	\$ 762.4	\$ 75.4	\$ 32.2	\$ 28.2	\$ 26.9	\$ 26.3	\$ 573.4
Coal supply and transportation	2018	99.5	46.3	31.0	12.0	6.7	3.5	—
Natural gas utility supply and transportation	2024	274.6	46.9	43.4	40.1	38.5	38.0	67.7
<b>Total</b>		<b>\$ 1,136.5</b>	<b>\$ 168.6</b>	<b>\$ 106.6</b>	<b>\$ 80.3</b>	<b>\$ 72.1</b>	<b>\$ 67.8</b>	<b>\$ 641.1</b>

We also had commitments of \$484.4 million in the form of purchase orders issued to various vendors at December 31, 2013, that relate to normal business operations, including construction projects.

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**(b) Environmental Matters**

**Air Permitting Violation Claims**

**Weston and Pulliam Clean Air Act (CAA) Issues:**

In November 2009, the EPA issued a Notice of Violation (NOV) to us alleging violations of the CAA's New Source Review requirements relating to certain projects completed at the Weston and Pulliam plants from 1994 to 2009. We reached a settlement agreement with the EPA regarding this NOV and signed a Consent Decree. This Consent Decree was approved by the U.S. District Court (Court) in March 2013, after a public comment period. The final Consent Decree includes:

- the installation of emission control technology, including ReACT™ on Weston 3,
- changed operating conditions (including refueling, repowering, and/or retirement of units),
- limitations on plant emissions,
- beneficial environmental projects totaling \$6.0 million (various options, including capital projects, are available), and
- a civil penalty of \$1.2 million.

As mentioned above, the Consent Decree contains a requirement to refuel, repower, and/or retire certain Weston and Pulliam units. As of December 31, 2013, the early retirement of certain Weston and Pulliam units mentioned in the Consent Decree was considered probable. See Note 4, Property, Plant, and Equipment for more information.

We received approval from the PSCW in our 2014 rate order to recover prudently incurred 2014 costs as a result of complying with the terms of the Consent Decree, with the exception of the civil penalty. We also believe that prudently incurred costs after 2014 will be recoverable from customers based on past precedent with the PSCW.

In May 2010, we received from the Sierra Club a Notice of Intent to file a civil lawsuit based on allegations that we violated the CAA at the Weston and Pulliam plants. We entered into a Standstill Agreement with the Sierra Club by which the parties agreed to negotiate as part of the EPA NOV process, rather than litigate. The Standstill Agreement ended in October 2012, but no further action has been taken by the Sierra Club as of December 31, 2013. It is unknown whether the Sierra Club will take further action in the future.

**Columbia and Edgewater CAA Issues:**

In December 2009, the EPA issued an NOV to Wisconsin Power and Light (WP&L), the operator of the Columbia and Edgewater plants, and the other joint owners of these plants, including Madison Gas and Electric and us. The NOV alleges violations of the CAA's New Source Review requirements related to certain projects completed at those plants. We, WP&L, and Madison Gas and Electric (Joint Owners) reached a settlement agreement with the EPA regarding this NOV and signed a Consent Decree. This Consent Decree was approved by the Court in June 2013, after a public comment period. The final Consent Decree includes:

- the installation of emission control technology, including scrubbers at the Columbia plant,
- changed operating conditions (including refueling, repowering, and/or retirement of units),
- limitations on plant emissions,
- beneficial environmental projects, with our portion totaling \$1.3 million (various options, including capital projects, are available), and
- our portion of a civil penalty and legal fees totaling \$0.4 million.

As mentioned above, the Consent Decree contains a requirement to refuel, repower, and/or retire certain of the Columbia and Edgewater units. As of December 31, 2013, no decision had been made on how to address this requirement. Therefore, retirement of the Columbia and Edgewater units mentioned in the Consent Decree was not considered probable.



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We believe that significant costs prudently incurred as a result of complying with the terms of the Consent Decree, with the exception of the civil penalty, will be recoverable from customers.

Weston Title V Air Permit:

In November 2010, the WDNR provided a draft revised permit for the Weston 4 plant. We objected to proposed changes in mercury limits and requirements on the boilers as beyond the authority of the WDNR and met with the WDNR to resolve these issues. In September 2011, the WDNR issued an updated draft revised permit and a request for public comments. Due to the significance of the changes to the draft revised permit, the WDNR re-issued the draft revised permit for additional comments in February 2013. In July 2012, Clean Wisconsin filed a lawsuit against the WDNR alleging failure to issue or delay in issuing the Weston Title V permit. We and the WDNR both filed motions to dismiss Clean Wisconsin's lawsuit, which the Court granted in February 2013. Clean Wisconsin appealed this decision but voluntarily filed a dismissal of its appeal in July 2013, closing the lawsuit. The dismissal resulted from the WDNR sending the proposed permit to the EPA for action. Later in July 2013, the WDNR issued the air permit. In September 2013, we challenged various requirements in the permit by filing a contested case proceeding with the WDNR and also filed a Petition for Review in the Brown County Circuit Court. The Sierra Club and Clean Wisconsin also filed Petitions for Review and requests for contested case proceedings regarding various aspects of the permit. In October 2013, the WDNR granted all parties' requests for contested case proceedings, except one issue where they asked for clarifying information from us. The Petitions for Review, by all parties, have been stayed pending the resolution of the contested cases.

**Mercury and Interstate Air Quality Rules**

Mercury:

The State of Wisconsin's mercury rule requires a 40% reduction from historical baseline mercury emissions, beginning January 1, 2010, through the end of 2014. Beginning in 2015, electric generating units above 150 megawatts will be required to reduce mercury emissions by 90% from the historical baseline. Reductions can be phased in and the 90% target delayed until 2021 if additional sulfur dioxide and nitrogen oxide reductions are implemented. By 2015, electric generating units above 25 megawatts, but less than 150 megawatts, must reduce their mercury emissions to a level defined by the Best Available Control Technology rule. As of December 31, 2013, we estimated capital costs of approximately \$8 million for our wholly owned plants to achieve the required reductions. The capital costs are expected to be recovered in future rates.

In December 2011, the EPA issued the final Utility Mercury and Air Toxics Standards (MATS), which will regulate emissions of mercury and other hazardous air pollutants beginning in 2015. The State of Wisconsin is in the process of revising the state mercury rule to be consistent with the MATS rule. We are currently evaluating options for achieving the emission limits specified in this rule, but we do not anticipate the cost of compliance to be significant. We expect to recover future compliance costs in future rates.

Sulfur Dioxide and Nitrogen Oxide:

In July 2011, the EPA issued a final rule known as the Cross State Air Pollution Rule (CSAPR), which numerous parties, including us, challenged in the United States Court of Appeals for the District of Columbia Circuit (D.C. Circuit). The new rule was to become effective in January 2012. However, in December 2011, the CSAPR requirements were stayed by the D.C. Circuit and a previous rule, the Clean Air Interstate Rule (CAIR), was implemented during the stay period. In August 2012, the D.C. Circuit issued their ruling vacating and remanding CSAPR and simultaneously reinstating CAIR pending the issuance of a replacement rule by the EPA. In October 2012, the EPA and several other parties filed petitions for a rehearing of the D.C. Circuit's decision, which the D.C. Circuit denied in January 2013. In March 2013, the EPA requested that the United States Supreme Court (Supreme Court) review the D.C. Circuit's rejection of CSAPR. In June 2013, the Supreme Court agreed to review the case.

Under CAIR, units affected by the Best Available Retrofit Technology (BART) rule were considered in compliance with BART for sulfur dioxide and nitrogen oxide emissions if they were in compliance with CAIR. This determination was updated when CSAPR was issued (CSAPR satisfied BART), and the EPA has not revised it to reflect the reinstatement of CAIR. Although particulate emissions also contribute to visibility impairment, the WDNR's modeling has shown the impairment to be so insignificant that additional capital expenditures on controls may not be warranted.

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Due to the uncertainty surrounding this rulemaking, we are currently unable to predict whether we will have to purchase additional emission allowances, idle or abandon certain units, or change how certain units are operated. We expect to recover any future compliance costs in future rates.

### **Manufactured Gas Plant Remediation**

We operated facilities in the past at multiple sites for the purpose of manufacturing and storing manufactured gas. In connection with these activities, waste materials were produced that may have resulted in soil and groundwater contamination at these sites. Under certain laws and regulations relating to the protection of the environment, we are required to undertake remedial action with respect to some of these materials. We are coordinating the investigation and cleanup of the sites subject to EPA jurisdiction under what is called a "multi-site" program. This program involves prioritizing the work to be done at the sites, preparation and approval of documents common to all of the sites, and use of a consistent approach in selecting remedies.

We are responsible for the environmental remediation of ten sites, of which seven have been transferred to the EPA Superfund Alternative Sites Program. Under the EPA's program, the remedy decisions at these sites will be made using risk-based criteria typically used at Superfund sites. Our balance sheets include liabilities of \$64.4 million that we have estimated and accrued for as of December 31, 2013, for future undiscounted investigation and cleanup costs for all sites. We may adjust these estimates in the future due to remedial technology, regulatory requirements, remedy determinations, and any claims of natural resource damages. As of December 31, 2013, cash expenditures for environmental remediation not yet recovered in rates were \$12.6 million. Our balance sheet also includes a regulatory asset of \$77.0 million at December 31, 2013, which is net of insurance recoveries received of \$26.2 million, related to the expected recovery through rates of both cash expenditures and estimated future expenditures. Under current PSCW policies, we may not recover carrying costs associated with the cleanup expenditures.

Management believes that any costs incurred for environmental activities relating to former manufactured gas plant operations that are not recoverable through contributions from other entities or from insurance carriers have been prudently incurred and are, therefore, recoverable through rates. Accordingly, we do not expect these costs to have a material impact on our financial statements. However, any changes in the approved rate mechanisms for recovery of these costs, or any adverse conclusions by the PSCW or the MPSC with respect to the prudence of costs actually incurred, could materially affect recovery of such costs through rates.

### **Note 14—Guarantees**

The following table shows our outstanding guarantees:

<i>(Millions)</i>	Total Amounts Committed at December 31, 2013	Expiration	
		Less Than 1 Year	Over 1 Year
Standby letters of credit (1)	\$ 0.1	\$ —	\$ 0.1
Surety bonds (2)	0.5	0.5	—
Other guarantee (3)	0.6	—	0.6
<b>Total guarantees</b>	<b>\$ 1.2</b>	<b>\$ 0.5</b>	<b>\$ 0.7</b>

- (1) At our request, financial institutions have issued standby letters of credit for the benefit of third parties that have extended credit to us. These amounts are not reflected on our balance sheet.
- (2) Primarily for workers compensation self-insurance programs and obtaining various licenses, permits, and rights-of-way. These guarantees are not reflected on our balance sheet.
- (3) Issued for workers compensation coverage in Wisconsin and Michigan. This amount is not reflected on our balance sheet.

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## Note 15—Employee Benefit Plans

### Defined Benefit Plans

We participate in the Integrys Energy Group Retirement Plan, a noncontributory, qualified pension plan sponsored by IBS. We are responsible for our share of the plan assets and obligations. Our balance sheet reflects only the liabilities associated with our past and current employees and our share of the plan assets. The defined benefit pension plans are closed to all new hires. In addition, the service accruals for the defined benefit pension plans were frozen for non-union employees as of January 1, 2013.

Integrys Energy Group also offers medical, dental, and life insurance benefits to our active employees and their dependents. We expense the allocated costs of these benefits as incurred.

We serve as plan sponsor and administrator for certain other postretirement benefit plans. The benefits are funded through irrevocable trusts, as allowed for income tax purposes. Our balance sheet reflects only the liabilities associated with our past and current employees and our share of the plan assets and obligations.

During 2012, \$35.3 million of the pension obligation related to the unfunded nonqualified retirement plans were transferred to related parties.

The following tables provide a reconciliation of the changes in our share of the plans' benefit obligations and fair value of assets:

(Millions)	Pension Benefits		Other Benefits	
	2013	2012	2013	2012
<b>Change in benefit obligation</b>				
Obligation at January 1	\$ 772.6	\$ 721.4	\$ 328.5	\$ 294.8
Service cost	10.8	12.8	10.6	8.5
Interest cost	30.6	34.0	13.4	15.1
Plan amendments	—	—	0.1	—
Transfer to affiliates	(6.6)	(41.9)	—	—
Actuarial (gain) loss; net	(63.6)	75.0	(51.4)	18.4
Participant contributions	—	—	0.6	0.4
Benefit payments	(26.3)	(28.7)	(10.0)	(9.5)
Federal subsidy on benefits paid	—	—	0.9	0.8
Obligation at December 31	\$ 717.5	\$ 772.6	\$ 292.7	\$ 328.5
<b>Change in fair value of plan assets</b>				
Fair value of plan assets at January 1	\$ 719.6	\$ 554.0	\$ 213.7	\$ 185.6
Actual return on plan assets	112.1	91.2	29.0	24.9
Employer contributions	40.3	109.7	3.2	12.3
Participant contributions	—	—	0.6	0.4
Benefit payments	(26.3)	(28.7)	(10.0)	(9.5)
Transfer to affiliates	(6.6)	(6.6)	—	—
Fair value of plan assets at December 31	\$ 839.1	\$ 719.6	\$ 236.5	\$ 213.7
Funded status at December 31	\$ 121.6	\$ (53.0)	\$ (56.2)	\$ (114.8)

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The amounts recognized on our balance sheet at December 31 related to the funded status of the benefit plans were as follows:

(Millions)	Pension Benefits		Other Benefits	
	2013	2012	2013	2012
Long-term assets	\$ 145.1	\$ 145.1	\$ —	\$ —
Current liabilities	3.1	3.0	0.2	0.2
Long-term liabilities	20.4	50.0	56.0	114.6
Total net assets (liabilities)	\$ 121.6	\$ (53.0)	\$ (56.2)	\$ (114.8)

The accumulated benefit obligation for the defined benefit pension plans was \$658.3 million and \$686.2 million at December 31, 2013, and 2012, respectively.

The following table shows information for qualified pension plans with an accumulated benefit obligation in excess of plan assets. There were no plan assets related to these pension plans. Amounts presented are as of December 31:

(Millions)	2013	2012
Projected benefit obligation	\$ 23.5	\$ 28.6
Accumulated benefit obligation	21.8	25.2

The following table shows the amounts that had not yet been recognized in our net periodic benefit cost as of December 31:

(Millions)	Pension Benefits		Other Benefits	
	2013	2012	2013	2012
Net regulatory assets				
Net actuarial loss	\$ 110.2	\$ 252.7	\$ 11.5	\$ 84.6
Prior service cost (credit)	2.4	6.0	(12.0)	(14.3)
Total	\$ 112.6	\$ 258.7	\$ (0.5)	\$ 70.3

The following table shows the estimated amounts in regulatory assets that will be amortized into net periodic benefit cost during 2014:

(Millions)	Pension Benefits	Other Benefits
Net actuarial losses	\$ 15.2	\$ 2.1
Prior service cost (credit)	0.6	(2.2)
Total 2014 estimated amortization	\$ 15.8	\$ (0.1)

The following table shows the components of net periodic benefit cost (including amounts capitalized to our balance sheet) for our benefit plans:

(Millions)	Pension Benefits		Other Benefits	
	2013	2012	2013	2012
Service cost	\$ 10.8	\$ 12.8	\$ 10.6	\$ 8.5
Interest cost	30.6	34.0	13.4	15.1
Expected return on plan assets	(57.2)	(55.4)	(14.8)	(14.6)
Amortization of transition obligation	—	—	—	0.2
Amortization of prior service cost (credit)	3.6	4.5	(2.1)	(3.0)
Amortization of net actuarial loss	24.0	14.9	7.5	5.7
Net periodic benefit cost	\$ 11.8	\$ 10.8	\$ 14.6	\$ 11.9

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### Assumptions – Pension and Other Postretirement Benefit Plans

The weighted-average assumptions used to determine benefit obligations for the plans were as follows for the years ended December 31:

	Pension Benefits		Other Benefits	
	2013	2012	2013	2012
Discount rate	4.92%	4.07%	4.98%	4.01%
Rate of compensation increase	4.25%	4.26%	N/A	N/A
Assumed medical cost trend rate	N/A	N/A	6.50%	7.00%
Ultimate trend rate	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached	N/A	N/A	2019	2019
Assumed dental cost trend rate	N/A	N/A	5.00%	5.00%

The weighted-average assumptions used to determine net periodic benefit cost for the plans were as follows for the years ended December 31:

	Pension Benefits	
	2013	2012
Discount rate	4.07%	5.10%
Expected return on assets	8.00%	8.25%
Rate of compensation increase	4.26%	4.26%

	Other Benefits	
	2013	2012
Discount rate	4.01%	5.04%
Expected return on assets	8.00%	8.25%
Assumed medical cost trend rate (under age 65)	7.00%	7.00%
Ultimate trend rate	5.00%	5.00%
Year ultimate trend rate is reached	2019	2016
Assumed medical cost trend rate (over age 65)	7.00%	7.50%
Ultimate trend rate	5.00%	5.00%
Year ultimate trend rate is reached	2019	2016
Assumed dental cost trend rate	5.00%	5.00%

We establish our expected return on assets assumption based on consideration of historical and projected asset class returns, as well as the target allocations of the benefit trust portfolios. For 2014, the expected return on assets assumption for the plans is 8.00%.

Assumed health care cost trend rates have a significant effect on the amounts reported by us for the health care plans. For the year ended December 31, 2013, a one-percentage-point change in assumed health care cost trend rates would have had the following effects:

(Millions)	One-Percentage-Point	
	Increase	Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 5.0	\$ (3.9)
Effect on the health care component of the accumulated postretirement benefit obligation	51.2	(40.5)

### Pension and Other Postretirement Benefit Plan Assets

Integrus Energy Group's investment policy includes various guidelines and procedures designed to ensure assets are invested in an appropriate manner to meet expected future benefits to be earned by participants. The investment guidelines consider a broad range of economic conditions. The policy is established and administered in a manner that is compliant at all times with applicable regulations.

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Central to the policy are target allocation ranges by major asset categories. The objectives of the target allocations are to maintain investment portfolios that diversify risk through prudent asset allocation parameters and to achieve asset returns that meet or exceed the plans' actuarial assumptions and that are competitive with like instruments employing similar investment strategies. The portfolio diversification provides protection against significant concentrations of risk in the plan assets. The target asset allocations for pension and other postretirement benefit plans that have significant assets are: 70% equity securities and 30% fixed income securities. Equity securities primarily include investments in large-cap and small-cap companies. Fixed income securities primarily include corporate bonds of companies from diversified industries, United States government securities, and mortgage-backed securities.

The Board of Directors of Integrys Energy Group established the Employee Benefits Administrator Committee (composed of members of Integrys Energy Group and its subsidiaries' management) to manage the operations and administration of all benefit plans and trusts. The committee monitors the asset allocation, and the portfolio is rebalanced when necessary.

Pension and other postretirement benefit plan investments are recorded at fair value. See Note 1(t), Fair Value, for more information regarding the fair value hierarchy and the classification of fair value measurements based on the types of inputs used.

The following table provides the fair values of our investments by asset class:

(Millions)	December 31, 2013							
	Pension Plan Assets				Other Benefit Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	\$ 1.1	\$ 19.7	\$ —	\$ 20.8	\$ —	\$ 2.3	\$ —	\$ 2.3
Equity securities:								
United States equity	54.1	239.9	—	294.0	14.2	66.5	—	80.7
International equity	61.5	231.3	—	292.8	16.7	63.3	—	80.0
Fixed income securities:								
United States government	—	50.4	—	50.4	65.0	0.6	—	65.6
Foreign government	—	9.1	1.3	10.4	—	—	—	—
Corporate debt	—	134.8	0.7	135.5	—	—	—	—
Asset-backed securities	—	33.3	—	33.3	—	—	—	—
Other	—	9.4	—	9.4	(0.1)	—	—	(0.1)
	116.7	727.9	2.0	846.6	95.8	132.7	—	228.5
401(h) other benefit plan assets invested as pension assets (1)	(1.1)	(7.1)	—	(8.2)	1.1	7.1	—	8.2
<b>Total (2)</b>	<b>\$ 115.6</b>	<b>\$ 720.8</b>	<b>\$ 2.0</b>	<b>\$ 838.4</b>	<b>\$ 96.9</b>	<b>\$ 139.8</b>	<b>\$ —</b>	<b>\$ 236.7</b>

(1) Pension trust assets are used to pay other postretirement benefits as allowed under Internal Revenue Code Section 401(h).

(2) Investments do not include accruals or pending transactions that are included in the table reconciling the change in fair value of plan assets.

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(Millions)	December 31, 2012							
	Pension Plan Assets				Other Benefit Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	\$ 3.3	\$ 13.3	\$ —	\$ 16.6	\$ —	\$ 4.0	\$ —	\$ 4.0
Equity securities:								
United States equity	88.2	211.6	—	299.8	23.8	60.6	—	84.4
International equity	50.4	157.8	—	208.2	13.3	45.0	—	58.3
Fixed income securities:								
United States government	—	52.7	—	52.7	61.0	—	—	61.0
Foreign government	—	10.7	2.2	12.9	—	—	—	—
Corporate debt	—	103.6	0.5	104.1	—	—	—	—
Asset-backed securities	—	29.7	—	29.7	—	—	—	—
Other	—	5.9	—	5.9	(1.1)	—	—	(1.1)
	141.9	585.3	2.7	729.9	97.0	109.6	—	206.6
401(h) other benefit plan assets invested as pension assets (1)	(1.5)	(5.9)	—	(7.4)	1.5	5.9	—	7.4
<b>Total (2)</b>	<b>\$ 140.4</b>	<b>\$ 579.4</b>	<b>\$ 2.7</b>	<b>\$ 722.5</b>	<b>\$ 98.5</b>	<b>\$ 115.5</b>	<b>\$ —</b>	<b>\$ 214.0</b>

(1) Pension trust assets are used to pay other postretirement benefits as allowed under Internal Revenue Code Section 401(h).

(2) Investments do not include accruals or pending transactions that are included in the table reconciling the change in fair value of plan assets.

The following table sets forth a reconciliation of changes in the fair value of pension plan assets categorized as Level 3 in the fair value hierarchy:

(Millions)	Foreign Government Debt	Corporate Debt	Total
Beginning balance at January 1, 2013	\$ 2.2	\$ 0.5	\$ 2.7
Net realized and unrealized losses	(0.1)	(0.2)	(0.3)
Purchases	0.3	—	0.3
Sales	(1.1)	(0.2)	(1.3)
Transfers into Level 3	—	0.8	0.8
Transfers out of Level 3	—	(0.2)	(0.2)
<b>Ending balance at December 31, 2013</b>	<b>\$ 1.3</b>	<b>\$ 0.7</b>	<b>\$ 2.0</b>
Net unrealized gains related to assets still held at the end of the period	\$ (0.1)	\$ (0.2)	\$ (0.3)

(Millions)	Foreign Government Debt	Corporate Debt	Total
Beginning balance at January 1, 2012	\$ 2.8	\$ 1.1	\$ 3.9
Net realized and unrealized gains	0.5	0.1	0.6
Purchases	0.6	0.3	0.9
Sales	(1.0)	(0.2)	(1.2)
Transfers out of Level 3	(0.7)	(0.8)	(1.5)
<b>Ending balance at December 31, 2012</b>	<b>\$ 2.2</b>	<b>\$ 0.5</b>	<b>\$ 2.7</b>
Net unrealized losses related to assets still held at the end of the period	\$ 0.2	\$ —	\$ 0.2

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### Cash Flows Related to Pension and Other Postretirement Benefit Plans

Our funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. We expect to contribute \$47.3 million to pension plans and \$3.9 million to other postretirement benefit plans in 2014, dependent on various factors affecting us, including our liquidity position and tax law changes.

The following table shows the payments, reflecting expected future service, that we expect to make for pension and other postretirement benefits. In addition, the table shows the expected federal subsidies, provided under the Medicare Prescription Drug, Improvement and Modernization Act of 2003, which will partially offset other postretirement benefits.

<i>(Millions)</i>	Pension Benefits	Other Benefits	Federal Subsidies
2014	\$ 40.6	\$ 12.7	\$ 0.9
2015	40.8	13.5	1.0
2016	42.0	14.4	1.0
2017	43.9	15.4	1.0
2018	44.0	16.4	1.1
2019 through 2023	228.2	95.1	6.0

### Defined Contribution Benefit Plans

Integrus Energy Group maintains a 401(k) Savings Plan for substantially all of our full-time employees. A percentage of employee contributions are matched through an employee stock ownership plan (ESOP) contribution up to certain limits. Certain union employees receive a contribution to their ESOP account regardless of their participation in the 401(k) Savings Plan. Certain employees participate in a defined contribution pension plan, in which certain amounts are contributed to an employee's account based on the employee's wages, age, and years of service. Our share of the total costs incurred under all these plans was \$8.2 million in 2013 and \$5.5 million in 2012.

Integrus Energy Group maintains deferred compensation plans that enable certain key employees, including some who are our employees, to defer payment of a portion of their compensation on a pre-tax basis. Compensation is generally deferred in the form of cash and is indexed to certain investment options or Integrus Energy Group common stock. The deemed dividends paid on the common stock are automatically reinvested.

The deferred compensation arrangements for which distributions are made solely in Integrus Energy Group common stock are classified as an equity instrument on the balance sheet. Changes in the fair value of this portion of the deferred compensation obligation are not recognized. The deferred compensation obligation classified as an equity instrument was \$8.0 million at December 31, 2013, and \$8.1 million at December 31, 2012.

The portion of the deferred compensation obligation that is indexed to various investment options and allows for distributions in cash is classified as a liability on the balance sheet. The liability is adjusted, with a charge or credit to expense, to reflect changes in the fair value of the deferred compensation obligation. The obligation classified within other long-term liabilities was \$15.1 million at December 31, 2013, and \$14.9 million at December 31, 2012. The costs incurred under this arrangement were \$1.5 million in 2013 and \$1.1 million in 2012.



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## Note 16—Stock-Based Compensation

The following table reflects the stock-based compensation expense and the related deferred tax benefit recognized in income for the years ended December 31:

(Millions)	2013	2012
Stock options	\$ 0.7	\$ 0.7
Performance stock rights	1.1	1.9
Restricted shares and restricted share units	3.4	3.4
<b>Total stock-based compensation expense</b>	<b>\$ 5.2</b>	<b>\$ 6.0</b>
Deferred income tax benefit	\$ 2.1	\$ 2.4

No stock-based compensation cost was capitalized during 2013 and 2012.

### Stock Options

The following table shows the weighted-average fair values per stock option granted along with the assumptions incorporated into the binomial lattice valuation models:

	2013 Grant	2012 Grant
Weighted-average fair value per option	\$6.03	\$6.30
Expected term	5 years	5 years
Risk-free interest rate	0.18% - 2.11%	0.17% - 2.18%
Expected dividend yield	5.33%	5.28%
Expected volatility	24%	25%

A summary of stock option activity for 2013, and information related to outstanding and exercisable stock options at December 31, 2013, is presented below:

	Stock Options	Weighted-Average Exercise Price Per Share	Weighted-Average Remaining Contractual Life (in Years)	Aggregate Intrinsic Value (Millions)
Outstanding at December 31, 2012	66,852	\$ 49.95		
Granted	19,364	56.00		
Exercised	(34,473)	49.15		
Expired	(1,750)	44.73		
<b>Outstanding at December 31, 2013</b>	<b>49,993</b>	<b>\$ 53.03</b>	<b>7.4</b>	<b>\$ 0.1</b>
<b>Exercisable at December 31, 2013</b>	<b>12,541</b>	<b>\$ 52.97</b>	<b>4.5</b>	<b>\$ —</b>

The aggregate intrinsic value for outstanding and exercisable options in the above table represents the total pre-tax intrinsic value that would have been received by the option holders had they all exercised their options on December 31, 2013. This is calculated as the difference between Integrys Energy Group's closing stock price on December 31, 2013, and the option exercise price, multiplied by the number of in-the-money stock options. The intrinsic value of options exercised during 2013 and 2012 was not significant.

As of December 31, 2013, future compensation cost expected to be recognized for unvested and outstanding stock options was not significant.

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### Performance Stock Rights

The table below reflects the assumptions used in the Monte Carlo valuation models to estimate the fair value of the outstanding performance stock rights at December 31:

	2013	2012	2011
Risk-free interest rate	0.13% - 1.27%	0.17% - 1.27%	0.00% - 1.27%
Expected dividend yield	5.28% - 5.34%	5.18% - 5.34%	5.28% - 5.34%
Expected volatility	15% - 36%	14% - 36%	21% - 36%

A summary of the 2013 activity related to performance stock rights accounted for as equity awards is presented below:

	Performance Stock Rights	Weighted-Average Fair Value *
Outstanding at December 31, 2012	4,908	\$ 66.95
Granted	1,374	48.50
Award modifications	2,601	39.80
Distributed	(4,318)	74.53
Adjustment for final payout	996	74.53
<b>Outstanding at December 31, 2013</b>	<b>5,561</b>	<b>\$ 45.16</b>

\* Reflects the weighted-average fair value used to measure equity awards. Equity awards are measured using the grant date fair value or the fair value on the modification date.

The weighted-average grant date fair value of performance stock rights awarded during 2013 and 2012 was \$48.50 and \$52.70 per performance stock right, respectively.

A summary of the 2013 activity related to performance stock rights accounted for as liability awards is presented below:

	Performance Stock Rights
Outstanding at December 31, 2012	6,774
Granted	5,489
Award modifications	(2,601)
Distributed	(573)
Adjustment for final payout	133
<b>Outstanding at December 31, 2013</b>	<b>9,222</b>

The weighted-average fair value of all outstanding performance stock rights accounted for as liability awards as of December 31, 2013, was \$30.17 per performance stock right.

As of December 31, 2013, future compensation cost expected to be recognized for unvested and outstanding performance stock rights (equity and liability awards) was not significant.

The total intrinsic value of performance stock rights distributed during 2013 and 2012 was not significant.

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### Restricted Shares and Restricted Share Units

A summary of the 2013 activity related to all restricted share unit awards (equity and liability awards) is presented below:

	Restricted Share Unit Awards	Weighted-Average Grant Date Fair Value
Outstanding at December 31, 2012	67,954	\$ 48.26
Granted	23,055	56.05
Dividend equivalents	3,133	52.03
Vested and released	(28,079)	46.20
Transfers	1,678	52.86
<b>Outstanding at December 31, 2013</b>	<b>67,741</b>	<b>\$ 52.06</b>

As of December 31, 2013, \$1.2 million of compensation cost related to these awards was expected to be recognized over a weighted-average period of 2.2 years.

The total intrinsic value of restricted share and restricted share unit awards vested and released during 2013 and 2012 was \$1.6 million and \$1.5 million, respectively. The actual tax benefit realized for the tax deductions from the vesting and release of restricted shares and restricted share units during 2013 and 2012 was not significant.

The weighted-average grant date fair value of restricted share units awarded during 2013 and 2012 was \$56.05 and \$53.24 per unit, respectively.

### Note 17—Common Equity

Various laws, regulations, and financial covenants impose restrictions on our ability to pay dividends to the sole holder of our common stock, Integrys Energy Group.

The PSCW allows us to pay dividends on our common stock of no more than 103% of the previous year's common stock dividend. We may return capital to Integrys Energy Group if our average financial common equity ratio is at least 51% on a calendar year basis. We must obtain PSCW approval if a return of capital would cause our average financial common equity ratio to fall below this level. Integrys Energy Group's right to receive dividends on our common stock is also subject to the prior rights of our preferred shareholders and to provisions in our restated articles of incorporation, which limit the amount of common stock dividends that we may pay if our common stock and common stock surplus accounts constitute less than 25% of our total capitalization.

Our short-term debt obligations contain financial and other covenants, including but not limited to, a requirement to maintain a debt to total capitalization ratio not to exceed 65%. Failure to comply with these covenants could result in an event of default, which could result in the acceleration of outstanding debt obligations.

As of December 31, 2013, total restricted net assets were \$1,315.4 million. Our equity in undistributed earnings of 50% or less owned investees accounted for by the equity method was \$29.5 million at December 31, 2013.

Except for the restrictions described above and subject to applicable law, we do not have any other significant dividend restrictions.

Integrys Energy Group may provide equity contributions to us or request a return of capital from us in order to maintain utility common equity levels consistent with those allowed by the PSCW. Wisconsin law prohibits us from making loans to or guaranteeing obligations of Integrys Energy Group or its other subsidiaries. During the twelve months ended December 31, 2013, we received \$200.0 million of equity contributions from Integrys Energy Group, paid common stock dividends of \$108.6 million to Integrys Energy Group, and returned \$35.0 million of capital to Integrys Energy Group.

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### Note 18—Preferred Stock

We have 1,000,000 authorized shares of preferred stock with no mandatory redemption and a \$100 par value. Outstanding shares were as follows at December 31:

Series	2013		2012	
	Shares Outstanding	Carrying Value	Shares Outstanding	Carrying Value
5.00%	131,916	\$ 13.2	131,916	\$ 13.2
5.04%	29,983	3.0	29,983	3.0
5.08%	49,983	5.0	49,983	5.0
6.76%	150,000	15.0	150,000	15.0
6.88%	150,000	15.0	150,000	15.0
Total	511,882	\$ 51.2	511,882	\$ 51.2

All shares of preferred stock of all series are of equal rank except as to dividend rates and redemption terms. Payment of dividends from any earned surplus or other available surplus is not restricted by the terms of any indenture or other undertaking by us. Each series of outstanding preferred stock is redeemable in whole or in part at our option at any time on 30 days' notice at the respective redemption prices. We may not redeem less than all, nor purchase any, of our preferred stock during the existence of any dividend default.

In the event of our dissolution or liquidation, the holders of preferred stock are entitled to receive (a) the par value of their preferred stock out of the corporate assets other than profits before any of such assets are paid or distributed to the holders of common stock and (b) the amount of dividends accumulated and unpaid on their preferred stock out of the surplus or net profits before any of such surplus or net profits are paid to the holders of common stock. Thereafter, the remainder of the corporate assets, surplus, and net profits would be paid to the holders of common stock.

The preferred stock has no pre-emptive, subscription, or conversion rights, and has no sinking fund provisions.

### Note 19—Variable Interest Entities

We had a variable interest in Fox Energy Company LLC through a power purchase agreement related to the cost of fuel. In connection with the purchase of Fox Energy Company LLC in March 2013, we paid \$50.0 million for the early termination of this 500-megawatt agreement. See Note 3, Acquisition of Fox Energy Center, for more information regarding this purchase. We evaluated this variable interest entity for possible consolidation and determined that consolidation was not required since we were not the primary beneficiary of the variable interest entity. The assets and liabilities on our December 31, 2012, balance sheet that related to our involvement with this variable interest entity pertained to working capital accounts and represented the amounts we owed for current deliveries of power.

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## Note 20—Fair Value

### Fair Value Measurements

The following tables show assets and liabilities that were accounted for at fair value on a recurring basis, categorized by level within the fair value hierarchy:

(Millions)	December 31, 2013			
	Level 1	Level 2	Level 3	Total
<b>Risk management assets</b>				
Natural gas contracts	\$ 0.6	\$ —	\$ —	\$ 0.6
Financial transmission rights (FTRs)	—	—	1.5	1.5
Petroleum product contracts	0.1	—	—	0.1
Coal contracts	—	—	0.2	0.2
<b>Total</b>	<b>\$ 0.7</b>	<b>\$ —</b>	<b>\$ 1.7</b>	<b>\$ 2.4</b>
<b>Risk management liabilities</b>				
Natural gas contracts	\$ 0.1	\$ —	\$ —	\$ 0.1
FTRs	—	—	0.3	0.3
Coal contracts	—	—	2.7	2.7
<b>Total</b>	<b>\$ 0.1</b>	<b>\$ —</b>	<b>\$ 3.0</b>	<b>\$ 3.1</b>
<b>December 31, 2012</b>				
(Millions)	Level 1	Level 2	Level 3	Total
<b>Risk management assets</b>				
Natural gas contracts	\$ 0.1	\$ —	\$ —	\$ 0.1
FTRs	—	—	1.2	1.2
Petroleum product contracts	0.1	—	—	0.1
Coal contracts	—	—	2.5	2.5
<b>Total</b>	<b>\$ 0.2</b>	<b>\$ —</b>	<b>\$ 3.7</b>	<b>\$ 3.9</b>
<b>Risk management liabilities</b>				
Natural gas contracts	\$ 0.6	\$ —	\$ —	\$ 0.6
FTRs	—	—	0.1	0.1
Coal contracts	—	—	9.0	9.0
<b>Total</b>	<b>\$ 0.6</b>	<b>\$ —</b>	<b>\$ 9.1</b>	<b>\$ 9.7</b>

The risk management assets and liabilities listed in the tables above include NYMEX futures and options, financial contracts used to manage transmission congestion costs in the MISO market, and physical commodity contracts. See Note 2, Risk Management Activities, for more information on our derivative instruments.

There were no transfers between the levels of the fair value hierarchy during 2013 and 2012.

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The significant unobservable inputs used in the valuations that resulted in categorization within Level 3 were as follows at December 31, 2013. The amounts listed in the table below represent the range of unobservable inputs that individually had a significant impact on the fair value determination and caused a derivative to be classified as Level 3.

	Fair Value (Millions)		Valuation Technique	Unobservable Input	Average or Range
	Assets	Liabilities			
FTRs	\$ 1.5	\$ 0.3	Market-based	Forward market prices (\$/megawatt-month) (1)	\$121.68
Coal contract	0.2	2.7	Market-based	Forward market prices (\$/ton) (2)	\$11.73 — \$14.30

(1) Represents forward market prices developed using historical cleared pricing data from MISO.

(2) Represents third-party forward market pricing.

Significant changes in historical settlement prices and forward coal prices would result in a directionally similar significant change in fair value.

The following tables set forth a reconciliation of changes in the fair value of items categorized as Level 3 measurements:

(Millions)	2013		
	FTRs	Coal Contracts	Total
Balance at the beginning of period	\$ 1.1	\$ (6.5)	\$ (5.4)
Net realized gains included in earnings	3.0	—	3.0
Net unrealized (losses) gains recorded as regulatory assets or liabilities	(0.1)	0.4	0.3
Purchases	3.2	—	3.2
Sales	(0.2)	—	(0.2)
Settlements	(5.8)	3.6	(2.2)
Balance at the end of period	\$ 1.2	\$ (2.5)	\$ (1.3)

(Millions)	2012		
	FTRs	Coal Contracts	Total
Balance at the beginning of period	\$ 1.2	\$ (6.9)	\$ (5.7)
Net realized gains included in earnings	1.8	—	1.8
Net unrealized (losses) gains recorded as regulatory assets or liabilities	(0.1)	5.8	5.7
Purchases	2.8	—	2.8
Sales	(0.1)	—	(0.1)
Settlements	(4.5)	(5.4)	(9.9)
Balance at the end of period	\$ 1.1	\$ (6.5)	\$ (5.4)

Unrealized gains and losses on FTRs and coal contracts are deferred as regulatory assets or liabilities. Therefore, these fair value measurements have no impact on earnings. Realized gains and losses on FTRs, as well as the related transmission congestion costs, are recorded in cost of fuel, natural gas, and purchased power on the statement of income.

### Fair Value of Financial Instruments

The following table shows the financial instruments included on our balance sheet that are not recorded at fair value:

(Millions)	December 31, 2013		December 31, 2012	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt	\$ 1,174.5	\$ 1,176.5	\$ 871.4	\$ 966.2
Long-term debt to parent	6.3	7.1	7.2	8.2
Preferred stock	51.2	61.4	51.2	52.8

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**Note 21—Regulatory Environment**

**Wisconsin**

2014 Rates

In December 2013, the PSCW issued a final written order, effective January 1, 2014. It authorized a net retail electric rate decrease of \$12.8 million and a net retail natural gas rate increase of \$4.0 million, reflecting a 10.20% return on common equity. The order also included a common equity ratio of 50.14% in our regulatory capital structure. The retail electric rate impact consists of a rate increase, offset by a portion of estimated fuel cost over-collections from customers in 2013 of the same amount. Retail electric rates were further decreased by 2012 decoupling over-collections to be returned to customers in 2014. Additionally, the retail electric rate decrease includes the deferral of the difference between the 2012 fuel refund and the 2013 rate increase discussed below. The retail natural gas rate impact resulted from a rate decrease, which was more than offset by the positive impact of 2012 decoupling under-collections to be recovered from customers in 2014. Both the retail electric and retail natural gas rate changes include the recovery of pension and other employee benefit increases that were deferred in the 2013 rate case, as discussed below. The PSCW also authorized the recovery of prudently incurred 2014 environmental mitigation project costs related to compliance with a Consent Decree signed in January 2013 related to the Pulliam and Weston sites. See Note 13, Commitments and Contingencies, for more information. Additionally, the order requires us to terminate our existing decoupling mechanism, beginning January 1, 2014.

2013 Rates

In December 2012, the PSCW issued a final written order, effective January 1, 2013. The order included a \$28.5 million retail electric rate increase, partially offset by the actual 2012 fuel refund of \$20.5 million. The difference between the 2012 fuel refund and the rate increase was deferred for recovery in 2014 rates. As a result, there was no change to customers' 2013 retail electric rates. The order also included a \$3.4 million retail natural gas rate decrease. The rate changes included deferrals of \$7.3 million for retail electric and \$2.1 million for retail natural gas of pension and other employee benefit costs that are being recovered in 2014 rates. The order reflected a 10.30% return on common equity and a common equity ratio of 51.61% in our regulatory capital structure. In addition, we were authorized recovery of \$5.9 million related to income tax amounts previously expensed due to the Federal Health Care Reform Act. As a result, this amount was recorded as a regulatory asset in 2012, and recovery from customers began in 2013. The order also authorized the recovery of direct Cross State Air Pollution Rule (CSAPR) costs incurred through the end of 2012. Lastly, the order authorized us to switch from production tax credits to Section 1603 Grants for the Crane Creek wind project.

A new decoupling mechanism for natural gas and electric residential and small commercial and industrial customers was approved on a pilot basis as part of the order. The mechanism was based on total rate case-approved margins, rather than being calculated on a per-customer basis. The mechanism did not cover all customer classes, and it continued to include an annual \$14.0 million cap for electric service and an annual \$8.0 million cap for natural gas service. Amounts recoverable from or refundable to customers were subject to these caps.

2012 Rates

In December 2011, the PSCW issued a final written order, effective January 1, 2012. It authorized a retail electric rate increase of \$8.1 million and required a retail natural gas rate decrease of \$7.2 million. The retail electric rate increase was driven by projected increases in fuel and purchased power costs. However, to the extent that actual fuel and purchased power costs exceeded a 2% variance from costs included in rates, they were deferred for recovery or refund in a future rate proceeding. The rate order allowed for the netting of the 2010 electric decoupling under-collection with the 2011 electric decoupling over-collection and reflected reduced contributions to the Focus on Energy Program. The rate order also allowed for the deferral of direct CSAPR compliance costs, including carrying costs.

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## Note 22—Related Party Transactions

We routinely enter into transactions with related parties, including Integrys Energy Group, its subsidiaries, and other entities in which we have material interests.

We provide and receive services, property, and other items of value to and from our parent, Integrys Energy Group, and other subsidiaries of Integrys Energy Group. All such transactions are made pursuant to an affiliated interest agreement ("Regulated Agreement") approved by the PSCW. MERC, MGU, NSG, PGL, and UPPCO (together with us, the "regulated subsidiaries") were parties to the Regulated Agreement and, like us, could also provide and receive services, property, and other items of value to and from their parent, Integrys Energy Group, and other regulated subsidiaries of Integrys Energy Group. We were also a party to an agreement with Integrys Energy Group and Integrys Energy Group's nonregulated subsidiaries. This affiliated interest agreement ("Nonregulated Agreement") was also approved by the PSCW. The other regulated subsidiaries were not parties to the Nonregulated Agreement. The Regulated Agreement required that all services are provided at cost. The Nonregulated Agreement provided that we must receive payment equal to the higher of our cost or fair value for services, property, and other items of value that we provided to Integrys Energy Group or its other nonregulated subsidiaries, and that we must make payments equal to the lower of the provider's cost or fair value for services, property, and other items of value that Integrys Energy Group or its other nonregulated subsidiaries provided to us. Modification or amendment to these agreements require the approval of the PSCW.

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

Effective January 1, 2014, after approval by the PSCW and other state commissions, a new affiliated interest agreement (Non-IBS AIA) replaced the Nonregulated Agreement and the Regulated Agreement. It governs the provision and receipt of services by Integrys Energy Group subsidiaries, except that IBS will continue to provide services only under the IBS AIA. Services under the Non-IBS AIA are subject to various pricing methodologies. All services provided by any regulated subsidiary to another regulated subsidiary are priced at cost. All services provided by any regulated subsidiary to any nonregulated subsidiary is priced at the greater of cost or fair market value. All services provided by any nonregulated subsidiaries to any regulated subsidiaries are priced at the lesser of cost or fair market value. All services provided by either any regulated or nonregulated subsidiary to IBS is priced at cost.

We provide services to ATC for its transmission facilities under several agreements approved by the PSCW. Services are billed to ATC under this agreement at our fully allocated cost.

We provide services to WRPC under an operating agreement approved by the PSCW. We are also under a service agreement with WRPC under which either party may be a service provider. Services are billed to WRPC under these agreements at our fully allocated cost.

The table below includes information summarizing transactions entered into with related parties as of:

<i>(Millions)</i>	December 31, 2013	December 31, 2012
Notes payable *		
Integrys Energy Group	\$ 6.3	\$ 7.2
Accounts Payable		
ATC	10.4	9.2
Liability related to income tax allocation		
Integrys Energy Group	6.7	7.4

\* WPS Leasing, our consolidated subsidiary, has a note payable to our parent company, Integrys Energy Group.



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In addition to the above transactions, \$22.6 million was repaid to related parties during 2012 for amounts previously paid to us for the unfunded nonqualified retirement plan.

The following table shows activity associated with related party transactions:

(Millions)	2013	2012
<b>Electric transactions</b>		
Sales to UPPCO	\$ 22.8	\$ 22.2
<b>Natural gas transactions</b>		
Sales to Integrys Energy Services	0.5	0.6
Purchases from Integrys Energy Services	0.9	0.7
<b>Interest expense (1)</b>		
Integrys Energy Group	0.5	0.5
<b>Transactions with equity-method investees</b>		
Charges from ATC for network transmission services	98.4	94.2
Charges to ATC for services and construction	9.5	10.4
Net proceeds from WRPC sales of energy to MISO	—	2.9
Purchases of energy from WRPC	3.7	5.0
Charges to WRPC for operations	0.9	0.8
Equity earnings from WPS Investments, LLC (2)	10.2	10.2

(1) WPS Leasing, our consolidated subsidiary, has a note payable to our parent company, Integrys Energy Group.

(2) WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group that is jointly owned by Integrys Energy Group, UPPCO, and us. At December 31, 2013, we had an 11.36% interest in WPS Investments accounted for under the equity method. Our ownership percentage has continued to decrease as additional equity contributions are made by Integrys Energy Group to WPS Investments.

### Note 23—Subsequent Event

#### Other Postretirement Benefit Plan Remeasurement

On March 1, 2014, Integrys Energy Group remeasured the obligation of certain other postretirement benefit plans in which we participate. The remeasurement was necessary because Integrys Energy Group will replace the current retiree medical plans for participants age 65 and older with a Medicare Advantage plan starting in 2015.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.				
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)	
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	4,025,653,689	3,130,104,496	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	4,025,653,689	3,130,104,496	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	285,140,119	274,920,156	
12	Acquisition Adjustments	44,764,343	44,764,343	
13	Total Utility Plant (8 thru 12)	4,355,558,151	3,449,788,995	
14	Accum Prov for Depr, Amort, & Depl	1,711,759,953	1,328,246,768	
15	Net Utility Plant (13 less 14)	2,643,798,198	2,121,542,227	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	1,707,258,197	1,325,670,089	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	3,084,218	1,159,141	
22	Total In Service (18 thru 21)	1,710,342,415	1,326,829,230	
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	1,417,538	1,417,538	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,711,759,953	1,328,246,768	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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
693,763,129				201,786,064	3
					4
					5
					6
					7
693,763,129				201,786,064	8
					9
					10
6,538,873				3,681,090	11
					12
700,302,002				205,467,154	13
286,604,883				96,908,302	14
413,697,119				108,558,852	15
					16
					17
286,604,883				94,983,225	18
					19
					20
				1,925,077	21
286,604,883				96,908,302	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
286,604,883				96,908,302	33

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	800,361	
4	(303) Miscellaneous Intangible Plant	1,295,451	642,571
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,095,812	642,571
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,065,549	
9	(311) Structures and Improvements	199,023,611	1,129,997
10	(312) Boiler Plant Equipment	825,623,356	6,694,729
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	133,029,992	3,844,559
13	(315) Accessory Electric Equipment	101,310,152	1,388,618
14	(316) Misc. Power Plant Equipment	22,851,962	779,947
15	(317) Asset Retirement Costs for Steam Production	921,574	531,660
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,288,826,196	14,369,510
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	1,074,323	15,804
28	(331) Structures and Improvements	4,549,138	306,121
29	(332) Reservoirs, Dams, and Waterways	20,865,766	296,824
30	(333) Water Wheels, Turbines, and Generators	8,081,297	586,235
31	(334) Accessory Electric Equipment	10,166,992	80,999
32	(335) Misc. Power PLant Equipment	310,600	25,771
33	(336) Roads, Railroads, and Bridges	18,818	
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	45,066,934	1,311,754
36	D. Other Production Plant		
37	(340) Land and Land Rights	4,048,053	3,912,826
38	(341) Structures and Improvements	32,631,800	39,228,605
39	(342) Fuel Holders, Products, and Accessories	5,679,413	33,617,565
40	(343) Prime Movers		
41	(344) Generators	237,864,201	298,868,977
42	(345) Accessory Electric Equipment	36,923,406	35,562,594
43	(346) Misc. Power Plant Equipment	1,537,158	2,196,168
44	(347) Asset Retirement Costs for Other Production	7,313,206	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	325,997,237	413,386,735
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,659,890,367	429,067,999

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)**

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			800,361	3
1,016,407			921,615	4
1,016,407			1,721,976	5
				6
				7
			6,065,549	8
543,379			199,610,229	9
3,164,431			829,153,654	10
				11
363,852			136,510,699	12
705,732			101,993,038	13
144,262			23,487,647	14
			1,453,234	15
4,921,656			1,298,274,050	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
			1,090,127	27
116,830			4,738,429	28
52,815			21,109,775	29
213,026			8,454,506	30
69,289			10,178,702	31
2,773			333,598	32
			18,818	33
				34
454,733			45,923,955	35
				36
			7,960,879	37
83,997			71,776,408	38
			39,296,978	39
				40
20,761			536,712,417	41
19,902	58,675		72,524,773	42
			3,733,326	43
			7,313,206	44
124,660	58,675		739,317,987	45
5,501,049	58,675		2,083,515,992	46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements		
50	(353) Station Equipment		
51	(354) Towers and Fixtures		
52	(355) Poles and Fixtures		
53	(356) Overhead Conductors and Devices		
54	(357) Underground Conduit		
55	(358) Underground Conductors and Devices		
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)		
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,713,912	55
61	(361) Structures and Improvements	3,016	
62	(362) Station Equipment	114,485,974	563,064
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	132,781,489	7,212,149
65	(365) Overhead Conductors and Devices	115,833,634	4,043,737
66	(366) Underground Conduit	6,274,095	-655
67	(367) Underground Conductors and Devices	105,315,928	7,606,093
68	(368) Line Transformers	236,432,892	9,017,844
69	(369) Services	174,040,426	6,949,144
70	(370) Meters	78,122,036	1,785,308
71	(371) Installations on Customer Premises	8,739,427	62,368
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	12,376,355	558,828
74	(374) Asset Retirement Costs for Distribution Plant	-1,182,967	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	987,936,217	37,797,935
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	101,028	
87	(390) Structures and Improvements	2,281,333	
88	(391) Office Furniture and Equipment	1,046,263	130,193
89	(392) Transportation Equipment		
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	5,517,169	306,208
92	(395) Laboratory Equipment	7,757,448	14,596
93	(396) Power Operated Equipment		
94	(397) Communication Equipment	8,779,209	1,284,091
95	(398) Miscellaneous Equipment	30,154	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	25,512,604	1,735,088
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	25,512,604	1,735,088
100	TOTAL (Accounts 101 and 106)	2,675,435,000	469,243,593
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	2,675,435,000	469,243,593

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.
				47
				48
				49
				50
				51
				52
				53
				54
				55
				56
				57
				58
				59
64			4,713,903	60
			3,016	61
1,114,081	-58,675		113,876,282	62
				63
1,075,865	197		138,917,970	64
500,569			119,376,802	65
			6,273,440	66
438,018			112,484,003	67
1,904,837			243,545,899	68
647,575			180,341,995	69
1,639,825			78,267,519	70
221,332			8,580,463	71
				72
179,397			12,755,786	73
			-1,182,967	74
7,721,563	-58,478		1,017,954,111	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			101,028	86
10,911			2,270,422	87
113,836			1,062,620	88
				89
				90
			5,823,377	91
24,465			7,747,579	92
				93
243,986	57,923		9,877,237	94
			30,154	95
393,198	57,923		26,912,417	96
				97
				98
393,198	57,923		26,912,417	99
14,632,217	58,120		3,130,104,496	100
				101
				102
				103
14,632,217	58,120		3,130,104,496	104

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 42 Column: e**

Account reclassification from account 362 to account 345.

**Schedule Page: 204 Line No.: 46 Column: g**

Related to Fox Energy Center purchase in 2013 for Tariff Formula Rates only. See W-1A Tariff, Article B, Sec. 2.c.4 and RS-87 Sec. B.2.1.2(3)(c).

	Column (b)	Column (g)
Production plant-in-service, Page 204-205, line 46	\$1,659,890,367	\$2,083,515,992
Minus Fox production plant-in-service balance (1)	-	412,788,046
Equals production plant-in-service without Fox	<u>\$1,659,890,367</u>	<u>\$1,670,727,946</u>

Average production plant-in-service without Fox	\$1,665,309,157
Plus Fox 13-month average production plant-in-service (1)	<u>325,307,329</u>
Equals average production plant-in-service including Fox	<u>\$1,990,616,486</u>

(1) Fox production plant-in-service 13-month average for 2013:

December, 2012	\$ -
January, 2013	-
February, 2013	-
March, 2013	410,217,776
April, 2013	410,217,776
May, 2013	410,217,776
June, 2013	410,218,721
July, 2013	410,221,069
August, 2013	410,250,248
September, 2013	410,455,637
October, 2013	412,708,413
November, 2013	412,786,504
December, 2013	412,788,046
13-month average	<u>\$325,307,329</u>

**Schedule Page: 204 Line No.: 62 Column: e**

Account reclassification from account 362 to account 345.

**Schedule Page: 204 Line No.: 64 Column: e**

Account reclassification from account 397 to account 364.

**Schedule Page: 204 Line No.: 94 Column: e**

Account reclassification from account 397 to account 364 in the amount of \$197. Product reclassifications from electric to common in the amount of (\$65,470) and from common to electric in the amount of \$123,590.



Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 104 Column: g**

Related to Fox Energy Center purchase in 2013 for Tariff Formula Rates only. See W-1A Tariff, Article B, Sec. 2.c.4 and RS-87 Sec. B.2.1.2(3)(c).

	Column (b)	Column (g)
Total electric plant-in-service	\$2,675,435,000	\$3,130,104,496
Minus Fox plant-in-service balance (1)	-	412,788,046
Equals electric plant-in-service without Fox	<u>\$2,675,435,000</u>	<u>\$2,717,316,450</u>

Average electric plant-in-service without Fox	\$2,696,375,725
Plus Fox 13-month average electric plant-in-service (1)	<u>325,307,329</u>
Equals average electric plant-in-service including Fox	<u>\$3,021,683,054</u>

(1) Fox production plant-in-service 13-month average for 2013:

December, 2012	\$ -
January, 2013	-
February, 2013	-
March, 2013	410,217,776
April, 2013	410,217,776
May, 2013	410,217,776
June, 2013	410,218,721
July, 2013	410,221,069
August, 2013	410,250,248
September, 2013	410,455,637
October, 2013	412,708,413
November, 2013	412,786,504
December, 2013	412,788,046
13-month average	<u>\$325,307,329</u>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION  
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

- |   |   |
|---|---|
| <p>1. Report the particulars called for concerning acquisition adjustments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.</p> <p>3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.</p> <p>4. For acquisition adjustments arising during the year,</p> | <p>state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, were filed with the Commission.</p> <p>5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.</p> <p>6. Give date Commission authorized use of Account 115.</p> |
|---|---|

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1	Account 114		44,764,343			44,764,343
2	Acquisition Premium - WI					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15	Account 115			406	1,417,538	(1,417,538)
16	Accumulated Provision of					
17	Acquisition Premium - WI					
18						
19						
20						

In March 2013, we acquired all of the equity interests in Fox Energy Company, LLC. The portion of the premium paid expected to be recovered in Wisconsin retail rates was recorded in Account 114. PSCW Docket 6690-UR-122 allowed amortization to Account 115 over the period 2014-2038.

See WPS Notes to Financial Statements, Note 3, Acquisition of Fox Energy Center, for additional information. On September 27, 2013, we submitted the accounting journal entries to the FERC in Docket EC13-56.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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 \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Columbia 1 & 2 - Scrubber/Baghouse Project - Generation	187,393,952
2	Weston 3 - Multi-Pollutant Control - Generation	50,137,322
3	Electric Distribution - System Modernization Design & Engineering	5,580,216
4	Columbia 2 - Replace Cooling Tower A - Generation	3,380,853
5	Weston 3 - Steam Inerting System - Generation	3,115,604
6	Pulliam - Mercury Air Toxic Standard Project - Generation	2,568,576
7	Weston 3 - Distribution Control System Upgrade - Generation	1,816,448
8	Weston - Dumper House & Reclaim #1 Ventilation - Generation	1,129,978
9	Weston 4 - Upgrade Distribution Control System - Generation	857,146
10	Weston - Legner Landfill Expansion - Generation	823,821
11	Weston 3 - Particulate Matter Continuous Emissions Monitoring System - Generation	804,524
12	Columbia 2 - Replace Deflection Arch - Generation	746,027
13	Weston 3 - Purchase a High Fidelity Simulator - Generation	724,282
14	Columbia 1 & 2 - Coal Yard Automation - Generation	691,570
15	Wabeno Electric Distribution-Provide Voltage Support Between Summit Lake and Silver Cliff	680,375
16	Eagle River Electric Distribution - County Rd G 3 Phase Loop Tie In	618,840
17	Pulliam - Railcar Unloading Facility Dust Collection System - Generation	513,717
18	Pulliam - Railcar Unloading Facility Coal Chute Replacement - Generation	467,674
19	Columbia 1 - Rebuild Pulverizer Gearbox - Generation	444,012
20	Grandfather & Tomahawk Hydro - FERC Relicensing - Generation	437,977
21	Thunder River Substation - Install Feeder 242	419,139
22	Wausau Electric Distribution - Weston React Relocation and Service	354,291
23	Seventh St Substation - Add 2nd Feeder 243	347,537
24	Green Bay Electric Distribution - Cable Rejuvenation in City of Green Bay	325,054
25	Energy Supply & Control - isoMAXX 2.0 - Generation	319,194
26	Columbia 1 & 2 - Replace Hydrogen Tank System - Generation	314,695
27	Pulliam - Crusher House Coal Chute Replacement - Generation	282,016
28	Pulliam 8 - 480 Volt Motor Control Center Replacement - Generation	279,851
29	Oshkosh Electric Distribution - Cable Rejuvenation Westhaven Subdivision	279,105
30	Stevens Point Electric Distribution - County Rd. R & Porter Rd. - Road Move	271,076
31	WPS Monthly Capital Labor Accrual	260,687
32	Kewaunee Electric Distribution - Reconductor Town of Red River	257,042
33	Weston 4 - Air Quality Control System - Generation	248,528
34	Wausau Electric Distribution - Reinforce 46KV & Distribution System in Wausau	242,564
35	Kewaunee Electric Distribution - Reconductor CTH D	230,286
36	WPS Electric Field Stock Recurring Adjustment	224,052
37	Columbia 2 - Simulator Software Package - Generation	221,286
38	WPS DeMaxx Coding Module - Generation	192,894
39	Columbia 2 - Replace Cooling Tower Pumps - Generation	181,790
40	Weston - Replace the Case WB14 Loader - Generation	167,809
41	Columbia & Edgewater - Temporary Project - Generation	159,601
42	WPS Electric Distribution - C-Truss Installation for 2013	158,631
43	TOTAL	274,920,156

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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 \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Minocqua Electric Distribution - US Hwy 51 Install 55 Fiberglass Poles & Lights	158,274
2	Supervisory Control and Data Acquisition (SCADA) Module in Outage Management System (OMS)	156,694
3	Two Rivers Electric Distribution - Reconductor South Rapids Rd	155,543
4	Columbia 2 - Main Turbine Upgrade - Generation	145,377
5	Grand Rapids Hydro - Install New Remote Terminal Unit/Controls - Generation	141,709
6	Silver Cliff Substation - Distribution Automation Remote Terminal Unit Replacement	126,196
7	Weston - Dust Collection System - Generation	125,283
8	East Wausau Substation - Install 46KV Line Breakers	124,387
9	Pulliam 8 - Accelerated Turbine Start-Up - Generation	122,570
10	Columbia 1 - Replace Unit 1 Air Heater Baskets - Generation	121,767
11	Weston 3 - Dust Collector Replacement - Generation	115,829
12	Green Bay Electric Distribution - Reconductor on Lineville Rd	112,702
13	Edgewater 3, 4, 5 - Ash Contact Pond Water Discharge - Generation	112,095
14	Weston 1, 2, 3, 4 - Reclaim #2 Sump System - Generation	111,528
15	Columbia 2 - Replace Cooling Tower B - Generation	111,136
16	Columbia 1 - Generation Relay Upgrade - Generation	109,590
17	Weston 1, 2, 3, 4 - Dumper/Junction House Distribution Control System - Generation	107,154
18	Wausau Electric Distribution - Reconductor Mill Rd South of State Rd	102,162
19		
20	Projects with balances less than \$100,000	3,990,118
21		
22		
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40		
41		
42		
43	TOTAL	274,920,156

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 216.1 Line No.: 42 Column: b**

Current Year CWIP (see our 2013 FERC Form 1, Page 216):

Formula Rate Construction Work In Progress (Production) = Average of current and prior year-end balance. 2013 year-end balance equals (Page 216.1 Line 43 Column b less Line 20 (projects with balances under \$100,000), Page 216 Lines 15-16, 21-24, 29-32, 34-36, & 42 and Page 216.1 Lines 1-3, 6, 8, 12 & 18 (distribution related projects), less Page 216 Lines 1, 2, 4, 6, 11 & 39 (projects receiving 100% AFUDC treatment - i.e. no rate base) and less Page 216 Line 3 (distribution related project also receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$274,920,156 - \$3,990,118 - \$680,375 - \$618,840 - \$419,139 - \$354,291 - \$347,537 - \$325,054 - \$279,105 - \$271,076 - \$260,687 - \$257,042 - \$242,564 - \$230,286 - \$224,052 - \$158,631 - \$158,274 - \$156,694 - \$155,543 - \$126,196 - \$124,387 - \$112,702 - \$102,162 - \$187,393,952 - \$50,137,322 - \$3,380,853 - \$2,568,576 - \$804,524 - \$181,790 - \$5,580,216 ) x 50% = \$7,639,084

Formula Rate Construction Work In Progress (Electric) = Average of current and prior year-end balance. 2013 year-end balance equals (Page 216.1 Line 43 Column b less Line 20 (projects under \$100,000), less Page 216 Lines 1-4, 6, 11 & 39 (projects receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$274,920,156 - \$3,990,118 - \$187,393,952 - \$50,137,322 - \$5,580,216 - \$3,380,853 - \$2,568,576 - \$804,524 - \$181,790) x 50% = \$10,441,403

Prior Year CWIP (see our 2012 FERC Form 1, Page 216):

Formula Rate Construction Work In Progress (Production) = Average of current and prior year-end balance. 2012 year-end balance equals (Page 216 Line 43 Column b less Line 10 (projects with balances under \$100,000), Page 216 Lines 5, 8-9, 12, 15-16, 19-21, 26, 29-30, 32-33, 36-38 & 40 and Page 216.1 Lines 1-2 & 4-8 (distribution related projects) and less Page 216 Lines 1-4 (projects receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$118,381,013 - \$4,951,072 - \$1,214,202 - \$670,772 - \$593,665 - \$409,756 - \$338,246 - \$326,193 - \$296,070 - \$294,513 - \$269,627 - \$178,352 - \$165,709 - \$164,066 - \$150,548 - \$148,597 - \$139,146 - \$136,692 - \$134,889 - \$126,239 - \$111,067 - \$110,662 - \$107,355 - \$105,590 - \$105,483 - \$101,453 - \$100,615 - \$89,001,360 - \$5,787,309 - \$4,498,367 - \$1,595,494) x 50% = \$3,023,952

Formula Rate Construction Work In Progress (Electric) = Average of current and prior year-end balance. 2012 year-end balance equals (Page 216 Line 43 Column b less Line 10 (projects with balances under \$100,000), and less Page 216 Lines 1-4 (project receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$118,381,013 - \$4,951,072 - \$89,001,360 - \$5,787,309 - \$4,498,367 - \$1,595,494) x 50% = \$6,273,706

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION  
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction

Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Columbia 1 & 2 - Scrubber/Baghouse Project	187,393,952		11,993,957
2	Weston 3 - Multi-Pollutant Control	50,137,322		263,862,678
3	Electric Distribution - System Modernization Design & Engineering	5,580,216		
4	Columbia 2 - Replace Cooling Tower A	3,380,853		
5	Weston 3 - Steam Inerting System	3,115,604		184,396
6	Pulliam - Mercury Air Toxic Standard Project	2,568,576		6,429,314
7	Weston 3 - Distribution Control System Upgrade	1,816,448		4,254,313
8	Weston - Dumper House & Reclaim #1 Ventilation	1,129,978		1,174,823
9	Weston 4 - Upgrade Distribution Control System	857,146		1,074,933
10	Weston - Legner Landfill Expansion	823,821		11,179
11	Weston 3-Particulate Matter Continuous Emissions Monitoring System	804,524		
12	Columbia 2 - Replace Deflection Arch	746,027		1,529,251
13	Weston 3 - Purchase a High Fidelity Simulator	724,282		1,633,718
14	Columbia 1 & 2 - Coal Yard Automation	691,570		
15	Wabeno Electric Distribution - Provide Voltage Support	680,375		
16	Eagle River Electric Distribution - County Rd G 3 Phase Loop Tie In	618,840		
17	Pulliam - Railcar Unloading Facility Dust Collection System	513,717		370,008
18				
19	Projects With Balances Less Than \$500,000	13,336,905		
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33				
34				
35	<b>TOTAL</b>	<b>274,920,156</b>	<b>0</b>	<b>292,518,570</b>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**CONSTRUCTION OVERHEADS - ELECTRIC**

- |   |  |
|---|--|
| <p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> | <p>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.</p> <p>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.</p> |
|---|--|

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Internal Design, Engineering and Supervision	3,432,129
2	External Design, Engineering and Supervision	1,861,545
3	Allowance for Funds Used During Construction	13,413,176
4		
5		
6		
7		
8		
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38		
<b>39</b>	<b>TOTAL</b>	<b>18,706,850</b>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013	
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>				
<p>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.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>				
<p>The Company capitalizes salaries and expenses of design, engineering, and mapping personnel as well as costs of supervising, directing, and controlling activities of field employees engaged in the construction and retirement activities. Each month, the amounts are allocated to construction and retirement projects based on actual construction charges to those projects.</p> <p>The Company capitalizes Allowance for Funds Used During Construction ("AFUDC") on the average monthly eligible Construction Work In Progress ("CWIP") balance using the FERC methodology. AFUDC is compounded monthly and is allocated to each jurisdiction using the current jurisdictional split. The Company also calculates AFUDC using a Retail methodology, with any differences between the Retail methodology and FERC methodology resulting in a retail-only AFUDC difference which is capitalized. The Retail AFUDC difference results from (a) the Retail AFUDC being calculated on 50% of average monthly eligible CWIP and (b) the Retail AFUDC using the overall cost of capital approved in the PSCW rate case, which was at an annual rate of 2.3645% debt and 6.2455% equity.</p>				
<b>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</b>				
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 216,725,890	9.58%	
2	Short-Term Interest			s .57%
3	Long-Term Debt	D 872,100,000	38.56%	d 5.11%
4	Preferred Stock	P 51,188,200	2.27%	p 6.08%
5	Common Equity	C 1,121,530,501	49.59%	c 10.30%
6	Total Capitalization	\$2,261,544,591	100%	
7	Average Construction Work In Progress Balance	W 183,222,789		
2. Gross Rate for Borrowed Funds				
	S s(-----) W	D + d(-----) D+P+C	S (1 - -----) W	* See note below
3. Rate for Other Funds				
	S [1 - -----] W	P [p (-----)] D+P+C	C + c (-----) D+P+C	* See note below
4. Weighted Average Rate Actually Used for the Year:				
	a. Rate for Borrowed Funds -	.98%		
	b. Rate for Other Funds -	1.66%		

\* Short-term debt amount was greater than the 13-month average CWIP balance, thus the short-term debt rate of .566% was used.



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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	1,181,356,246	1,181,356,246		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	79,724,338	79,724,338		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts	577,176	577,176		
8	Other Accounts (Specify, details in footnote):	-526,947	-526,947		
9	Other Accounts	-645,633	-645,633		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	79,128,934	79,128,934		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	13,615,810	13,615,810		
13	Cost of Removal	3,816,647	3,816,647		
14	Salvage (Credit)	1,921,727	1,921,727		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	15,510,730	15,510,730		
16	Other Debit or Cr. Items (Describe, details in footnote):	80,695,639	80,695,639		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,325,670,089	1,325,670,089		

**Section B. Balances at End of Year According to Functional Classification**

20	Steam Production	608,382,223	608,382,223		
21	Nuclear Production				
22	Hydraulic Production-Conventional	38,796,339	38,796,339		
23	Hydraulic Production-Pumped Storage				
24	Other Production	187,544,648	187,544,648		
25	Transmission				
26	Distribution	471,216,863	471,216,863		
27	Regional Transmission and Market Operation				
28	General	19,730,016	19,730,016		
29	TOTAL (Enter Total of lines 20 thru 28)	1,325,670,089	1,325,670,089		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2014	2013/Q4
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 4 Column: b**

Account 403.1 is not used due to the fact that we have received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory asset.

**Schedule Page: 219 Line No.: 8 Column: c**

ARO Depreciation Expense (Non-Rate Base) - Debits to Account 182.3

**Schedule Page: 219 Line No.: 9 Column: c**

ARO Depreciation Expense (Rate Base) - Credits to Account 182.3

**Schedule Page: 219 Line No.: 16 Column: c**

Other Debit or Credit Items:

ARO Reclass (254 to 182.3)	\$(169,905)
(Gain)/Loss Related to Land Sales	(13,936)
Product Reclassifications	103,678
Glenmore Wind Turbines Reserve to Deferral	184,529
Fox Energy Center Purchase-Accumulated Depreciation	80,591,273
Total Other	<u>\$80,695,639</u>

**Schedule Page: 219 Line No.: 20 Column: c**

Steam Production:

End Balance	\$608,382,223
Less: 108 ARO Depreciation (Non-Rate Base)	(1,113,399)
Add: 182.3 ARO COR Depr (Rate Base)	<u>2,801,548</u>
Ending Rate Base Reserve	\$610,070,372

**Schedule Page: 219 Line No.: 22 Column: c**

Hydraulic Production-Conventional:

End Balance	\$38,796,339
Less: 108 ARO Depreciation (Non-Rate Base)	0
Add: 182.3 ARO COR Depr (Rate Base)	<u>0</u>
Ending Rate Base Reserve	\$38,796,339

**Schedule Page: 219 Line No.: 24 Column: c**

Other Production:

End Balance	\$187,544,648
Less: 108 ARO Depreciation (Non-Rate Base)	(1,073,957)
Add: 182.3 ARO COR Depr (Rate Base)	<u>2,357,988</u>
Ending Rate Base Reserve	\$188,828,679

Related to Fox Energy Center purchase in 2013 for Tariff Formula Rates only. See W-1A Tariff, Article B, Sec. 2.c.4 and RS-87 Sec. B.2.1.2(3)(c).

	2012 Column (c)	Column (c)
Production depr. reserve-Other, ARO adjusted - Footnote	\$89,555,612	\$188,828,679
Minus Fox production depreciation reserve balance (1)	<u>-</u>	<u>92,180,399</u>
Equals prod. depr. reserve-Other, ARO adjusted without Fox	\$89,555,612	\$ 96,648,280

Average production depr. reserve-Other, ARO adjusted without Fox	\$93,101,946
Plus Fox 13-month average production depr. reserve (1)	<u>68,404,014</u>
Equals average prod. deprec. reserve-Other, ARO adjusted including Fox	\$161,505,960

(1) Fox accumulated depreciation reserve 13-month average for 2013:

December, 2012	\$ -
January, 2013	-
February, 2013	-
March, 2013	81,201,580
April, 2013	82,422,194
May, 2013	83,642,808

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation		04/18/2014	2013/Q4
FOOTNOTE DATA			

June, 2013	84,863,423
July, 2013	86,084,042
August, 2013	87,308,787
September, 2013	88,526,804
October, 2013	89,748,296
November, 2013	90,960,037
December, 2013	92,180,399
13-month average	\$ 68,404,014

**Schedule Page: 219 Line No.: 26 Column: c**

Distribution:	
End Balance	\$471,216,863
Less: 108 ARO Depreciation (Non-Rate Base)	452,837
Add: 182.3 ARO COR Depr (Rate Base)	1,428,959
Ending Rate Base Reserve	\$473,098,659

**Schedule Page: 219 Line No.: 28 Column: c**

General:	
End Balance	\$19,730,016
Less: 108 ARO Depreciation (Non-Rate Base)	0
Add: 182.3 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$19,730,016

**Schedule Page: 219 Line No.: 29 Column: c**

Total:	
End Balance	\$1,325,670,089
Less: 108 ARO Depreciation (Non-Rate Base)	(1,734,519)
Add: 182.3 ARO COR Depr (Rate Base)	6,588,495
Ending Rate Base Reserve	\$1,330,524,065

Related to Fox Energy Center purchase in 2013 for Tariff Formula Rates only. See W-1A Tariff, Article B, Sec. 2.c.4 and RS-87 Sec. B.2.1.2(3) (c).

	2012 Column (c)	Column (c)
Electric depr. reserve - ARO adjusted - Footnote	\$1,184,910,959	\$1,330,524,065
Minus Fox electric depreciation reserve balance (1)	-	92,180,399
Equals electric depr. reserve - ARO adjusted without Fox	\$1,184,910,959	\$1,238,343,666

Average electric depr. reserve - ARO adjusted without Fox	\$1,211,627,313
Plus Fox 13-month average depreciation reserve (1)	68,404,014
Equals average electric depr. reserve - ARO adjusted including Fox	\$1,280,031,327

(1) Fox accumulated depreciation reserve 13-month average for 2013:

December, 2012	\$ -
January, 2013	-
February, 2013	-
March, 2013	81,201,580
April, 2013	82,422,194
May, 2013	83,642,808
June, 2013	84,863,423
July, 2013	86,084,042
August, 2013	87,308,787
September, 2013	88,526,804
October, 2013	89,748,296
November, 2013	90,960,037
December, 2013	92,180,399
13-month average	\$ 68,404,014

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**NONUTILITY PROPERTY (Account 121)**

- |   |   |
|---|---|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>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.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>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, or (2) other nonutility property.</p> |
|---|---|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Purchased for Development	60,727		60,727
2	Arndt Street Substation Site	37,324	22,230	59,554
3	Pulaski Ind Park-Elec Dist Sys Only	40,398		40,398
4	Future Line S-305 Right of Way	51,020		51,020
5	Eastern Hydroland	6,330		6,330
6	Minor Items Prev Devoted to Public Srvc	13,542		13,542
7	Minor Items-Other Nonutility Property	3,318		3,318
8	Former Stevens Point Garage Site	7,089		7,089
9	Land Improvements on Sale Properties	106,728		106,728
10	Joint Plant Property at Columbia	395,443		395,443
11				
12				
13				
14				
15				
16				
17				
	<b>TOTAL</b>	<b>721,919</b>	<b>22,230</b>	<b>744,149</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)**

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

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	198,135
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations (Depreciation Expense)	99,249
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	99,249
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14	(Gain) Loss Related to Land Sales	
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	297,384

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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/14		Year of Report December 31, 2013	
<b>INVESTMENTS (Accounts 123, 124, 136)</b>							
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, <i>Other</i></p>				<p><i>Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.</p> <p>(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be listed giving date of issuance,</p>			
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (b)		Purchases or Additions During Year  (c)			
		Original Cost	Book Value				
1	Tomahawk Power & Pulp	498,789	870,140		0		
2	Advance Made 09/01/1993						
3							
4	PowerTree Carbon Company LLC	50,000	50,000		0		
5	Date Acquired 11/26/2003						
6	1.51% Interest						
7							
8	Subtotal - Account 124	<b>548,789</b>	<b>920,140</b>		<b>0</b>		
9							
10							
11							
12	Temporary Cash Investment - Securities	2	2		0		
13	Subtotal - Account 136						
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	<b>TOTAL</b>	<b>548,791</b>	<b>920,142</b>		<b>0</b>		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**INVESTMENTS (Accounts 123, 124, 136) (Cont'd)**

maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

4. 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.

5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. 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 different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain on Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
773,439		0	0		96,701	1
0		50,000	50,000			2
						3
						4
						5
						6
						7
773,439		50,000	50,000	0	0	8
						9
						10
2		0	0			11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
773,441	0	50,000	50,000	0	96,701	33
						34

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- 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)
  - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
  - 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.
- 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	04/18/2000		
2	50% Interest	12/31/01		
3	Common Equity			7,256,021
4				
5				
6	Wisconsin Valley Improvement Company	06/05/88		
7	27.10% Interest	11/29/04		
8	Common Equity			791,367
9				
10				
11	WPS Leasing, Inc.	09/22/94		
12	100% Interest			
13	Common Equity			-11,145
14				
15				
16	ATC Management, Inc.	01/01/01		
17	32.16% Voting Interest			
18	Common Equity			52,910
19				
20				
21	WPS Investments, LLC	12/27/00		
22	11.36% Membership Interest			60,506,808
23	Equity Interest in Company			
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	42,172,676	TOTAL	68,595,961



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 from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
1,024,398	<del>1,263,600</del>	7,016,819		3
				4
				5
				6
				7
21,008	<del>21,008</del>	791,367		8
				9
				10
				11
				12
196,101		184,956		13
				14
				15
				16
				17
				18
			52,910	19
				20
				21
10,252,399	<del>8,223,404</del>	62,535,803		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
11,493,906	-9,508,012	70,581,855		42

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

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

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

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

We sold a 16.88% interest in WRPC to Alliant, effective December 31, 2001.

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

Dividends from WRPC.

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

Original stock acquired in our June 5, 1933, merger with Wisconsin Valley Electric. PSCW Docket SB-2292, dated January 30, 1933.

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

We acquired an additional 0.16% interest in Wisconsin Valley Improvements Company in November 2004 at par value. This was the result of a stockholder surrendering shares.

**Schedule Page: 224 Line No.: 8 Column: f**

Dividends from Wisconsin Valley Improvement Company.

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

Affiliated Interest Agreement filed with the PSCW Docket 6690-AE-102, dated March 13, 1995.

**Schedule Page: 224 Line No.: 16 Column: a**

ATC Management is the corporate manager of the ATC.

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

Affiliated Interest Agreement Omnibus Application filed with the PSCW Docket 05-AE-102, dated October 3, 2000.

**Schedule Page: 224 Line No.: 22 Column: f**

WPS Investments holds our investment in the ATC. Included in column (f) are dividends from WPS Investments, LLC.

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**NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET**

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and		employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).	
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	512,624	462,548
2	Customer Accounts Receivable (Account 142)	107,367,016	120,320,006
3	Other Accounts Receivable (Account 143) * (Disclose any capital stock subscriptions received)	82,873,806	12,561,452
4	<b>TOTAL</b>	<b>190,753,446</b>	<b>133,344,006</b>
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	2,500,000	2,500,000
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>188,253,446</b>	<b>130,844,006</b>
7			
8			
9			
10			
11			
12			
13			
14			

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)**

- Report below the information called for concerning this accumulated provision.
- Explain any important adjustments of subaccounts.
- Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	2,500,000				2,500,000
2	Provision for uncollectibles for current year	5,247,013				5,247,013
3	Less: Accounts written off	6,412,434				6,412,434
4	Collection of accounts written off	1,165,421				1,165,421
5	Adjustments (explain):					0
6	Balance end of year	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>
7						
8						
9						
10						
11						

\* In 2012, we elected to claim and subsequently received a Section 1603 Grant for our Crane Creek Wind Project in lieu of production tax credits. The grant proceeds reduced the depreciable basis of the qualifying facility and will be reflected in income over a 12-year period through a reduction of depreciation and amortization expense. The grant was awarded in December 2012, however the grant proceeds were received in January 2013 causing an increase in Other Accounts Receivable at December 31, 2012.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

- |   |  |
|---|--|
| <p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|--|

\* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.

"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Accounts Receivable:</u>					
2	Integrus Energy Group, Inc.	53,045	734,649	684,838	<b>102,856</b>	
3	Integrus Energy Services, Inc.	20,731	235,275	264,377	<b>(8,371)</b>	
4	Integrus Energy Services - Natural Gas, LLC	466,194	852,380	871,579	<b>446,995</b>	
5	Wisconsin River Power Company	96,400	1,249,243	926,256	<b>419,387</b>	
6	LGS Renewables I, L.C.	1,094	-	1,094	-	
7	WPS Investments, LLC	990	3,299	4,289	-	
8	Integrus Transportation Fuels, LLC	2,151	125,034	118,855	<b>8,330</b>	
9	Integrus PTI CNG Fuels, LLC	2,661	42,323	44,984	-	
10	Wisconsin Valley Improvement Co.-Div Rec.	10,504	1,284,608	1,284,608	<b>10,504</b>	
11	The Peoples Gas Light & Coke Company	320,426	1,259,913	1,338,915	<b>241,424</b>	
12	North Shore Gas Company	24,252	249,689	246,940	<b>27,001</b>	
13	Integrus Business Support, LLC	1,693,163	7,440,772	7,339,724	<b>1,794,211</b>	
14	Upper Peninsula Power Company	2,203,233	32,577,456	32,348,424	<b>2,432,265</b>	
15	Minnesota Energy Resources Corporation	100,252	1,874,145	1,881,260	<b>93,137</b>	
16	Michigan Gas Utilities Corporation	92,052	1,815,790	1,802,765	<b>105,077</b>	
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	5,087,148	49,744,576	49,158,908	<b>5,672,816</b>	0

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2013.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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)	48,920,341	33,653,250	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	617,199	525,170	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	7,823,815	8,068,961	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	19,030,428	20,498,761	Electric
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	5,417,128	5,153,849	Electric & Gas
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	953,778	904,727	Electric & Gas
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	33,225,149	34,626,298	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	40,059	231,559	Electric & Gas
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	82,802,748	69,036,277	

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FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 11 Column: b**

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

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**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

- |   |   |
|---|---|
| <p>1. Report below the information called for concerning production fuel and oil stock.</p> <p>2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.</p> <p>3. Each kind of coal or oil should be shown separately.</p> <p>4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from</p> | <p>affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.</p> |
|---|---|

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Electric Department - Coal	
			Quantity (Tons) (c)	Cost (d)
1	<b>On hand beginning of year</b>	48,920,341	955,220	43,974,235
2	<b>Received during year</b>	212,905,923	4,817,390	208,399,787
3	<b>TOTAL</b>	<b>261,826,264</b>	<b>5,772,610</b>	<b>252,374,022</b>
4	<b>Used during year (specify department)</b>	228,127,513	5,155,024	223,776,096
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>Sold or transferred</b>	45,501	906	45,501
16	<b>TOTAL DISPOSED OF</b>	228,173,014	5,155,930	223,821,597
17	<b>BALANCE END OF YEAR</b>	<b>33,653,250</b>	616,680	28,552,425



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<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>							
KINDS OF FUEL AND OIL (Continued)							
Electric Department - Oil		Electric Department - Ammonia		Electric Dept. - Alternate Fuel		Line	
Quantity (Gallons) (e)	Cost (f)	Quantity (Gallons) (g)	Cost (h)	Quantity (Tons) (i)	Cost (j)	Line No.	
1,963,591	4,419,332	27,256	21,328	0	0	1	
674,453	2,114,987	634,503	490,154	1,967	97,013	2	
<b>2,638,044</b>	<b>6,534,319</b>	<b>661,759</b>	<b>511,482</b>	<b>1,967</b>	<b>97,013</b>	3	
457,451	1,450,952	636,626	494,024	1,967	97,013	4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
457,451	1,450,952	636,626	494,024	1,967	97,013	16	
<b>2,180,593</b>	<b>5,083,367</b>	<b>25,133</b>	<b>17,458</b>	<b>0</b>	<b>0</b>	17	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
227A	1	(b)	Includes 150,154 dekatherms of natural gas totaling \$505,446.
227A	2	(b)	Includes 448,659 dekatherms of natural gas totaling \$1,803,982.
227A	3	(b)	Includes 598,813 dekatherms of natural gas totaling \$2,309,428.
227A	4 & 16	(b)	Includes 598,813 dekatherms of natural gas totaling \$2,309,428.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2014	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	154,112.00	7,748,162	31,198.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Acquired with Fox Energy	2.00			
10					
11					
12					
13					
14					
15	Total	2.00			
16					
17	Relinquished During Year:				
18	Charges to Account 509	36,130.00	2,294,585		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	117,984.00	5,453,577	31,198.00	
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	451.00		451.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	451.00			
40	Balance-End of Year			451.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	451.00	127		
45	Gains	451.00	127		
46	Losses				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors 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.

2015		2016		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
31,198.00		31,198.00		808,273.00		1,055,979.00	7,748,162	1
								2
								3
				31,197.00		31,197.00		4
								5
								6
								7
								8
						2.00		9
								10
								11
								12
								13
								14
						2.00		15
								16
								17
						36,130.00	2,294,585	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
31,198.00		31,198.00		839,470.00		1,051,048.00	5,453,577	29
								30
								31
								32
								33
								34
								35
451.00		451.00		22,099.00		23,903.00		36
				902.00		902.00		37
								38
				451.00		902.00		39
451.00		451.00		22,550.00		23,903.00		40
								41
								42
								43
				451.00	20	902.00	147	44
				451.00	20	902.00	147	45
								46

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
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**Schedule Page: 228 Line No.: 36 Column: 1**  
Balance includes an adjustment to reflect the correct beginning balance.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2014	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	33,858.00	34,980		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	1,214.00		10,956.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Acquired with Fox Energy	7.00			
10					
11					
12					
13					
14					
15	Total	7.00			
16					
17	Relinquished During Year:				
18	Charges to Account 509	7,912.00	17,260		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	27,167.00	17,720	10,956.00	
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				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors 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.

2015		2016		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						33,858.00	34,980	1
								2
								3
						12,170.00		4
								5
								6
								7
								8
						7.00		9
								10
								11
								12
								13
								14
						7.00		15
								16
						7,912.00	17,260	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
						38,123.00	17,720	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
<b>MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)</b>			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Deposits	2,044,100	
2	Deferred Property Taxes	609,056	
3	Gas Imbalance Receivable	60,659	
4	GCR Undercollections	(142,551)	
5	Miscellaneous (2 items)	43,582	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	<b>TOTAL</b>	<b>2,614,846</b>	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

- Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
- For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year  (b)	Debits  (c)	CREDITS		Balance at end of Current Quarter/Year  (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Uncollectible Reserve	2,500,000				2,500,000
2	Columbia & Edgewater Environmental	1,322,604	220	407	661,410	661,414
3	Pension and Postretirement Benefit Costs	346,717,395	406,452,547	Various	622,607,705	130,562,237
4	Environmental Cleanup - Gas Sites	82,989,291	4,063,297	253, 735	10,048,143	77,004,445
5	Asset Retirement Obligations	6,452,438	1,502,359	Various	1,939,638	6,015,159
6	Derivatives	10,521,519	7,813,878	Various	15,028,947	3,306,450
7	DePere Energy Center	26,209,632		407	2,388,156	23,821,476
8	Waston 3 Lightning Strike	7,250,116		555	3,625,058	3,625,058
9	DMD & RBE Tax Credit	2,274,074	7,403,802	407	8,676,428	1,001,448
10	Gain on SO2 Emission Allowances	152,368	110,613			262,981
11	Federal Unemployment Tax Accrual Deferral	64,440		408	32,220	32,220
12	Demand Side Management Escrow	4,811,798	12,307,305	908	15,053,611	2,065,492
13	2011 Revenue Decoupling - Electric	60,151		440, 442	60,151	
14	2012 Revenue Decoupling - Gas	7,869,537	20,325			7,889,862
15	Deferred Taxes	7,368,312	138,131,909	Various	129,296,700	16,203,521
16	Legal Fees for EPA Notice - Pulliam & Weston	864,742	218,733	407	105,481	977,994
17	Legal Fees for EPA Notice - Columbia & Edgewater	884,669	175,977	407	90,935	969,711
18	Health Care Reform Tax Deferral	10,053,573	203,201	Various	549,798	9,706,976
19	Edgewater Environmental	497,698	4,127			501,825
20	Gross State Air Pollution Rule Costs	4,748,926		555	2,374,464	2,374,462
21	Crane Creek Production Tax Credits	34,858,530	2,235,519	Various	2,124,621	34,969,428
22	Environmental Projects	1,550,000		186, 407	1,550,000	
23	2013 Incremental Cost of Debt		1,375,992			1,375,992
24	2013 Incremental Pension and Benefit Costs		9,392,168			9,392,168
25	Glenmore Wind Asset Retirement		223,707	407	58,910	164,797
26	2013 Incremental Transmission		295,048			295,048
27	Fox Energy Center Tolling Agreement		50,000,000			50,000,000
28	Fox Energy Center Revenue Requirement		16,505,114			16,505,114
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	<b>TOTAL :</b>	560,021,813	658,435,841		816,272,376	402,185,278

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**Schedule Page: 232 Line No.: 1 Column: a**

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

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

The PSCW approved the request to defer a portion of our allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia and Edgewater 4 electric generation units. PSCW Rate Order 6690-UR-121 authorized amortization over a 2-year period beginning January 2013.

**Schedule Page: 232 Line No.: 3 Column: a**

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

**Schedule Page: 232 Line No.: 4 Column: a**

The PSCW issued memorandums regarding deferral accounting for Manufactured Gas Plant Site Cleanup costs. The estimated projected liability amount was recorded to a deferred credit account with the offsetting debit to a regulatory asset account. PSCW Rate Order 6690-UR-121 authorized amortization in the amount of \$2,213,640 per year and monitoring costs of \$5,000 per year for 2013 and 2014.

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

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

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

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

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

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

**Schedule Page: 232 Line No.: 8 Column: a**

PSCW Rate Order 6690-UR-119 allowed amortization over a 6-year period beginning January 2009.

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

PSCW Docket 6690-GF-115 authorized deferred accounting treatment for the reduction in income taxes resulting from the extension of the Research and Experimentation credit under Section 41 of the Internal Revenue Code (IRC) and the Domestic Manufacturing Deduction under Section 199 of the IRC. The deferral also includes the cost to engage outside third party experts to complete the analysis and computation of the benefit along with carrying costs at our authorized pre-tax weighted average cost of capital. PSCW Rate Order 6690-UR-121 allowed amortization of \$252,274 per year for 2013 and 2014. Additional credits are recorded for current year tax activity.

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**Schedule Page: 232 Line No.: 10 Column: a**

The retail portion of gains from sales of SO2 emission allowances have been deferred and returned to ratepayers. The amount required to be returned to customers in prior years fully amortized the recorded liability balance and the remaining amortization was recorded as a regulatory asset. PSCW Rate Order 6690-UR-121 authorized the return of \$110,754 per year for 2013 and 2014.

**Schedule Page: 232 Line No.: 11 Column: a**

PSCW Rate Order 6690-UR-121 allowed amortization over a 2-year period beginning January 2013.

**Schedule Page: 232 Line No.: 12 Column: a**

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

**Schedule Page: 232 Line No.: 13 Column: a**

PSCW Rate Orders 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Electric decoupling has a cap of plus/minus \$14 million per year. PSCW Rate Order 6690-UR-121 authorized recovery of \$60,151 for 2013.

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

PSCW Rate Orders 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Gas decoupling has a cap of plus/minus \$8 million per year.

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

We have net excess deferred income taxes due to higher income tax rates in earlier years. Over time these deferred taxes reverse and now we have a net excess deferred tax asset when netted against the excess deferred taxes related to Investment Tax Credits.

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

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

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

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

**Schedule Page: 232 Line No.: 18 Column: a**

The PSCW authorized us to apply the principles of full normalization, using the Average Rate Assumption Method, to account for the impact on deferred tax balances of any tax changes resulting from 2010 federal health care legislation, effective with the enactment date of the 2010 federal health care legislation. MPSC Order U-16820 and PSCW Order 6690-UR-121 authorized deferral accounting and full normalization ratemaking to the recent state and federal tax law changes.

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

PSCW Order 6690-GF-118 approved the request to defer a portion of our allocated share of pre-certification and pre-construction costs related to the construction of environmental upgrades at the Edgewater 4 electric generation unit.

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

PSCW Rate Order 6690-UR-121 allowed amortization over a 2-year period beginning January 2013.

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

PSCW Rate Order 6690-UR-121, MPSC Case No. U-17105 and FERC Docket ER-13-533 authorized deferral treatment for the shift from production tax credits to a Section 1603 Grant for the Crane Creek wind generating facility. The tax benefit of the production tax credit was previously reflected in customer rates. We are authorized to collect this credit over the remaining regulatory service life. The deferral will be amortized over a 26-year period

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beginning January 2013.

**Schedule Page: 232 Line No.: 22 Column: a**

We requested PSCW authorization to defer the Wisconsin retail portion of the incremental out-of-pocket expenses we must incur in order to comply with non-penalty provisions of a Consent Decree lodged on January 4, 2013. We have agreed to make certain investments in our generating units and other expenditures, and to comply with limits that will significantly reduce the total air emissions of our generation portfolio. In April 2013, the PSCW denied our request for deferral in Docket 6690-GF-132. In 2013, this asset balance was transferred to account 186 since the 2014 forecasted expenditures are included in rates.

**Schedule Page: 232 Line No.: 23 Column: a**

PSCW Rate Order 6690-UR-121 authorized deferral of the 2013 Incremental Cost of Debt.

**Schedule Page: 232 Line No.: 24 Column: a**

PSCW Rate Order 6690-UR-121 authorized deferral of the 2013 Incremental Pension and Benefit costs.

**Schedule Page: 232 Line No.: 25 Column: a**

The PSCW authorized deferral treatment of the un-depreciated balance and decommissioning expenses associated with the Glenmore wind turbines. The PSCW approved amortization of \$58,800 per year with any unamortized balance to be reviewed in the next rate proceeding.

**Schedule Page: 232 Line No.: 26 Column: a**

PSCW Rate Order 6690-UR-121 authorized deferral of the 2013 Incremental Transmission Related costs.

**Schedule Page: 232 Line No.: 27 Column: a**

In Docket 6690-EB-105, the PSCW authorized the deferrals related to the purchase of the Fox Energy Company LLC. Amortization is authorized over a 9-year period beginning in 2014.

**Schedule Page: 232 Line No.: 28 Column: a**

In Docket 6690-EB-105, the PSCW authorized the deferrals related to the purchase of the Fox Energy Company LLC.

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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, 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		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	WI Fuel & Light Goodwill	36,400,146				36,400,146
2	Credit Line Fees (1)	936,448	218,388	431,930	586,080	568,756
3	Long-Term Inventory	75,102	14,400			89,502
4	Net Executive Life Cash Value	2,084,093	2,596,939	131,426	2,463,191	2,217,841
5	Insurance Recovery Receivable	1,051,708	1,004,517	143	1,094,525	961,700
6	Truck Stock	285,479	1,746,444	Various	1,767,525	264,398
7	Long-Term Notes Receivable	1,017,680	12,430,253	141	12,479,889	968,044
8	Opr Deposits-Edgewater&Columbia	5,915,753	6,470,357	Various	6,870,900	5,515,210
9	Fox Energy Maint. Agreement (2)		15,573,000	549	1,822,646	13,750,354
10	Environmental Projects		3,083,084			3,083,084
11						
12						
13	(1) Amortized up to 5 years					
14	(2) Amortized over 7 years					
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						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	47,766,409				63,819,035

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**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 Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Plant/Other Than Plant	61,292,614	65,520,568
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	61,292,614	65,520,568
9	Gas		
10	Plant/Other Than Plant	13,428,942	9,242,096
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	13,428,942	9,242,096
17	Other (Specify) Non-Utility	1,137,554	1,068,423
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	75,859,110	75,831,087

**Notes**



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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Unamortized Loss on Reacquired Debt			
2	Early Retirement of First Mortgage Bonds	7/15/1993	45,000,000	(2,175,140)
3	Series Due 2/1/2012 8.20%			
4	(Replaced with First Mortgage Bonds Series			
5	Due 7/1/2023 7.125%)			
6				
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)</b>				
4. Show loss amounts in red or by enclosure in parentheses.		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
5. Explain any debits and credits other than amortization debited to Account 428.1,				
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
199,171		101,712	97,459	2
				3
				4
				5
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199,171		101,712	97,459	25

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**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)			100.34
11				
12	Total Preferred Stock	1,000,000		
13				
14				
15				
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
23,896,962	95,587,848					1
						2
23,896,962	95,587,848					3
						4
						5
131,916	13,191,600					6
29,983	2,998,300					7
49,983	4,998,300					8
150,000	15,000,000					9
150,000	15,000,000					10
						11
511,882	51,188,200					12
						13
						14
						15
						16
						17
						18
						19
						20
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						42

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> <b>(Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>			
1. Show for each of the above accounts the amounts applying to each class and series of capital stock.		under Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for Conversion</i> , at the end of the year.	
2. For Account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year.		4. For Premium on Account 207, <i>Capital Stock</i> , designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.	
3. Describe in a footnote the agreement and transactions under which a conversion liability existed			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Account 207 - Premium on Capital Stock:</u>		
2			
3	Common Stock	23,896,962	1,236,821,669
4			
5	Premiums on Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions Including Tax Effect		20,003,404
8			
9	Return of Capital Distribution		(545,300,000)
10			
11	Deferred Compensation Fixed Stock		4,556,888
12			
13	Deferred Compensation Fixed Stock - Permanent Tax Difference		3,471,006
14			
15	Long-Term Incentive Plan Liability		47,330
16			
17	Stock-based Compensation		4,953,770
18			
19			
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40	TOTAL	24,046,962	724,633,552

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)**

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

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**DISCOUNT ON CAPITAL STOCK (Account 213)**

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	TOTAL	0

**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 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.
2. If any change occurred during the year in the balance with respect to any class or series of stock,

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		
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18	TOTAL	1,240,435



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED  
DURING THE YEAR**

- |  |   |
|--|---|
| <p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend</p> | <p>rate, nominal date of issuance, maturity date, aggregate principle amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p> |
|--|---|

Retirement of Debt:

Issuance Date: December 14, 2006  
Maturity Date: February 1, 2013  
Principal Amount: \$22,000,000  
Par Value: \$5,000  
Interest Rate: 3.95%  
Debt Expense: \$854,525  
Debt Discount: \$0

Retirement of Debt:

Issuance Date: December 1, 2003  
Maturity Date: December 1, 2013  
Principal Amount: \$125,000,000  
Par Value: \$1,000  
Interest Rate: 4.80%  
Debt Expense: \$1,017,567  
Debt Discount: \$442,500

Issuance of Debt:

Issuance Date: November 1, 2013  
Maturity Date: November 1, 2044  
Principal Amount: \$450,000,000  
Par Value: \$1,000  
Interest Rate: 4.752%  
Debt Expense: \$4,440,538  
Debt Discount: \$0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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 Dec 1, 2013 4.80%	125,000,000	1,017,567
4			442,500 D
5	Series Due Dec 1, 2028 6.08%	50,000,000	526,087
6			
7	Series Due July 1, 2023 7.125%	50,000,000	560,000
8			858,000 D
9	Series Due Feb 1, 2013 3.95%	22,000,000	854,525
10			
11	Series Due Dec 1, 2036 5.55%	125,000,000	1,505,013
12			723,750 D
13	Series Due Nov 1, 2017 5.65%	125,000,000	1,080,911
14			127,500 D
15	Series Due Dec 1, 2015 6.375%	125,000,000	1,138,612
16			
17	Series Due Dec 1, 2042 3.671%	300,000,000	3,185,930
18			
19	Series Due Nov 1, 2044 4.752%	450,000,000	4,440,538
20			
21	Subtotal	1,372,000,000	16,460,933
22			
23			
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31			
32			
33	TOTAL	1,372,000,000	16,460,933

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
12/01/2003	12/01/2013	12/01/2003	12/01/2013		5,500,000	3
						4
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	5
						6
07/01/1993	07/01/2023	07/01/1993	07/01/2023	100,000	7,125	7
						8
12/14/2006	02/01/2013	12/14/2006	02/01/2013		72,418	9
						10
12/01/2006	12/01/2036	12/01/2006	12/01/2036	125,000,000	6,937,500	11
						12
11/01/2007	11/01/2017	11/01/2007	11/01/2017	125,000,000	7,062,500	13
						14
12/01/2008	12/01/2015	12/01/2008	12/01/2015	125,000,000	7,968,750	15
						16
12/1/2012	12/1/2042	12/1/2012	12/1/2042	300,000,000	11,013,000	17
						18
11/1/2013	11/1/2044	11/1/2013	11/1/2044	450,000,000	2,376,000	19
						20
				1,175,100,000	43,977,293	21
						22
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				1,175,100,000	43,977,293	33

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 19 Column: a**  
PSCW authorization in Docket 6690-SB-133 on January 19, 2012, for \$200 million and Docket 6690-SB-136 on February 22, 2013, for \$250 million.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**NOTES PAYABLE (Accounts 231)**

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines or credit.
4. Any demand notes should be designated as such in column (d).
5. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance End of Year (f)
1	Commercial Paper	Short-Term Working Capital	12/30/2013	1/6/2014	0.14%	\$20,000,000
2	Commercial Paper	Short-Term Working Capital	12/31/2013	1/2/2014	0.12%	\$5,600,000
3						
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24						
<b>TOTAL</b>						<b>\$25,600,000</b>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**PAYABLES TO ASSOCIATED COMPANIES\* (Accounts 233, 234)**

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts.
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

*\*See definition on page 226B*

Line No.	Particulars  (a)	Balance Beginning of Year  (b)	Totals for Year		Balance End of Year  (e)	Interest for Year  (f)
			Debits  (c)	Credits  (d)		
1	<b>Account 234:</b>					
2	<u>Integrys Energy Group, Inc.</u>					
3	Accounts Payable	22,410	3,389,159	3,394,477	27,728	
4	Taxes Payable	647,490	647,490	647,410	647,410	
5	Total	<b>669,900</b>	<b>4,036,649</b>	<b>4,041,887</b>	<b>675,138</b>	
6						
7	<u>Accounts Payable:</u>					
8	WPS Leasing, Inc.	114,710	1,376,516	1,376,516	114,710	
9	Integrys Energy Services, Inc.	6,302	8,921	2,619	-	
10	Wisconsin River Power Company	375,169	3,996,348	4,039,934	418,755	
11	Integrys Transportation Fuels, LLC	10,933	14,294	3,361	-	
12	Minnesota Energy Resources Corporation	11,870	31,468	19,748	150	
13	North Shore Gas Company	430	27,325	27,007	112	
14	Integrys Business Support, LLC	12,786,342	307,996,638	308,295,289	13,084,993	
15	Upper Peninsula Power Company	4,475	163,456	168,654	9,673	
16	Michigan Gas Utilities Corporation	712	968,368	970,182	2,526	
17	The Peoples Gas Light & Coke Company	3,665	109,220	105,878	323	
18	WPS Investments, LLC	-	38,562	38,562	-	
19						
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37						
38	TOTAL	<b>13,984,508</b>	<b>318,767,765</b>	<b>319,089,637</b>	<b>14,306,380</b>	

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2013.

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax 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)	151,162,846
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	90,305,518
11		
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 (Addition of Taxable Income)	-164,551,625
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	56,936,539
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35%)	19,927,789
30		
31	Tax Effect of Deferred Items:	
32	Prior Year Current Adjustments	-20,747,213
33	Tax Effect of Deferred Items	79,192,070
34	Deferrals with Health Care	587,453
35	Federal Tax Credits Deferred	-93,352
36	FIN 48	2,150
37	Audit Amortizations	-1,039,454
38		
39	Investment Tax Credit	-379,556
40		
41	Federal Tax Per Books	77,449,887
42		
43		
44	Instruction # 2 - See Footnote	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2014	2013/Q4
FOOTNOTE DATA			

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

**Benefits**

Benefits Accrued	\$ (22,683,007)
Deferred Compensation	(4,002,809)
ESOP Dividends	(4,766,778)
Incentives Accrued	(525,931)
Vacation Pay Accrued	(186,580)

**Dividend Deduction/Exclusion**

Dividend Exclusion (>20%)	(1,027,686)
Dividend Exclusion (Preferred Utility Stock)	(263,832)

**Equity Investments**

C-Corp Equity and Investments	239,202
WPS Leasing, Inc.	(196,101)

**Mark-to-Market General Ledger**

Price Risk Hedging (Current)	(3,450,270)
Price Risk Hedging	3,400,494

**Other**

DMD/R&E Deferral	137,288
Deferred Income and Deductions	1,090,701
Interest	(8,910)
Interest M-1 related to below the line accounts	(4,458)
Key Executive Life Insurance	(1,048,398)
Lobbying	258,906
Meals & Entertainment	218,987
Penalties	20,052

**Plant-ATC**

Intangibles (Non-Plant)	(8,119)
Partnerships & Equity Investment	(8,919,029)
State Tax Liability	(8,182,949)

**Plant Intangibles**

AFUDC Equity (Plant)	(9,137,591)
----------------------	-------------

**Plant-Other**

Depreciation	(68,195,509)
Depreciation (Adjustment-Tax System)	10,943,679

**Regulatory Deferrals**

Environmental Cleanup	1,594,845
Regulatory Assets (Current)	(19,872,005)
Regulatory Assets (Non-current)	(64,452,945)
Regulatory Liabilities (Non-current)	2,358,899
Regulatory Liabilities (Current)	12,138,029

**TOTAL M-1 ADJUSTMENTS** \$ (184,531,825)

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

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



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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, 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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal					
2	Income		45,822,245	-1,269,276	-24,379,427	-528,244
3	Highway Use Tax		1,323	4,213	2,890	
4	Federal Excise Tax		14,532	16,804	16,948	
5	FICA	566,529		7,344,906	7,537,334	
6	FUTA	14,154		209,797	207,212	
7						
8	State of Wisconsin					
9	Income Tax		273,050	3,421,595	-2,902,382	-83,734
10	Unauthorized Insurance Tax		124,655	187,873	213,211	
11	Gross Receipts Tax		38,000,000	36,209,688	37,794,795	
12	Unemployment	125,217		893,120	866,173	
13	Remainder Assessment		783,060	1,410,082	1,254,044	
14	Recycling Fee & Other			9,800	9,800	
15	Local RE & Personal	48,524		38,204	42,921	
16						
17	State of Michigan					
18	Unemployment	12		42,012	42,018	
19	Public Utility Assessment			101,337	87,404	
20	Local RE & Personal	585,757		598,854	575,555	
21						
22	State of Iowa					
23	RE & Personal	272,500		705,360	560,860	
24						
25	Other					
26	Carline Tax	78,000		23,336	52,336	
27	Use Tax			222,482	222,482	
28	Payroll Tax Billed			3,142,337	3,142,337	
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	1,690,693	85,018,865	53,312,524	25,346,511	-611,978

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than 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 (i) 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
	23,240,338	<del>4,259,999</del>			<del>2,990,723</del>	2
		3,368			845	3
	14,676	13,385			3,419	4
374,101		6,049,640			<del>1,295,266</del>	5
16,739		196,972			12,825	6
						7
						8
5,967,193		1,049,406			2,372,189	9
	149,993	149,641			38,232	10
	39,585,107	33,537,564			2,672,124	11
152,164		733,155			159,965	12
	627,022	1,135,248			274,834	13
		7,806			1,994	14
43,807					38,204	15
						16
						17
6		42,012				18
13,933		80,715			20,622	19
609,056		458,430			140,424	20
						21
						22
417,000		705,360				23
						24
						25
49,000					23,336	26
		181,746			40,736	27
		<del>2,445,769</del>			696,568	28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
7,642,999	63,617,136	42,530,218			10,782,306	41

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

These adjustments include special fuel tax credits, income tax accruals/payments from affiliated companies, refunds and amortization of refunds from the IRS, and adjustments to account for the prior year's difference between accrual and estimated payments.

**Schedule Page: 262 Line No.: 2 Column: i**

In 2012, we elected to claim, and subsequently received a Section 1603 Grant for our Crane Creek Wind Project in lieu of Production Tax Credits (PTC) or the Investment Tax Credit. Previous to this election, we claimed the PTC for this facility. After the election, we deferred the recovery of the tax benefit of the PTC already reflected in customer rates. The resulting regulatory asset is amortized over Crane Creek's remaining service life. Beginning in 2013, an annual amount is amortized through account 410. The amount amortized in 2013 was \$779,445.

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

Line 2-28: Taxes are apportioned between electric and gas utilities based on either taxable income, payroll or revenues.

**Schedule Page: 262 Line No.: 5 Column: l**

FICA and FUTA are net of taxes allocated to joint owners and nonutility operations.

**Schedule Page: 262 Line No.: 9 Column: f**

Amount includes adjustments to account for the prior year's difference between actual and estimated income taxes.

**Schedule Page: 262 Line No.: 28 Column: i**

This amount is payroll taxes charged to us from IBS as follows:

FICA	\$2,190,018
FUTA	29,337
SUTA	226,414
Total	\$2,445,769

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

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	124,429			411.4	5,248	
4	7%						
5	10%	6,932,136			411.4	326,863	
6	11%	191,431			411.4	5,270	
7		92,696			411.4	2,826	
8	<b>TOTAL</b>	<b>7,340,692</b>				<b>340,207</b>	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Electric from above	7,340,692				340,207	
11	Electric Subtotal	7,340,692				340,207	
12							
13	4%	90,595			411.4	4,905	
14	7%	12,388			411.4	702	
15	10%	838,305			411.4	35,286	
16		194,477			411.4	4,433	
17	Gas Subtotal	1,135,765				45,326	
18							
19	10%	27,972			411.4	1,281	
20		9,855			411.4	731	
21	Common Subtotal	37,827				2,012	
22							
23	<b>Totals</b>	<b>8,514,284</b>				<b>387,545</b>	
24							
25							
26							
27							
28							
30							
31							
32							
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47							
48							

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
119,181	73.5 Years		3
			4
6,605,273	59.4 Years		5
186,161	65.0 Years		6
89,870	37.9 Years		7
7,000,485			8
			9
7,000,485			10
7,000,485			11
			12
85,690	58.0 Years		13
11,686	58.0 Years		14
803,019	55.9 Years		15
190,044	46.4 Years		16
1,090,439			17
			18
26,691	50.0 years		19
9,124	25.0 years		20
35,815			21
			22
8,126,739			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
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			48

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)**

1. Give description and amount of other current and accrued liabilities as of the end of year.  
2. Minor items may be grouped by classes, showing number of items in each class.

Line No.	Item (a)	Balance End of Year (b)
1	Pension and Postretirement Plan Contribution	6,164,556
2	Water Tolls	107,278
3	ESOP Contributions	998,032
4	Vacation Pay Accrued	8,399,895
5	Short-Term Variable Pay Plan	467,910
6	Accrued Wages Payable	3,226,931
7	Health Care Plan	1,271,968
8	Pay At Risk	1,824,484
9	Wisconsin 2009 Act 28 Fee	133,171
10	Wisconsin Electric True-Up	19,052,000
11	Legal and Audit Fees Payable	1,302,800
12	FERC Electric True-Up	227,691
13	Workers Compensation Claims	628,657
14	Injury and Damages Claims	194,677
15	Michigan Electric True-Up	172,954
16	Wisconsin Gas True-Up	1,171,263
17	Broker Collateral Received	221,111
18	Miscellaneous (4 Items)	100,354
19		
20		
21		
22	<b>TOTAL</b>	<b>45,665,732</b>

**CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)**

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	16,344,225
24	Gas	4,002,967
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	<b>TOTAL</b>	<b>20,347,192</b>



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Coal Purchase Contract	5,429,040	501	1,865,131	5,961,002	9,524,911
2	Outstanding Checks Cancelled	7,034	234	15,376	13,105	4,763
3	Long-Term Disability Benefits	907,033	146,926	185,868		721,165
4	Equity Based Compensation	384,040	Various	321,151	315,507	378,396
5	Dairyland Power Deposit	2,991,758	Various	3,064,781	2,546,222	2,473,199
6	Deferred Rent	664,537	550	8,576	145,634	801,595
7	Transformer Installation	1,070,929	Various	2,184,667	2,265,094	1,151,356
8	Executive Def Comp-Death Benefit	29,428	234	14,714		14,714
9	Direct Load Control Switch Install	146,221	Various	39,719		106,502
10	Meter Installation	1,975,615	Various	1,518,245	770,920	1,228,290
11	Deferred Compensation Plan	9,551,388	431	1,426,558	788,516	8,913,346
12	Deferred Comp Variable Stock	1,688,450	146,926	630,401	827,613	1,885,662
13	Deferred Comp Mutual Fund Option	3,615,202	146,926	283,277	997,692	4,329,617
14	Alexander Falls Deposit	49,000			7,000	56,000
15	Advances from Assoc. Companies	6,709,008	234	647,410		6,061,598
16	Environmental Cleanup-Gas Sites	68,826,000	232	10,432,880	6,042,880	64,436,000
17	Workers Comp Claim Reserve		232	42,817	1,004,517	961,700
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
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33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	<b>TOTAL</b>	104,044,683		22,681,571	21,685,702	103,048,814

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**ACCUMULATED DEFERRED 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	386,129,231	37,705,244	31,620,863
3	Gas	107,482,878	10,372,097	398,373
4	Nonutility	30,885,320		
5	TOTAL (Enter Total of lines 2 thru 4)	524,497,429	48,077,341	32,019,236
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	524,497,429	48,077,341	32,019,236
10	Classification of TOTAL			
11	Federal Income Tax	465,757,067	40,657,342	25,369,824
12	State Income Tax	58,740,362	7,419,999	6,649,412
13	Local Income Tax			

NOTES

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		182/190/283	6,103,157	182/190/283	448,023	<del>336,558,473</del>	2
				182/190/283	540,650	117,997,252	3
4,286,429	86,499					35,085,250	4
4,286,429	86,499		6,103,157		988,673	539,640,980	5
							6
							7
							8
4,286,429	86,499		6,103,157		988,673	539,640,980	9
							10
4,050,073	26,723		6,098,248		185,321	479,155,008	11
236,356	59,776		4,909		803,352	60,485,972	12
							13

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 274 Line No.: 2 Column: k**

Related to Fox Energy Center purchase in 2013 for Tariff Formula Rates only. See W-1A Tariff, Article B, Sec. 2.c.4 and RS-87 Sec. B.2.1.2(3)(c).

	Column (b)	Column (k)
Electric accumulated deferred taxes (Account 282)	\$386,129,231	\$386,558,478
Minus Fox accumulated deferred taxes balance (1)	-	1,299,447
Equals electric accumulated deferred taxes without Fox	<u>\$386,129,231</u>	<u>\$385,259,031</u>

Average electric accumulated deferred taxes without Fox	\$385,694,131
Plus Fox 13-month average accumulated deferred taxes (1)	<u>649,724</u>
Equals average electric accumulated deferred taxes including Fox	<u>\$386,343,855</u>

(1) Fox Accumulated deferred taxes 13-month average for 2013:

December, 2012	\$ -
January, 2013	108,287
February, 2013	216,575
March, 2013	324,862
April, 2013	433,149
May, 2013	541,436
June, 2013	649,724
July, 2013	758,011
August, 2013	866,298
September, 2013	974,585
October, 2013	1,082,873
November, 2013	1,191,160
December, 2013	<u>1,299,447</u>
13-month average	\$ <u>649,724</u>

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts 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				
4	Other Than Plant	74,856,594	99,232,311	31,107,572
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	<del>74,856,594</del>	99,232,311	31,107,572
10	Gas			
11				
12	Other Than Plant	20,070,220	11,251,701	5,702,634
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	20,070,220	11,251,701	5,702,634
18	Nonutility	-302		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	94,926,512	110,484,012	36,810,206
20	Classification of TOTAL			
21	Federal Income Tax	82,918,198	96,547,050	32,005,039
22	State Income Tax	12,008,314	13,936,962	4,805,167
23	Local Income Tax			

NOTES

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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 (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
				Various	14,875,226	157,856,559	4
							5
							6
							7
							8
					14,875,226	<del>157,856,559</del>	9
							10
							11
		Various	7,847,994			17,771,293	12
							13
							14
							15
							16
			7,847,994			17,771,293	17
70,348	164,318	190/282	1,891			-96,163	18
70,348	164,318		7,849,885		14,875,226	175,531,689	19
							20
59,280	142,908		6,854,615		12,913,424	153,435,390	21
11,068	21,410		995,270		1,961,802	22,096,299	22
							23

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 9 Column: b**

Included in this balance are deferred taxes related to the (1) KNPP contingent loss of \$(216,118); (2) Weston 3 Lightning Strike of \$2,904,082; and (3) Gain on SO2 Emission Allowances of \$61,098.

**Schedule Page: 276 Line No.: 9 Column: k**

Included in this balance are deferred taxes related to the (1) Weston 3 Lightning Strike of \$1,452,044 and (2) Gain on SO2 Emission Allowances of \$105,509.



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Demand Side Management Escrow	3,899,234	908	45,853,301	46,100,607	4,146,540
2	Derivatives	3,186,000	Various	6,029,874	3,772,484	928,610
3	Pension and Postretirement Benefit Costs	17,658,319	Various	18,075,301	18,877,877	18,460,895
4	Deferred Interest Contingency Tax	3,420,129	Various	19,154,939	17,624,179	1,889,369
5	2012 and 2013 Revenue Decoupling - Electric	12,730,759			3,540,436	16,271,195
6	2011 and 2013 Revenue Decoupling - Gas	2,943,431	480,481	2,943,431	8,000,000	8,000,000
7	Grane Creek Depreciation Deferral	9,378,128	407	878,778	527,267	9,026,617
8	2013 Incremental Fuel				654,253	654,253
9	Electric Fuel Cost Refund				1,315,384	1,315,384
10	MISO Schedule 43 Costs				42,939	42,939
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	53,216,000		92,935,624	100,455,426	60,735,802

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

PSCW rate orders have allowed conservation costs under or in excess of authorized amounts to be deferred. PSCW Rate Order 6690-UR-121 allowed amortization of \$19,778,728 for electric utility operations and \$7,056,977 for natural gas operations. PSCW Rate Order 6690-UR-121 also allowed amortization of \$8,340 per year related to Focus on Energy payments and the deferral of \$1,000,000 per year related to farm re-wiring for 2013 and 2014. If conservation costs incurred are in excess of recovery received/allowed, the balance is reclassified to a regulatory asset.

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

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

**Schedule Page: 278 Line No.: 3 Column: a**

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

**Schedule Page: 278 Line No.: 4 Column: a**

Costs and benefits along with related interest income from tax audits are deferred for future refund to or recovery from customers as required by regulatory practice. PSCW Rate Order 6690-UR-121 authorized a return of \$791,053 per year for 2013 and 2014.

**Schedule Page: 278 Line No.: 5 Column: a**

PSCW Rate Order 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Electric decoupling has a cap of plus/minus \$14 million per year.

**Schedule Page: 278 Line No.: 6 Column: a**

PSCW Rate Order 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Gas decoupling has a cap of plus/minus \$8 million per year. PSCW Rate Order 6690-UR-121 allowed amortization of \$2,943,431 for 2013.

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

PSCW Rate Order 6690-UR-121, MPSC Case No. U-17105 and FERC Docket ER-13-533 authorized deferral treatment for the shift from production tax credits to a Section 1603 Grant for the Crane Creek wind generating facility. The grant was recorded as a basis reduction, therefore the depreciation previously reflected in customer rates will be returned over the remaining regulatory service life. The deferral will be amortized over a 26-year period beginning January 2013.

**Schedule Page: 278 Line No.: 8 Column: a**

PSCW Rate Order 6690-UR-121 authorized the deferral of the 2013 Incremental Fuel Related costs.

**Schedule Page: 278 Line No.: 9 Column: a**

PSCW Rate Order 6690-UR-121 authorized the deferral of the difference between the estimated and actual amounts of the 2012 Wisconsin Retail Electric Fuel Cost Refund.

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

PSCW Docket 4220-UR-118 authorized the deferral of System Support Resources (SSR) charges from MISO-Schedule 43.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)**

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Minor sales - Utility (5 properties)	5,457		113,861	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	5,457		113,861	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)**

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19	Minor sales - Utility (5 properties)	63,868			35,945
20	FERC and MPSC jurisdictional portions of Glenmore Wind Turbine Retirement	8,916			8,916
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	<b>Total Loss</b>	<b>72,784</b>			<b>44,861</b>

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**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS**

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	<b>Revenues from Nonutility Operations</b>	
2	Coal resale	1,184,149
3	Straight line depreciation	(99,250)
4	Payments to Stora Enso	(12,411)
5	<b>Subtotal 417</b>	<b>1,072,488</b>
6		
7	<b>Non-Operating Rental Income</b>	
8	Non-operating rental - rent revenue	5,021
9	<b>Subtotal 418</b>	<b>5,021</b>
10		
11	<b>Equity in Earnings of Subsidiary Companies</b>	
12	Equity in earnings of subsidiary - Wisconsin River Power Company	1,024,398
13	Equity in earnings of subsidiary - Wisconsin Valley Improvement Company	21,008
14	Equity in earnings of subsidiary - WPS Leasing, Inc.	196,101
15	Equity in earnings of subsidiary - American Transmission Company	10,252,399
16	<b>Subtotal 418.1</b>	<b>11,493,906</b>
17		
18	<b>Interest and Dividend Income</b>	
19	Interest and dividend revenue	76,349
20	Interest revenue on temporary cash investments	2,260
21	<b>Subtotal 419</b>	<b>78,609</b>
22		
23	<b>Miscellaneous Non-Operating Income</b>	
24	Unrealized gain on fuel options	8,777
25	Mark-to-market gains related to funds for a deferred compensation plan	875,276
26	Miscellaneous non-operating income	25
27	<b>Subtotal 421</b>	<b>884,078</b>
28		
29		
30		
31		
32		
33		

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**ELECTRIC OPERATING REVENUES (Account 400)**

- Report below operating revenues for each prescribed account.
- 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.
- 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	6,788,384	6,648,540
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	2,790,397	2,640,952
5	Large (or Industrial)	11,110,237	11,421,393
6	(444) Public Street and Highway Lighting	113,452	111,005
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	<b>20,802,470</b>	<b>20,821,890</b>
13			
14	(447) Sales for Resale	25,520,713	24,949,521
15	TOTAL Sales of Electricity	<b>46,323,183 *</b>	<b>45,771,411</b>
16			
17	(Less) (449.1) Provision for Rate Refunds	242,800	(249,975)
18	TOTAL Revenue Net of Provision for Refunds	<b>46,080,383</b>	<b>46,021,386</b>
19	Other Operating Revenues		
20	(450) Forfeited discounts		0
21	(451) Miscellaneous Service Revenues	5,664	4,098
22	(453) Sales of Water and Water Power		0
23	(454) Rent from Electric Property	95,662	1,084
24	(455) Interdepartmental Rents		0
25	(456) Other Electric Revenues	97,233	85,993
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	<b>198,559</b>	<b>91,175</b>
31			
32	TOTAL Electric Operating Revenues	<b>46,278,942</b>	<b>46,112,561</b>

Michigan Only

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**ELECTRIC OPERATING REVENUES (Account 400) (Continued)**

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 footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
66,440	65,761	8,007	7,997	1
				2
				3
27,474	26,132	888	884	4
189,505	192,797	43	43	5
753	757	22	22	6
				7
				8
				9
				10
				11
<b>284,172 **</b>	<b>285,447</b>	<b>8,960</b>	<b>8,946</b>	12
474,232	474,303	35	35	13
				14
<b>758,404</b>	<b>759,750</b>	<b>8,995</b>	<b>8,981</b>	15
				16
				17
<b>758,404</b>	<b>759,750</b>	<b>8,995</b>	<b>8,981</b>	18

\* Includes \$(44,067) unbilled revenues.

\*\* Includes (220) MWH relating to unbilled revenues.

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	6	(b) & (d)	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 304.1.		
300	17	(b)	Account 449.1 is used to record FERC, Michigan, and Wisconsin electric true-ups.		



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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- 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.
- 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.
- 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.
- 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).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- 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 Residential (Urban)	1,705,116	221,347,147	236,337	7,215	0.1298
3	Rg-1-MI Residential (Urban) -MI	37,845	3,790,661	4,978	7,602	0.1002
4	Rg-3OTOU Residential Time of Use	54,483	6,133,524	5,035	10,821	0.1126
5	Rg-2 Residential Rural	918,510	121,574,497	128,092	7,171	0.1324
6	Rg-2-MI Residential Rural-MI	25,479	2,689,671	2,828	9,010	0.1056
7	Rg-4OTOU Residential Time of Use	84,018	9,260,227	6,856	12,255	0.1102
8	Rg-5OTOU Residential Time of Use	22,900	2,867,012	2,921	7,840	0.1252
9	Rg-6OTOU Residential Time of Use	4,828	575,913	478	10,100	0.1193
10	RGCR	3	596			0.1987
11	RGRR	3,765	442,541	396	9,508	0.1175
12	RGSR		-111			
13	Rg-1T-MI Residential Time of Use	703	65,330	62	11,339	0.0929
14	Rg-2T-MI Residential Time of Use	2,288	214,307	139	16,460	0.0937
15	Gy-1-MI Outdoor Overhead	10	1,894			0.1894
16	Gy-3 Outdoor Overhead		-82			
17	Gy-3-MI Outdoor Overhead	115	25,641			0.2230
18	LS-1 (COY1)	104	41,229			0.3964
19	LS-1 (COY3)	2,084	774,690			0.3717
20	NAT-R-MI NatureWise-Residential		880			
21	PGSOLAR		796	33		
22	DLC		-309			
23	Decoupling		1,386,295			
24	Total Residential	2,862,251	371,192,349	388,155	7,374	0.1297
25						
26	Commercial & Industrial - Small					
27	ATS-1 Automatic Transfer Switch		48,169			
28	MP-1-MI Municipal Power	766	63,402	4	191,500	0.0828
29	Cg-1 Small C&I	610,401	76,583,903	29,414	20,752	0.1255
30	Cg-1-MI Small C&I-MI	12,234	1,273,594	609	20,089	0.1041
31	Cg-2 Small C&I (Rural)	262,244	33,205,290	15,027	17,452	0.1266
32	Cg-2RRR	48	6,209	2	24,000	0.1294
33	Cg-2-MI Small C&I (Rural)-MI	3,958	439,054	192	20,615	0.1109
34	Cg-1T-MI Small C&I Time of Use	631	67,401	41	15,390	0.1068
35	Cg-2T-MI Small C&I Time of Use	215	20,902	6	35,833	0.0972
36	Cg-3-MI Small C&I - MI	8,367	785,338	31	269,903	0.0939
37	Cg-3OTOU Small C&I Time of Use	52,745	5,766,457	2,699	19,542	0.1093
38	Cg-4-MI Small C&I - MI	921	86,772	5	184,200	0.0942
39	Cg-4OTOU Small C&I Time of Use	37,313	4,075,126	1,396	26,729	0.1092
40	Cg-5 Small C&I	337,370	35,249,657	2,117	159,362	0.1045
41	TOTAL Billed	10,825,706	1,311,990,131,325	443,744	24,396	0.0915
42	Total Unbilled Rev.(See Instr. 6)	15,573	-1,919,719	0	0	-0.1233
43	TOTAL	10,841,279	988,211,606	443,744	24,431	0.0912

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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	Cg-20 C&I (100-1000kW)	2,478,756	199,557,599	3,200	774,611	0.0805
2	Cg-20RR	102,003	8,940,094	86	1,186,081	0.0876
3	Pg-2A		360	3		
4	Pg-2C		3,031	24		
5	Gy-1 Outdoor Overhead		-194			
6	Gy-1-MI Outdoor Overhead -MI	175	25,308			0.1446
7	Gy-3-MI Outdoor Overhead -MI	207	28,510			0.1377
8	LS-1 (COY1)	2,711	941,266			0.3472
9	LS-1 (COY3)	7,590	2,039,459			0.2687
10	NAT-C NatureWise - Commercial		22,442			
11	NAT-F-MI NatureWise - Farm		56			
12	PGBioGas		3,300	9		
13	PGSOLAR		286	11		
14	PG-3-MI		60			
15	DLC		-42			
16	Decoupling		-4,986,882			
17	Total Small Com'l & Industrial	3,918,655	364,245,927	54,876	71,409	0.0930
18						
19	Commercial & Industrial - Large					
20	NLMP	6,914	364,365			0.0484
21	ATS-1 Automatic Transfer Switch		25,504			
22	Contract Parallel Generation	354,461	18,795,035	3	118,153,667	0.0530
23	CPB Large C&I Interruptible	14,038	1,168,683	48	292,458	0.0833
24	CPB-MI Large C&I Interruptible	908	75,822	2	454,000	0.0835
25	CP-PRI Large C&I - Primary	1,796,204	109,374,012	55	32,658,255	0.0609
26	CP-PRI-MI Large C&I - Primary-MI	1,455	138,436	1	1,455,000	0.0951
27	CP-RR Large C&I Response	241,687	15,048,669	9	26,854,111	0.0623
28	CP-SEC Large C&I Secondary	694,400	47,906,387	91	7,630,769	0.0690
29	CP-SEC-MI Large C&I Secondary-MI	31,650	2,819,024	38	832,895	0.0891
30	CP-TRAN Large C&I Transmission	680,235	39,287,136	6	113,372,500	0.0578
31	CP-TRAN-MI Large C&I	155,448	8,070,128	2	77,724,000	0.0519
32	Gy-1-MI Outdoor Overhead	30	4,612			0.1537
33	Gy-3-MI Outdoor Overhead	14	2,215			0.1582
34	PG-2A		361	4		
35	LS-1 (COY1)	280	79,478			0.2839
36	LS-1 (COY3)	873	211,511			0.2423
37	NAT-C NatureWise Commercial		41,129			
38	RTMP	33,686	1,815,414	1	33,686,000	0.0539
39	Total Large Com'l & Industrial	4,012,283	245,197,921	260	15,431,858	0.0611
40						
41	TOTAL Billed	10,825,706	990,131,325	443,744	24,396	0.0915
42	Total Unbilled Rev.(See Instr. 6)	15,573	-1,919,719	0	0	-0.1233
43	TOTAL	10,841,279	988,211,606	443,744	24,431	0.0912

**SALES OF ELECTRICITY BY RATE SCHEDULES**

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Public Street & Highway					
2	GY-3		-699			
3	LS-1 (COS)	26,453	8,643,459	398	66,465	0.3267
4	LS-1 (CUS)	1,995	339,824	31	64,355	0.1703
5	LS-1 (COY3)	1	486			0.4860
6	MS-1-MI Overhead Street	566	94,799	20	28,300	0.1675
7	MS-31 Special Street	149	9,701	1	149,000	0.0651
8	MS-3-MI Ornamental Street	187	18,653	2	93,500	0.0997
9	Total Public Street & Highway	29,351	9,106,223	452	64,936	0.3103
10						
11	Interdepartmental Sales	3,166	388,905	1	3,166,000	0.1228
12	Total Interdepartmental Sales	3,166	388,905	1	3,166,000	0.1228
13						
14						
15						
16						
17						
18	Unbilled revenue (by revenue					
19	account subheading) included					
20	in totals above:					
21						
22	Residential \$2,608,342					
23	Small C&I (4,370,941)					
24	Large C&I (157,120)					
25	Total \$(1,919,719)					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	10,825,706	1,990,131,325	443,744	24,396	0.0915
42	Total Unbilled Rev.(See Instr. 6)	15,573	-1,919,719	0	0	-0.1233
43	TOTAL	10,841,279	988,211,606	443,744	24,431	0.0912

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 304 Line No.: 1 Column: d**

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

**Schedule Page: 304.1 Line No.: 20 Column: c**

Energy Related Revenues	\$ 261,838
Transmission Related Revenues	72,527
Total	\$ 334,365

**Schedule Page: 304.1 Line No.: 25 Column: b**

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible MWH = 575,543.36.

**Schedule Page: 304.1 Line No.: 25 Column: c**

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Demand Revenue for Wholesale Formula rate credit purposes = \$0.

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Energy Revenue = \$35,201,387.

**Schedule Page: 304.1 Line No.: 38 Column: c**

Energy Related Revenues	\$ 1,470,224
Transmission Related Revenues	345,190
Total	\$ 1,815,414

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

Adjustment for Cost of Fuel/Power Supply Cost Recovery Billed:

RG-1	66
RG-1-MI	(28,482)
RG-1T-MI	(456)
RG-2	(33)
RG-2-MI	(16,443)
RG-2T-MI	(826)
RG-3TOU	(3)
RG-4TOU	23
CG-1	(50)
CG-1-MI	(9,742)
CG-1T-MI	(508)
CG-2	(19)
CG-2-MI	(3,053)
CG-2T-MI	(172)
CG-3-MI	(7,570)
CG-4-MI	(871)
CG-5	(7)
CP-PRI-MI	428
CP-SEC-MI	1,898
CP-TRAN-MI	(141,613)
MP-1-MI	(636)
Total	(208,069)

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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 not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original 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 long-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)	Average Monthly CP Demand (f)
1	Alger Delta Co-op. Electric Assn.	RQ		.6233	.7252	.6233
2	Village of Daggett	RQ		.2079	.2374	.2079
3	City of Stephenson	RQ		1.1105	1.1858	1.1105
4	Village of Stratford Water & Elec. Utly	RQ		3.0793	3.5502	3.0793
5	City of Marshfield	RQ		28.2500	61.4167	28.2500
6	Badger Power Marketing Authority	RQ		7.0000	7.0000	7.0000
7	Consolidated Water Power Co.	RQ		63.4167	63.3464	63.1053
8	Consolidated Water Power Co.-WRPC Inter	RQ		0	0	0
9	Consolidated Water Power Co.-Disc Inter	RQ		0	0	0
10	Upper Peninsula Power Co. (Firm)	RQ		49.6667	49.6667	49.6667
11	Ontonagon County Rural Elec. Assn.	RQ		3.7961	4.5576	3.7961
12	WPPI Energy	RQ		130.0000	130.0000	130.0000
13	Washington Isl. Elec. Co-operative, Inc	RQ		0	0	0
14	Washington Isl Elec. Co-op, Inc (Inter)	RQ		1.8248	1.8205	1.5637
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
4,377	99,399	108,588	41,640	249,627	1
1,300	32,017	32,755	16,723	81,495	2
7,030	178,219	177,814	73,640	429,673	3
18,876	505,263	539,351	198,742	1,243,356	4
331,552	6,457,305	8,117,048	3,894,570	18,468,923	5
60,452	1,777,356	1,444,208	32,387	3,254,551	6
555,033	16,101,999	13,272,469	6,657,245	36,031,713	7
			93,460	93,460	8
		-30,730	17,469	-13,261	9
435,168	12,603,894	10,393,860	65,156	23,062,910	10
26,356	948,092	643,393	254,382	1,845,867	11
1,084,145	32,969,040	26,051,837	21,561	59,042,438	12
	1,269			1,269	13
10,878	309,204	265,985	107,350	682,539	14
2,762,583	79,974,938	66,560,258	12,739,997	159,275,193	
2,541,604	1,231,352	100,223,677	3,143,388	104,598,417	
<b>5,304,187</b>	<b>81,206,290</b>	<b>166,783,935</b>	<b>15,883,385</b>	<b>263,873,610</b>	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**SALES FOR RESALE (Account 447)**

- 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).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- 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 long-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.  
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wisc. Rapids Water Wrks & Lghtn Cmmsn.	RQ		.9216	1.1024	.9216
2	Great Lakes Utilities	RQ		13.0000	13.0000	13.0000
3	Oconto Electric Cooperative	RQ		17.7114	21.3934	17.7114
4	Ameren Illinois Company Capacity Sales	OS				
5	Cons. Water Power Gen'l Purpose	OS				
6	Cons. Water Power Resettlement True-Ups	OS				
7	Dominion-Kewaunee Capacity Payment Cr	OS				
8	Great Lakes Utilities Ancillary Serv	OS				
9	City of Marshfield CapEx Energy	LU				
10	City of Marshfield CapEx Addtl Comp	LU				
11	MISO General Purpose	OS				
12	MISO Regulation Services	OS				
13	MISO Spinning Reserve Service	OS				
14	MISO Supplemental Reserve Service	OS				
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
6,255	233,976	154,102	146,936	534,414	1
103,691	3,300,804	2,519,658	23,532	5,843,994	2
117,470	4,457,101	2,869,920	1,095,204	8,422,225	3
	35,353			35,353	4
352,743		12,329,733		12,329,733	5
		-12,531		-12,531	6
	1,190,765			1,190,765	7
			-59,944	-59,944	8
54,862		2,230,909		2,230,909	9
		311,400		311,400	10
2,133,866		81,333,951		81,333,951	11
		295,354		295,354	12
		499,897		499,897	13
		999,272		999,272	14
2,762,583	79,974,938	66,560,258	12,739,997	159,275,193	
2,541,604	1,231,352	100,223,677	3,143,388	104,598,417	
5,304,187	81,206,290	166,783,935	15,883,385	263,873,610	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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 not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
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 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.  
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	MISO Cap Sales - VIntry Cap Auction	OS				
2	MISO Ancillary Services	OS				
3	St. of WI Dept of Admin Rnwable Engy Cr	OS				
4	UPPCO Ancillary Services	OS				
5	Washington Island Co-op General Purpose	OS				
6	Footnotes for Total Line					
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
	5,234			5,234	1
			3,352,191	3,352,191	2
		2,224,439		2,224,439	3
			-148,859	-148,859	4
133		11,253		11,253	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
2,762,583	79,974,938	66,560,258	12,739,997	159,275,193	
2,541,604	1,231,352	100,223,677	3,143,388	104,598,417	
5,304,187	81,206,290	166,783,935	15,883,385	263,873,610	

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 1 Column: c**  
Rate Schedule W-1A, Vol. No. 2

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

Customer Charge	\$ 1,356
Transmission Charge	39,062
Prior Year-End Accrual to Actual True-Up Difference	1,222
Total	\$ 41,640

**Schedule Page: 310 Line No.: 2 Column: c**  
Rate Schedule W-1A, Vol. No. 2

**Schedule Page: 310 Line No.: 2 Column: j**

Customer Charge	\$ 1,356
Transmission Charge	14,193
Prior Year-End Accrual to Actual True-Up Difference	1,174
Total	\$ 16,723

**Schedule Page: 310 Line No.: 3 Column: c**  
Rate Schedule W-1A, Vol. No. 2

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

Customer Charge	\$ 1,356
Transmission Charge	71,882
Prior Year-End Accrual to Actual True-Up Difference	402
Total	\$ 73,640

**Schedule Page: 310 Line No.: 4 Column: c**  
Rate Schedule W-1A, Vol. No. 2

**Schedule Page: 310 Line No.: 4 Column: j**

Customer Charge	\$ 2,713
Transmission Charge	198,644
Prior Year-End Accrual to Actual True-Up Difference	(2,615)
Total	\$198,742

**Schedule Page: 310 Line No.: 5 Column: c**  
Rate Schedule No. 87

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

Customer Charge	\$ 14,400
Transmission Charge	3,841,342
Prior Year-End Accrual to Actual True-Up Difference	38,828
Total	\$3,894,570

**Schedule Page: 310 Line No.: 6 Column: c**  
Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 6 Column: j**

Prior Year-End Accrual to Actual True-Up Difference	\$32,987
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**Schedule Page: 310 Line No.: 7 Column: c**  
Market Based Rate Tariff, Vol. No. 10

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

Customer Charge	\$ 10,908
Transmission Charge	6,562,138
Prior Year-End Accrual to Actual True-Up Difference	84,199
Total	\$6,657,245

**Schedule Page: 310 Line No.: 8 Column: c**  
Market Based Rate Tariff, Vol. No. 10

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

Prior Year-End Accrual to Actual True-Up Difference	\$93,460
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**Schedule Page: 310 Line No.: 9 Column: c**  
Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 9 Column: j**

Prior Year-End Accrual to Actual True-Up Difference	\$17,469
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Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 10 Column: a**

Upper Peninsula Power Company is a wholly owned subsidiary of Integrys Energy Group, Inc., our parent company.

**Schedule Page: 310 Line No.: 10 Column: c**

Original Rate Schedule FERC No. 74

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

Customer Charge	\$ 10,908
Prior Year-End Accrual to Actual True-Up Difference	54,248
Total	\$ 65,156

**Schedule Page: 310 Line No.: 11 Column: c**

Market Based Rate Tariff, Vol. No. 10

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

Customer Charge	\$ 10,908
Transmission Charge	228,244
Prior Year-End Accrual to Actual True-Up Difference	15,230
Total	\$ 254,382

**Schedule Page: 310 Line No.: 12 Column: c**

Market Based Rate Tariff, Vol. No. 10

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

Ancillary Service Market (ASM) Credit	\$ (110,703)
Prior Year-End Accrual to Actual True-Up Difference	132,264
Total	\$ 21,561

**Schedule Page: 310 Line No.: 13 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 14 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 14 Column: j**

Customer Charge	\$ 10,908
Transmission Charge	94,941
Prior Year-End Accrual to Actual True-Up Difference	1,501
Total	\$ 107,350

**Schedule Page: 310.1 Line No.: 1 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 1 Column: j**

Customer Charge	\$ 6,363
Transmission Charge	142,332
Prior Year-End Accrual to Actual True-Up Difference	(2,359)
Total	\$ 146,336

**Schedule Page: 310.1 Line No.: 2 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 2 Column: j**

Customer Charge	\$ 10,908
Prior Year-End Accrual to Actual True-Up Difference	12,624
Total	\$ 23,532

**Schedule Page: 310.1 Line No.: 3 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 3 Column: j**

Customer Charge	\$ 10,908
Transmission Charge	955,788
Prior Year-End Accrual to Actual True-Up Difference	128,508
Total	\$1,095,204

**Schedule Page: 310.1 Line No.: 4 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 5 Column: c**

Market Based Rate Tariff, Vol. No. 10

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 310.1 Line No.: 6 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 7 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 8 Column: c**

Joint Tariff for Sales of Ancillary Services, Volume No. 2

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

Great Lakes Utilities Ancillary Services

**Schedule Page: 310.1 Line No.: 9 Column: c**

Rate Schedule No. 87

**Schedule Page: 310.1 Line No.: 10 Column: c**

Rate Schedule No. 87

**Schedule Page: 310.1 Line No.: 11 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 11 Column: g**

MISO Non-firm General Purpose Service. Includes adjustment for compliance with FERC Order 668-A. The megawatt hours reported are the total megawatt hours sold to MISO. The megawatt hour sales when netted on an hourly basis with the megawatt hours purchased from MISO are 1,591,424.

**Schedule Page: 310.1 Line No.: 11 Column: i**

MISO Non-firm General Purpose service. Includes adjustment for compliance with FERC order 668-A. The dollars reported are the total sales to MISO. The dollars sold when netted on an hourly basis with the dollars purchased from MISO are \$62,610,091.

**Schedule Page: 310.1 Line No.: 12 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 13 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 14 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.2 Line No.: 1 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.2 Line No.: 2 Column: c**

Joint Tariff for Sales of Ancillary Services, Volume No. 2

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

MISO Ancillary Services

**Schedule Page: 310.2 Line No.: 3 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.2 Line No.: 4 Column: c**

Joint Tariff for Sales of Ancillary Services, Volume No. 2

**Schedule Page: 310.2 Line No.: 4 Column: j**

Upper Peninsula Power Co. Ancillary Services.

**Schedule Page: 310.2 Line No.: 5 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.2 Line No.: 6 Column: g**

Formula Rate Attachment B Opportunity Sales Megawatt Hours Sold equals: page 311.2 column G subtotal non-RQ, less page 311.1 column G line 11 MISO General Purpose Sales MWH, plus MISO General Purpose Sales MWH, 668-A adjusted, from footnote page 311.1 line 11 column G.

2,541,604 (MWH) - 2,133,866 (MWH) + 1,591,424 (MWH) = 1,999,162 (MWH)

**Schedule Page: 310.2 Line No.: 6 Column: i**

Formula Rate Attachment B Opportunity Sales Dollars Sold equals: page 311.2 column I subtotal non-RQ, less page 311.1 column I line 11 MISO General Purpose Sales Dollars, plus MISO General Purpose Sales Dollars, 668-A adjusted, from footnote page 311.1 line 11 column I.

\$100,223,677 - \$81,333,951 + \$62,610,091 = \$81,499,817

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**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	<b>1. POWER PRODUCTION EXPENSES</b>		
2	<b>A. Steam Power Generation</b>		
3	Operation		
4	(500) Operation Supervision and Engineering	8,071,590	8,863,500
5	(501) Fuel	235,494,580	197,263,341
6	(502) Steam Expenses	9,143,762	9,286,334
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,043,273	2,035,574
10	(506) Miscellaneous Steam Power Expenses	5,896,131	5,853,503
11	(507) Rents	1,846	23,027
12	(509) Allowances	2,311,845	2,518,686
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	262,963,027	225,843,965
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	1,281,004	1,180,400
16	(511) Maintenance of Structures	2,160,167	2,012,118
17	(512) Maintenance of Boiler Plant	21,414,743	22,971,822
18	(513) Maintenance of Electric Plant	12,565,803	4,085,027
19	(514) Maintenance of Miscellaneous Steam Plant	2,053,965	1,580,004
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	39,475,682	31,829,371
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	302,438,709	257,673,336
22	<b>B. Nuclear Power Generation</b>		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	<b>C. Hydraulic Power Generation</b>		
43	Operation		
44	(535) Operation Supervision and Engineering	829,000	864,235
45	(536) Water for Power	536,322	555,700
46	(537) Hydraulic Expenses	213,767	178,329
47	(538) Electric Expenses	390,647	356,386
48	(539) Miscellaneous Hydraulic Power Generation Expenses	139,632	122,315
49	(540) Rents	700	700
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,110,068	2,077,665
51	<b>C. Hydraulic Power Generation (Continued)</b>		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	641,673	601,609
54	(542) Maintenance of Structures	220,683	175,886
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,008,413	1,683,403
56	(544) Maintenance of Electric Plant	714,773	638,693
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	2,585,542	3,099,591
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	4,695,610	5,177,256

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	1,161,728	147,767
63	(547) Fuel	47,651,829	5,967,260
64	(548) Generation Expenses	2,028,155	98,938
65	(549) Miscellaneous Other Power Generation Expenses	3,651,909	270,086
66	(550) Rents	571,615	656,232
67	TOTAL Operation (Enter Total of lines 62 thru 66)	55,065,236	7,140,283
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	5,364,180	3,373,440
70	(552) Maintenance of Structures	276,781	51,290
71	(553) Maintenance of Generating and Electric Plant	6,404,239	1,606,176
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	193,215	55,015
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	12,238,415	5,085,921
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	67,303,651	12,226,204
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	253,329,352	357,208,340
77	(556) System Control and Load Dispatching	1,861,313	836,062
78	(557) Other Expenses	3,150,253	3,121,143
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	258,340,918	361,165,545
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	632,778,888	636,242,341
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
84			
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	1,602,924	2,097,791
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	128,201	142,188
93	(562) Station Expenses		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	118,375,121	109,263,412
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Enter Total of lines 83 thru 98)	120,106,246	111,503,391
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)		
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	120,106,246	111,503,391



Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2014	End of <u>2013/Q4</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>					
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)		
113	<b>3. REGIONAL MARKET EXPENSES</b>				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(575.3) Transmission Rights Market Facilitation				
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
120	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	2,410,049	2,094,479		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	2,410,049	2,094,479		
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	2,410,049	2,094,479		
132	<b>4. DISTRIBUTION EXPENSES</b>				
133	Operation				
134	(580) Operation Supervision and Engineering	5,175,797	5,284,435		
135	(581) Load Dispatching	1,112,004	1,388,572		
136	(582) Station Expenses	1,750,141	1,804,979		
137	(583) Overhead Line Expenses	2,575,819	2,260,327		
138	(584) Underground Line Expenses	1,239,298	1,620,522		
139	(585) Street Lighting and Signal System Expenses	259,759	51,312		
140	(586) Meter Expenses	1,689,050	1,480,376		
141	(587) Customer Installations Expenses	1,041	1,423		
142	(588) Miscellaneous Expenses	8,387,865	6,989,793		
143	(589) Rents	512,839	516,233		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	22,703,613	21,397,972		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	219,480	224,792		
147	(591) Maintenance of Structures				
148	(592) Maintenance of Station Equipment	2,366,075	2,023,684		
149	(593) Maintenance of Overhead Lines	17,823,556	17,520,229		
150	(594) Maintenance of Underground Lines	2,269,597	1,949,608		
151	(595) Maintenance of Line Transformers	418,081	322,101		
152	(596) Maintenance of Street Lighting and Signal Systems	194,345	287,501		
153	(597) Maintenance of Meters	196,619	256,590		
154	(598) Maintenance of Miscellaneous Distribution Plant	44,461	39,152		
155	TOTAL Maintenance (Total of lines 146 thru 154)	23,532,214	22,623,657		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	46,235,827	44,021,629		
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>				
158	Operation				
159	(901) Supervision	1,789,172	1,816,585		
160	(902) Meter Reading Expenses	293,082	329,591		
161	(903) Customer Records and Collection Expenses	9,372,101	9,253,765		
162	(904) Uncollectible Accounts	3,572,937	3,995,080		
163	(905) Miscellaneous Customer Accounts Expenses	426,379	185,828		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	15,453,671	15,580,849		

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	176,319	231,737
168	(908) Customer Assistance Expenses	24,737,533	21,416,320
169	(909) Informational and Instructional Expenses	539,094	639,406
170	(910) Miscellaneous Customer Service and Informational Expenses	85,071	70,327
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>25,538,017</b>	<b>22,357,790</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	2,427	14,162
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>2,427</b>	<b>14,162</b>
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	26,186,555	24,889,670
182	(921) Office Supplies and Expenses	1,365,764	5,081,095
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	7,935,311	6,762,006
185	(924) Property Insurance	2,301,420	2,058,152
186	(925) Injuries and Damages	3,869,339	4,189,787
187	(926) Employee Pensions and Benefits	41,218,638	35,706,347
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,146,498	1,326,797
190	(929) (Less) Duplicate Charges-Cr.	1,142,005	1,033,405
191	(930.1) General Advertising Expenses	227,213	221,696
192	(930.2) Miscellaneous General Expenses	6,675,450	8,898,561
193	(931) Rents	3,128,120	3,402,479
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>92,912,303</b>	<b>91,503,185</b>
195	Maintenance		
196	(935) Maintenance of General Plant		
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>92,912,303</b>	<b>91,503,185</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>935,437,428</b>	<b>923,317,826</b>

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 88 Column: b**

Account 561.4 includes \$490,445 of expenses incurred in 2013 related to Balancing Authority functions performed in connection with membership in the MISO. Recoveries of Balancing Authority costs are also recorded in this account.

**Schedule Page: 320 Line No.: 88 Column: c**

Account 561.4 includes \$848,942 of expenses incurred in 2012 related to Balancing Authority functions performed in connection with membership in the MISO. Recoveries of Balancing Authority costs are also recorded in this account.

**Schedule Page: 320 Line No.: 121 Column: b**

MISO Day 2 administration fees (schedules 16 & 17) of \$2,348,907 are included in this total.

**Schedule Page: 320 Line No.: 121 Column: c**

MISO Day 2 administration fees (schedules 16 & 17) of \$2,026,666 are included in this total.

**Schedule Page: 320 Line No.: 187 Column: b**

Includes postemployment benefits and postretirement benefits other than pensions (PBOs) in the amount of \$10,332,840.

**Schedule Page: 320 Line No.: 187 Column: c**

Includes postemployment benefits and postretirement benefits other than pensions (PBOs) in the amount of \$8,301,115.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2014	Year of Report December 31, 2013
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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)	12/21/2013	12/22/2012
2. Total Regular Full-Time Employees	886	905
3. Total Part-Time and Temporary Employees	63	61
4. Total Employees	949	966

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Alliant Energy	SF				
2	Ameren Energy Marketing	IF				
3	Dominion Energy Kewaunee, Inc.	LF				
4	Forward Energy LLC	LU				
5	Fox Energy Center	IF				
6	Manitoba Hydro	IF				
7	MISO	OS				
8	Risk Management Activity	OS				
9	Shirley Wind Farm, LLC	LU				
10	Wisconsin River Power Company	LU				
11	Big Plover Mills	OS				
12	Brown County	OS				
13	Chlubna, Sandra L.	OS				
14	Dairy Dreams, LLC	OS				
	<b>Total</b>					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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PURCHASED POWER(Account 555) (Continued)  
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
-3,934				-1,419,225		-1,419,225	1
430,800				12,105,480		12,105,480	2
2,808,321			88,433,215	24,069,428		112,502,643	3
148,140				10,678,516		10,678,516	4
395,053			12,923,248	11,290,852		24,214,100	5
459,500				13,211,013	206,172	13,417,185	6
1,142,725				48,070,923		48,070,923	7
					127,660	127,660	8
61,006				4,086,851		4,086,851	9
94,310			595,390	3,096,412		3,691,802	10
1,234				90,198		90,198	11
6,065				492,643		492,643	12
25				1,843		1,843	13
5,030				408,114		408,114	14
5,783,008			101,951,853	151,043,667	333,832	253,329,352	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**PURCHASED POWER (Account 555)  
(Including power exchanges)**

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	De Pere Hydro, Inc.	OS				
2	Domtar Paper Co., LLC	OS				
3	Ecker Brothers	OS				
4	Expera Specialty Solutions LLC	OS				
5	Fiber Recovery, Inc.	OS				
6	Fox Valley Technical College	OS				
7	Georgia Pacific West	OS				
8	Grotegut Dairy Farm, Inc.	OS				
9	Holsum Dairies, LLC	OS				
10	Larsen, Rob	OS				
11	Maple Leaf Dairy, Inc.	OS				
12	NEW Hydro Inc.	OS				
13	Pagels Ponderosa Dairy, LLC	OS				
14	Packaging Corp of America	OS				
	<b>Total</b>					



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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PURCHASED POWER(Account 555) (Continued)  
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, 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)	
604				16,436		16,436	1
				24,017		24,017	2
71				5,129		5,129	3
103				339,466		339,466	4
17,146				1,392,909		1,392,909	5
1				17		17	6
14,532				858,250		858,250	7
4,091				312,419		312,419	8
11,367				866,439		866,439	9
8,724				659,121		659,121	10
8,021				653,031		653,031	11
14,504				579,204		579,204	12
8,139				644,668		644,668	13
				522,449		522,449	14
5,783,008			101,951,853	151,043,667	333,832	253,329,352	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**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:

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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.

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Port & Solid Waste Department	OS				
2	Shanak, Robert	OS				
3	St. Point Sewage Disposal	OS				
4	Sunrise Dairy, LLC	OS				
5	Tomahawk Power & Pulp	OS				
6	University of WI Oshkosh	OS				
7	UW Oshkosh Foundation Witzel, LLC	OS				
8	Veolia Energy Renewables, LLC	OS				
9	Waste Management of WI, Inc.	OS				
10	Wausau Paper Mills Co.	OS				
11	Wausau School District	OS				
12	Wausau Water Works	OS				
13	Wetzel, Charles F	OS				
14	Winnebago County Landfill	OS				
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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PURCHASED POWER(Account 555) (Continued)  
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, 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.

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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)	
709				54,920		54,920	1
1,179				88,551		88,551	2
136				9,298		9,298	3
1,720				129,305		129,305	4
11,667				866,795		866,795	5
78				6,211		6,211	6
1,858				147,813		147,813	7
32,079				2,484,681		2,484,681	8
38,575				3,039,022		3,039,022	9
160				364,137		364,137	10
56				4,848		4,848	11
				7		7	12
16				1,255		1,255	13
36,341				3,130,344		3,130,344	14
5,783,008			101,951,853	151,043,667	333,832	253,329,352	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**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.
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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.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WTE Dairyland, LLC	OS				
2	WTE Dallmann, LLC	OS				
3	WTE Deer Run, LLC	OS				
4	WTE Wakker, LLC	OS				
5	WTE-S&S Ag Enterprises, LLC	OS				
6	Solar/ Windmills/ Net Metering	OS				
7	CSAPR Deferral					
8	Weston 3 Purchase Power Deferral					
9	Weston 4 Offline Aux (DPC share)					
10	Footnotes for Total Line					
11						
12						
13						
14						
	<b>Total</b>					

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 monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, 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)	
5,787				454,895		454,895	1
4,061				319,649		319,649	2
3,287				260,169		260,169	3
3,234				254,491		254,491	4
5,350				420,430		420,430	5
1,137				183,463		183,463	6
				2,374,464		2,374,464	7
				3,625,058		3,625,058	8
				-232,742		-232,742	9
							10
							11
							12
							13
							14
5,783,008			101,951,853	151,043,667	333,832	253,329,352	

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
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**Schedule Page: 326 Line No.: 3 Column: b**

Termination date December 21, 2013.

**Schedule Page: 326 Line No.: 5 Column: a**

We acquired Fox Energy Center in March 2013. See WPS Notes to Financial Statements, Note 3, Acquisition of Fox Energy Center, for more information.

**Schedule Page: 326 Line No.: 5 Column: b**

Terminated upon our acquisition of Fox Energy Center on March 28, 2013.

**Schedule Page: 326 Line No.: 6 Column: l**

Amount represents payments made for purchases of renewable energy credits.

**Schedule Page: 326 Line No.: 7 Column: g**

MISO purchases have been reported in accordance with FERC Order 668-A, which requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour. The total MISO purchases when the purchases and sales are netted on an hourly basis are 600,283 MWH.

**Schedule Page: 326 Line No.: 7 Column: k**

In accordance with FERC Order 668-A, the purchases as reported are calculated using the total gross purchases from MISO. The total purchases when the MISO purchases and sales are netted on an hourly basis are \$29,347,063.

**Schedule Page: 326 Line No.: 8 Column: l**

Expenses related to Risk Management Activities and are not associated with any specific counterparty.

**Schedule Page: 326 Line No.: 10 Column: a**

We own a 50% interest in WRPC.

**Schedule Page: 326 Line No.: 11 Column: k**

Other service includes General Purpose, Negotiated Capacity, Non-Firm Renewable.

**Schedule Page: 326.3 Line No.: 7 Column: k**

The reopener to PSCW Rate Order 6690-UR-120 authorized the deferral of any direct 2012 CSAPR compliance costs. PSCW Rate Order 6690-UR-121 authorized amortization of approximately \$2.4 million per year for the CSAPR deferral for 2013 and 2014.

**Schedule Page: 326.3 Line No.: 8 Column: k**

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

**Schedule Page: 326.3 Line No.: 9 Column: k**

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

**Schedule Page: 326.3 Line No.: 10 Column: g**

Formula Rate Attachment B MegaWatt Hours Purchased equals page 327 total column G, less line 7 column G MISO MegaWatt Hours Purchased plus MISO MegaWatt Hours Purchased 668-A adjusted from footnote column G, line 7.

$$5,783,008 \text{ (MWH)} - 1,142,725 \text{ (MWH)} + 600,283 \text{ (MWH)} = 5,240,566 \text{ (MWH)}$$

**Schedule Page: 326.3 Line No.: 10 Column: k**

Formula Rate Attachment B Purchased Power equals page 327 total columns K + L, less column K line 7 MISO Purchased Power Energy, plus MISO Purchased Power Energy 668-A adjusted from footnote line 7 column K, plus MISO Day 2 administrative fees, footnote page 322 line 121 column B, account 575700, less deferrals page 327.3 column K lines 7 & 8.

$$(\$151,043,667 + \$333,832) - \$48,070,923 + \$29,347,063 + \$2,348,907 - \$2,374,464 - \$3,625,058 = \$129,003,024.$$

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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

- |   |   |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	Geographic Basis - None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

**RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)**

- |   |   |
|---|---|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account</p> | <p>represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate if lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|---|---|

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Geographic Basis		
17			
18	<u>Account 454:</u>		
19	Minor Rent		95,662
20			
21			
22			
23	<u>Account 455:</u>		
24	None		
25			
26			
27			
28			
29	Total		<b>95,662</b>

Michigan Only

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
<b>SALES OF WATER AND WATER POWER (Account 453)</b>				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.	
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (d)
1	Geographic Basis - None			
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			0

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Geographic Basis	
12		
13		
14	<u>Miscellaneous Service Revenues (451)</u>	
15	Minor Items	5,664
16	Total	5,664
17		
18	<u>Other Electric Revenues (456)</u>	
19	Telephone Company Poles and Related Services	(8,401)
20	Wholesale Distribution Services	108,053
21	Minor Items	(2,419)
22	Total	97,233
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	102,897



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	MISO	FNS	16,043,716	16,043,716	20,035,222			20,035,222
2	AIC	FNS			98,342,307			98,342,307
3	PJM - Interconnection	LFP					-2,408	-2,408
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	<b>TOTAL</b>		16,043,716	16,043,716	118,377,529		-2,408	118,375,121

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

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

We own a minority interest in ATC through our equity ownership in WPS Investments, LLC.

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**LEASE RENTALS CHARGED**

- |  |  |
|--|--|
| <p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> | <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p> |
|--|--|

**A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES**

Name of Lessor	Basic Details of Lease	Terminal Dates of Lease, Primary (P) or Renewal ( R )
(a)	(b)	(c)
WPS Leasing, wholly owned subsidiary	Railroad Equipment (126 cars)	02/01/1995 to 01/31/2015 (R)
WPS Leasing, wholly owned subsidiary	Railroad Equipment (134 cars)	05/01/1996 to 04/30/2016 (R)
Wilmington Trust Company	Railroad Equipment (144 cars)	N/A
Wilmington Trust Company	Railroad Equipment (445 cars)	02/01/1994 to 01/31/2014 (P)
Wilmington Trust Company	Railroad Equipment (120 cars)	N/A
ICX Corporation	Railroad Equipment (59 cars)	N/A
AIG Rail Serv, Inc. (GE Railcar Serv Corp)	Railroad Equipment (100 cars)	N/A
AIG Rail Serv, Inc. (GE Railcar Serv Corp)	Railroad Equipment (30 cars)	N/A
Chase Equipment Leasing, Inc.	Railroad Equipment (100 cars)	N/A
Various Landowners	Crane Creek Wind Proj (Land Contracts)	07/16/2009 to 07/15/2041 (P)
Various Landowners	Lincoln Wind Proj (Land Contracts)	10/22/1998 to 10/21/2018 (R)

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**LEASE RENTALS CHARGED (Continued)**

Description of property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

\* See definition on page 226 (B)

**A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES**

Original Cost (O) or Fair Market Value (F) of Property  (d)	Expenses to be Paid by Lessee Itemize  (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged  (j)	Remaining Annual Charges Under Lease Est. if Not Known  (k)
		Current Year		Accumulated to Date			
		Lessor  (f)	Other  (g)	Lessor  (h)	Other  (i)		
\$6.4 Million (F)	-	643,737		12,172,400		501	697,382
\$8.1 Million (F)	-	732,779		13,945,568		501	1,770,884
N/A	N/A	217,842		N/A		501	N/A
\$19.6 Million(F)	-	523,143		10,375,625		501	87,190
N/A	N/A	60,117		N/A		501	N/A
N/A	N/A	85,708		N/A		501	N/A
N/A	N/A	114,192		N/A		501	N/A
N/A	N/A	67,314		N/A		501	N/A
N/A	N/A	158,949		N/A		501	N/A
N/A	N/A	381,755		1,632,204		550	15,244,358
N/A	N/A	53,063		622,671		550	288,267

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	593,920
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	166,048
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Director fees and expenses	738,437
7	Depreciation and cost of capital charges from IBS	3,887,368
8	Credit line amortization	54,553
9	Environmental project expenses	777,096
10	Bank fees	374,686
11	Phone expenses	76,764
12	Miscellaneous	6,578
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
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44		
45		
46	TOTAL	6,675,450

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

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- 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.
- 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.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			1,705,936		1,705,936
2	Steam Production Plant	36,538,096				36,538,096
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,314,377				2,314,377
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	18,557,993				18,557,993
7	Transmission Plant					
8	Distribution Plant	21,316,236				21,316,236
9	Regional Transmission and Market Operation					
10	General Plant	997,636				997,636
11	Common Plant-Electric	5,832,249				5,832,249
12	TOTAL	85,556,587		1,705,936		87,262,523

**B. Basis for Amortization Charges**

Amortization is based on a 3-, 5-, or 7-year period as determined by users of the software system.

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							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
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**Schedule Page: 336 Line No.: 1 Column: d**

The functional breakdown of Amortization of Limited Term Electric Plant for software (Account 404) is as follows:

Steam Production	\$ 35,951
Hydraulic Production-Conventional	21,513
Other Production	120,762
Distribution	26,648
General	163,097
Common Electric	1,337,965
Total Amortization	<u>\$1,705,936</u>

**Schedule Page: 336 Line No.: 12 Column: e**

Account 403.1 is not used due to the fact that we have received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory asset account.

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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 accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425)–Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*– Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<b>Miscellaneous Amortization (425)</b>	
2	Total - 425	0
3		
4	<b>Donations (426.1)</b>	
5	Total - 426.1	0
6		
7	<b>Key Executive Life Insurance (426.2)</b>	
8	Northwestern Mutual Life	(1,048,398)
9	Total - 426.2	(1,048,398)
10		
11	<b>Penalties (426.3)</b>	
12	Miscellaneous	26,052
13	Total - 426.3	26,052
14		
15	<b>Expenses for Certain Civil, Political, &amp; Related Activities (426.4)</b>	
16	Memberships	154,495
17	Consultants contracted	134,985
18	Employee wages	11,951
19	Other	22,202
20	Total - 426.4	323,633
21		
22	<b>Other Deductions (426.5)</b>	
23	Unrealized gain on fuel options	(40,999)
24	Miscellaneous Other Deductions	96,701
25	Total - 426.5	55,702
26		
27	<b>Other Interest Expense (431)</b>	
28	Short-term debt	1,494,071
29	Interest expense deferred compensation reserve	758,414
30	Interest expense key executive life insurance	1,676,871
31	Interest on customer deposits	8,717
32	Other - various rates	28,117
33	Interest on tax adjustments	250,414
34	Credit line interest	358,817
35	Total - 431	4,575,421
36		
37		
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39		
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**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	51,775	50,683	102,458	
2					
3	Public Service Commission of Wisconsin	512,666	275,915	788,581	
4					
5	Michigan Public Service Commission		1,750	1,750	
6					
7	North American Electric Reliability Corp.	409,984		409,984	
8					
9					
10					
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44					
45					
46	<b>TOTAL</b>	<b>974,425</b>	<b>328,348</b>	<b>1,302,773</b>	

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				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	1,146,498					1
							2
Gas	928	156,275					3
							4
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		1,302,773					46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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**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: | a. Overhead  |
| (1) Generation                             | b. Underground   |
| a. hydroelectric                           | (3) Distribution   |
| i. Recreation fish and wildlife            | (4) Regional Transmission and Market Operation   |
| ii Other hydroelectric                     | (5) Environment (other than equipment)   |
| b. Fossil-fuel steam                       | (6) Other (Classify and include items in excess of \$50,000.)                                    |
| c. Internal combustion or gas turbine      | (7) Total Cost Incurred  |
| d. Nuclear                                 | B. Electric, R, D & D Performed Externally:  |
| e. Unconventional generation               | (1) Research Support to the electrical Research Council or the Electric Power Research Institute |
| f. Siting and heat rejection               |  |
| (2) Transmission                           |  |

Line No.	Classification (a)	Description (b)
1		Electric:
2	B (1)	Electric Power Research Institute - Membership Dues
3		
4		
5		
6		
7		
8		
9	Total	
10		
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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 \$50,000 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 \$50,000 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
	166,048	930.2	166,048		2
					3
					4
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	166,048		166,048		9
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Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 352 Line No.: 9 Column: f**

The balance reported for research, development, and demonstration activities is the amount recorded in the general ledger for activities in 2013 that have been determined to qualify. There is an annual study performed after the FERC Form 1 filing that calculates the balance for tax credit purposes.



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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	23,527,582		
4	Transmission	524,508		
5	Regional Market			
6	Distribution	16,336,555		
7	Customer Accounts	3,898,493		
8	Customer Service and Informational	2,729,612		
9	Sales	1,373		
10	Administrative and General	8,146,931		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	55,165,054		
12	Maintenance			
13	Production	13,855,100		
14	Transmission			
15	Regional Market			
16	Distribution	10,233,109		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,088,209		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	37,382,682		
21	Transmission (Enter Total of lines 4 and 14)	524,508		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	26,569,664		
24	Customer Accounts (Transcribe from line 7)	3,898,493		
25	Customer Service and Informational (Transcribe from line 8)	2,729,612		
26	Sales (Transcribe from line 9)	1,373		
27	Administrative and General (Enter Total of lines 10 and 17)	8,146,931		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	79,253,263	29,026,254	108,279,517
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply	543,855		
34	Storage, LNG Terminating and Processing			
35	Transmission	166,607		
36	Distribution	9,569,780		
37	Customer Accounts	2,611,629		
38	Customer Service and Informational	233,504		
39	Sales	103,754		
40	Administrative and General	1,752,018		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	14,981,147		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission	45,630		

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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	Distribution	4,055,606		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	4,101,236		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)	543,855		
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)	212,237		
57	Distribution (Lines 36 and 48)	13,625,386		
58	Customer Accounts (Line 37)	2,611,629		
59	Customer Service and Informational (Line 38)	233,504		
60	Sales (Line 39)	103,754		
61	Administrative and General (Lines 40 and 49)	1,752,018		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	19,082,383	9,300,111	28,382,494
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	98,335,646	38,326,365	136,662,011
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	16,483,270	1,256,347	17,739,617
69	Gas Plant	4,808,507	527,586	5,336,093
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	21,291,777	1,783,933	23,075,710
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):	10,503,977	3,140,192	13,644,169
78	Clearing Accounts	8,209,340	-7,779,670	429,670
79	Co-Tenant	-5,074,524	5,074,524	
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	13,638,793	435,046	14,073,839
96	TOTAL SALARIES AND WAGES	133,266,216	40,545,344	173,811,560

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 354 Line No.: 77 Column: b**

Other Accounts	
Subsidiaries	\$ 2,498,580
Proprietary capital	478,516
Deferred credits	2,076,454
Operating revenues	288,258
Cash	5,022,072
Other income and deductions	9,599
Misc. current and accrued liabilities	132,538
Unamortized debt expense	(12,809)
Tax expense	10,769
TOTAL	<u>\$10,503,977</u>

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**COMMON UTILITY PLANT AND EXPENSES**

- 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.
- 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.
- 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.
- 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	6,780,176	5,565,168	1,215,008
Land & Land Rights	6,269,376	5,145,904	1,123,472
Structure & Improvements	88,138,746	72,344,283	15,794,463
Office Furniture & Equipment	17,502,545	14,366,089	3,136,456
Transportation Equipment	52,906,133	43,425,354	9,480,779
Stores Equipment	2,557,982	2,099,592	458,390
Tools, Shop & Garage Equipment	3,239,427	2,658,922	580,505
Laboratory Equipment	551,008	452,267	98,741
Power Operated Equipment	6,393,638	5,247,898	1,145,740
Communication Equipment	16,958,058	13,919,174	3,038,884
Miscellaneous Equipment	180,099	147,825	32,274
Asset Retirement Costs	308,876	253,525	55,351
<b>Total Common Plant</b>	<b>201,786,064</b>	<b>165,626,001</b>	<b>36,160,063</b>
<b>TOTAL COMMON CWIP</b>	<b>3,681,090</b>	<b>3,021,439</b>	<b>659,651</b>

ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year			99,531,062
Depreciation accruals charged to:			
Depreciation Expense		7,105,568	
Transportation Equipment Expense		1,694,643	
			8,800,211
Depreciation Accrual Expense Adjustments			
Less: 254 Reg Liab Non-ARO COR Depr Expense (incl. in 403)		0	
Add: 182.3 ARC Depreciation Expense		1,401	
Less: 182.3 Reg Liab ARO Depr Expense (incl. in 403)		0	
			1,401
<b>Total Depreciation Provision for Year</b>			<b>8,801,612</b>
Net Charges for Plant Retired:			
Book Cost of Plant Retired		13,449,097	
Cost of Removal		101,344	
Salvage - Credit		(304,661)	
			13,245,780

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**COMMON UTILITY PLANT AND EXPENSES**

- 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.
- 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.
- 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.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Adjustment/Reclassification		
Product Reclassifications	(103,669)	(103,669)
Balance, End of Year		94,983,225
Footnote:		
End Balance (above)		94,983,225
Less: 108 ARO Depreciation (Non-Rate base)		(708,392)
Add: 182.3 ARO COR Depr (Rate base)		0
Add: 254 Non-ARO COR Depr Exp (Rate Base)		0
Ending Rate Base Reserve		94,274,833

**ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION**

	Accruals for	Balance
	The Year	End of Year
Electric Department	5,832,250	78,220,524
Gas Department	1,273,318	16,762,701
Totals	7,105,568	94,983,225
Footnotes:		
End Balance - Electric		78,220,524
Less: 108 ARO Depreciation (Non-Rate base)		581,352
Add: 182.3 ARO COR Depr (Rate base)		0
Ending Rate Base Reserve - Electric		77,639,172
End Balance - Gas		16,762,701
Less: 108 ARO Depreciation (Non-Rate base)		127,040
Add: 182.3 ARO COR Depr (Rate base)		0
Ending Rate Base Reserve - Gas		16,635,661

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**COMMON UTILITY PLANT AND EXPENSES**

- 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.
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- 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.
- 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.

ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		804,128
Amortization accruals charged to:		
Amortization Expense		1,630,074
Net Charges for Plant Retired:		
Book Cost of Plant Retired	509,125	
Cost of Removal	0	
Salvage - Credit	0	
		509,125
Adjustments/Reclassifications		
Other Reclassifications	0	
		0
Balance, End of Year		1,925,077

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for The Year	Balance End of Year
Electric Department	1,337,965	1,580,103
Gas Department	292,109	344,974
Totals	1,630,074	1,925,077

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,  
(b) description of services received during year and project or case to which services relate,  
(c) basis of charges,  
(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Accenture LLP	Consulting Services	Fees	107	1,188,063
2	333 S. Seventh Street				
3	Minneapolis, MN				
4					
5	AECOM Technical Services, Inc.	Consulting Services	Fees	Various	55,811
6	1035 Kepler Drive				
7	Green Bay, WI				
8					
9	Air Quality Specialists, Inc.	Equipment Repairs	Fees	107, 184	77,295
10	1640 Fire Lane Drive				
11	Green Bay, WI				
12					
13	Airtech Environmental Services, Inc.	Engineering Services	Fees	Various	163,950
14	1371 Brummel Avenue				
15	Elk Grove Village, IL				
16					
17	Alstom Power, Inc.	Consulting Services	Fees	512	171,870
18	1001 Frontenac Road				
19	Naperville, IL				
20					
21	Asplundh Tree Expert Co.	Line Clearance Services	Fees	Various	6,856,516
22	5907 Municipal Street				
23	Schofield, WI				
24					
25	Bruder Gentile & Marcoux LLP	Legal Services	Fees	556, 923, 928	106,019
26	901 K Street, NW, Suite 700				
27	Washington, DC				
28					
29	Burns & McDonnell	Engineering Services	Fees & Expenses	107, 506, 546	276,102
30	P.O. Box 419173				
31	Kansas City, MO				
32					
33	Carlson Building Services, Inc.	Cleaning Services	Fees	184	180,277
34	4111 Mackenzie Court NE, Suite 100				
35	St. Michael, MN				

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013		
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Christy Webber Landscapes	Landscape Services	Fees	Various	302,660
2	2900 W. Ferdinand Street				
3	Chicago, IL				
4					
5	Clarity Solutions Group, Inc.	Consulting Services	Fees	107	77,215
6	8601 FM 2222				
7	Building III, Suite 400				
8	Austin, TX				
9					
10	Communications Engineering Co.	Technology Services	Fees	Various	132,212
11	P.O. Box 11354				
12	Green Bay, WI				
13					
14	Complete Control, Inc.	Building Systems Services	Fees	107, 184, 552	62,739
15	640 25th Avenue North, Suite 100				
16	Wisconsin Rapids, WI				
17					
18	Contract Callers, Inc.	Credit Collection Services	Fees	903	53,125
19	1058 Claussen Road, Suite 110				
20	Augusta, GA				
21					
22	Crafts, Inc.	Construction Services	Fees	107, 184	56,603
23	3403 Menasha Avenue				
24	Manitowoc, WI				
25					
26	Critical Information Network	Consulting Services	Fees	184	65,800
27	4101 International Parkway				
28	Carrollton, TX				
29					
30	Davis & Kuelthau SC	Legal Services	Fees	901, 903, 923	64,097
31	111 E. Kilbourn Avenue, Suite 1400				
32	Milwaukee, WI				
33					
34					
35					



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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Deloitte & Touche LLP	Accounting and Auditing Services	Fees	181, 923	1,188,226
2	111 South Wacker Drive, Suite 1200				
3	Chicago, IL				
4					
5	Diggers Hotline, Inc.	Consulting Services	Fees	588, 880	99,918
6	8112 W. Bluemound Road, Suite 2FL				
7	Milwaukee, WI				
8					
9	Donaldson Company, Inc.	Construction Services	Fees	107	125,355
10	P.O. Box 1299				
11	Minneapolis, MN				
12					
13	Electroline Data Communications, Inc.	Technology Services	Fees	107	227,419
14	P.O. Box 963				
15	Appleton, WI				
16					
17	Exponent Inc.	Consulting Services	Fees	253	124,739
18	P.O. Box 200283 Dept. 002				
19	Dallas, TX				
20					
21	Fabco Equipment, Inc.	Equipment Repairs	Fees	512	151,722
22	9601 Christie Lane				
23	P.O. Box 350				
24	Schofield, WI				
25					
26	Foley & Lardner	Legal Services	Fees	Various	2,689,281
27	P.O. Box 1497				
28	Madison, WI				
29					
30	GAI Consultants, Inc.	Engineering Services	Fees	107, 580	117,125
31	385 Waterfront Drive, E FL 1				
32	Homestead, PA				
33					
34					
35					

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	General Electric International, Inc.	Consulting Services	Fees	Various	1,947,631
2	12505 Collections Center Drive				
3	Chicago, IL				
4					
5	H2O Under Pressure, Inc.	Construction Services	Fees	107, 512	56,472
6	P.O. Box 289				
7	Dale, WI				
8					
9	Hammel Green & Abrahamson, Inc.	Engineering Services	Fees	184	55,468
10	135 West Wells Street, Suite 800				
11	Milwaukee, WI				
12					
13	Horace Cofer Associates, Inc.	Consulting Services	Fees	506	489,566
14	4216 Tamarack Lane				
15	Murrysville, PA				
16					
17	Hurckman Mechanical Industries Inc	Equipment Repairs	Fees	Various	94,969
18	1450 Velp Avenue				
19	Green Bay, WI				
20					
21	IEI General Contractors, Inc.	Construction Services	Fees	Various	188,590
22	1725 Midway Road				
23	De Pere, WI				
24					
25	Intercon Construction, Inc.	Construction Services	Fees	107	74,341
26	5512 State Road 19 & 113				
27	Waunakee, WI				
28					
29	Jacobs Engineering Group, Inc	Engineering Services	Fees	Various	2,168,380
30	1088 Springhurst Drive				
31	Green Bay, WI				
32					
33	Johnson Controls, Inc.	Technology Services	Fees	107, 184	141,619
34	N961 Tower View Drive				
35	Greenville, WI				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Kell Contracting, LLC	Construction Services	Fees	Various	84,188
2	2825 North 25th Street				
3	Wausau, WI				
4					
5	Kleinschmidt Associates	Engineering Services	Fees	535, 541, 543	77,432
6	141 Main Street				
7	P.O. Box 650				
8	Pittsfield, ME				
9					
10	KS Energy Services	Construction Services	Fees	Various	14,975,298
11	19705 West Lincoln Avenue				
12	New Berlin, WI				
13					
14	L&S Electric, Inc.	Equipment Repairs	Fees	Various	158,193
15	5101 Mesker Street				
16	P.O. Box 740				
17	Schofield, WI				
18					
19	Lighthouse Safety LLC	Construction Services	Fees	107	91,400
20	3620 North 126th Street				
21	Brookfield, WI				
22					
23	Lunda Construction	Construction Services	Fees	543	207,281
24	2000 Taylor Street				
25	Little Chute, WI				
26					
27	Margan, Inc.	Construction Services	Fees	107, 512	250,000
28	16753 Donwick Drive, Suite A4				
29	Conroe, TX				
30					
31	Mechancial Dynamics & Analysis LTD	Construction Services	Fees	513	58,486
32	767 Pierce Road, Suite 2				
33	Clifton Park, NY				
34					
35					

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	MI Tech Services	Engineering Services	Fees	588	164,027
2	1700 Industrial Drive				
3	Green Bay, WI				
4					
5	Michels Corporation	Construction Services	Fees	107, 880	425,512
6	817 West Main Street				
7	P.O. Box 128				
8	Brownsville, WI				
9					
10	Midcontinent Independent System	Engineering Services	Fees	549	290,000
11	Operator, Inc.				
12	139 East 4th Street				
13	Cincinnati, OH				
14					
15	Midwest Towers, Inc.	Construction Services	Fees	107	406,635
16	2307 NW South Outer Road, Suite 102				
17	Blue Springs, MO				
18					
19	Miller Canfield Paddock & Stone PLC	Legal Services	Fees	181, 923, 928	89,888
20	150 West Jefferson, Suite 2500				
21	Detroit, MI				
22					
23	Miron Construction Company, Inc.	Construction Services	Fees	107, 184, 512	89,659
24	P.O. Box 509				
25	Neenah, WI				
26					
27	Moorhead Machinery & Boiler Co	Construction Services	Fees	107, 512	119,236
28	3477 University Avenue NE				
29	Minneapolis, MN				
30					
31	National Electric Coil Co	Construction Services	Fees	553	159,015
32	800 King Avenue				
33	Columbus, OH				
34					
35					

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Natural Resources Technology Inc	Environmental Consulting	Fees	182, 253	1,158,995
2	234 W. Florida Street, 5th Fl				
3	Milwaukee, WI				
4					
5	North States Utility Contractors Inc	Construction Services	Fees	Various	7,978,022
6	934 Highway 17 South				
7	P.O. Box 1507				
8	Eagle River, WI				
9					
10	Northeast Asphalt, Inc.	Construction Services	Fees	Various	126,736
11	1524 Atkinson Drive				
12	Green Bay, WI				
13					
14	Omni Glass & Paint, Inc.	Construction Services	Fees	512	59,210
15	3530 Omni Drive				
16	Oshkosh, WI				
17					
18	Osiose Utilities Services, Inc.	Construction Services	Fees	Various	740,052
19	215 Greencastle Road				
20	Tyrone, GA				
21					
22	Paragon Airheater Technologies	Construction Services	Fees	512	495,250
23	23143 Temescal Canyon Road, Suite B				
24	Corona, CA				
25					
26	Per Mar Security Services	Security Services	Fees	184, 506, 923	359,579
27	2129A S. Oneida Street, Suite 113				
28	Green Bay, WI				
29					
30	Performa, Inc.	Engineering Services	Fees	Various	53,351
31	124 N .Broadway, Suite 1				
32	De Pere, WI				
33					
34					
35					

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Power System Engineering, Inc.	Engineering Services	Fees	588	61,020
2	1532 W. Broadway				
3	Madison, WI				
4					
5	PRO Unlimited, Inc.	Temporary Staffing	Fees	Various	634,861
6	301 Yamato Road, Suite 3199				
7	Boca Raton, FL				
8					
9	Professional Control Corp	Technology Services	Fees	107	90,076
10	P.O. Box 130				
11	Germantown, WI				
12					
13	Riverview Construction, Inc.	Construction Services	Fees	Various	174,477
14	4140 6th Street				
15	Wausau, WI				
16					
17	Robert E. Lee & Associates, Inc.	Engineering Services	Fees	Various	140,311
18	4664 Golden Pond Park Court				
19	Hobart, WI				
20					
21	Rogers Paint Company, Inc.	Construction Services	Fees	511	66,289
22	1338 Dyke Avenue				
23	Adams, WI				
24					
25	Schiff Hardin, LLP	Legal Services	Fees	Various	395,272
26	233 South Wacker Drive, Suite 6600				
27	Chicago, IL				
28					
29	Scotts Industrial Coatings, LLC	Construction Services	Fees	Various	124,136
30	4325 Highway 29				
31	Green Bay, WI				
32					
33	Seiler Brothers Construction, Inc.	Construction Services	Fees	107, 184, 887	71,769
34	4511 E. Whitetail Court				
35	Manitowoc, WI				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Seyfarth Shaw LLP	Legal Services	Fees	923	90,647
2	131 South Dearborn, Suite 2400				
3	Chicago, IL				
4					
5	Skyline Technologies Inc.	Consulting Services	Fees	107, 254	87,114
6	1400 Lombardi Avenue, Suite 104 N				
7	Green Bay, WI				
8					
9	Southern Cross Corp.	Construction Services	Fees	874	71,715
10	4487 S. Old Peachtree Road				
11	Norcross, GA				
12					
13	Stafflogix	Temporary Staffing	Fees	Various	104,257
14	Wells Fargo Business Credit Inc.				
15	P.O. Box 60839				
16	Charlotte, NC				
17					
18	Straight Shot Express	Delivery Services	Fees & Expenses	163, 923	268,625
19	P.O. Box 371				
20	Neenah, WI				
21					
22	Tegrete Corp.	Cleaning Services	Fees	184	376,794
23	4111 Mackenzie Court, NE Suite 100				
24	St. Michael, MN				
25					
26	The Boldt Company	Construction Services	Fees	Various	438,826
27	2901 Business Park Drive				
28	Stevens Point, WI				
29					
30	Toshiba International Corp.	Construction Services	Fees	513, 553	1,170,644
31	6623 W. Washington Street				
32	West Allis, WI				
33					
34					
35					

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	Turboservices, Inc.	Construction Services	Fees	553	745,615
2	5449 NW 24th Street, Suite 1				
3	Margate, FL				
4					
5	Tweet Garot Mechanical, Inc.	Equipment Repairs	Fees	Various	64,223
6	2545 Larsen Road				
7	Green Bay, WI				
8					
9	Underwater Construction Corp.	Construction Services	Fees	107, 543	55,398
10	4316 N. Roosevelt Road				
11	Stevensville, MI				
12					
13	United Conveyor Supply Company	Construction Services	Fees	107	656,296
14	2100 Norman Drive				
15	Waukegan, IL				
16					
17	Valley Hydro Excavation, LLC	Construction Services	Fees	Various	101,383
18	W1902 Town Hall Road				
19	Campbellsport, WI				
20					
21	Van Ert Electric Company, Inc.	Construction Services	Fees	Various	199,838
22	7019 Stewart Avenue				
23	Wausau, WI				
24					
25					
26					
27					
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Name of Respondent	This Report Is:	Date of Report	Year of Report		
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/14	December 31, 2013		
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.		services provided (administrative and general expenses, dividends declared, etc.).			
2. In column (b) describe the affiliation (percentage ownership, etc.).		4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.			
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Energy Group, Inc.	Parent Company  (We are a wholly owned subsidiary of Integrus)	Labor & Labor Loadings		
2			Employee Benefits **	920	1,484
3			Materials & Supplies		
4			Invoices & Expenses		
5			Other Direct Costs		
6			Annual Incentive Plan	920	979
7					
8					
9	Upper Peninsula Power Company	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings		
10			Employee Benefits **	920	24,750
11			Materials & Supplies		
12			Invoices & Expenses		
13			Other Direct Costs		
14			Annual Incentive Plan	920	4,595
15					
16					
17					
18					
19					
20	Integrus Energy Services, Inc.	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings		
21			Employee Benefits **	920	19,327
22			Invoices & Expenses		
23			Other Direct Costs		
24					
25					
26					
27	WPS Investments, LLC	Subsidiary of Integrus Energy Group, Inc.	Other Direct Costs		
28					
29					
30					
31					
32					
33					
34					

\*\* and other stock based compensation

\*\*\* benefits funding reimbursement

NOTE: Purchase power transactions with associated companies are reported on pages 310-311 and 326-327.

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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.  
7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	347,480	347,480	(1)	1
				1,484	(1), (4)	2
		Various	1,204	1,204	(1)	3
		Various	294,447	294,447	(4)	4
		Various	10,149	10,149	(2)	5
				979	(4)	6
				<b>655,743</b>		7
						8
		Various	2,260,254	2,260,254	(1)	9
		Various	(6,160)	18,590	(1), (4)	10
		Various	1,723,921	1,723,921	(1)	11
		Various	4,007,883	4,007,883	(4)	12
		Various	1,605,464	1,605,464	(2)	13
				4,595	(4)	14
		Various	193,131	193,131	(4)	15
			Total	<b>9,813,838</b>		16
						17
						18
						19
		Various	85,004	85,004	(1)	20
		Various	6,810	26,137	(1), (4)	21
		Various	114,278	114,278	(4)	22
		Various	3,542	3,542	(2)	23
		Various	37,069	37,069	(4)	24
			Total	<b>266,030</b>		25
						26
		Various	3,299	3,299	(2)	27
			Total	<b>3,299</b>		28
						29
						30
						31
						32
						33
						34

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/14	December 31, 2013		
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.		services provided (administrative and general expenses, dividends declared, etc.).			
2. In column (b) describe the affiliation (percentage ownership, etc.).		4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.			
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin River Power Company	We have 50% ownership interest	Labor & Labor Loadings		
2			Employees Benefits **		
3			Materials & Supplies		
4			Invoices & Expenses		
5			Other Direct Costs		
6					
7					
8	Integrus Business Support, LLC	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings		
9			Employees Benefits **	920	957
10			Materials & Supplies		
11			Invoices & Expenses		
12			Other Direct Costs		
13			Rent/pre-tax****		
14			Annual incentive plan	920	49,129
15	Other Postretirement ***				
16					
17					
18	Integrus Transportation Fuels, LLC	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings		
19			Employees Benefits **		
20			Materials & Supplies		
21			Invoices & Expenses		
22			Other Direct Costs		
23			Other Postretirement ***		
24					
25					
26	Trillium USA, LLC	Subsidiary of Integrus Energy Group, Inc.	Invoices & Expenses		
27					
28					
29					
30					
31					
32					
33					
34					

\*\* and other stock based compensation

\*\*\* benefits funding reimbursement

\*\*\*\* carrying charge

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.  
7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	608,349	608,349	(1)	1
		Various	16	16	(1), (4)	2
		Various	7,411	7,411	(1)	3
		Various	211,053	211,053	(4)	4
		Various	70,268	70,268	(2)	5
		Total		<b>897,097</b>		6
						7
		Various	233,552	233,552	(1)	8
		Various	781,626	782,583	(1), (4)	9
		Various	395,919	395,919	(1)	10
		Various	141,243	141,243	(4)	11
		Various	233,749	233,749	(4)	12
		Various	5,402,372	5,402,372	(4)	13
				49,129	(4)	14
		Various	199,909	199,909	(4)	15
		Total		<b>7,438,456</b>		16
						17
		Various	1,914	1,914	(1)	18
		Various	11,168	11,168	(1), (4)	19
		Various	4,973	4,973	(1)	20
		Various	(107)	(107)	(4)	21
		Various	20,760	20,760	(2)	22
		Various	20,855	20,855	(4)	23
		Total		<b>59,563</b>		24
						25
		Various	16	16	(4)	26
		Total		<b>16</b>		27
						28
						29
						30
						31
						32
						33
						34

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES**

1. In column (a) report the name of the associated company.  
2. In column (b) describe the affiliation (percentage ownership, etc.).  
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).  
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Minnesota Energy	Subsidiary of Integrys	Labor & Labor Loadings		
2	Resources Corporation	Energy Group, Inc.	Employee Benefits **	920	250
3			Materials & Supplies		
4			Invoices & Expenses		
5			Other Direct Costs		
6			Annual Incentive Plan	920	5,679
7			Other Postretirement ***		
8					
9					
10	Michigan Gas Utilities	Subsidiary of Integrys	Labor & Labor Loadings		
11	Corporation	Energy Group, Inc.	Employee Benefits **	920	118
12			Materials & Supplies		
13			Invoices & Expenses		
14			Other Direct Costs		
15			Other Postretirement ***		
16					
17					
18	The Peoples Gas Light	Subsidiary of Integrys	Labor & Labor Loadings		
19	and Coke Company	Energy Group, Inc.	Employee Benefits **	920	33,426
20			Materials & Supplies		
21			Invoices & Expenses		
22			Other Direct Costs		
23					
24					
25	North Shore Gas Company	Subsidiary of Integrys	Labor & Labor Loadings		
26		Energy Group, Inc.	Employee Benefits **	920	17
27			Materials & Supplies		
28			Invoices & Expenses		
29			Other Direct Costs		
30					
31					
32					
33					
<b>TOTAL</b>					<b>140,711</b>

\*\* and other stock based compensation

\*\*\* benefits funding reimbursement

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	148,526	148,526	(1)	1
		Various	576	826	(1), (4)	2
		Various	710,512	710,512	(1)	3
		Various	76,861	76,861	(4)	4
		Various	367,701	367,701	(2)	5
				5,679	(4)	6
		Various	563,024	563,024	(4)	7
		Total		<b>1,873,129</b>		8
						9
		Various	64,887	64,887	(1)	10
		Various	415	533	(1), (4)	11
		Various	887,484	887,484	(1)	12
		Various	130,974	130,974	(4)	13
		Various	385,991	385,991	(2)	14
		Various	345,601	345,601	(4)	15
		Total		<b>1,815,470</b>		16
						17
		Various	56,602	56,602	(1)	18
				33,426	(1), (4)	19
		Various	721,020	721,020	(1)	20
		Various	30,656	30,656	(4)	21
		Various	403,001	403,001	(2)	22
		Total		<b>1,244,705</b>		23
						24
		Various	5,010	5,010	(1)	25
				17	(1), (4)	26
		Various	102,913	102,913	(1)	27
		Various	10,789	10,789	(4)	28
		Various	128,554	128,554	(2)	29
		Total		<b>247,283</b>		30
						31
						32
						33
	<b>0</b>		<b>24,173,918</b>	<b>24,314,629</b>		

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/14	December 31, 2013		
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.		services provided (administrative and general expenses, dividends declared, etc.).			
2. In column (b) describe the affiliation (percentage ownership, etc.).		4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.			
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrys Energy Group, Inc.	Parent Company	Invoices & Expenses	Various	8,267
2		(We are a wholly	Other Direct Costs	Various	23,183
3		owned subsidiary of	Other Stock Based Comp.	920, 500	127,019
4		Integrys)	ESOP Match		
5					
6					
7	WPS Leasing, Inc.	We own 100%	Unit Train Lease		
8					
9					
10	Upper Peninsula Power	Subsidiary of Integrys	Labor & Labor Loadings	Various	56,307
11	Company	Energy Group, Inc.	Invoices & Expenses	Various	3,723
12			Materials & Supplies		
13			Other Direct Costs	Various	38,386
14					
15					
16	Integrys Energy Services, Inc.	Subsidiary of Integrys	Invoices & Expenses		
17		Energy Group, Inc.	Other Direct Costs	Various	2,567
18					
19					
20	WPS Investments, LLC	Subsidiary of Integrys	Other Direct Costs		
21		Energy Group, Inc.			
22					
23	Wisconsin River Power	We have 50% ownership	Labor & Labor Loadings	Various	(4,682)
24	Company	interest	Invoices & Expenses	Various	159
25					
26					
27	Minnesota Energy Resources	Subsidiary of Integrys	Labor & Labor Loadings	Various	133
28	Corporation	Energy Group, Inc.	Invoices & Expenses		
29			Other Direct Costs	Various	100
30			Other Stock Based Comp.	920	2,547
31			Annual Incentive Plan	920	1,115
32					
33					
34					

NOTE: Purchase power transactions with associated companies are reported on pages 310-311 and 326-327.



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.  
7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	179,776	188,043	(4)	1
		Various	13,022	36,205	(2)	2
				127,019	(4)	3
		242	3,041,961	3,041,961	(4)	4
		Total		<b>3,393,228</b>		5
						6
		151	1,376,516	1,376,516	(5)	7
		Total		<b>1,376,516</b>		8
						9
		Various	19,564	75,871	(1)	10
		Various	309	4,032	(4)	11
		154, 184	33,643	33,643	(1)	12
		Various	16,331	54,717	(2)	13
		Total		<b>168,263</b>		14
						15
		Various	51	51	(4)	16
				2,567	(4)	17
		Total		<b>2,618</b>		18
						19
		236	38,562	38,562	(2)	20
		Total		<b>38,562</b>		21
						22
		Various	5,301	619	(1)	23
				159	(4)	24
		Total		<b>778</b>		25
						26
		Various	3,675	3,808	(1)	27
		Various	180	180	(4)	28
		Various	1,000	1,100	(2)	29
				2,547	(4)	30
		Various	10,999	12,114	(4)	31
		Total		<b>19,749</b>		32
						33
						34

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES**

1. In column (a) report the name of the associated company.  
2. In column (b) describe the affiliation (percentage ownership, etc. ).  
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).  
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Michigan Gas Utilities Corporation	Subsidiary of Integrys Energy Group, Inc.	Labor & Labor Loadings		
2			Invoices & Expenses		
3			Material & Supplies	Various	25
4			Other Direct Costs	Various	1,033
5			Other Stock Based Comp.	920	(712)
6					
7					
8	The Peoples Gas Light & Coke Company	Subsidiary of Integrys Energy Group, Inc.	Labor & Labor Loadings	Various	9
9			Invoices & Expenses	Various	3,828
10			Material & Supplies	Various	29,432
11			Other Direct Costs	Various	4,565
12			Annual Incentive Plan		
13					
14					
15	North Shore Gas Company	Subsidiary of Integrys Energy Group, Inc.	Labor & Labor Loadings		
16			Invoices & Expenses		
17			Materials & Supplies	Various	295
18			Other Direct Costs	Various	542
19					
20					
21	Integrys Transportation Fuels, LLC	Subsidiary of Integrys Energy Group, Inc.	Labor & Labor Loadings	Various	3,361
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.  
7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	417	417	(1)	1
		Various	955,700	955,700	(4)	2
		154	13,718	13,743	(1)	3
				1,033	(1)	4
				(712)	(2)	5
		Total		<b>970,181</b>		6
						7
		Various	671	680	(1)	8
		Various	6	3,834	(4)	9
		154	45,889	75,321	(1)	10
		Various	158	4,723	(2)	11
		242	21,319	21,319	(4)	12
		Total		<b>105,877</b>		13
						14
		Various	941	941	(1)	15
		Various	117	117	(4)	16
		Various	21,284	21,579	(1)	17
		Various	3,816	4,358	(2)	18
		Total		<b>26,995</b>		19
						20
				3,361	(1)	21
		Total		<b>3,361</b>		22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES**

1. In column (a) report the name of the associated company.  
2. In column (b) describe the affiliation (percentage ownership, etc. ).  
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).  
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Business Support, LLC	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings	Various	59,206,924
2			Employee Benefits **	Various	18,994,069
3			Invoices & Expenses	Various	4,529,303
4			Other Direct Costs	Various	5,116,939
5			Allocated Non-labor	Various	16,128,845
6			Annual Incentive Plan	920	94,998
7			Insurance	924	234,907
8			Pre-Tax Carrying Cost	930.2	1,067,683
9			Depreciation	930.2	3,831,331
10			Pension Funding Reimb.		
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	<b>TOTAL</b>				<b>109,506,201</b>

\*\* and other stock based compensation

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.  
7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
431	14	Various	7,448,907	66,655,831	(1), (2)	1
		Various	3,961,212	22,955,281	(1), (4)	2
		Various	5,709,768	10,239,071	(4)	3
		Various	2,852,815	7,969,754	(1), (2)	4
		Various	28,258	16,157,117		5
		242	37,035	132,033	(4)	6
		165	8,243,473	8,478,380	(2), (4)	7
				1,067,683	(3), (4)	8
				3,831,331	(3), (4)	9
				129	37,352,997	(4)
			<b>174,839,478</b>		11	
					12	
					13	
					14	
					15	
					16	
					17	
					18	
					19	
					20	
					21	
					22	
					23	
					24	
					25	
					26	
					27	
					28	
					29	
					30	
					31	
					32	
					33	
					34	
	<b>14</b>		<b>71,439,391</b>	<b>180,945,606</b>		

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**ELECTRIC ENERGY ACCOUNT**

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

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,825,706
3	Steam	8,786,039	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,762,583
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,544,604
5	Hydro-Conventional	230,982	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	79,374
7	Other	1,786,128	27	Total Energy Losses	376,890
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	16,586,157
9	Net Generation (Enter Total of lines 3 through 8)	10,803,149			
10	Purchases	5,783,008			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,586,157			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (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-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,420,718	200,921	1,810	21	1900
30	February	1,294,093	194,283	1,736	19	1900
31	March	1,368,624	208,557	1,658	5	1900
32	April	1,390,045	304,820	1,543	11	2000
33	May	1,328,030	223,476	1,654	30	1200
34	June	1,351,638	193,388	1,953	27	1600
35	July	1,533,402	240,221	2,299	18	1600
36	August	1,501,890	225,327	2,163	27	1500
37	September	1,303,944	147,759	2,090	10	1600
38	October	1,350,653	223,114	1,603	1	2000
39	November	1,319,430	216,443	1,667	26	1900
40	December	1,423,690	214,060	1,829	11	1800
41	TOTAL	16,586,157	2,592,369			

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FOOTNOTE DATA			

**Schedule Page: 401 Line No.: 10 Column: b**

Purchases have been reported in accordance with FERC Order 668-A, which requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour. The total purchases when the MISO purchases and sales are netted on an hourly basis are 5,240,566 MWH.

**Schedule Page: 401 Line No.: 24 Column: b**

Sales have been reported in accordance with FERC Order 668-A, which requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour. The total sales when the MISO purchases and sales are netted on an hourly basis are 1,999,162 MWH.

**Schedule Page: 401 Line No.: 29 Column: b**

Column (b) includes firm, interruptible and non-requirement sales.

**Schedule Page: 401 Line No.: 29 Column: c**

Column (c) consists of non-requirement sales but excludes interruptible sales since interruptible sales are provided on a requirements basis subject to interruption on an emergency basis only.

**Schedule Page: 401 Line No.: 29 Column: d**

Column (d) consists of Firm Load only.

**Schedule Page: 401 Line No.: 37 Column: c**

Balance has been updated from the previously filed Form 3-Q report.



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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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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 of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <del>Pulliam 5</del> (b)			Plant Name: Pulliam 6 (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			1949			1951
4	Year Last Unit was Installed			1949			1951
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)			50.00			62.50
6	Net Peak Demand on Plant - MW (60 minutes)			0			0
7	Plant Hours Connected to Load			1735			2607
8	Net Continuous Plant Capability (Megawatts)			0			0
9	When Not Limited by Condenser Water			49			70
10	When Limited by Condenser Water			48			68
11	Average Number of Employees			0			0
12	Net Generation, Exclusive of Plant Use - KWh			48385000			105580000
13	Cost of Plant: Land and Land Rights			172362			215453
14	Structures and Improvements			4565506			4252423
15	Equipment Costs			25811861			32210507
16	Asset Retirement Costs			95780			95215
17	Total Cost			30645509			36773598
18	Cost per KW of Installed Capacity (line 17/5) Including			612.9102			588.3776
19	Production Expenses: Oper, Supv, & Engr			1214			1506
20	Fuel			2191620			4472314
21	Coolants and Water (Nuclear Plants Only)			0			0
22	Steam Expenses			24068			24058
23	Steam From Other Sources			0			0
24	Steam Transferred (Cr)			0			0
25	Electric Expenses			0			0
26	Misc Steam (or Nuclear) Power Expenses			10324			10710
27	Rents			0			0
28	Allowances			0			0
29	Maintenance Supervision and Engineering			237			5222
30	Maintenance of Structures			4675			10596
31	Maintenance of Boiler (or reactor) Plant			49789			292267
32	Maintenance of Electric Plant			17892			67655
33	Maintenance of Misc Steam (or Nuclear) Plant			642			0
34	Total Production Expenses			2300461			4884328
35	Expenses per Net KWh			0.0475			0.0463
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas		Coal	Gas	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Mcf		Tons	Mcf	
38	Quantity (Units) of Fuel Burned	35676	49653	0	75769	75716	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8678	1030	0	8670	1028	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	50.990	4.520	0.000	50.990	4.480	0.000
41	Average Cost of Fuel per Unit Burned	55.130	4.520	0.000	54.550	4.480	0.000
42	Average Cost of Fuel Burned per Million BTU	3.216	4.390	0.000	3.157	4.360	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.044	0.061	0.000	0.041	0.057	0.000
44	Average BTU per KWh Net Generation	14345.000	0.000	0.000	13373.000	0.000	0.000

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

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

Plant Name: Pulliam 7 (d)			Plant Name: Pulliam 8 (e)			Plant Name: Pulliam-Common (f)			Line No.
	Steam			Steam					1
	Conventional			Conventional					2
	1958			1964					3
	1958			1964					4
	75.00			125.00			0.00		5
	0			0			0		6
	4415			5163			0		7
	0			0			0		8
	80			132			0		9
	79			130			0		10
	0			0			0		11
	247644000			545074000			0		12
	258543			430905			0		13
	6005209			8426760			0		14
	40663657			59756748			0		15
	123044			55384			0		16
	47050453			68669797			0		17
	627.3394			549.3584			0		18
	25090			26102			2001518		19
	8967162			18221798			0		20
	0			0			0		21
	26386			26399			2350466		22
	0			0			0		23
	0			0			0		24
	0			0			1489507		25
	12732			15926			1343050		26
	0			0			0		27
	0			0			0		28
	263510			19370			229987		29
	10879			36815			922088		30
	954431			1006422			2511245		31
	192273			108642			378778		32
	1278			1268			291046		33
	10453741			19462742			11517685		34
	0.0422			0.0357			0.0000		35
Coal	Gas		Coal	Gas					36
Tons	Mcf		Tons	Mcf					37
161015	122369	0	336260	114362	0	0	0	0	38
8710	1027	0	8680	1027	0	0	0	0	39
50.990	4.530	0.000	50.990	4.540	0.000	0.000	0.000	0.000	40
52.260	4.530	0.000	52.650	4.540	0.000	0.000	0.000	0.000	41
3.031	4.400	0.000	3.074	4.410	0.000	0.000	0.000	0.000	42
0.036	0.052	0.000	0.033	0.048	0.000	0.000	0.000	0.000	43
11969.000	0.000	0.000	10902.000	0.000	0.000	0.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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

Line No.	Item (a)	Plant Name: Total - Pulliam (b)			Plant Name: Weston 1 (c)		
			Steam			Steam	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Conventional			Conventional	
3	Year Originally Constructed		1927			1954	
4	Year Last Unit was Installed		1964			1954	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		312.50			60.00	
6	Net Peak Demand on Plant - MW (60 minutes)		0			0	
7	Plant Hours Connected to Load		6778			2566	
8	Net Continuous Plant Capability (Megawatts)		0			0	
9	When Not Limited by Condenser Water		331			57	
10	When Limited by Condenser Water		325			56	
11	Average Number of Employees		95			0	
12	Net Generation, Exclusive of Plant Use - KWh		946683000			93997000	
13	Cost of Plant: Land and Land Rights		1077263			279960	
14	Structures and Improvements		23249898			5186742	
15	Equipment Costs		158442773			24717029	
16	Asset Retirement Costs		369423			141531	
17	Total Cost		183139357			30325262	
18	Cost per KW of Installed Capacity (line 17/5) Including		586.0459			505.4210	
19	Production Expenses: Oper, Supv, & Engr		2055430			5594	
20	Fuel		33852894			3678138	
21	Coolants and Water (Nuclear Plants Only)		0			0	
22	Steam Expenses		2451377			17372	
23	Steam From Other Sources		0			0	
24	Steam Transferred (Cr)		0			0	
25	Electric Expenses		1489507			0	
26	Misc Steam (or Nuclear) Power Expenses		1392742			5844	
27	Rents		0			0	
28	Allowances		0			0	
29	Maintenance Supervision and Engineering		518326			10893	
30	Maintenance of Structures		985053			23120	
31	Maintenance of Boiler (or reactor) Plant		4814154			414306	
32	Maintenance of Electric Plant		765240			116361	
33	Maintenance of Misc Steam (or Nuclear) Plant		294234			35316	
34	Total Production Expenses		48618957			4306944	
35	Expenses per Net KWh		0.0514			0.0458	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas		Coal	Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Mcf		Tons	Barrels	Mcf
38	Quantity (Units) of Fuel Burned	608720	362100	0	68640	4	74161
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8686	1028	0	8810	138000	1019
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	50.990	4.520	0.000	48.390	0.000	4.880
41	Average Cost of Fuel per Unit Burned	52.930	4.520	0.000	48.310	93.900	4.880
42	Average Cost of Fuel Burned per Million BTU	3.081	4.400	0.000	2.750	16.200	4.790
43	Average Cost of Fuel Burned per KWh Net Gen	0.035	0.053	0.000	0.037	0.220	0.065
44	Average BTU per KWh Net Generation	11626.000	0.000	0.000	13621.000	0.000	0.000

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

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

Plant Name: <i>Weston 2</i> (d)	Plant Name: <i>Weston 3</i> (e)	Plant Name: <i>Weston 4 (WPS Share)</i> (f)	Line No.						
Steam	Steam	Steam	1						
Conventional	Conventional	Conventional	2						
1960	1981	2008	3						
1960	1981	2008	4						
75.00	321.60	407.70	5						
0	0	0	6						
4002	6827	8217	7						
0	0	0	8						
85	325	265	9						
82	321	263	10						
0	0	0	11						
250498000	1746770000	2892032000	12						
349949	1477627	1697851	13						
5142683	43760228	99571120	14						
29066072	214791565	474481096	15						
174407	108181	33684	16						
34733111	260137601	575783751	17						
463.1081	808.8856	1412.2731	18						
16930	312340	414324	19						
8082635	52669861	81477420	20						
0	0	0	21						
19275	1659334	1509385	22						
0	0	0	23						
0	0	0	24						
0	0	0	25						
20035	499013	378654	26						
0	0	0	27						
0	0	0	28						
23271	105531	83270	29						
4052	164156	172506	30						
599611	5369397	2808211	31						
170989	9622754	238765	32						
14092	185283	49155	33						
8950890	70587669	87131690	34						
0.0357	0.0404	0.0301	35						
Coal	Oil	Gas	Coal	Gas		Coal	Gas		36
Tons	Barrels	Mcf	Tons	Mcf		Tons	Mcf		37
156279	11	93340	1090066	49507	0	1522881	54751	0	38
8826	138000	1020	8812	1021	0	8828	1017	0	39
48.390	0.000	4.700	48.390	6.130	0.000	48.390	5.790	0.000	40
48.870	93.900	4.770	48.360	6.130	0.000	53.290	5.790	0.000	41
2.760	16.200	4.680	2.750	6.000	0.000	3.020	5.690	0.000	42
0.032	0.180	0.054	0.030	0.067	0.000	0.028	0.053	0.000	43
11423.000	0.000	0.000	11103.000	0.000	0.000	9326.000	0.000	0.000	44

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

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

Line No.	Item (a)	Plant Name: <i>Weston 4 (Total)</i> (b)	Plant Name: <i>Weston-Common</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Steam				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Conventional				
3	Year Originally Constructed		2008				
4	Year Last Unit was Installed		2008				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		582.37			0.00	
6	Net Peak Demand on Plant - MW (60 minutes)		0			0	
7	Plant Hours Connected to Load		0			0	
8	Net Continuous Plant Capability (Megawatts)		0			0	
9	When Not Limited by Condenser Water		379			0	
10	When Limited by Condenser Water		375			0	
11	Average Number of Employees		0			0	
12	Net Generation, Exclusive of Plant Use - KWh		3991436700			0	
13	Cost of Plant: Land and Land Rights		2392258			0	
14	Structures and Improvements		141778309			0	
15	Equipment Costs		677190786			0	
16	Asset Retirement Costs		47459			0	
17	Total Cost		821408812			0	
18	Cost per KW of Installed Capacity (line 17/5) Including		1410.4587			0	
19	Production Expenses: Oper, Supv, & Engr		2396173			3684537	
20	Fuel		111202661			0	
21	Coolants and Water (Nuclear Plants Only)		0			0	
22	Steam Expenses		2935709			2186351	
23	Steam From Other Sources		0			0	
24	Steam Transferred (Cr)		0			0	
25	Electric Expenses		81			123	
26	Misc Steam (or Nuclear) Power Expenses		1543712			1988659	
27	Rents		0			0	
28	Allowances		0			0	
29	Maintenance Supervision and Engineering		335228			358896	
30	Maintenance of Structures		705859			680121	
31	Maintenance of Boiler (or reactor) Plant		6486246			3956414	
32	Maintenance of Electric Plant		403154			136745	
33	Maintenance of Misc Steam (or Nuclear) Plant		312215			402623	
34	Total Production Expenses		126321038			13394469	
35	Expenses per Net KWh		0.0316			0.0000	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas				
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Mcf				
38	Quantity (Units) of Fuel Burned	2101926	75248	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8828	1017	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	48.390	6.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	52.700	5.790	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	2.980	6.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.028	0.053	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	9326.000	0.000	0.000	0.000	0.000	0.000

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

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

Plant Name: <i>Plant Total-Weston</i> (d)	Plant Name: <i>Columbia 1 &amp; 2</i> (e)	Plant Name: <i>Edgewater 4</i> (f)	Line No.						
Steam	Steam	Steam	1						
Conventional	Conventional	Conventional	2						
1954	1975	1969	3						
2008	1978	1969	4						
1039.00	335.20	105.00	5						
0	0	0	6						
8706	8731	6745	7						
0	0	0	8						
732	364	101	9						
722	357	101	10						
198	0	0	11						
4983297000	2320370000	535689000	12						
3805387	629109	553791	13						
153660773	19768725	2930833	14						
743055762	152075631	37570872	15						
457803	-40085	444896	16						
900979725	172433380	41500392	17						
867.1605	514.4194	395.2418	18						
4433725	542964	206094	19						
145908054	41153978	14581081	20						
0	0	0	21						
5391717	938381	362287	22						
0	0	0	23						
0	0	0	24						
123	392338	161304	25						
2892205	1108296	411766	26						
0	0	1846	27						
0	0	0	28						
581861	104995	75822	29						
1043955	100994	30165	30						
13147939	2636769	815841	31						
10285614	1395779	119039	32						
686469	662864	401785	33						
184371662	49037358	17167030	34						
0.0370	0.0211	0.0320	35						
Coal	Oil	Gas	Coal	Oil		Coal	Oil	TDF	36
Tons	Barrels	Mcf	Tons	Barrels		Tons	Barrels	Tons	37
2837866	15	271759	1389780	4124	0	311399	2413	1967	38
8813	138000	1017	8638	138875	0	8604	138875	15055	39
48.390	0.000	5.290	28.500	131.670	0.000	43.080	132.400	49.320	40
51.040	93.900	5.290	29.220	132.410	0.000	45.490	132.100	49.320	41
2.890	16.200	5.150	1.677	22.370	0.000	2.630	22.650	1.640	42
0.029	0.190	0.058	0.018	0.234	0.000	0.027	0.229	0.017	43
10135.000	0.000	0.000	10519.000	0.000	0.000	10000.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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

Line No.	Item (a)	Plant Name: <u>Weston W81, W82</u> (b)			Plant Name: <u>W1Mar1Y81, M82, M83</u> (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine			Combustion Turbine		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1969			1971		
4	Year Last Unit was Installed	1973			1993		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	76.34			187.20		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	190			1014		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	85			191		
10	When Limited by Condenser Water	62			154		
11	Average Number of Employees	0			3		
12	Net Generation, Exclusive of Plant Use - KWh	4638000			49068929		
13	Cost of Plant: Land and Land Rights	0			267961		
14	Structures and Improvements	257986			7971432		
15	Equipment Costs	7948171			27223898		
16	Asset Retirement Costs	0			0		
17	Total Cost	8206157			35463291		
18	Cost per KW of Installed Capacity (line 17/5) Including	107.4949			189.4407		
19	Production Expenses: Oper, Supv, & Engr	5883			124964		
20	Fuel	511356			3224990		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	0			0		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	-275			139190		
26	Misc Steam (or Nuclear) Power Expenses	0			0		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	56197			380795		
30	Maintenance of Structures	5810			9327		
31	Maintenance of Boiler (or reactor) Plant	0			0		
32	Maintenance of Electric Plant	44928			1440690		
33	Maintenance of Misc Steam (or Nuclear) Plant	318			16898		
34	Total Production Expenses	624217			5336854		
35	Expenses per Net KWh	0.1346			0.1088		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Gas		Oil	Gas	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Barrels	Mcf		Barrels	Mcf	
38	Quantity (Units) of Fuel Burned	3	70431	0	24	682018	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	138000	1020	0	138000	1018	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	7.260	0.000	131.670	4.730	0.000
41	Average Cost of Fuel per Unit Burned	93.900	7.260	0.000	94.460	4.760	0.000
42	Average Cost of Fuel Burned per Million BTU	16.200	7.120	0.000	16.300	4.650	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.239	0.011	0.000	0.230	0.066	0.000
44	Average BTU per KWh Net Generation	15483.000	0.000	0.000	18782.000	0.000	0.000



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

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

Plant Name: <u>DePere Energy Center</u> (d)			Plant Name: <u>Pulliam 34</u> (e)			Plant Name: <u>Fox Energy Center</u> (f)			Line No.
Combustion Turbine			Combustion Turbine			Combined Cycle			1
Conventional			Conventional			Conventional			2
1999			2003			2005			3
1999			2003			2005			4
192.27			90.95			618.80			5
0			0			0			6
221			485			4518			7
0			0			0			8
195			107			610			9
164			85			556			10
2			0			27			11
23703015			30689335			1368349100			12
0			0			3912825			13
15688233			1447124			39069092			14
61375482			33983600			414570472			15
0			0			0			16
77063715			35430724			457552389			17
400.8099			389.5627			739.4189			18
205377			2778			1048686			19
1488384			1939518			40486153			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
194479			454			5043769			25
0			0			0			26
0			0			83			27
0			0			0			28
155024			14807			1363897			29
27408			21199			197904			30
0			0			0			31
16695			115868			4471520			32
22676			596			142248			33
2110043			2095220			52754260			34
0.0890			0.0683			0.0386			35
Oil	Gas		Oil	Gas		Oil	Gas		36
Barrels	Mcf		Barrels	Mcf		Barrels	Mcf		37
0	280896	0	466	382110	0	49	9508956	0	38
0	1027	0	138000	1027	0	138000	1027	0	39
0.000	5.300	0.000	0.000	4.910	0.000	0.000	4.260	0.000	40
0.000	5.300	0.000	139.090	4.910	0.000	89.690	4.260	0.000	41
0.000	5.140	0.000	24.000	4.760	0.000	15.470	3.260	0.000	42
0.000	0.063	0.000	0.031	0.062	0.000	0.070	0.040	0.000	43
13485.000	0.000	0.000	13284.000	0.000	0.000	6953.000	0.000	0.000	44

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FOOTNOTE DATA			

**Schedule Page: 402 Line No.: -1 Column: b**

We have filed with MISO to retire Pulliam units 5 and 6 by July 2015.

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

We have filed with MISO to retire the Weston 1 by June 2015.

**Schedule Page: 403.1 Line No.: -1 Column: f**

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

**Schedule Page: 403.2 Line No.: -1 Column: e**

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Our ownership interest is 31.8%.

**Schedule Page: 403.2 Line No.: -1 Column: f**

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Our ownership interest is 31.8%.

**Schedule Page: 402.3 Line No.: -1 Column: b**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.3 Line No.: -1 Column: c**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 403.3 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 403.3 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 403.3 Line No.: -1 Column: f**

We acquired Fox Energy Center in March 2013. See WPS Notes to Financial Statements, Note 3, Acquisition of Fox Energy Center, for more information.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, 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	0	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	17	0
10	(b) Under the Most Adverse Oper Conditions	17	0
11	Average Number of Employees	1	0
12	Net Generation, Exclusive of Plant Use - Kwh	63,744,800	0
13	Cost of Plant		
14	Land and Land Rights	384,914	0
15	Structures and Improvements	335,054	0
16	Reservoirs, Dams, and Waterways	4,968,656	0
17	Equipment Costs	1,103,048	0
18	Roads, Railroads, and Bridges	6,754	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	6,798,426	0
21	Cost per KW of Installed Capacity (line 20 / 5)	394.3403	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	114,716	0
24	Water for Power	218,259	0
25	Hydraulic Expenses	25,425	0
26	Electric Expenses	38,350	0
27	Misc Hydraulic Power Generation Expenses	26,188	0
28	Rents	700	0
29	Maintenance Supervision and Engineering	161,237	0
30	Maintenance of Structures	21,011	0
31	Maintenance of Reservoirs, Dams, and Waterways	40,627	0
32	Maintenance of Electric Plant	175,378	0
33	Maintenance of Misc Hydraulic Plant	0	0
34	Total Production Expenses (total 23 thru 33)	821,891	0
35	Expenses per net KWh	0.0129	0.0000

**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	6.77		12,467	1,564,480
3	High Falls 2595	1910	7.45		14,693	5,686,542
4	Johnson Falls 2522	1923	3.72		9,567	2,447,197
5	Sandstone Rapids 2546	1925	4.08		10,182	3,129,325
6	Potato Rapids 2560	1921	1.44		4,513	975,303
7	Peshtigo 2581	1920	0.62		3,094	607,574
8	Otter Rapids 1957	1907	0.45		1,626	4,752,240
9	Hat Rapids *	1905	1.66		8,209	2,231,985
10	Tomahawk 1940	1937	2.60		11,563	1,018,844
11	Alexander 1979	1924	4.20		20,622	2,744,283
12	Merrill **	1917	2.34		9,768	5,163,784
13	Wausau 1999	1921	5.40		28,133	4,058,019
14	Jersey 2476	1920	0.51		2,429	653,270
15	Grand Rapids 2433	1910	7.62		30,371	4,092,683
16						
17	TOTAL HYDRO		48.86		167,237	39,125,529
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964				34,600
22						
23						
24	WIND TURBINES					
25	Lincoln Turbines	1999	9.24		14,624	11,525,112
26	Glenmore Turbines	1998				
27	Crane Creek	2009	99.00		295,055	158,804,717
28						
29	TOTAL WIND TURBINES		108.24		309,679	170,329,829
30						
31						
32						
33						
34	* License surrendered August 1982.					
35	** License surrendered December 1981.					
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

**GENERATING PLANT STATISTICS (Small Plants) (Continued)**

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
231,090	95,507		132,357			2
763,294	119,026		241,109			3
657,849	67,153		103,453			4
766,991	72,915		58,461			5
677,294	50,850		59,277			6
979,958	36,680		38,335			7
10,560,533	75,397		79,405			8
1,344,569	107,440		67,300			9
391,863	140,270		229,562			10
653,401	190,598		341,572			11
2,206,745	142,419		99,721			12
751,485	263,759		278,126			13
1,280,922	60,266		17,952			14
537,098	262,762		440,659			15
						16
800,768	1,685,042		2,187,289			17
						18
						19
						20
	505		741			21
						22
						23
						24
1,247,306	44,339		305,215			25
	2,382					26
1,604,088	536,720		3,436,246			27
						28
1,573,631	583,441		3,741,461			29
						30
						31
						32
						33
						34
						35
						36
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						38
						39
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						42
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						44
						45
						46

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**Schedule Page: 410 Line No.: 21 Column: a**

In December 2011, we removed the Eagle River unit from service. However, we will continue to report the land and structures that remain at the site.

**Schedule Page: 410 Line No.: 26 Column: a**

In September 2012, the Glenmore Turbines were retired from service. Minor expenses were incurred during 2013.

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<b>CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES</b>							
Give below the information called for concerning changes in electric generating plant capacities during the year.							
<b>A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year</b>							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1							
2							
3							
4							
5							
6							
7							
<b>B. Generating Units Scheduled for or Undergoing Major Modifications</b>							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Weston Unit 3	Emission controls upgrade, ReACT	321.6	Sep-14	Apr-16		
9							
10							
11							
12							
13							
14							
<b>C. New Generating Plants Scheduled for or Under Construction</b>							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15							
16							
17							
18							
19							
20							
21							
<b>D. New Units in Existing Plants Scheduled for or Under Construction</b>							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22							
23							
24							
25							
26							
27							
28							

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**STEAM ELECTRIC GENERATING PLANTS**

1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at year end. Show unit type installation, boiler, and turbine-generator on same line.
3. Exclude plant, the book cost of which is located in Account 121, *Nonutility Property*.
4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole

- owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not

Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Pulliam Unit 5	Green Bay, WI	1-09/09/1949	Pulv Coal/Gas	900	900°F	460
2	Pulliam Unit 6	Green Bay, WI	1-11/25/1951	Pulv Coal/Gas	950	950°F	600
3	Pulliam Unit 7	Green Bay, WI	1-11/03/1958	Pulv Coal/Gas	1543	1005/1005°F	600
4	Pulliam Unit 8	Green Bay, WI	1-12/01/1964	Pulv Coal/Gas	1900	1005/1005°F	950
5	Weston Unit 1	Rothschild, WI	1-12/01/1954	Pulv Coal/Gas	950	900°F	600
6	Weston Unit 2	Rothschild, WI	1-09/19/1960	Pulv Coal/Gas	1543	1005/1005°F	600
7	Weston Unit 3	Rothschild, WI	1-12/23/1981	Pulv Coal/Gas	2620	1005/1005°F	2350
8	Columbia 1 Total *	Portage, WI	1975	Pulv Coal/Gas	2990	1005/1005°F	
9	Columbia 1 WPS Share	Portage, WI					
10	Columbia 2 Total *	Portage, WI	1978	Pulv Coal/Gas	2990	1005/1005°F	
11	Columbia 2 WPS Share	Portage, WI					
12	Edgewater 4 Total *	Sheboygan, WI	1969	Coal/Tire Prod			
13	Edgewater 4 WPS Share	Sheboygan, WI					
14	Weston Unit 4 Total **	Rothschild, WI	1-07/01/2008	Pulv Coal/Gas	3775	(Turb) 1080/1080°F	(Turb) 3526
15	Weston Unit 4 WPS Share	Rothschild, WI	1-07/01/2008	Pulv Coal/Gas		(Boiler) 1085/1085°F	(Boiler) 3640
16	Fox Energy Center	Kaukauna, WI	1-12/1/2005	Combined Cycle	(Boiler) 2700	(Turb) 1052.3/1050.3°F	905
17	Fox Energy Center	Kaukauna, WI	2-12/1/2005	Gas/Oil			
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

30 \* Co-owned units that are operated by the majority owner - limited information available.  
31 Columbia 1 & 2 and Edgewater 4 are jointly owned with Wisconsin Power and Light Company, builder and operator of the units. Our ownership interest in each unit is 31.8%.  
32 \*\* Weston 4 is jointly owned with Dairyland Power Cooperative. We are the builder and operator and have an ownership interest of 70%. Dairyland Power  
33 Cooperative also owns approximately 15% of other Weston 4 common facilities.



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**STEAM ELECTRIC GENERATING PLANTS (cont'd)**

operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

Turbine-Generators													
<i>(Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)</i>													
Year Installed	TURBINES				GENERATORS							Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n)) ***	Line No.
	<i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				NAME PLATE Rating in Kw		Hydrogen Pressure  <i>(Designate air cooled generators)</i>		Power Factor	Voltage (in MV)  (If other than 3 phase, 60 cycle indicate other characteristic)			
	Max. Rating Mega-Watt	Type <small>(Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)</small>	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure <small>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</small>	Min.	Max.					
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
1949	50	TC	850	3,600	50,000	57,500	0.5	15	0.8	0.014	50,000	1	
1951	62.5	TC	850	3,600	60,000	69,000	0.5	15	0.8	0.014	62,500	2	
1958	75	TC	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	3	
1964	125	TC	1,800	3,600	136,000	149,600	45	60	0.85	0.016	125,000	4	
1954	60	TC	850	3,600	60,000	75,000	0.5	30	0.85	0.0138	60,000	5	
1960	75	TC	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	6	
1981	321.6	TC	2,400	3,600	350,460	350,460		45	0.9	0.022	321,633	7	
1975	527	TC	2,500	3,600							527,000	8	
	167.6										167,600	9	
1978	527	TC	2,500	3,600							527,000	10	
	167.6										167,600	11	
1969	330	TC		3,600		351,000					330,000	12	
	105					111,618		45	0.9	0.022	105,000	13	
2008	582.4	TC	3567	3,600		595,000		65	0.85	0.019	582,370	14	
	407.7					416,500					407,659	15	
2005		TC		3,600		221,000		45	0.85	0.018		16	
2005	162.1	TC		3,600		198,900		30	0.85	0.018	618,800	17	
												18	
												19	
												20	
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\*\*\* Our company policy is to report steam generating plant capacities with the turbine maximum rating. Column (s) will agree with column (i).

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**HYDROELECTRIC GENERATING PLANTS**

- |   |   |
|---|---|
| <p>1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any plant or portion thereof for which</p> | <p>the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars</p> |
|---|---|

Line No.	Name of Plant  (a)	Location  (b)	Name of Stream  (c)	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended  (d)	Type of Unit  (e)	Year Installed  (f)	Gross Static Head with Pond Full  (g)
1	Grandfather Falls Unit 1	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
2							
3	Grandfather Falls Unit 2	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**HYDROELECTRIC GENERATING PLANTS (Continued)**

(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and

term of lease and annual rent, and how determined. Specify whether lessee is an associated company.  
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
91	180	14,700	1938	6,900	3	60	11	1	11	1
91	200	8,350	1938	6,900	3	60	6.3	1	6.3	2
										3
										4
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/14		Year of Report December 31, 2013	
<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS</b>							
1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more. 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line. 3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> .				4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the			
Line No.	Name of Plant  (a)	Location of Plant  (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>				
			Internal-Combustion or Gas-Turbine  (c)	Year Installed  (d)	Cycle  (e)	Belted or Direct Connected  (f)	
1	M-31	Marinette, WI	Turbine	1971	Open	Free Turbine Direct to Gen.	
2							
3							
4	M-32	Marinette, WI	Turbine	1973	Open	Free Turbine Direct to Gen.	
5							
6							
7	M-33	Marinette, WI	Turbine	1993	Open	Direct	
8							
9							
10	W-31	Rothschild, WI	Turbine	1969	Open	Direct to Gen.	
11							
12	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine Direct to Gen.	
13							
14							
15	De Pere Energy Center	De Pere, WI	Turbine	1999	Open	Direct Connected	
16					Brayton Cycle		
17							
18							
19	Pulliam-31	Green Bay, WI	Turbine	2003	Open	Direct to Gen.	
20							
21							
22							
23							
24							
25							
26							
27							
28							
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)**

operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.  
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.
	Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)		
N/A	1971	13,800	3	60	41.9	1	41.9	1
								2
								3
N/A	1973	13,800	3	60	41.9	1	41.9	4
								5
								6
N/A	1993	13,800	3	60	103.5	1	103.5	7
								8
								9
N/A	1969	13,800	3	60	19.64	1	19.64	10
								11
N/A	1973	13,800	3	60	56.7	1	56.7	12
								13
								14
241,957 hp @ 90 F. alt=600 ft.	1999	18,000	3	60	192.27	1	192.27	15
								16
								17
								18
N/A	2003	13,800	3	60	90.95	1	90.95	19
								20
								21
								22
								23
								24
								25
								26
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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	Algoma (Algoma)	Distribution U	69.00	24.90	
2	Antigo (Antigo)	Distribution U	115.00	24.90	
3	Ashland (Green Bay)	Distribution U	69.00	24.90	
4	Aurora St (Antigo)	Distribution U	115.00	24.90	
5	Aviation (Oshkosh)	Distribution U	138.00	24.90	
6	Bay DeNoc (Menominee)	Distribution U	138.00	24.90	
7	Bayport (Howard)	Distribution U	138.00	24.90	
8	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
9	Bluestone (Green Bay)	Distribution U	69.00	24.90	
10	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
11			69.00	12.50	
12	Brusbay (Nasewaupee)	Distribution U	69.00	24.90	
13	Cassel (Marathon)	Distribution U	115.00	24.90	
14	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
15	Cranberry (Lincoln)	Distribution U	115.00	24.90	
16	Crivitz (Beaver)	Distribution U	138.00	24.90	
17	Daves Falls (Amberg)	Distribution U	69.00	24.90	
18	Dunn Rd (Sevastopol)	Distribution U	69.00	24.90	
19	Dyckesville (Brown)	Distribution U	138.00	24.90	
20	East Krok (W Kewaunee)	Distribution U	69.00	24.90	
21	East Wausau (Wausau)	Distribution U	46.00	24.90	
22	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
23			138.00	24.90	
24	Eastom (Tomahawk)	Distribution U	115.00	24.90	
25	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
26	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
27	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
28	Glenview (Brillion)	Distribution U	69.00	24.90	
29	Glory Rd (De Pere)	Distribution U	138.00	24.90	
30	Golden Sands (Buena Vista)	Distribution U	138.00	24.90	
31	Goodman (Goodman)	Distribution U	69.00	24.90	
32	Grand Rapids (Mellen)	Distribution U	24.90	2.40	
33	Gravesville (Chilton)	Distribution U	69.00	24.90	
34	Greenleaf (Wrightstown)	Distribution U	138.00	24.90	
35	Harrison (Waupaca)	Distribution U	69.00	24.90	
36	Hartman Creek (Farmington)	Distribution U	138.00	24.90	
37	Henry St (Green Bay)	Distribution U	69.00	12.50	
38			69.00	24.90	
39	Highway 8 (Rhineland)	Distribution U	115.00	24.90	
40	Highway V (Green Bay)	Distribution U	138.00	24.90	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	2					1
22	1					2
45	2					3
45	2					4
45	2					5
22	1					6
22	1					7
10	4	1				8
22	1					9
22	1					10
11	2					11
11	1	1				12
45	2					13
63	3					14
22	1					15
22	1					16
21	2					17
14	2					18
21	2					19
21	2					20
22	1					21
101	3					22
45	2					23
43	3					24
40	2					25
45	2					26
28	1					27
45	2					28
67	3					29
45	2					30
14	2					31
14	2					32
67	3					33
22	1					34
45	2					35
22	1					36
7	1	1				37
22	1					38
45	2					39
67	3					40

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**SUBSTATIONS**

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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	Hilltop (Stettin)	Distribution U	115.00	24.90	
2	Hodag (Pelican)	Distribution U	115.00	24.90	
3	Hoover (Plover)	Distribution U	115.00	24.90	
4	Howard (Howard)	Distribution U	138.00	24.90	
5	Ingalls (Mellen)	Distribution U	138.00	24.90	
6	James St (Green Bay)	Distribution U	69.00	24.90	
7	Kellnersville (Franklin)	Distribution U	69.00	24.90	
8	Kelly (Weston)	Distribution U	115.00	24.90	
9			115.00	46.00	13.80
10	Kronen (Marathon)	Distribution U	46.00	24.90	
11	Lena (Oconto)	Distribution U	69.00	24.90	
12	Liberty St (Green Bay)	Distribution U	138.00	13.80	
13			138.00	24.90	
14	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
15	Luxemburg (Luxemburg)	Distribution U	69.00	24.90	
16	Maine (Maine)	Distribution U	115.00	24.90	
17			115.00	46.00	13.80
18	Manrap (Manitowoc)	Distribution U	69.00	24.90	
19	Maplewood (Howard)	Distribution U	138.00	24.90	
20	Mason St (Green Bay)	Distribution U	138.00	24.90	
21	Mears Corners (Vinland)	Distribution U	138.00	24.90	
22	Merrill (Merrill)	Distribution U	46.00	24.90	
23	Metonga (Crandon)	Distribution U	115.00	24.90	
24	Mishicot (Two Creeks)	Distribution U	138.00	24.90	
25	Morrison Ave (Weston)	Distribution U	115.00	24.90	
26	Mountain (Armstrong)	Distribution U	69.00	24.90	
27	Mystery Hills (De Pere)	Distribution U	138.00	24.90	
28	North Point (Hull)	Distribution U	115.00	24.90	
29	Oak St (De Pere)	Distribution U	69.00	24.90	
30	Oconto (Oconto)	Distribution U	138.00	24.90	
31	Okray (Plover)	Distribution U	115.00	24.90	
32	Ontario (Green Bay)	Distribution U	138.00	24.90	
33	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
34	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
35			69.00	12.50	
36	Pine (Pine River)	Distribution U	115.00	24.90	
37			115.00	46.00	13.80
38	Plover (Plover)	Distribution U	115.00	24.90	
39	Pound (Pound)	Distribution U	69.00	24.90	
40	Preble (Green Bay)	Distribution U	138.00	24.90	



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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
45	2					1
22	1					2
45	2					3
45	2					4
21	2					5
22	1					6
14	2					7
67	3					8
56	1					9
40	2					10
14	2					11
33	1					12
73	3					13
22	1					14
21	2					15
22	1					16
34	1					17
14	2					18
45	2					19
90	4					20
45	2					21
22	1					22
18	1					23
11	1	1				24
45	2					25
45	2					26
45	2					27
45	2					28
22	1					29
45	2					30
22	1					31
45	2					32
22	1					33
22	1					34
11	2					35
45	2					36
67	2					37
45	2					38
11	2					39
67	3					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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	Red Maple (De Pere)	Distribution U	138.00	24.90	
2	Rockland (Rockland)	Distribution U	138.00	24.90	
3	Roosevelt Rd (Marinette)	Distribution U	138.00	24.90	
4	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
5	Rothschild (Weston)	Distribution U	46.00	24.90	
6	S Broadway (Green Bay)	Distribution U	69.00	13.80	
7			69.00	24.90	
8	St Germain (Newbold)	Distribution U	115.00	24.90	
9	St Nazianz (Liberty)	Distribution U	69.00	24.90	
10	Sandstone (Stevenson)	Distribution U	69.00	24.90	
11	Second St (Menominee)	Distribution U	69.00	24.90	
12	Seventh St (Green Bay)	Distribution U	138.00	24.90	
13	Sherman St (Stettin)	Distribution U	115.00	24.90	
14			115.00	46.00	13.80
15	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
16	Shoto (Two Rivers)	Distribution U	138.00	24.90	
17	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
18	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
19	Sobieski (Little Suamico)	Distribution U	69.00	24.90	
20	Stratford (Stratford)	Distribution U	115.00	24.90	
21	Strowbridge St (Wausau)	Distribution U	46.00	12.50	
22	Suamico (Suamico)	Distribution U	69.00	24.90	
23	Summit Lake (Upham)	Distribution U	115.00	24.90	
24	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
25	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
26	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
27	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
28	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
29			138.00	24.90	
30	Town Line (Wausau)	Distribution U	46.00	12.50	
31			46.00	24.90	
32	Twelfth Ave (Oshkosh)	Distribution U	69.00	24.90	
33	University Ave (Green Bay)	Distribution U	69.00	12.50	
34	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
35	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
36	Venus (Monico)	Distribution U	115.00	24.90	
37	W Marinette (Waupaca)	Distribution U	138.00	24.90	
38	Waupaca (Waupaca)	Distribution U	138.00	24.90	
39	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
40	Wells St (Marinette)	Distribution U	69.00	12.50	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
56	2					1
45	2					2
22	1					3
45	2					4
22	1					5
28	1					6
22	1					7
21	2					8
34	3					9
11	2					10
22	1					11
22	1					12
45	2					13
56	1					14
45	2					15
45	2					16
11	2					17
45	2					18
10	4					19
14	2					20
14	2					21
45	2					22
11	1					23
22	1					24
45	2					25
15	3					26
13	2					27
124	4	1				28
22	1					29
21	3					30
22	1					31
45	2					32
14	2					33
99	5					34
45	2					35
21	2					36
22	1					37
45	2					38
23	2					39
14	2					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of <u>2013/Q4</u>
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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	Wells St (Marinette)	Distribution U	69.00	24.90	
2	Wesmark (Glenmore)	Distribution U	69.00	24.90	
3	Weston (Wausau)	Distribution U	115.00	46.00	13.80
4	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
5			115.00	46.00	13.80
6	Woodmin (Woodruff/Minocqua)	Distribution U	115.00	24.90	
7		U=Unattended			
8	MVA DISTRIB SUBS (Listed-112 subs) > 10 MVA subtotal		12674.90	3063.30	82.80
9	MVA DISTRIB SUBS (Not Listed-12 subs) < 10 MVA :				
10	TOTAL MVA DISTRIBUTION SUBSTATIONS 4406 MVA		12674.90	3063.30	82.80
11	TOTAL # DISTRIB SUBSTATIONS: 124				
12					
13					
14	SUMMARY DISTRIB BY STATE:				
15	Wisconsin: (117) 4277 MVA				
16	Michigan: (7) 129 MVA				
17	Total: (124) 4406 MVA				
18					
19					
20					
21					
22					
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2014	Year/Period of Report End of 2013/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
22	1					1
45	2					2
84	1					3
59	3					4
56	1					5
22	1					6
						7
4359	232	5				8
47	29	2				9
4406	261	7				10
						11
						12
						13
						14
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/14	Year of Report December 31, 2013
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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. 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.

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

Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS	
			Number  (c)	Total Capacity (In Mva)  (d)
1	Number at Beginning of Year	477,276	186,234	6,504
2	Additions During Year *	60		
3	Purchases	7,322	2,704	167
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	<b>7,382</b>	<b>2,704</b>	<b>167</b>
6	Reduction During Year			
7	Retirements	7,644	1,994	59
8	Associated with Utility Plant Sold		5	0
9	TOTAL Reductions (Enter Total of lines 7 and 8)	<b>7,644</b>	<b>1,999</b>	<b>59</b>
10	Number at End of Year (Lines 1+ 5 - 9) **	<b>477,014</b>	<b>186,939</b>	<b>6,612</b>
11	In Stock	25,609	4,922	413
12	Locked Meters on Customers' Premises	2,043		
13	Inactive Transformers on System		47	1
14	In Customers' Use	449,264	181,682	6,184
15	In Company's Use ***	98	288	14
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	<b>477,014</b>	<b>186,939</b>	<b>6,612</b>

\* Additions during the year are for reclassified (MR004) meters, effective November, 2013

\*\* One distribution watt-hour meter is leased and five distribution watt-hour meters are on loan.

\*\*\* Watt-hour meters in company's use include ninety-two XO reclassified out meters, effective November, 2013

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