

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 1909 PA 106, as amended, being MCL 406.556 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 public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees must submit this form.

NOTE: Major utilities means utilities that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following:

- (a) one million megawatt-hours of total sales;
- (b) 100 megawatt-hours of sales for resale;
- (c) 500 megawatt-hours of gross interchange out; or
- (d) 500 megawatt-hours of wheeling for others (deliveries plus losses).

III. What and Where to Submit:

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

Michigan Public Service Commission
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 4, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
 - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

SchedulesReference Page

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 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
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

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 amounts.

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

IV. For any page(s) that is not applicable to 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
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

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 the 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.

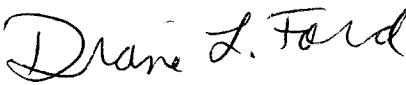
DEFINITIONS

I. Commission Authorization (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 Dec. 31, 2004
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 BARTH J. WOLF	06 Title of Contact Person SECRETARY & MANAGER - LEGAL SERVICES	
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) 433-1727	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, 2005
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 DIANE L. FORD	03 Signature 	04 Date Signed (Mo, Da, Yr) APRIL 30, 2005
02 Title VP-CONTROLLER & CHIEF ACCOUNTING OFFICER		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Electric Utility)			
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)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	See FERC Form 1, Page 101	
Control Over Respondent & Other Associated Companies	M 102		
Corporations Controlled by Respondent	103	See FERC Form 1, Page 103	
Officers and Employees	M 104		
Directors	M 105		
Security Holders and Voting Powers	M 106-107		
Important Changes During the Year	108-109	See FERC Form 1, Pages 108-109	
Comparative Balance Sheet	M 110-113		
Statement of Income for the Year	114-117	See FERC Form 1, Pages 114-117	
Statement of Retained Earnings for the Year	118-119	See FERC Form 1, Pages 118-119	
Statement of Cash Flows	120-121	See FERC Form 1, Pages 120-121	
Notes to Financial Statements	122-123	See FERC Form 1, Pages 122-123	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See FERC Form 1, Pages 200-201	
Nuclear Fuel Materials	202-203	See FERC Form 1, Pages 202-203	
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	M 216		
Construction Overheads - Electric	217	In Lieu of Discontinued FERC Page 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	See FERC Form 1, Pages 224-225	
Materials and Supply	227	See FERC Form 1, Pages 227	
Allowances	228-229	See FERC Form 1, Pages 228-229	
Extraordinary Property Losses	230 B	None	
Unrecovered Plant and Regulatory Study Costs	230 B	None	
Other Regulatory Assets	M 232		
Miscellaneous Deferred Debits	233		
Accumulated Deferred Income Taxes (Account 190)	M 234 A-B	See Note 1 Below	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	See FERC Form 1, Pages 250-251	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	In Lieu of Discontinued FERC Page 252	

Note 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-521.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-in Capital	253	See FERC Form 1, Page 253	
Discount on Capital Stock	254	None	
Capital Stock Expense	254	See FERC Form 1, Page 254b	
Long-Term Debt	256-257	See FERC Form 1, Pages 256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261 A-B	See Note 1 Below	
Calculation of Federal Income Tax	M 261 C-D	See Note 1 Below	
Taxes Accrued, Prepaid and Charged During Year	M 262-263	See Note 1 Below	
Distribution of Taxes Charged	M 262-263	See Note 1 Below	
Accumulated Deferred Investment Tax Credits	266-267	See FERC Form 1, Pages 266-267	
Other Deferred Credits	269	See FERC Form 1, Page 269	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	See Note 1 Below	
Accumulated Deferred Income Taxes - Other Property	M 274-275	See Note 1 Below	
Accumulated Deferred Income Taxes - Other	M 276 A-B	See Note 1 Below	
Other Regulatory Liabilities	M 278		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	M 300-301		
Sales of Electricity by Rate Schedules	304	See FERC Form 1, Page 304	
Sales for Resale	310-311	See FERC Form 1, Pages 310-311	
Electric Operation and Maintenance Expenses	320-323	See FERC Form 1, Pages 320-323	
Number of Electric Department Employees	323a	In Lieu of Discontinued FERC Page 323a	
Purchased Power	326-327	See FERC Form 1, Pages 326-327	
Transmission of Electricity for Others	328-330	None	
Transmission of Electricity by Others	332	See FERC Form 1, Page 332	
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337	Page 337 None	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	In Lieu of Discontinued FERC Page 340	
COMMON SECTION			
Regulatory Commission Expenses	350-351	See FERC Form 1, Pages 350-351	
Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	See FERC Form 1, Page 401a	
Monthly Peaks and Output	401	See FERC Form 1, Page 401b	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	See FERC Form 1, Pages 402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	See FERC Form 1, Pages 406-407	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None	
Generating Plant Statistics (Small Plants)	410-411	See FERC Form 1, Pages 410-411	

Note 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-521.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	None	
Transmission Lines Added During Year	424-425	None	
Substations	426-427	See FERC Form 1, Pages 426-427	
Electric Distribution Meters and Line Transformers	429	In Lieu of Discontinued FERC Page 429	
Environmental Protection Facilities	430	No Longer Required	
Environmental Protection Expenses	431	No Longer Required	
Footnote Data	450	See FERC Form 1, Pages 101-427	
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117 A-B		
Operating Loss Carry Forward	117 C	None	
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work In Progress and Completed Construction Not Classified - Electric	216		
Accumulated Provision for Depreciation & Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226 A		
Accumulated Provision for Uncollectible Accounts - Credit	226 A		
Receivables From Associated Companies	226 B		
Production Fuel and Oil Stocks	227 A-B		
Miscellaneous Current & Accrued Assets	230 A	None	
Preliminary Survey and Investigation Charges	231 A-B	None	
Deferred Losses from Disposition of Utility Plant	235 A-B	None	
Unamortized Loss and Gain on Reacquired Debt	237 A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260 A		
Payables to Associated Companies	260 B		
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC, Not Removed From List of Schedules	
Miscellaneous Current & Accrued Liabilities	268		
Customer Advances for Construction	268		
Deferred Gains from Disposition of Utility Plant	270 A-B	None	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gain or Loss on Disposition of Property	280 A-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	N/A	
Number of Electric Department Employees	324N	N/A	
Sales to Railroads & Railways and Interdepartmental Sales	331 A	None	
Rent From Electric Property & Interdepartmental Rents	331 A		
Sales of Water and Water Power	331 B	N/A	
Miscellaneous Service Revenues and Other Electric Revenues	331 B		
Lease Rentals Charged	333 A-D		
Expenditures for Certain Civic, Political and Related Activities	341		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
MPSC SCHEDULES (Continued)			
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		
Changes Made or Scheduled to be Made in Generating Plant Capacities	412		
Steam-Electric Generating Plants	413 A-B		
Hydroelectric Generating Plants	414-415		
Pumped Storage Generating Plants	416-418	None	
Internal Combustion Engine and Gas Turbine Generating Plants	420-421		
INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF MAJOR AND NONMAJOR ELECTRIC UTILITIES - TAX SCHEDULES -			
Purpose: The Commission will permit the option to adopt FERC reporting requirements if the company agrees to file the MPSC information on a historical test-year basis in a rate case or upon request of the Commission Staff. For the following pages:			
Accumulated Deferred Income Taxes	234A-B	See FERC Form 1, Page 234	
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes	261A-B	See FERC Form 1, Page 261	
Calculation of Federal Income Tax	261C-D	See FERC Form 1, Page 261	
Taxes Accrued, Prepaid and Charged During Year	262-263	See FERC Form 1, Pages 262-263	
Distribution of Taxes Charged	M 262-263	See FERC Form 1, Pages 262-263	
Accumulated Deferred Income Taxes	272-276	See FERC Form 1, Pages 272-276	

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CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES					
<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 WPS Resources Corporation ("Holding Company").</p> <p>2. Associated companies include:</p> <table border="0"> <tr> <td> Advantage Energy, Inc. American Transmission Company LLC ATC Management, Inc. Badger Energy Services LLC Boralex WPS Energy Inc. Boralex WPS Power Limited Partnership Brown County C-LEC LLC Combined Locks Energy Center LLC ECO Coal Pelletization #12 LLC Guardian Pipeline LLC Mid-American Power LLC Mid-American Power Ventures LLC Neulite Industries of Wisconsin LLC Nuclear Management Company LLC Penvest, Inc. PDI Operations, Inc. PDI Stoneman, Inc. Quest Energy LLC Renewable Fibers International LLC Sunbury Generation LLC Sunbury Holdings LLC Super Com Limited Partnership of Northern Michigan Superior Technologies, Inc. Synfuel Solutions LLC Synfuel Solutions Operating LLC Upper Peninsula Building Development Co. Upper Peninsula Power Company Wisconsin Energy Operations LLC </td> <td> Wisconsin River Power Company Wisconsin Valley Improvement Company Wisconsin Woodgas LLC WPS Beaver Falls Generation LLC WPS Canada Generation, Inc. WPS Community Foundation, Inc. WPS Empire State, Inc. WPS Energy Services, Inc. WPS Energy Services of Canada Corp. WPS-ESI Gas Storage LLC WPS Investments LLC WPS Leasing, Inc. WPS New England Generation, Inc. WPS Niagara Generation LLC WPS Nuclear Corporation WPS Power Development, Inc. WPS Resources Capital Corporation WPS Resources Foundation, Inc. WPS Syracuse Generation LLC WPS Visions, Inc. WPS Westwood Generation LLC 3096210 Nova Scotia Company </td> </tr> </table>				Advantage Energy, Inc. American Transmission Company LLC ATC Management, Inc. Badger Energy Services LLC Boralex WPS Energy Inc. Boralex WPS Power Limited Partnership Brown County C-LEC LLC Combined Locks Energy Center LLC ECO Coal Pelletization #12 LLC Guardian Pipeline LLC Mid-American Power LLC Mid-American Power Ventures LLC Neulite Industries of Wisconsin LLC Nuclear Management Company LLC Penvest, Inc. PDI Operations, Inc. PDI Stoneman, Inc. Quest Energy LLC Renewable Fibers International LLC Sunbury Generation LLC Sunbury Holdings LLC Super Com Limited Partnership of Northern Michigan Superior Technologies, Inc. Synfuel Solutions LLC Synfuel Solutions Operating LLC Upper Peninsula Building Development Co. Upper Peninsula Power Company Wisconsin Energy Operations LLC	Wisconsin River Power Company Wisconsin Valley Improvement Company Wisconsin Woodgas LLC WPS Beaver Falls Generation LLC WPS Canada Generation, Inc. WPS Community Foundation, Inc. WPS Empire State, Inc. WPS Energy Services, Inc. WPS Energy Services of Canada Corp. WPS-ESI Gas Storage LLC WPS Investments LLC WPS Leasing, Inc. WPS New England Generation, Inc. WPS Niagara Generation LLC WPS Nuclear Corporation WPS Power Development, Inc. WPS Resources Capital Corporation WPS Resources Foundation, Inc. WPS Syracuse Generation LLC WPS Visions, Inc. WPS Westwood Generation LLC 3096210 Nova Scotia Company
Advantage Energy, Inc. American Transmission Company LLC ATC Management, Inc. Badger Energy Services LLC Boralex WPS Energy Inc. Boralex WPS Power Limited Partnership Brown County C-LEC LLC Combined Locks Energy Center LLC ECO Coal Pelletization #12 LLC Guardian Pipeline LLC Mid-American Power LLC Mid-American Power Ventures LLC Neulite Industries of Wisconsin LLC Nuclear Management Company LLC Penvest, Inc. PDI Operations, Inc. PDI Stoneman, Inc. Quest Energy LLC Renewable Fibers International LLC Sunbury Generation LLC Sunbury Holdings LLC Super Com Limited Partnership of Northern Michigan Superior Technologies, Inc. Synfuel Solutions LLC Synfuel Solutions Operating LLC Upper Peninsula Building Development Co. Upper Peninsula Power Company Wisconsin Energy Operations LLC	Wisconsin River Power Company Wisconsin Valley Improvement Company Wisconsin Woodgas LLC WPS Beaver Falls Generation LLC WPS Canada Generation, Inc. WPS Community Foundation, Inc. WPS Empire State, Inc. WPS Energy Services, Inc. WPS Energy Services of Canada Corp. WPS-ESI Gas Storage LLC WPS Investments LLC WPS Leasing, Inc. WPS New England Generation, Inc. WPS Niagara Generation LLC WPS Nuclear Corporation WPS Power Development, Inc. WPS Resources Capital Corporation WPS Resources Foundation, Inc. WPS Syracuse Generation LLC WPS Visions, Inc. WPS Westwood Generation LLC 3096210 Nova Scotia Company				
<p>NOTE: WPS Resources Corporation SEC 10-K Report (2004) includes Wisconsin Public Service Corporation.</p>					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
OFFICERS AND EMPLOYEES					
1. Report below the name, title and salary for the five executive officers.			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.		
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.			5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees salaries.		
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.					
Line No.	Name and Title (a)	Base Wages (b)	Other Compensation (c)	Total Compensation (d)	
1	L. L. Weyers Chairman & Chief Executive Officer	600,000	832,807 (a) 1,278,494 (b)	2,711,301	
2	J. P. O'Leary Senior Vice President & Chief Financial Officer	261,862	165,733 (a) 266,976 (b)	694,571	
3	C. A. Schrock President & Chief Operating Officer - Generation	248,153	163,383 (a) 183,266 (b)	594,802	
4	T. P. Mainz Executive Vice President - Public Affairs	186,992	136,398 (a) 152,647 (b)	476,037	
5	B. J. Trembl Senior Vice President - Human Resources	175,213	120,838 (a) 87,470 (b)	383,521	
6					
7					
8					
9					
10					
11					
12	(a) Other compensation includes elective deferred compensation, above market earnings on deferred compensation, bonuses and company contributions under the employee stock ownership plan & trust.				
13					
14	(b) Value of stock options and rights awarded during year.				
15					
16					
17					
19					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
DIRECTORS			
1. Report below the information called for concerning the respondent. 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 2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk. (1)			
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c) (2)	Fees During Year (d) (3)
Richard A. Bemis	Bemis Manufacturing Company 300 Mill Street P.O. Box 901 Sheboygan Falls, WI 53085-0901	9	37,000
Albert J. Budney, Jr.	6 Rippleton Road Cazenovia, NY 13035	10	43,000
Ellen Carnahan	William Blair Capital Partners 227 West Monroe Street, Suite 3500 Chicago, IL 60606	10	36,000
Robert C. Gallagher	Associated Banc - Corp 200 North Adams Street Green Bay, WI 54301	10	46,000
Kathryn M. Hasselblad - Pascale	Hasselblad Machine Company 2405 West Mason Street P.O. Box 11537 Green Bay, WI 54307-1537	10	41,000
James L. Kemerling	Riiser Oil Company, Inc. 709 South 20th Avenue P.O. Box 239 Wausau, WI 54402-0239	10	38,500
John C. Meng	Schreiber Foods Inc. 428 North Superior, Suite 202 DePere, WI 54115	9	39,500
William F. Protz, Jr.	Santa's Best 770 Frontage Road, Suite 160 Northfield, IL 60093-1208	10	38,000
Larry L. Weyers Chairman, President, and Chief Executive Officer, until August 14, 2004 Chairman and Chief Executive Officer, effective August 15, 2004	Wisconsin Public Service Corporation 700 North Adams Street P.O. Box 19001 Green Bay, WI 54307-9001	10	0
(1) The company does not have an Executive Committee. (2) Does not include committee meetings. (3) Includes committee meeting fees but does not include award of deferred stock units.			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
SECURITY HOLDERS AND VOTING POWERS			
<p>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.</p> <p>(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.</p>		<p>2. If any security other than stock carries voting rights, explain in a footnote 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.</p> <p>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.</p> <p>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.</p>	
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books are not closed.</p>			
<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p>Total: 23,896,962</p> <p>By Proxy: 0</p>			
<p>3. Give the date and place of such meeting:</p> <p>Directors were elected May 12, 2004 via unanimous consent of the sole shareholder in lieu of an Annual Meeting.</p>			

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SECURITY HOLDERS AND VOTING POWERS (Continued)							
Line No.	Name (Title) and Address of Security Holders (a)	VOTING SECURITIES					
		Number of votes as of (date):					
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)		
4	TOTAL votes of all voting securities		23,896,962				
5	TOTAL number of security holders		1				
6	TOTAL votes of security holders listed below		23,896,962				
7	WPS Resources Corporation		23,896,962				
8	700 North Adams Street						
9	Green Bay, WI 54301						
10							
11	Instruction 2: Preferred stock is ordinarily not voting, except in special matters. However, if preferred dividends						
12	are in default equal to four full quarterly dividends, preferred shareholders may elect the majority of the Board						
13	of Directors until the entire default has been made good.						
14							
15	Instruction 3: Not Applicable.						
16							
17	Instruction 4: Not Applicable.						
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,578,384,739	2,733,907,680
3	Construction Work in Progress (107)	200-201	81,783,220	153,208,814
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,660,167,959	2,887,116,494
5	(Less)Accum. Prov. for Depr. Amort. Depl. (108,111,115)	200-201	1,300,284,109	1,363,034,332
6	Net Utility Plant (Enter Total of line 4 less 5)		1,359,883,850	1,524,082,162
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	285,391,469	297,541,358
8	(Less) Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5)	202-203	265,093,609	272,965,226
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		20,297,860	24,576,132
10	Net Utility Plant (Enter Total of lines 6 and 9)		1,380,181,710	1,548,658,294
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground-Noncurrent (117)	---	0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	1,360,182	408,797
15	(Less) Accum. Prov. for Depr. and Amort. (122)	---	290,831	139,803
16	Investments in Associated Companies (123)	222-223	0	0
17	Investments in Subsidiary Companies (123.1)	224-225	61,177,228	63,764,482
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)	222-223	1,118,888	1,262,591
21	Special Funds (125-128)	---	332,264,668	344,480,188
22	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19 thru 21)		395,630,135	409,776,255
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	---	0	0
25	Special Deposits (132-134)	---	1,939,965	66,278
26	Working Fund (135)	---	53,560	254,650
27	Temporary Cash Investments (136)	222-223	2,500,000	2,900,000
28	Notes Receivable (141)	226A	595,621	540,598
29	Customer Accounts Receivable (142)	226A	81,066,196	89,783,457
30	Other Accounts Receivable (143)	226A	26,228,478	20,909,006
31	(Less) Accum. Prov. For Uncoll. Acct.-Credit (144)	226A	4,355,703	5,491,833
32	Notes Receivable from Associated Companies (145)	226B	0	0
33	Accounts Receivable from Assoc. Companies (146)	226B	15,636,794	9,785,594
34	Fuel Stock (151)	227	14,516,091	14,850,076
35	Fuel Stock Expenses Undistributed (152)	227	351,413	371,032
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	26,288,402	28,313,382
38	Merchandise (155)	227	0	0
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203, 207	0	0

Reclassified a credit balance of \$6,288,111 related to intercompany income taxes receivable from Account 146, Accounts Receivable-Associated Companies, to Account 234, Accounts Payable-Associated Companies.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
41	Allowances	228-229	0	0
42	(Less) Noncurrent Portion of Allowances	---	0	0
43	Stores Expense Undistributed (163)	227	(80,585)	1,747
44	Gas Stored Underground-Current (164.1)	---	50,927,730	60,211,884
45	Liquefied Natural Gas Stored and Held for Processing (164.2 164.3)	---	0	0
46	Prepayments (165)	---	38,173,053	39,372,571
47	Advances for Gas (166-167)	---	0	0
48	Interest and Dividends Receivable (171)	---	0	0
49	Rents Receivable (172)	---	0	0
50	Accrued Utility Revenues (173)	---	51,341,509	68,356,994
51	Miscellaneous Current and Accrued Assets (174)	230A	0	0
	Derivative Instrument Assets (175)		8,353,639	11,032,352
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		313,536,163	341,257,788
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	---	4,253,082	3,581,989
55	Extraordinary Property Losses (182.1)	230B	0	0
56	Unrecovered Plant & Regulatory Study Costs (182.2)	230B	0	0
57	Other Regulatory Assets	232	123,624,444	153,996,312
58	Prelim. Survey & Invest. Charges (Electric) (183)	231	0	0
59	Prelim. Survey & Invest. Charges (Gas) (183.1, 183.2)	---	0	0
60	Clearing Accounts (184)	---	0	0
61	Temporary Facilities (185)	---	0	0
62	Miscellaneous Deferred Debits (186)	233	179,014,726	124,348,939
63	Def. Losses from Disposition of Utility Plant (187)	235	0	0
64	Research, Devel. And Demonstration Expend. (188)	352-353	0	0
65	Unamortized Loss on Reacquired Debt (189)	237	1,362,285	2,435,299
66	Accumulated Deferred Income Taxes (190)	234	97,938,884	109,688,504
67	Unrecovered Purchased Gas Costs (191)	---	0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		406,193,421	394,051,043
69	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52 and 68)		2,495,541,429	2,693,743,380

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	95,587,848	95,587,848
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	439,428,718	517,139,765
7	Other Paid-In Capital (208-211)	253	130,451	130,451
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	266,294,601	293,158,724
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	12,924,470	15,593,963
13	(Less) Recquired Capital Stock (217)	250-251	0	0
	Accumulated Other Comprehensive Income (219)	122a/b	(14,853,742)	(20,725,704)
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		849,460,111	950,832,812
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	547,000,000	497,100,000
17	(Less) Recquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	18,554,480
19	Other Long-Term Debt (224)	256-257	49,440	26,220
20	Unamortized Premium on Long-Term Debt (225)	---	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	---	1,798,504	1,102,260
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		545,250,936	514,578,440
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	---	0	0
25	Accumulated Prov. for Property Insurance (228.1)	---	0	0
26	Accumulated Prov. for Injuries and Damages (228.2)	---	0	0
27	Accumulated Prov. for Pensions and Benefits (228.3)	---	0	0
28	Accumulated Misc. Operating Provisions (228.4)	---	1,301,356	650,259
29	Accumulated Provision for Rate Refunds (229)	---	0	0
30	Asset Retirement Obligations (230)	---	343,978,478	364,350,739
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 30)		345,279,834	365,000,998
32	CURRENT AND ACCRUED LIABILITIES			
33	Notes Payable (231)	260A	10,000,000	101,000,000
34	Accounts Payable (232)	---	102,512,359	141,717,032
35	Notes Payables to Associated Companies (233)	260B	0	0
36	Accounts Payable to Associated Companies (234)	260B	15,258,086	9,914,645
37	Customer Deposits (235)	---	215,845	221,576
38	Taxes Accrued (236)	262-263	1,699,113	2,292,253
39	Interest Accrued (237)	---	7,604,708	5,827,020
40	Dividends Declared (238)	---	777,652	777,652
41	Matured Long-Term Debt (239)	---	0	0

Reclassified a credit balance of \$6,288,111 related to intercompany income taxes receivable from Account 146, Accounts Receivable-Associated Companies, to Account 234, Accounts Payable-Associated Companies.

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
42	Matured Interest (240)	---	0	0	
43	Tax Collections Payable (241)	---	2,134,443	2,818,899	
44	Misc. Current and Accrued Liabilities (242)	268	15,465,165	18,376,930	
45	Obligations Under Capital Leases-Current (243)	---	0	0	
46	Derivative Instrument Liabilities (244)		0	573,568	
47	Federal Income Taxes Accrued for Prior Years (244)	---	0	0	
48	Michigan Single Business Taxes Accrued for Prior Years (244.1)	---	0	0	
49	Derivative Instrument Liabilities - Hedges (245)		0	0	
50	Fed. Inc. Taxes Accrued for Prior Years-Adj. (245)	---	0	0	
51	Michigan Single Business Taxes Accrued for Prior Years-Adj. (245.1)	---	0	0	
52	TOTAL Current and Accrued Liabilities (Enter Total of lines 33 thru 51)		155,667,371	283,519,575	
53	DEFERRED CREDITS				
54	Customer Advances for Construction (252)	268	33,034,392	35,509,192	
55	Accumulated Deferred Investment Tax Credits (255)	266-267	16,528,052	15,152,531	
56	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0	
57	Other Deferred Credits (253)	269	200,030,870	190,565,952	
58	Other Regulatory Liabilities (254)	278	117,525,640	97,441,977	
59	Unamortized Gain on Reacquired Debt (257)	237	0	0	
60	Accumulated Deferred Income Taxes (281-284)	272-277	232,764,223	241,141,903	
61	TOTAL Deferred Credits (Enter Total of lines 54 thru 60)		599,883,177	579,811,555	
62	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 31, 52 and 61)		2,495,541,429	2,693,743,380	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE				
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, <u>then</u> 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	9,840,957	5,921,796	
3	Account 281	0	0	
4	Account 282	20,291,043	9,703,825	
5	Account 283	16,884,543	6,228,623	
6	Account 284	0	0	
7	Reconciling Adjustments	0	0	
8	TOTAL Account 410.1 (on pages 114-115 line 16)	47,016,543	21,854,244	
9	TOTAL Account 410.2 (on page 117 line 49)			
10	Credits to Account 411 from:			
11	Account 190	(15,123,740)	(4,249,824)	
12	Account 281	0	0	
13	Account 282	(6,404,101)	(1,837,224)	
14	Account 283	(30,377,039)	(9,431,593)	
15	Account 284	0	0	
16	Reconciling Adjustments	0	0	
17	TOTAL Account 411.1 (on pages 114-115 line 17)	(51,904,880)	(15,518,641)	
18	TOTAL Account 411.2 (on page 117 line 50)			
19	Net ITC Adjustment:			
20	ITC Utilized for the Year DR	0	0	
21	ITC Amortized for the Year CR	(1,231,208)	(144,313)	
22	ITC Adjustments:	0	0	
23	Adjust last year's estimate to actual per filed return	0	0	
24	Other	0	0	
25	Other	0	0	
26	Net Reconciling Adjustments Account 411.4*	(1,231,208)	(144,313)	
27	Net Reconciling Adjustments Account 411.5 **			
28	Net Reconciling Adjustments Account 420 ***			

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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE (Continued)				
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.		(c) Identify the company's regulatory authorized to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).		
(b) Identify all contra accounts (other than accounts 190 and 281-284).				
Other Utility	Total Utility	Other Income	Total Company	Line No.
			0	1
	15,762,753	227,517	15,990,270	2
	0	0	0	3
	29,994,868	6,463,234	36,458,102	4
	23,113,166	148,984	23,262,150	5
	0	0		6
	0	0		7
0	68,870,787			8
		6,839,735		9
				10
	(19,373,564)	(3,227,416)	(22,600,980)	11
	0	0	0	12
	(8,241,325)	(2,715,214)	(10,956,539)	13
	(39,808,632)	0	(39,808,632)	14
	0	0		15
	0	0		16
0	(67,423,521)			17
		(5,942,630)		18
				19
	0	0	0	20
	(1,375,521)	0	(1,375,521)	21
	0	0	0	22
	0	0	0	23
	0	0	0	24
	0	0	0	25
	(1,375,521)			26
		0		27
		0		28

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	0	
3	302 Franchises and Consents	757,374	
4	303 Miscellaneous Intangible Plant	10,386,263	1,094,583
5	TOTAL Intangible Plant	11,143,637	1,094,583
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	4,412,394	1,894,454
9	310.2 Land Rights	0	
10	311 Structures and Improvements	88,844,191	2,594,590
11	312 Boiler Plant Equipment	400,592,785	7,544,907
12	313 Engines and Engine-Driven Generators	0	
13	314 Turbogenerator Units	79,365,648	669,256
14	315 Accessory Electric Equipment	51,853,267	1,473,591
15	316 Miscellaneous Power Plant Equipment	16,639,035	(147,779)
16	317 Asset Retirement Costs for Steam Prod.	0	
17	TOTAL Steam Production Plant	641,707,320	14,029,019
18	Nuclear Production Plant		
19	320.1 Land	383,785	
20	320.2 Land Rights	253,572	
21	321 Structures and Improvements	32,596,628	6,253,275
22	322 Reactor Plant Equipment	143,766,787	16,098,489
23	323 Turbogenerator Units	30,775,084	
24	324 Accessory Electric Equipment	24,099,228	210,453

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

reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

to primary account classifications.

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			0	301	2
			757,374	302	3
762,705		199,844	10,917,985	303	4
762,705	0	199,844	11,675,359		5
					6
					7
255,638			6,051,210	310.1	8
			0	310.2	9
866,624		3,748,538	94,320,695	311	10
4,589,192		(5,643,241)	397,905,259	312	11
			0	313	12
1,003,652		28,950	79,060,202	314	13
2,069,939		1,847,729	53,104,648	315	14
295,602		(95,874)	16,099,780	316	15
			0	317	16
9,080,647	0	(113,898)	646,541,794		17
					18
			383,785	320.1	19
			253,572	320.2	20
478,042		1,122,340	39,494,201	321	21
4,068,258		(1,186,729)	154,610,289	322	22
67,749		18,339	30,725,674	323	23
125,982		21,640	24,205,339	324	24

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
25	325 Miscellaneous Power Plant Equipment	14,734,692	1,260,409	
26	326 Asset Retirement Costs for Nuclear Prod	135,749,744		
27	TOTAL Nuclear Production Plant	382,359,520	23,822,626	
28	Hydraulic Production Plant			
29	330.1 Land	1,129,565		
30	330.2 Land Rights	0		
31	331 Structures and Improvements	4,097,944	46,497	
32	332 Reservoirs, Dams and Waterways	12,301,245	178,863	
33	333 Water Wheels, Turbines and Generators	7,352,998	224,944	
34	334 Accessory Electric Equipment	4,717,494	522,777	
35	335 Miscellaneous Power Plant Equipment	249,967	11,752	
36	336 Roals, Railroads and Bridges	25,399		
37	337 Asset Retirement Costs for Hydr. Prod.	0		
38	TOTAL Hydraulic Production Plant	29,874,612	984,833	
39	Other Production Plant			
40	340.1 Land	379,494		
41	340.2 Land Rights	0		
42	341 Structures and Improvements	31,278,318	1,278,836	
43	342 Fuel Holders, Products and Accessories	9,079,790	(2,827,528)	
44	343 Prime Movers	0		
45	344 Generators	101,371,208	3,559,548	
46	345 Accessory Electric Equipment	13,780,216	129,725	
47	346 Miscellaneous Power Plant Equipment	(117,787)	21,863	
48	347 Asset Retirement Costs for Other Prod.	290,947		
49	TOTAL Other Production Plant	156,062,186	2,162,444	
50	TOTAL Production Plant	1,210,003,638	40,998,922	
51	3. TRANSMISSION PLANT			
52	350.1 Land	0		
53	350.2 Land Rights	0		
54	352 Structures and Improvements	0		
55	353 Station Equipment	0		
56	354 Towers and Fixtures	0		
57	355 Poles and Fixtures	0		
58	356 Overhead Conductors and Devices	0		
59	357 Underground Conduit	0		
60	358 Underground Conductors and Devices	0		

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
784,011		(195,723)	15,015,367	325	25
			135,749,744	326	26
5,524,042	0	(220,133)	400,437,971		27
					28
		(121,525)	1,008,040	330.1	29
			0	330.2	30
731		99	4,143,809	331	31
10,703		(16,564)	12,452,841	332	32
146,731		(3,724)	7,427,487	333	33
47,745		51,874	5,244,400	334	34
479		(31,685)	229,555	335	35
			25,399	336	36
	0		0	337	37
206,389	0	(121,525)	30,531,531		38
					39
			379,494	340.1	40
			0	340.2	41
3,004		84,923	32,639,073	341	42
(2,290)		19,795	6,274,347	342	43
			0	343	44
384,532		(156,220)	104,390,004	344	45
70,255		11,599	13,851,285	345	46
		55,205	(40,719)	346	47
			290,947	347	48
455,501	0	15,302	157,784,431		49
15,266,579	0	(440,254)	1,235,295,727		50
					51
			0	350.1	52
			0	350.2	53
			0	352	54
			0	353	55
			0	354	56
			0	355	57
			0	356	58
			0	357	59
			0	358	60

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
61	359 Roads and Trails	0		
62	359.1 Asset Retirement Costs for Trans. Plant	0		
63	TOTAL Transmission Plant	0		0
64	4. DISTRIBUTION PLANT			
65	360.1 Land	2,892,789		266,570
66	360.2 Land Rights	828,477		6,684
67	361 Structures and Improvements	3,016		
68	362 Station Equipment	83,609,164		8,516,263
69	363 Storage Battery Equipment	0		
70	364 Poles, Towers and Fixtures	94,513,327		7,455,462
71	365 Overhead Conductors and Devices	83,807,262		4,140,724
72	366 Underground Conduit	5,751,970		363,557
73	367 Underground Conductors and Devices	86,394,377		7,319,327
74	368 Line Transformers	173,967,820		9,803,884
75	368.1 Capacitors	3,420,915		156,316
76	369 Services	116,967,315		8,558,983
77	370 Meters	54,683,015		21,959,589
78	371 Installations on Customers' Premises	8,689,462		242,806
79	372 Leased Property on Customers' Premises	0		
80	373 Street Lighting and Signal Systems	10,915,023		562,453
81	374 Asset Retirement Costs for Distrib. Plant	0		
82	TOTAL Distribution Plant	726,443,932		69,352,618
83	5. GENERAL PLANT			
84	389.1 Land	117,175		
85	389.2 Lands Rights	0		
86	390 Structures and Improvements	2,639,951		173,859
87	391 Office Furniture and Equipment	1,434,362		396,069
88	391.1 Computers/Computer Related Equipment	5,302,126		481,515
89	392 Transportation Equipment	205,652		23,732
90	393 Stores Equipment	0		
91	394 Tools, Shop and Garage Equipment	3,845,245		515,960
92	395 Laboratory Equipment	6,323,447		173,269
93	396 Power Operated Equipment	0		
94	397 Communication Equipment	7,293,655		630,645
95	398 Miscellaneous Equipment	42,052		
96	SUBTOTAL	27,203,665		2,395,049

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
			0	359	61		
			0	359.1	62		
0	0	0	0		63		
					64		
32			3,159,327	360.1	65		
117,498		(6,429)	711,234	360.2	66		
			3,016	361	67		
517,898		(540,022)	91,067,507	362	68		
			0	363	69		
3,890,181		(3,386)	98,075,222	364	70		
2,213,660			85,734,326	365	71		
			6,115,527	366	72		
774,398		(21,025)	92,918,281	367	73		
2,869,721			180,901,983	368	74		
			3,577,231	368.1	75		
1,162,400			124,363,898	369	76		
5,861,160			70,781,444	370	77		
279,809			8,652,459	371	78		
			0	372	79		
283,482			11,193,994	373	80		
			0	374	81		
17,970,239	0	(570,862)	777,255,449		82		
					83		
			117,175	389.1	84		
			0	389.2	85		
5,087		(8,781)	2,799,942	390	86		
139,321		198,232	1,889,342	391	87		
1,028,760		391,201	5,146,082	391.1	88		
36,753		8,301	200,932	392	89		
			0	393	90		
2,570		10,677	4,369,312	394	91		
		(230,213)	6,266,503	395	92		
			0	396	93		
69,842		977,362	8,831,820	397	94		
			42,052	398	95		
1,282,333	0	1,346,779	29,663,160		96		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
97	399 Other Tangible Property	0	
98	399.1 Asset Retirement Costs for Gen. Plant	0	
99	TOTAL General Plant	27,203,665	2,395,049
100	TOTAL (Accounts 101 and 106)	1,974,794,872	113,841,172
101			
102	102 Electric Plant Purchased	0	
103	(Less) 102 Electric Plant Sold	0	
104	103 Experimental Plant Unclassified	0	
105	TOTAL Electric Plant in Service <i>(Total of lines 93 thru 97)</i>	1,974,794,872	113,841,172

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.	
			0	399		97	
			0	399.1		98	
1,282,333	0	1,346,779	29,663,160			99	
35,281,856	0	535,507	2,053,889,695			100	
						101	
			0	102		102	
			0			103	
			0	103		104	
35,281,856	0	535,507	2,053,889,695			105	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004			
PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)						
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <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> </div> <div style="width: 50%;"> <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> </div> </div>						
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1						
2	Account 114	8,634,225				8,634,225
3	Acquisition Premium-WI					
4						
5						
6						
7	Account 115	(2,243,665)		406	(2,878,075)	(5,121,740)
8	Accum Prov for Amort of					
9	Acquisition Premium-WI					
10						
11						
12						
13						
14						
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16						
17						
18						
19						
20						
<p>On April 1, 2001, Wisconsin Public Service Corporation completed a merger with Wisconsin Fuel and Light. The portion of the premium paid expected to be recovered in Wisconsin retail rates was recorded in Account 114. PSCW Order UR-114 (March 2003) trued-up the acquisition premium and allowed amortization to Account 115 over the period 2003-2005.</p>						

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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	GENCO-Base Load Generating Station	94,926,629		657,514,580	
2	KNP-Plant & SIME PPCS Hardware	3,502,625		1,682,463	
3	C&E Temporary Project	2,985,837			
4	AMR Devices Not In Service/Acctg Use	1,822,701			
5	ESC/DEMAXX Backup-Hardware	1,377,575		1,134,966	
6	2.5364 PPCS Project Software	1,254,303		44,945	
7	C1&2 023634 DCS Controls Engineering	930,698			
8	Make-Up Water Plant Modification	726,411		611,119	
9	Ingalls Sub-Construct New 138/24.9KV Sub-Distrib	599,116		21,684	
10	Projects With Balances Less Than \$500,000	11,322,890			
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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45					
46	TOTAL	119,448,785	-	661,009,757	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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	Special Engineering & Services	24,466,265			
2	Local Engineering	16,564,202			
3	Allowance for Funds Used During Construction	1,045,899			
4					
5					
6					
7					
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38					
39	TOTAL	42,076,366			

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 April 30, 2005	Year of Report Dec. 31, 2004
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.

Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs monthly.

AFUDC is calculated on the average monthly eligible CWIP balance using the FERC methodology pursuant to EPI 3(17). AFUDC is capitalized and compounded monthly and is allocated to each jurisdiction using the current jurisdictional split similar to the basic cost record plant. Any differences between the retail methodology and FERC methodology results in a retail only difference which is capitalized in account 107. These differences result due to 1) retail AFUDC being calculated on 50% of average monthly eligible CWIP (except for any directly assignable FERC CWIP), 2) retail AFUDC used the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case which was at an annual rate of 2.4221% debt and 6.7879% equity, and 3) retail AFUDC was not calculated on nuclear fuel.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title	Amount	Capitalization Ratio (Percent)	Cost Rate Percentage
	(a)	(b)	(c)	(d)
1	Average Short-Term Debt & Computation of Allowance Text	S \$ 36,327,869	2.54%	
2	Short-Term Interest			s 1.82%
3	Long-Term Debt	D 547,049,440	38.18%	d 6.38%
4	Preferred Stock	P 51,188,200	3.57%	p 6.08%
5	Common Equity	C 798,271,911	55.71%	c 12.00%
6	Total Capitalization	\$ 1,432,837,420	100.00%	
7	Average Construction Work In Progress Balance	W \$ 96,901,613		

2. Gross Rate for Borrowed Funds

$$s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right) \quad 2.24$$

3. Rate for Other Funds

$$\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right] \quad 4.43$$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 2.12

b. Rate for Other Funds - 4.87

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT *(Account 108 & 110)*

- | | |
|---|--|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>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 202-204A, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>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 cost included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---|--|

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	1,025,676,637	1,025,676,637		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	62,712,335	62,712,335		
4	(403.1) Decommissioning Expense	5,798,216	5,798,216		
5	(403.1) Depreciation Expense for Asset				
6	Retirement Costs	0	0		
7	(413) Exp. of Elec. Plt. Leas. to Others	0	0		
8	Transportation Expenses-Clearing	0	0		
9	Other Clearing Accounts	864,570	864,570		
10	Other Accounts (Specify):				
11	ARC Depr Expense (254161)	12,218,577	12,218,577		
12	ARO Depreciation Exp (254160)	(5,816,323)	(5,816,323)		
13	TOTAL Deprec. Prov. for Year (Enter	75,777,375	75,777,375	0	0
14	<i>Total of lines 3 thru 12)</i>				
15	Net Charges for Plant Retired:				
16	Book Cost of Plant Retired	34,519,152	34,519,152		
17	Cost of Removal	3,900,612	3,900,612		
18	Salvage (Credit)	5,085,792	5,085,792		
19	TOTAL Net Chrgs. for Plant Ret. (Enter	33,333,972	33,333,972	0	0
20	<i>Total of lines 16 thru 18)</i>				
21	Net Earnings of Decommissioning Funds				
22	Other Debit or Credit Items (Described):				
23	Transfers & Reclassifications	435,186	435,186		
24	Balance End of Year (Enter Total of lines 1,	1,068,555,226	1,068,555,226	0	0
25	<i>13, 19, 23-26)</i>				

Section B. Balances at End of Year According to Functional Classifications

26	Steam Production	406,331,152	406,331,152		
27	Nuclear Production - Depreciation	255,336,783	255,336,783		
28	Nuclear Production - Decommissioning	0	0		
29	Hydraulic Production - Conventional	26,206,858	26,206,858		
30	Hydraulic Production - Pumped Storage	0	0		
31	Other Production	42,006,878	42,006,878		
32	Transmission	0	0		
33	Distribution	321,753,605	321,753,605		
34	General	16,919,950	16,919,950		
35	TOTAL (Enter total of lines 29 thru 37)	1,068,555,226	1,068,555,226	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
NONUTILITY PROPERTY (Account 121)			
1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.	
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (d)
1	Former Wausau Power Crew Quarters **	\$ 111,178	\$ 111,178
2	Equipment Leased to Customers	107,600	(68,262) \$ 39,338
3	Land Purchased for Development	70,512	(9,785) \$ 60,727
4	Arndt Street Substation Site	37,324	\$ 37,324
5	Pulaski Industrial Park-Elec. Dist. System Only	40,398	\$ 40,398
6	Future Line S-305 Right of Way	51,020	\$ 51,020
7	Land Previously Devoted to Public Service-		
8	Eastern Hydroland Transferred to Nonutility		
9	in December 2003	153,993	(147,663) \$ 6,330
10	Non-Utility CWIP	766,218	(732,104) \$ 34,114
11	Minor Items Previously Devoted to Public Service	14,443	3,771 \$ 18,214
12	Minor Items-Other Nonutility Property	7,496	2,658 \$ 10,154
13			
14	**Leased to Wausau Paper Mills,		
15	not an associated company.		
16			
17	Line 2, Col (c)-Sold.		
18	Line 3, Col (c)-Sold.		
19	Line 9, Col (c)-Sale of Eastern Hydroland.		
20	Line 10, Col (c)-Removals.		
21	Line 11, Col (c)-Line E-31 previously devoted to		
22	public service transferred from utility.		
23	Line 12, Col (c)-Former Line I-9 Right of Way		
24	related assessments transferred from utility.		
25	TOTAL	\$ 1,360,182	\$ (951,385) \$ 408,797

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	290,831
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	10,888
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	10,888
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	681,030
10	Cost of Removal	
11	Salvage (Credit)	(519,114)
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	161,916
13	Other Debit or Credit Items (Describe):	
14	Transfer from Utility Property	
15	Balance, End of Year (Enter Total of lines 7, 12, and 14)	139,803

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
INVESTMENTS (Accounts 123, 124, 136)				
<p>1. Report below investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investments</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 Investments</i>),</p> <p>state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, 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</p>				
Line No.	Description of Investment	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a foot note and explain difference.)	Purchases or Additions During Year	
(a)	(b)	(c)		
1	Wisconsin River Power Company	\$ 12,820,558	6,175,805	(1)
2	Date Acquired 1/26/48 & 12/31/00			
3	50% Interest (Common Equity)			
4				
5	Wisconsin Valley Improvement Company	483,112	1,298,491	(1&5)
6	Date Acquired 06/05/33 (.16% Acquired 11/29/04)			
7	27.10% Interest (Common Equity)			
8				
9	WPS Leasing, Inc.	(342,800)	(38,931)	(1)
10	Date Acquired 09/22/94			
11	100% Interest (Common Equity)			
12				
13	WPS Investments LLC	48,197,478	7,107,707	(1)
14	Date Acquired 12/27/00			
15	36.36% Membership Interest (Equity Interest in Compan			
16				
17	ATC Management, Inc.	18,880	4,270	(3)
18	Date Acquired 01/01/01			
19	19.89% Nonvoting Interest, 20% Voting Interest			
20	(Common Equity)			
21	Subtotal - 123	\$ 61,177,228	\$ 14,547,342	
22				
23	Tomahawk Paper & Pulp	\$ 1,068,888	97,883	
24	Advance made 09/01/1993			
25				
26	Custom Software Coalition LLC	-	10,000	
27	Date Acquired 04/27/2004			
28	8.7% Interest			
29				
30	PowerTree Carbon Company LLC	-	20,000	
31	Date Acquired 11/26/2003			
32	1.51% Interest			
33				
34	Portage County EDC	50,000	20,820	
35	Date Acquired 09/09/1994			
36	50% Interest			
37	Subtotal - 124	\$ 1,118,888	\$ 148,703	
38				
39	Temp. Cash Investment - Securities	\$ 2,500,000	\$ 1,624,950,799	
40	Subtotal - 136	\$ 2,500,000	\$ 1,624,950,799	

(1) Equity Earnings.

(2) Dividends.

(3) Purchases.

(4) Includes \$143,213 for Other Comprehensive Income.

(5) Includes \$2,510 of capital investment.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
INVESTMENTS (Accounts 123, 124, 136) (continued)							
listed giving date of issuance, 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 or Loss from Investment Disposed of (h)	Line No.	
	46,800 shares	\$ 12,815,950	\$ 6,180,413	(2&4)		1	
						2	
						3	
	42,016 shares	718,226	1,063,377	(2)		4	
						5	
						6	
	1,000 shares	(381,731)	-			7	
						8	
						9	
						10	
						11	
		50,588,887	4,716,298	(2)		12	
						13	
						14	
	2,315 shares	23,150	-			15	
						16	
						17	
						18	
						19	
						20	
\$ -		\$ 63,764,482	\$ 11,960,088			21	
		\$ 1,166,771				22	
						23	
						24	
						25	
5,000		5,000				26	
						27	
						28	
		20,000				29	
						30	
						31	
						32	
		70,820				33	
						34	
						35	
						36	
\$ 5,000		\$ 1,262,591	\$ -			37	
						38	
\$ 1,624,550,799		\$ 2,900,000	\$ -			39	
\$ 1,624,550,799		\$ 2,900,000	\$ -			40	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET				
Show separately by footnote the total amount of notes employees included in Notes Receivable (Account 141) and and accounts receivable from directors, officers, 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)	\$ 595,621	\$ 540,598	
2	Customer Accounts Receivable (Account 142)	81,066,196	89,783,457	
3	Other Accounts Receivable (Account 143) * (Disclose any capital stock subscriptions received)	26,228,478	20,909,006	
4	TOTAL	107,890,295	111,233,061	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) **	(4,355,703)	(5,491,833)	
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	\$ 103,534,592	\$ 105,741,228	
7				
8	* The total amount of accounts receivable from employees is \$11,181.			
9				
10	** The amount for Michigan in Account 144 is \$93,422.			
11				
12				
13				
14				

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)						
1. Report below the information called for concerning this accumulated provision.						
2. Explain any important adjustments of subaccounts.						
3. 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	\$ 4,355,703				\$ 4,355,703
2	Prov. for uncollectibles for current year	6,029,528				6,029,528
3	Accounts written off	(7,247,945)				(7,247,945)
4	Collection of accounts written off	1,218,417				1,218,417
5	Adjustments to the reserve based on modified black motor formula	1,136,130				1,136,130
6	Balance end of year	\$ 5,491,833				\$ 5,491,833
7						
8						
9						
10						
11						

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)			
1. Report particulars of notes and accounts receivable from associated companies* at end of year.		4. If any note was received in satisfaction of an open account, state the period covered by such open account.	
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.		5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.	
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.		6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.	

* 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 accounting 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>WPS Resources Corporation</u>					
2	Accounts Receivable	651,478	9,685,900	6,583,733	3,753,645	
3	<u>Upper Peninsula Power Company</u>					
4	Accounts Receivable	3,593,459	40,888,017	41,000,416	3,481,060	
5	Inventory Receivable	0	500,057	443,237	56,820	
6	Total	3,593,459	41,388,074	41,443,653	3,537,880	
7	<u>Upper Peninsula Building Develop. Co.</u>					
8	Accounts Receivable	192	4,314	4,316	190	
9	<u>Penvest, Inc.</u>					
10	Accounts Receivable	2,498	49,658	48,713	3,443	
11	<u>WPS Leasing, Inc.</u>					
12	Accounts Receivable	602	117,622	117,683	541	
13	<u>WPS Visions, Inc.</u>					
14	Accounts Receivable	246	26,839	27,014	71	
15	<u>WPS Resources Capital Corporation</u>					
16	Accounts Receivable	4,765	1,734	6,408	91	
17	<u>WPS Nuclear Corporation</u>					
18	Accounts Receivable	1,943	6,123	7,645	421	
19	<u>WPS Energy Services, Inc.</u>					
20	Accounts Receivable	4,950,870	13,632,719	17,924,419	659,170	
21	<u>WPS Power Development, Inc.</u>					
22	Accounts Receivable	145,528	2,417,316	2,245,256	317,588	
23	<u>ECO Coal Pelletization #12 LLC</u>					
24	Accounts Receivable	140	4,837	4,681	296	
25	<u>Wisconsin Woodgas LLC</u>					
26	Accounts Receivable	94	1,806	1,804	96	
27	<u>WPS New England Generation, Inc.</u>					
28	Accounts Receivable	8,349	96,719	98,739	6,329	
29	TOTAL					

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2004.

NOTE: Beginning balances have been adjusted for the reclassification of a credit balance as described on page 110(M).

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146) (Continued)			
1. Report particulars of notes and accounts receivable from associated companies* at end of year.		4. If any note was received in satisfaction of an open account, state the period covered by such open account.	
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.		5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.	
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.		6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.	

* 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 accounting company. This includes related parties.

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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>PDI Operations, Inc.</u>					
2	Accounts Receivable	192	3,503	3,562	133	
3	<u>WPS Canada Generation, Inc.</u>					
4	Accounts Receivable	1,343	29,724	29,728	1,339	
5	<u>PDI Stoneman, Inc.</u>					
6	Accounts Receivable	852	12,211	12,267	796	
7	<u>Mid-American Power LLC</u>					
8	Accounts Receivable	2,413	31,504	31,340	2,577	
9	<u>Sunbury Generation LLC</u>					
10	Accounts Receivable	407,614	3,160,244	2,629,329	938,529	
11	<u>WPS Westwood Generation LLC</u>					
12	Accounts Receivable	10,554	338,627	303,631	45,550	
13	<u>Wisconsin River Power Company</u>					
14	Accounts Receivable	82,080	2,101,006	1,739,838	443,248	
15	<u>Brown County C-LEC LLC</u>					
16	Accounts Receivable	4,396	121,543	114,569	11,370	
17	<u>WPS Investments LLC</u>					
18	Accounts Receivable	5,742,383	45,182	5,778,436	9,129	
19	<u>WPS Empire State, Inc.</u>					
20	Accounts Receivable	902	10,392	10,595	699	
21	<u>WPS Niagara Generation, LLC</u>					
22	Accounts Receivable	8,096	195,607	193,743	9,960	
23	<u>Sunbury Holdings LLC</u>					
24	Accounts Receivable	9	78	87	0	
25	<u>WPS Beaver Falls Generation, LLC</u>					
26	Accounts Receivable	4,209	39,735	42,094	1,850	
27	<u>WPS Syracuse Generation, LLC</u>					
28	Accounts Receivable	2,909	39,486	40,771	1,624	
29	TOTAL					

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2004.

NOTE: Beginning balances have been adjusted for the reclassification of a credit balance as described on page 110(M).

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146) (Continued)			
1. Report particulars of notes and accounts receivable from associated companies* at end of year. 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. 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.		4. If any note was received in satisfaction of an open account, state the period covered by such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.	

* 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 accounting 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>WPS-ESI Gas Storage, LLC</u>					
2	Accounts Receivable	244	2,720	2,964	0	
3	<u>WPS Energy Services of Canada Corp</u>					
4	Accounts Receivable	4,078	35,037	36,743	2,372	
5	<u>Quest Energy LLC</u>					
6	Accounts Receivable	2,215	369,121	345,429	25,907	
7	<u>Map Ventures LLC</u>					
8	Accounts Receivable	913	2,721	3,396	238	
9	<u>Wisconsin Public Service Corporation</u>					
10	Accounts Receivable*	1,228	0	1,228	0	
11	(* Dollars booked in error,					
12	corrected in January 2004.)					
13	<u>Advantage Energy, Inc.</u>					
14	Accounts Receivable	0	20,045	9,533	10,512	
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL	15,636,794	73,992,147	79,843,347	9,785,594	

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2004.

NOTE: Beginning balances have been adjusted for the reclassification of a credit balance as described on page 110(M).

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)					
1. Report below the information called for concerning production fuel and oil stock.			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.		
2. Show quantities in tons of 2000 lb. barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.					
3. Each kind of coal or oil should be shown separately.					
4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from					
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Electric Department - Coal		
			Quantity (c) Tons	Cost (d)	
1	On hand beginning of year	14,516,091	574,011	11,349,565	
2	Received during year	110,327,140	5,501,253	109,922,564	
3	TOTAL	124,843,231	6,075,264	121,272,129	
4	Used during year (specify department)				
5		109,993,155	5,509,426	109,353,318	
6		0			
7		0			
8		0			
9		0			
10		0			
11		0			
12		0			
13		0			
14		0			
15	Sold or transferred	0			
16	TOTAL DISPOSED OF	109,993,155	5,509,426	109,353,318	
17	BALANCE END OF YEAR	14,850,076	565,838	11,918,811	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)							
KINDS OF FUEL AND OIL (continued)							
Electric Department - Oil		Electric Department - Propane		Electric Department - Alternate Fuel			
Quantity (e) Gallons	Cost (f)	Quantity (g) Gallons	Cost (h)	Quantity (i) Tons	Cost (j)	Line No.	
2,936,359	3,150,731	24,000	10,878	186	4,917	1	
210,452	325,391			2,992	79,185	2	
3,146,811	3,476,122	24,000	10,878	3,178	84,102	3	
						4	
484,749	559,062			3,088	80,775	5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
484,749	559,062	0	0	3,088	80,775	16	
2,662,062	2,917,060	24,000	10,878	90	3,327	17	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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OTHER REGULATORY ASSETS

- Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- For regulatory assets being amortized, show period of amortization in column (a).
- Minor items (amounts less than \$50,000) may be grouped by classes.
- Give the number and name of the account(s) where each amount is recorded. (12)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Uncollectible Reserve	1,136,130			5,491,833
2	Funding for Enrichment Facilities (1)	51,986	518	657,086	1,842,728
3	Deferred Interest Contingency Tax	4,717,158	*	3,123,682	1,593,476
4	Minimum Pension Liability Adjustment		**	8,782,540	6,448,207
5	Environmental Cleanup - Gas Sites (2)	32,001,059	131 & 735	241,175	71,337,097
6	Derivatives	573,568			573,568
7	KNPP HP Turbine Optimization (3)		531	36,755	199,090
8	DSM Escrow - Electric (4)	11,019,125	908	10,329,438	930,042
9	KNPP GAP (5)	8,427	407	3,170,736	1,407,072
10	NOX - Deferred Costs (6)	32,475			32,475
11	Deferred ATC Costs		407	91,706	0
12	NMC Incremental Costs (7)		407	148,022	148,021
13	Security and Disaster Recovery Costs (8)		407	558,950	1,093,937
14	MI Restructuring Costs (9)	1,086	407	23,472	63,547
15	KNPP Steam Generator Deferral		407	13,251	0
16	Automated Meter Reading (10)	150,151	407	2,767,944	1,834,839
17	De Pere Energy Center (11)		407	2,388,156	45,314,880
18	Weston 4 Deferral	4,139,815			6,542,715
19	KNPP Transition Costs	1,683,760			1,952,744
20	KNPP Spent Fuel Dispute	14,462			14,462
21	KNPP Fall 2004 Outage Deferral - Purchased Power	5,383,007			5,383,007
22	KNPP Fall 2004 Outage Deferral - Non Fuel O&M	1,792,572			1,792,572

* Accounts 143, 232, 241, 254, 409.1, 409.2, 419.

** Accounts 186, 219, 253.

- FERC Docket R93-18-000 allowed amortization over a 15 year period beginning January 1, 1993.
- Credits include \$32,176 of insurance recoveries and the write-off of \$209,000 of unrecoverable 2005 monitoring costs.
- The KNPP HP Turbine Optimization Project is being amortized using the straight line method over the estimated life of the KNPP of 2010.
- PSCW rate orders have allowed conservation costs to be deferred. PSCW rate order 6690-UR-115 allowed electric amortization of \$10,329,438 in 2004.
- MPSC rate order U-13688 allowed amortization over a 3 year period beginning July 24, 2003. PSCW rate order 6690-UR-114 allowed amortization over a 2 year period beginning March 21, 2003. FERC rate order ER03-606-000 allowed amortization over a 7 year period beginning May 11, 2003.
- In PSCW rate order 6690-UR-115, the estimated 12/31/2003 balance of \$461,988 is being amortized over 12 months in 2004.
- PSCW rate order 6690-UR-112 allowed amortization over a 5 year period beginning January 1, 2001.
- PSCW rate order 6690-UR-115 allowed amortization of 2002 vintage year costs over a 3 year period beginning January 1, 2004. FERC rate order ER03-606-000 allowed amortization over a 3 year period beginning May 11, 2003.
- MPSC rate order U-13688 allowed amortization over a 3 year period beginning July 24, 2003.
- PSCW rate order 6690-UR-115 allowed amortization of 2002 vintage year costs over a 12 month period beginning January 1, 2004.
- MPSC rate order U-13688 allowed amortization over a 20 year period beginning July 24, 2003. FERC rate order ER03-606-000 allowed amortization over a 20 year period beginning May 11, 2003. PSCW rate order 6690-UR-115 allowed amortization over a 20 year period beginning January 1, 2004.
- All amounts are recorded in Account 182.3.

51					
52	TOTAL	62,704,781		32,332,913	153,996,312

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) April 30, 2005		Year of Report Dec. 31, 2004	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a).				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$ 50,000, whichever is less) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Accruals to Subsidiaries	(71,146)	1,005,921	Various	819,347	115,428	
2	WFL Goodwill	36,400,146	-		-	36,400,146	
3	Credit Line Syndication Set Up (1)	144,027	224,999	431	234,746	134,280	
4	Intangible Asset - FAS 87	41,502,806	4,227,218	*	540,001	45,190,023	
5	Def Rec Nonqual-Decom Tax G/L	22,475,024	6,504,067	254	2,168,849	26,810,242	
6	Board Of Directors Def Stock Units	433,977	280,000	146, 930.2	340,309	373,668	
7	Executive Life Cash Value	21,105,737	1,773,214	131	2,238,186	20,640,765	
8	Executive Life Loans	(20,113,956)	2,096,436	131	1,833,896	(19,851,416)	
9	Labor Load/Transp Capital Accrual	538,606	5,251,319	184, 926	4,994,144	795,781	
10	Weston 4 ATC Interconn Facility	500,000	2,427,821		-	2,927,821	
11	Truck Stock	110,847	885,755	Various	823,759	172,843	
12	Precertification	328,666	2,231,129	107, 558	2,559,795	-	
13	Leasehold Improv - GB Division Bldg	383,382	-	107	383,382	-	
14	Long-Term Notes Receivable	1,298,999	259,531	141	451,781	1,106,749	
15	Oper Deposit-Columbia & Edgewater	4,673,563	6,635,924	232	6,451,565	4,857,922	
16	KNPP Operating Deposit-NMC	1,400,000	-	131	1,400,000	-	
17	Pension Assets	67,849,917	284,119	**	68,134,036	-	
18	Long-Term Insurance Receivables	-	4,585,408		-	4,585,408	
19	Security and Disaster Recovery Costs	49,150	4,043		-	53,193	
20	KNPP Transition Costs	4,981	31,105		-	36,086	
21							
22							
23							
24							
25	* Accounts 182, 219, 253.						
26	** Accounts 182, 186, 219, 253, 926.						
27							
28	(1) Amortization over a 12 month period.						
29							
30							
31							
32							
33							
34	Misc. Work in Progress						
35	TOTAL	179,014,726	38,708,009		93,373,796	124,348,939	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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)	
Unamortized Loss on Reacquired Debt					
1	Early Retirement of First Mortgage Bonds	7/15/1993	45,000,000	(2,175,140)	
2	Series Due 2/1/2012 8.20%				
3	(Replaced with First Mortgage Bonds				
4	Series Due 7/1/2023 7.125%)				
5					
6	Early Retirement of First Mortgage Bonds	5/1/2003	9,075,000	(227,572)	
7	Series Due 10/1/2005 6.125%				
8					
9	Early Retirement of First Mortgage Bonds	1/19/2004	49,900,000	(2,237,930)	
10	Series Due 7/1/2023 7.125%				
11	Replacement bonds Series Due 12/1/2013				
12	4.80% (Revenue neutral method of				
13	accounting was used)				
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)			
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.
1,114,579	-	101,712	1,012,867
			1
			2
			3
			4
			5
164,794	-	94,168	70,626
			6
			7
			8
82,912	2,237,930	969,036	1,351,806
			9
			10
			11
			0
			12
			13
			14
			0
			15
			16
			17
			18
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			20
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			23
			24
			2,435,299
			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) April 30, 2005		Year of Report Dec. 31, 2004	
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)							
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, <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 the year. 3. Describe in a footnote the agreement and transactions under which a conversion liability				existed 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. 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.			
Line No.	Name of Account & Description of Item (a)			Number of Shares (b)		Amount (c)	
1	Account 207 - Premium on Capital Stock						
2							
3	Common Stock			23,896,962		578,667,138	
4							
5	Preferred Stock, 6.76% Series			150,000		79,485	
6							
7	Deferred Compensation Distributions Including Tax Effect					2,474,021	
8							
9	Return of Capital Distribution					(80,000,000)	
10							
11	Deferred Compensation Fixed Stock					10,745,840	
12							
13	Deferred Compensation Fixed Stock-Permanent Tax Difference					2,235,966	
14							
15	Long Term Incentive Plan Liability					2,937,315	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
35							
36							
37	TOTAL			24,046,962		517,139,765	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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 principal 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>	
<p><u>Retirement of Debt:</u> Issued July 1, 1993 Series Due July 1, 2023 Principal Amount: \$49,900,000 Account 221 Par Value: \$1,000 Interest Rate: 7.125% Retirement Date: January 19, 2004 Call Price: \$1,027.05 Unamortized Debt Expense: \$332,498 to Account 189 Unamortized Debt Premium: \$0 Unamortized Debt Discount: \$555,638 to Account 189 Call Premium: \$1,349,795 to Account 189</p>			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
NOTES PAYABLE (Accounts 231)							
1. Report the particulars indicated concerning notes payable at end of year.				lines of credit.			
2. Give particulars of collateral pledged, if any.				4. Any demand notes should be designated as such in column (d).			
3. Furnish particulars for any formal or informal compensating balance agreements covering open				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	Master Note	Corporate Borrowing	11/13/2004	Payable on Demand	*	\$10,000,000	
2	Commerical Paper	Short-Term Working Capital	12/20/2004	1/4/2005	2.40%	49,000,000	
3	Commerical Paper	Short-Term Working Capital	12/27/2004	1/11/2005	2.42%	37,000,000	
4	Commerical Paper	Short-Term Working Capital	12/30/2004	1/11/2005	2.37%	5,000,000	
5							
6							
7	* Interest rate is based on the one-month LIBOR rate and varies by month.						
8							
9							
10							
11							
12							
13							
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16							
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23							
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25							
26							
27							
	TOTAL					\$101,000,000	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

- | | |
|--|--|
| <p>1. Report particulars of notes and accounts payable to associated companies at end of year.</p> <p>2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to a total for the combined accounts.</p> <p>3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.</p> | <p>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.</p> <p>5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.</p> <p align="center">* See definition on page 226B</p> |
|--|--|

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	Account 233:					
2						
3	Account 234:					
4	<u>WPS Resources Corporation</u>					
5	Accounts Payable	2,698,935	17,627,699	20,055,598	5,126,834	
6	Taxes Payable	(24,732)	89,070,936	90,028,254	932,586	
7	Total	2,674,203	106,698,635	110,083,852	6,059,420	
8	<u>Upper Peninsula Power Company</u>					
9	Accounts Payable	156,249	4,547,207	5,369,509	978,551	
10	Inventory Payable	1,013	147,396	156,852	10,469	
11	Taxes Payable	(1,771,736)	28,992,434	30,550,045	(214,125)	
12	Total	(1,614,474)	33,687,037	36,076,406	774,895	
13	<u>WPS Investments</u>					
14	Accounts Payable	5,741,161	5,741,161	0	0	
15	<u>Upper Peninsula Building Development Company</u>					
16	Taxes Payable	(1,508)	2,053,488	2,056,665	1,669	
17	<u>Penvest, Inc.</u>					
18	Taxes Payable	1,810	614,554	608,420	(4,324)	
19	<u>WPS Leasing</u>					
20	Accounts Payable	120,634	1,447,607	1,447,612	120,639	
21	Taxes Payable	(1,205)	337,126	339,309	978	
22	Total	119,429	1,784,733	1,786,921	121,617	
23	<u>WPS Visions, Inc.</u>					
24	Taxes Payable	876	37,954	37,070	(8)	
25	<u>WPS Resources Capital Corporation</u>					
26	Taxes Payable	424	283,502	281,554	(1,524)	
27	<u>WPS Nuclear Corporation</u>					
28	Accounts Payable	0	0	36	36	
29	Taxes Payable	(201,649)	1,545,592	1,481,126	(266,115)	
30	Total	(201,649)	1,545,592	1,481,162	(266,079)	
31	<u>WPS Energy Services, Inc.</u>					
32	Accounts Payable	7,851	1,730,171	1,729,161	6,841	
33	Taxes Payable	(2,034,107)	142,025,317	140,821,003	(3,238,421)	
34	Total	(2,026,256)	143,755,488	142,550,164	(3,231,580)	
35	<u>WPS Power Development, Inc.</u>					
36	Accounts Payable	3,060	154,743	154,447	2,764	
37	Taxes Payable	10,554,451	251,460,853	247,829,660	6,923,258	
38	Total	10,557,511	251,615,596	247,984,107	6,926,022	
39	TOTAL					

NOTE: Beginning balances have been adjusted for the reclassification of a credit balance as described on page 112(M).

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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234) (Continued)							
1. Report particulars of notes and accounts payable to associated companies at end of year.				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.			
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to a total for the combined accounts.				5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.			
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.				* 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	<u>WPS New England Generation, Inc.</u>					
2	Accounts Payable	0	0	304	304	
3	Taxes Payable	(155,509)	5,900,732	6,093,326	37,085	
4	Total	(155,509)	5,900,732	6,093,630	37,389	
5	<u>PDI Operations, Inc.</u>					
6	Taxes Payable	2,707	580,597	578,117	227	
7	<u>WPS Canada Generation, Inc.</u>					
8	Accounts Payable	758	4,885	4,127	0	
9	Taxes Payable	(8,403)	6,476,055	6,061,903	(422,555)	
10	Total	(7,645)	6,480,940	6,066,030	(422,555)	
11	<u>PDI Stoneman, Inc.</u>					
12	Taxes Payable	(22,720)	10,686,701	10,630,668	(78,753)	
13	<u>WPS Empire State, Inc.</u>					
14	Taxes Payable	(50,588)	13,744,127	13,556,857	(237,858)	
15	<u>WPS Syracuse Generation, Inc.</u>					
16	Accounts Payable	160	160	0	0	
17	<u>Wisconsin River Power Company</u>					
18	Accounts Payable	240,154	3,338,839	3,706,132	607,447	
19	<u>Advantage Energy, Inc.</u>					
20	Taxes Payable	0	1,042,935	671,575	(371,360)	
21	Subtotal Account 234	15,258,086	589,592,771	584,249,330	9,914,645	
22	TOTAL	15,258,086	589,592,771	584,249,330	9,914,645	

NOTE: Beginning balances have been adjusted for the reclassification of a credit balance as described on page 112(M).

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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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	Water Tolls	152,674
2	FERC - License Fees on Hydro Projects	106,576
3	ESOP Contributions	228,531
4	Vacation Pay Accrued	8,282,189
5	Group Life Insurance and SIB	563
6	Employee Contributions - Flex Spending Plan	227,074
7	Employee Contributions - Vision Benefit	536
8	Employee Contributions - Master Medical	212,356
9	Short Term Variable Pay Plan	1,701,623
10	Health Care Plan	869,891
11	Public Benefits	1,119,682
12	MI Choice Payable	773
13	Goal Sharing	4,238,501
14	MI GCR Over/Under Collections	577,513
15	Solar Wise for Schools	6,686
16	Michigan Electric Refunds	1,976
17	Funding for Enrichment Facility	686,000
18	Miscellaneous Payroll Deductions	(17,764)
19	Employee Contributions - Life Insurance	(18,450)
20		
21		
22	TOTAL	18,376,930

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances By Department (a)	Balance End of Year (b)
23	Electric	33,578,954
24	Gas	1,930,238
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	TOTAL	35,509,192

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
OTHER REGULATORY LIABILITIES							
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a).				3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded. (5)			
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)		
		Account Credited (b)	Amount (c)				
1	Unrealized G/L Def Tax - Decomm Trust	186	2,168,849	6,504,067	26,810,242		
2	DSM Escrow - Gas (1)	Various	6,588,819	2,376,933	1,067,703		
3	Derivatives		-	2,678,713	11,032,352		
4	Asset Retirement Obligation - Rate Base		-	12,228,133	344,594,452		
5	Asset Retirement Obligation - Non-Rate Base	108,230	32,590,838	-	(297,984,198)		
6	SO2 Allowances Deferred Gain (2)	232,411.8	1,795,928	180,766	3,453,104		
7	Deferred Taxes		-	1,712,826	6,576,964		
8	NOX Deferred Costs (3)	407	429,513	-	-		
9	KNPP Steam Generator Deferral		-	36,053	36,053		
10	ATC Escrow (4)	407	2,700,673	943,032	1,604,580		
11	KNPP Vendor Credits		-	13,118	13,118		
12	Deferred Interest Contingency Tax	*	720,291	-	-		
13	NOX Allowances Deferred Gain		-	237,607	237,607		
14							
15							
16							
17	* Accounts 182, 409.1, 409.2, 419.						
18							
19							
20	(1) PSCW rate orders have allowed conservation costs to be deferred. PSCW rate order 6690-UR-115 allowed gas amortization of \$2,376,933 in 2004.						
21							
22							
23	(2) Gains from the sale of SO2 emission allowances have been deferred. PSCW rate order 6690-UR-114 allowed amortization over two years in 2003 and 2004. Michigan follows the same treatment as Wisconsin. The total amortization for Wisconsin and Michigan in 2004 is \$1,586,076.						
24							
25							
26	FERC rate order ER03-606-000 allowed amortization of \$174,000 from January through May of 2004.						
27							
28	(3) In PSCW rate order 6690-UR-115, the estimated 12/31/2003 balance of \$461,988 was amortized over 12 months in 2004.						
29							
30							
31	(4) In PSCW rate order 6690-UR-115, network transmission costs continue to be deferred on the difference between actual cost and amounts allowed in the rate order. In 2004, a 12 month refund of \$943,037 was performed.						
32							
33							
34							
35	(5) All amounts are recorded in Account 254.						
36							
37							
38	TOTAL		46,994,911	26,911,248	97,441,977		

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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	<u>Gains on Disposition of Property:</u>				
2	Minor Costs Associated with 2003 Sales	N/A		(21,978)	
3	Sell Part of Brusbay Substation Site to WDOT	32		790	
4	Sell Former WF&L Manitowoc Building-Land	25,854		1,758	
5	Develop and Sell Eastern Hydro Lands	386,121		9,043,528	
6	Sell Part of Hydro Lands-DNR	226,645		18,389,639	
7					
8					
9					
10	Line 2 includes (\$8,458) of nonutility property.				
11	Lines 3 and 4 are utility property.				
12	Lines 5 and 6 are nonutility property.				
13	Line 6 includes \$50,000 cash donation to River				
14	Alliance and \$13,650,000 donation to WDNR.				
15					
16					
17	Total	638,652		27,413,737	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAIN OF 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	<u>Loss on Disposition of Property:</u>				
19	Equipment Leased to Customers				
20	Correction to 2003	N/A			(119,907)
21	Sale of Weston Land to ATC	255,638			4,981
22	Equipment Leased to Customers	68,262			13,342
23	Sell Part of Hydro Lands-DNR	N/A			458,257
24					
25					
26					
27	Lines 19 and 22 are leased property.				
28	Line 21 is utility property.				
29	Line 23 is nonutility property. These				
30	expenses relate to Page 280A,				
31	Line 6, and should have been				
32	included in Account 421.1.				
33					
34	Total	323,900			356,673

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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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	<u>Revenues from Nonutility Operations</u>	
2	Income from Non-Utility Operations	15,820
3	Coal Resale - Revenues	97,458
4	Coal Resale - Expense	(72,852)
5	Wisconsin River Power Company Administrative Fees	584,516
6	Wisconsin River Power Company Administrative Expenses	(706,433)
7	Payments to Stora Enso	(1,506,912)
8	Research Utility-Nonutility Property	(2,803)
9	Other Misc. Nonutility Operating Expenses	(2,044)
10	Subtotal 417	(1,593,250)
11		
12	<u>Non-Operating Rental Income</u>	
13	Non-Operating Rental - Rent Revenues	50,719
14	Non-Operating Rental - Straightline Depreciation	(10,888)
15	Subtotal 418	39,831
16		
17	<u>Equity in Earnings of Subsidiary Companies</u>	
18	Equity in Earnings of Subsidiary - Wisconsin River Power Company	6,175,805
19	Equity in Earnings of Subsidiary - Wisconsin Valley Improvement Company	1,295,981
20	Equity in Earnings of Subsidiary - WPS Leasing, Inc.	(38,931)
21	Equity in Earnings of Subsidiary - American Transmission Company	6,903,079
22	Equity in Earnings of Subsidiary - American Transmission Company	204,628
23	Subtotal 418.1	14,540,562
24		
25	<u>Interest and Dividend Income</u>	
26	Interest and Dividend Revenue	256,926
27	Interest on Tax Refunds	1,136,489
28	Interest Revenue on Temporary Cash Investments	120,201
29	NDT Qualified - Wholesale Earnings	131,738
30	NDT Qualified - Retail Earnings	2,231,555
31	NDT Nonqualified - Wholesale Earnings	409,734
32	NDT Nonqualified - Retail Earnings	3,843,124
33	Subtotal 419	8,129,767
34		
35	<u>Miscellaneous Non-Operating Income</u>	
36	Miscellaneous Non-Operating Income	6,770
37	Hydro Land Costs - Nonutility	(13,405)
38	Subtotal 421	(6,635)
39		

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
ELECTRIC OPERATING REVENUES (Account 400) Geographic Basis					
1. Report below operating revenues for each prescribed account. 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added.			The average number of customers means the average of twelve figures at the close of each month. 3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.		
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)	Amount for Previous Year (c)		
1	Sales of Electricity				
2	(440) Residential Sales	4,810,171	4,414,006		
3	(442) Commercial and Industrial Sales				
4	Small (or Commercial)	2,309,221	3,321,022		
5	Large (or Industrial)	8,190,793	6,014,429		
6	(444) Public Street and Highway Lighting	102,233	97,718		
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	15,412,418	13,847,175		
13					
14	(447) Sales for Resale	16,474,622	27,604,629		
15	TOTAL Sales of Electricity	31,887,040	41,451,804		
16					
17	(Less) (449.1) Provision for Rate Refunds		0		
18	TOTAL Revenue Net of Provision for Refunds	31,887,040	41,451,804		
19	Other Operating Revenues				
20	(450) Forfeited Discounts	329	287		
21	(451) Miscellaneous Service Revenues	962	* 310		
22	(453) Sales of Water and Water Power				
23	(454) Rent from Electric Property	84	84		
24	(455) Interdepartmental Rents				
25	(456) Other Electric Revenues	27,766	17,740		
26					
27					
28					
29					
30	TOTAL Other Operating Revenues	29,141	18,111		
31					
32	TOTAL Electric Operating Revenues	31,916,181	41,469,915		

* Correction from prior year report.

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ELECTRIC OPERATING REVENUES (Account 400) (Continued)		Geographic Basis	
4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)		5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases. 6. For lines 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	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
65,470	67,680	7,988	7,967
31,157	55,830	898	921
206,730	188,547	33	13
776	773	29	27
304,133	312,830	8,948	8,928
341,172	761,639	10	6
** 645,305	1,074,469	8,958	8,934
645,305	1,074,469	8,958	8,934

* Includes \$87,671 in unbilled revenues.

** Includes 1,433 MWH relating to unbilled revenues.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

1. Report particulars concerning sales included in Accounts 446 and 448.
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 each point, such sales may be grouped.
3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
4. Designate associated companies.
5. Provide subheading and total for each account.

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					

RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

1. Report particulars concerning rents received included in Accounts 454 and 455.
2. Minor rents may be grouped by classes.
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 represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 or 455.
4. Designate if lessee is an associated company.
5. Provide a subheading and total for each account.

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	NEW, Inc.	Transmission Line Attachments	84
20	(North American Hydro)		
21			
22			
23	<u>Account 455:</u> None		-
24			
25			
26			
27			
28			
29	TOTAL		84

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SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.		development of the respondent supplying the water or water power sold.		
2. In column (c) show the name of the power		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	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			-

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
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	962
16	Total	962
17		
18	<u>Other Electric Revenues (456)</u>	
19	Telephone Company Poles & Related Services	546
20	Wholesale Distribution Services	24,483
21	Sale of Electric Parts, Material and Scrap	1,113
22	Minor Items	1,624
23	Total	27,766
24		
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	28,728

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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 replaced under terms of the lease or for 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	02/01/1995 to 01/31/2015 (R)	
WPS Leasing, wholly-owned subsidiary	Railroad Equipment	05/01/1996 to 04/30/2016 (R)	
City of Marshfield *	Electric Transmission Lines and Related Facilities	06/25/1987 to 04/30/2013 (P)	
Clearwater Partnership, LLC	Railroad Equipment	06/25/2004 to 06/24/2005 (P)	
Wilmington Trust Company	Railroad Equipment	N/A	

** See Electric Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.

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LEASE RENTALS CHARGED (Continued)							
Description of the 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.		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)					
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.							
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	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)
\$6.4 Million (O)	-	\$643,737	-	\$6.5 Million	-	501	\$6.5 Million
\$8.9 Million (O)	-	\$803,870	-	\$7.0 Million	-	501	\$9.1 Million
\$4.5 Million (O)	Taxes \$50,770	\$1,126,925	-	\$17.0 Million	-	567	\$9.4 Million
\$5.7 Million (O)	-	\$361,149	-	\$361,149	-	501	\$296,310
N/A	N/A	\$217,842	-	N/A	N/A	501	N/A
*Beginning in 2001 and forward WPSC receives a 15% credit on the bill from the American Transmission Company in regard to this lease. This report is showing the gross amount.							

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A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)			
IBM Credit Corporation IBM Bay Verte Realty, Inc Smet Investments, LLC Harbinger Development, LLC SAS Institute Inc	Computer Software Computer Software Print Shop Space Office Space Office Space Computer Software	N/A N/A N/A N/A N/A N/A	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	243,298		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	591,633		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	1,046,134		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6				
7				
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45				
46	TOTAL	1,881,065		

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

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405). In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

2. Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year. 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.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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 account included in any subaccounts used.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification	Depreciation Expense (Acct. 403)	Amortization of Limited-Term Electric Plant (Acct. 404)	Amortization of Other Electric Plant (Acct. 405)	Total
	(a)	(b)	(c)	(d)	(e)
1	Intangible Plant	0	7,071,504	0	7,071,504
2	Steam Production Plant	18,291,974	0	0	18,291,974
3	Nuclear Prod Plant-Depreciation	14,367,469	0	0	14,367,469
	Nuclear Prod Plant-Decommissioning	5,798,216	0	0	5,798,216
4	Hydraulic Prod Plant-Conventional	909,082	0	0	909,082
5	Hydraulic Prod Plant-Pumped Storage	0	0	0	0
6	Other Production Plant	4,255,913	0	0	4,255,913
7	Transmission Plant	0	0	0	0
8	Distribution Plant	22,674,674	0	0	22,674,674
9	General Plant	2,213,223	0	0	2,213,223
10	Common Plant-Electric	6,501,715	0	0	6,501,715
11	TOTAL	75,012,266	7,071,504	0	82,083,770

B. Basis for Amortization Charges

Amortization is based on 3, 5, or 7 year period as determined by users of the (software) systems.

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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	MISCELLANEOUS AMORTIZATION (425)	
2	TOTAL - 425	-
3		
4	DONATIONS (426.1)	
5	WPS Resources Foundation	500,000
6	Wisconsin Department of Natural Resources	50,000
7	Wisconsin Department of Natural Resources - Peshtigo River Land	13,650,000
8	Northeast Wisconsin Technical College - Transformers	10,440
9	Northeast Wisconsin Technical College - Backhoe	16,685
10	Northeast Wisconsin Technical College - Utility Pole/Material Trailers	1,003
11	Midwest Skills Development Center - Line Truck	10,684
12	Midwest Skills Development Center - Utility Pole/Material Trailers	1,063
13	Family Services - Van	1,998
14	TOTAL - 426.1	\$ 14,241,873
15		
16	KEY EXECUTIVE LIFE INSURANCE (426.2)	
17	Northwestern Mutual Life - Investment Earnings	(1,007,657)
18	Northwestern Mutual Life - Death Benefit	(1,049,497)
19	TOTAL - 426.2	\$ (2,057,154)
20		
21	PENALTIES (426.3)	
22	State of Wisconsin - Unintentional Environmental Violations	65,000
23	Adjustment for Over Accrual of 12/31/03 Potential Environmental Liability	(14,000)
24	Miscellaneous	56
25	TOTAL - 426.3	\$ 51,056
26		
27	EXP FOR CERTAIN CIVIL, POLITICAL & REL ACT (426.4)	
28	Memberships	161,848
29	Consultants Contracted	128,467
30	Employee Wages	88,139
31	Other	64,714
32	TOTAL - 426.4	\$ 443,168
33		
34	OTHER DEDUCTIONS (426.5)	
35	Miscellaneous Nonutility Activities	-
36	TOTAL - 426.5	\$ -
37		
38	OTHER INTEREST EXPENSE (431)	
39	Commercial Paper - 1.09% - 2.42%, Ave. 1.77%	608,942
40	Interest Expense Deferred Compensation Reserve	2,089,244
41	Interest Expense Key Executive Life Insurance	1,453,191
42	Budget Balance Interest	31,511
43	Interest on Customer Deposits	3,100
44	Interest on Tax Adjustments	18,348
45	Other - Various Rates	98,504
46	Credit Line Interest	234,745
47	TOTAL - 431	\$ 4,537,585
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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) April 30, 2005	Year of Report Dec. 31, 2004
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EXPENDITURE FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in

reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. Minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	<u>Other Expenditures for Civic, Political, and Related Activities:</u>	
2	Memberships	161,848
3	Consultants Contracted	128,467
4	Employee Wages	88,139
5	Other	64,714
6		
7		
8		
9		
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31		
32	TOTAL	443,168

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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 \$25,000, 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.	Payee Name	Amount	Account(s)	Description
1	Aerotek Energy	71,242	107, 254, 588,	Temporary Staffing
2	2311 West 22nd Street		923, 926	
3	Oak Brook, IL			
4				
5	American Building Maintenance	119,747	107, 163, 184,	Office Cleaning Services
6	732 Borvan Avenue		923	
7	Green Bay, WI			
8				
9	AON Risk Services, Inc.	96,392	165, 184	Insurance Brokering and Consulting Services
10	701 Cherry Street			
11	Green Bay, WI			
12				
13	Arby Construction, Inc.	7,884,024	107, 583, 584,	Construction Services
14	19705 West Lincoln Avenue		586, 587, 593,	
15	New Berlin, WI		594, 878, 887,	
16			892, 893	
17				
18	Asplundh Tree Expert Co.	5,608,252	107, 121, 143,	Line Clearance Services
19	5907 Municipal Street		184, 456, 587,	
20	Schofield, WI		592, 593, 874,	
21			887, 889	
22				
23	Baker Botts LLP	136,454	500, 510, 546,	Legal Services
24	P. O. Box 201626		551, 923	
25	Houston, TX			
26				
27	Benderly Associates PC	83,809	923	Financial Consulting
28	875 West End Avenue, Suite 11B			
29	New York, NY			
30				
31	Black & Veatch Corp.	8,586,299	107, 186, 500,	Engineering and Construction Consultant
32	1500 Meadow Lake Parkway		510	
33	Kansas City, MO			
34				
35				

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Line No.	Payee Name	Amount	Account(s)	Description
1	Bruder Gentile & Marcoux LLP	1,069,930	182, 500, 517,	Legal Services
2	1701 Pennsylvania Avenue, NW, Suite 900		524, 535, 546,	
3	Washington, DC		923	
4				
5	Burns & McDonnell	61,695	186	Engineering and Consulting Services
6	P. O. Box 419173			
7	Kansas City, MO			
8				
9	Catalyst, Inc.	113,316	143, 500, 514,	Expedition Consulting Support
10	2601 Fortune Circle E, Suite 303A		535, 546	
11	Indianapolis, IN			
12				
13	Clark Consulting	40,368	926	Deferred Compensation Record Keeper
14	2121 San Jacinto Street, Suite 2200			
15	Dallas, TX			
16				
17	Clean Power LLC	186,799	184, 254, 908	Facility Janitorial Service
18	610 East Longview Drive, Suite B		923	
19	Appleton, WI			
20				
21	Clerk of Courts - Brown County	39,097	903	Legal Services - Credit
22	P. O. Box 23600			
23	Green Bay, WI			
24				
25	Deloitte & Touche LLP	618,535	181, 517, 524,	Accounting and Auditing Services
26	4205 Collection Center Drive		921, 923, 926	
27	Chicago, IL			
28				
29	Diggers Hotline, Inc.	180,932	584, 874	Locate Facilitation Services
30	8112 West Bluemound Road, Suite 2FL			
31	Milwaukee, WI			
32				
33	Ellis & Associates, Inc.	110,100	143	Environmental Compliance Services
34	3305 Spring Mountain Road, Suite 7			
35	Las Vegas, NV			

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Line No.	Payee Name	Amount	Account(s)	Description
1	Entropy Solutions, Inc.	42,134	923	Renewable Energy Consulting
2	205 East Butterfield Road, Suite 224			
3	Elmhurst, IL			
4				
5	Exclusive Use Express Ltd.	69,365	163, 923	Transportation Services
6	3161 Coronet Way			
7	Green Bay, WI			
8				
9	Foley & Lardner			
10	777 East Wisconsin Avenue	7,157,401	107, 121, 143,	Legal Services
11	Milwaukee, WI		181, 182, 184,	
12			186, 253, 417,	
13			500, 510, 517,	
14			519, 520, 523,	
15			535, 546, 556,	
16			901, 909, 921	
17			923, 925, 926,	
18			930	
19				
20	Found Lake Consulting	37,729	186, 500, 535,	General Consulting Services
21	10 East Doty Street, Suite 500		546, 921	
22	Madison, WI			
23				
24	G&K Services	96,655	184, 500, 502,	Rug Services
25	800 Isbell Street		505, 506, 511,	
26	Green Bay, WI		535, 539, 878,	
27			889, 893	
28				
29	Gabes Const. Co., Inc.	98,019	107, 594, 889	Construction Services
30	4804 North 40th Street			
31	Sheboygan, WI			
32				
33	Gas Supply Consulting, Inc.	195,746	804, 923	Gas Supply Planning & Interstate
34	14811 St. Marys, Suite 175			Pipeline Contract Negotiation,
35	Houston, TX			Modeling, etc.

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Line No.	Payee Name	Amount	Account(s)	Description
1	Hilliker Land Matters LLC	108,841	417	Land Management Services
2	836 North Star Drive			
3	Black River Falls, WI			
4				
5	Intercon Construction, Inc.	1,104,958	107	Construction Services
6	2880 Commerce Park Drive			
7	Madison, WI			
8				
9	Jacobs Engineering Group, Inc.	66,853	107, 184, 500,	Engineering Services
10	421 Lawrence Drive		506, 510, 511,	
11	De Pere, WI		512, 513, 514,	
12			535, 541, 543,	
13			546	
14				
15	Jefferson Wells International	136,874	908, 923	Temporary Staffing
16	17 Park Place, Suite 500			
17	Appleton, WI			
18				
19	JJ Keller & Assoc., Inc.	40,043	184, 587, 923	Administration of Contractor
20	3003 West Breezewood Lane			Background and Drug
21	Neenah, WI			Screenings
22				
23	Karcz Pole Inspection LLC	561,524	456, 593	Pole Inspection Services
24	N1655 Laney Road			
25	Seymour, WI			
26				
27				
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Line No.	Payee Name	Amount	Account(s)	Description
1	Kforce, Inc.	2,274,330	107, 143, 163,	Temporary Staffing
2	1233 North Mayfair Road, Suite 300		182, 184, 254,	
3	Milwaukee, WI		500, 506, 514,	
4			517, 524, 530,	
5			535, 539, 546,	
6			554, 556, 580,	
7			582, 583, 584,	
8			588, 593, 870,	
9			874, 880, 902,	
10			903, 905, 908,	
11			909, 910, 921,	
12			923, 935	
13				
14	KPMG LLP	105,948	923	Accounting and Auditing Services
15	P. O. Box 120001			
16	Dallas, TX			
17				
18	Landmark Staffing Resources	115,508	107, 143, 163,	Temporary Staffing
19	3071 Voyager Drive, Suite D		182, 184, 186,	
20	Green Bay, WI		253, 417, 456,	
21			500, 506, 510,	
22			511, 512, 513,	
23			514, 517, 524,	
24			535, 539, 543,	
25			546, 549, 553,	
26			556, 582, 588,	
27			880, 923, 926,	
28			935	
29				
30	Lappen Security Products	29,753	107, 184	Security Camera Services
31	2300 West Main Street, Box 136			
32	Little Chute, WI			
33				
34				
35				

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Line No.	Payee Name	Amount	Account(s)	Description
1	Loomis Ewert Parsley Davis & Gotting P.C.	119,270	182, 517, 524,	Legal Services
2	232 South Capitol Avenue, Suite 1000		923, 928	
3	Lansing, MI			
4				
5	McKinsey & Co., Inc.	391,950	923	Organizational Consulting
6	P. O. Box 7247-7255			
7	Philadelphia, PA			
8				
9	McQuay Service	33,023	184	Heating, Ventilation, and
10	175 Hansen Court, Suite 103W			Air Conditioning Equipment
11	Wood Dale, IL			Services
12				
13	Meinnert Delivery, Inc.	186,579	163, 524, 923	Delivery Services
14	315D South Eisenhower Parkway			
15	Rhineland, WI			
16				
17	Meissner Tierney Fisher & Nichols SC	31,461	588, 880, 925	Legal Services
18	111 East Kilbourn Avenue, 19th Floor			
19	Milwaukee, WI			
20				
21	Mercer Human Resource Consulting	459,802	182, 923, 926	HR Consulting Services
22	P. O. Box 730182			
23	Dallas, TX			
24				
25	Meta Group, Inc.	41,583	184, 923	IT Consulting Services
26	208 Harbor Drive, Building 1			
27	Stamford, CT			
28				
29	Michels Corporation	2,197,632	107, 584	Construction Services
30	817 West Main Street			
31	Brownsville, WI			
32				
33	Minnesota Power, Inc.	1,759,089	143	Project Management Services
34	30 West Superior Street			
35	Duluth, MN			

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Line No.	Payee Name	Amount	Account(s)	Description
1	Miron Const. Co., Inc.	30,237	184, 923	Construction Services
2	1471 Mc Mahon Drive			
3	Neenah, WI			
4				
5	MJ Electric, Inc.	169,195	143	Engineering Services
6	P. O. Box 686			
7	Iron Mountain, MI			
8				
9	Moodys Investors Service	77,083	181, 184	Credit Monitoring Services
10	99 Church Street			
11	New York, NY			
12				
13	Moorhead Machinery & Boiler Co.	26,207	107	Boiler Maintenance Services
14	3477 University Avenue, NE			
15	Minneapolis, MN			
16				
17	Mueller Pipeliners, Inc.	6,735,086	107, 584, 587,	Construction Services
18	2936 South 166th Street		593, 594, 878,	
19	New Berlin, WI		887, 892	
20				
21	Nixon Peabody LLP	408,484	500, 535, 546,	Legal Services
22	401 - 9th Street, NW, Suite 900		804, 921, 923	
23	Washington, DC			
24				
25	North States Utility Contractors, Inc.	8,587,874	107, 584, 587,	Construction Services
26	934 Highway 17 S		593, 594, 595,	
27	Eagle River, WI		597, 878, 887,	
28			892	
29				
30	NPTS, Inc.	40,721	107, 417	Contracted Staffing
31	5414 Two Creeks Road			
32	Two Rivers, WI			
33				
34				
35				

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1	Otis Elevator Co.	37,714	107, 184	Elevator Repairs and Maintenance
2	2247 Progress Way			
3	Kaukauna, WI			
4				
5	Perkins Consulting Group	36,539	926	HR Consulting Services
6	3584 Northome Road			
7	Deephaven, MN			
8				
9	Piedmont Management & Technical Services	205,409	107, 182, 184,	Expedition Software Consultants
10	2505 South 17th Street, Suite 118		500, 510, 511,	
11	Wilmington, NC		512, 513, 514,	
12			535, 546, 923	
13				
14	Pieschek Protective Services Ltd.	31,905	923, 935	Security and Investigative Services
15	1960 August Street			
16	Green Bay, WI			
17				
18	Power Engineers, Inc.	3,118,359	143	Engineering and ROW/Easement Services
19	3940 Glenbrook Drive			
20	Hailey, ID			
21				
22	Precision Resource Co.	71,681	107, 184	Contracted Staffing
23	5501 Enterprise Circle			
24	Amarillo, TX			
25				
26	RA Brungraber Consulting, Inc.	438,671	107, 905	Programming Services
27	3146 School Lane			
28	Green Bay, WI			
29				
30	Sierra Systems Group, Inc.	79,687	107	Systems Consulting
31	1177 West Hastings Street, Suite 2500			
32	Vancouver, BC, Canada			
33				
34				
35				

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Line No.	Payee Name	Amount	Account(s)	Description
1	Slam Architecture & Planning	33,164	107, 184, 556	Architectural and Engineering
2	1919 East Main Street, Suite East			Design; Consultation Services
3	Little Chute, WI			
4				
5	Slover & Loftus	33,848	184	Legal Services
6	1224 - 17th Street, NW			
7	Washington, DC			
8				
9	Superior Resource Group, Inc.	60,250	107, 163, 184,	Temporary Staffing
10	126 North Madison Street		254, 500, 510,	
11	Green Bay, WI		511, 512, 513,	
12			514, 535, 546,	
13			549, 580, 582,	
14			588, 592, 880,	
15			903, 905, 908,	
16			923, 926, 935	
17				
18	Terwilliger Wakeen Piehler & Conway SC	82,101	107, 143, 880,	Legal Services
19	P. O. Box 8063		923, 925	
20	Wausau, WI			
21				
22	The Wackenhut Corp.	32,694	107	Contracted Security Services
23	4200 Wackenhut Drive			to Construction Site
24	Palm Beach Gardens, FL			
25				
26	Towers Perrin	61,184	923, 926	HR Consulting Services
27	200 West Madison Street, Suite 3300			
28	Chicago, IL			
29				
30	Triple E Utility Service, Inc.	84,566	584, 874	Locating Services
31	200 West Elm Street			
32	Little Chute, WI			
33				
34				
35				

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) April 30, 2005	Year of Report Dec. 31, 2004
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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 \$25,000, 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.	Payee Name	Amount	Account(s)	Description
1	Tweet Garot Mechanical, Inc.	30,910	107, 184	Mechanical Systems
2	2545 Larsen Road			Maintenance and Modification
3	Green Bay, WI			
4				
5	UAP Timberland LLC	97,541	593	Line Clearance Services
6	P. O. Box 557			
7	Monticello, AR			
8				
9	Washington Group International, Inc.	1,335,920	107	Contracted Construction
10	510 Carnegie Center			Management Team
11	Princeton, NJ			
12				
13	Wells Fargo Bank NA	80,522	926	Financial Services
14	6th & Marquette			
15	Minneapolis, MN			
16				
17	Westinghouse Electric Corp.	4,522,563	120	Nuclear Fuel and Fabrication
18	200 Beta Drive			Services
19	Pittsburgh, PA			
20				
21	WPS Energy Services, Inc. *	78,662	Various	Contracted Labor Expense
22	1088 Springhurst Drive			
23	Green Bay, WI			
24				
25	WPS Power Development, Inc. *	89,574	Various	Contracted Labor Expense
26	1088 Springhurst Drive			
27	Green Bay, WI			
28				
29	WPS Resources Corp. *	4,276,015	Various	Contracted Labor Expense and
30	700 North Adams Street			Shareholder Services
31	Green Bay, WI			
32				
33				
34				
35				

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) April 30, 2005	Year Of Report Dec. 31, 2004
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	Upper Peninsula	In Common	Labor & Labor Loadings		
2	Power Company	Control With	Benefits		
3			Materials & Supplies		
4			Other Direct Costs		
5			Annual Incentive Plan		
6			Electric Power Sales	447	16,147,308
7			P31	547,549	5,476,394
8			P31 Fuel Inventory		
9					
10					
11	Upper Peninsula	In Common	Labor & Labor Loadings		
12	Building Development	Control With	Other Direct Costs		
13	Company				
14					
15	Penvest, Inc.	In Common	Labor & Labor Loadings		
16		Control With	Other Direct Costs		
17					
18					
19	WPS Resources	Parent Company	Labor & Labor Loadings		
20	Corporation	(WPSC is a wholly-owned subsidiary WPSR)	Benefits		
21			Other Direct Costs		
22			Annual Incentive Plan		
23					
24					
25	WPS Leasing	WPSC Owns 100%	Labor & Labor Loadings		
26			Other Direct Costs		
27					
28					
29	WPS Visions	In Common	Labor & Labor Loadings		
30		Control With	Other Direct Costs		
31					
32					
33	WPSR Capital	In Common	Labor & Labor Loadings		
34	Corporation	Control With	Other Direct Costs		
35					
36					
37	WPS Nuclear Corp.	In Common	Labor & Labor Loadings		
38		Control With	Other Direct Costs		
39					
40					
41	ECO Coal	In Common	Labor & Labor Loadings		
42	Pelletization #12 LLC	Control With	Other Direct Costs		
43					
44					
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) April 30, 2005	Year of Report Dec. 31, 2004
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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 Payables	5,872,962	5,872,962	(1)	1
		Various Payables	8,566,198	8,566,198	(1)	2
		154, and Other	1,563,049	1,563,049	(1)	3
		Various Payables	3,668,484	3,668,484	(2)	4
		242	23,908	23,908	(1)	5
				16,147,308	(3)	6
				5,476,394	(5)	7
		151	69,771	69,771	(5)	8
		Total		41,388,074		9
						10
		Various Payables	3,922	3,922	(1)	11
		Various Payables	392	392	(2)	12
		Total		4,314		13
						14
		Various Payables	44,568	44,568	(1)	15
		Various Payables	5,090	5,090	(2)	16
		Total		49,658		17
						18
		Various Payables	825,593	825,593	(1)	19
		Various Payables	1,787,183	1,787,183	(1)	20
		Various Payables	6,907,499	6,907,499	(2)	21
		242	165,625	165,625	(1)	22
		Total		9,685,900		23
						24
		Various Payables	3,653	3,653	(1)	25
		Various Payables	113,969	113,969	(2)	26
		Total		117,622		27
						28
		Various Payables	1,624	1,624	(1)	29
		Various Payables	25,215	25,215	(2)	30
		Total		26,839		31
						32
		Various Payables	1,559	1,559	(1)	33
		Various Payables	175	175	(2)	34
		Total		1,734		35
						36
		Various Payables	5,714	5,714	(1)	37
		Various Payables	409	409	(2)	38
		Total		6,123		39
						40
		Various Payables	4,314	4,314	(1)	41
		Various Payables	523	523	(2)	42
		Total		4,837		43
						44
						TOTAL

- (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) April 30, 2005	Year Of Report Dec. 31, 2004
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

- | | |
|---|--|
| 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	WPS Energy Services, Inc.	In Common Control With	Labor & Labor Loadings	481, 489	4,473,733
2			Benefits		
3			Other Direct Costs		
4			Annual Incentive Plan		
5			Gas Sales		
6					
7					
8	WPS Power Development, Inc.	In Common Control With	Labor & Labor Loadings		
9			Benefits		
10			Other Direct Costs		
11			Annual Incentive Plan		
12					
13					
14	WI Woodgas	In Common Control With	Labor & Labor Loadings		
15			Other Direct Costs		
16					
17					
18	WPS New England Generation	In Common Control With	Labor & Labor Loadings		
19			Benefits		
20			Other Direct Costs		
21					
22					
23	PDI Operations	In Common Control With	Labor & Labor Loadings		
24			Other Direct Costs		
25					
26					
27	WPS Canada Generation	In Common Control With	Labor & Labor Loadings		
28			Benefits		
29			Other Direct Costs		
30					
31					
32	PDI Stoneman	In Common Control With	Labor & Labor Loadings		
33			Other Direct Costs		
34					
35					
36	Sunbury Holdings	In Common Control With	Labor & Labor Loadings		
37			Other Direct Costs		
38					
39					
40	Mid-American Power LLC	In Common Control With	Labor & Labor Loadings		
41			Other Direct Costs		
42					
43					
44					
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) April 30, 2005	Year of Report Dec. 31, 2004
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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 Payables	570,485	570,485	(1)	1
		Various Payables	4,184,979	4,184,979	(1)	2
		Various Payables	4,369,661	4,369,661	(2)	3
		242	33,861	33,861	(1)	4
				4,473,733	(5)	5
		Total		13,632,719		6
						7
		Various Payables	630,537	630,537	(1)	8
		Various Payables	759,789	759,789	(1)	9
		Various Payables	985,592	985,592	(2)	10
		242	41,398	41,398	(1)	11
		Total		2,417,316		12
						13
		Various Payables	1,403	1,403	(1)	14
		Various Payables	403	403	(2)	15
		Total		1,806		16
						17
		Various Payables	6,591	6,591	(1)	18
		Various Payables	64,275	64,275	(1)	19
		Various Payables	25,853	25,853	(2)	20
		Total		96,719		21
						22
		Various Payables	3,150	3,150	(1)	23
		Various Payables	353	353	(2)	24
		Total		3,503		25
						26
		Various Payables	20,759	20,759	(1)	27
		Various Payables	154	154	(1)	28
		Various Payables	8,811	8,811	(2)	29
		Total		29,724		30
						31
		Various Payables	11,264	11,264	(1)	32
		Various Payables	947	947	(2)	33
		Total		12,211		34
						35
		Various Payables	11	11	(1)	36
		Various Payables	67	67	(2)	37
		Total		78		38
						39
		Various Payables	19,134	19,134	(1)	40
		Various Payables	12,370	12,370	(2)	41
		Total		31,504		42
						43
						44
						TOTAL

- (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) April 30, 2005	Year Of Report Dec. 31, 2004
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)					
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	Sunbury Generation	In Common	Labor & Labor Loadings		
2		Control With	Benefits		
3			Other Direct Costs		
4					
5					
6	WPS Westwood	In Common	Labor & Labor Loadings		
7	Generation	Control With	Benefits		
8			Other Direct Costs		
9					
10					
11	Wisconsin River	WPSC Owns 50%	Labor & Labor Loadings		
12	Power Company		Benefits		
13			Other Direct Costs		
14			Purchased Power	555	355,118
15					
16					
17	Brown County	In Common	Labor & Labor Loadings		
18	C-LEC LLC	Control With	Other Direct Costs		
19					
20					
21	WPS Investments LLC	WPSC Owns 36.36%	Labor & Labor Loadings		
22			Other Direct Costs		
23					
24					
25	WPS Empire State	In Common	Labor & Labor Loadings		
26		Control With	Other Direct Costs		
27					
28					
29	WPS Niagara	In Common	Labor & Labor Loadings		
30	Generation	Control With	Benefits		
31			Other Direct Costs		
32					
33					
34	WPS Beaver Falls	In Common	Labor & Labor Loadings		
35	Generation	Control With	Benefits		
36			Other Direct Costs		
37					
38					
39	WPS Syracuse	In Common	Labor & Labor Loadings		
40	Generation	Control With	Benefits		
41			Other Direct Costs		
42					
43					
44					
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) April 30, 2005	Year of Report Dec. 31, 2004
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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 Payables	64,811	64,811	(1)	1
		Various Payables	2,219,737	2,219,737	(1)	2
		Various Payables	875,696	875,696	(2)	3
		Total		3,160,244		4
						5
		Various Payables	67,772	67,772	(1)	6
		Various Payables	200,805	200,805	(1)	7
		Various Payables	70,050	70,050	(2)	8
		Total		338,627		9
						10
		Various Payables	549,712	549,712	(1)	11
		Various Payables	59,306	59,306	(1)	12
		Various Payables	1,136,870	1,136,870	(1)	13
				355,118	(5)	14
		Total		2,101,006		15
						16
		Various Payables	110,727	110,727	(1)	17
		Various Payables	10,816	10,816	(2)	18
		Total		121,543		19
						20
		Various Payables	39,359	39,359	(1)	21
		Various Payables	5,823	5,823	(2)	22
		Total		45,182		23
						24
		Various Payables	7,492	7,492	(1)	25
		Various Payables	2,900	2,900	(2)	26
		Total		10,392		27
						28
		Various Payables	111,948	111,948	(1)	29
		Various Payables	5,268	5,268	(1)	30
		Various Payables	78,391	78,391	(2)	31
		Total		195,607		32
						33
		Various Payables	21,917	21,917	(1)	34
		Various Payables	3,708	3,708	(1)	35
		Various Payables	14,110	14,110	(2)	36
		Total		39,735		37
						38
		Various Payables	24,913	24,913	(1)	39
		Various Payables	1,759	1,759	(1)	40
		Various Payables	12,814	12,814	(2)	41
		Total		39,486		42
						43
						44
						TOTAL

- (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) April 30, 2005	Year Of Report Dec. 31, 2004
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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	WPS Energy Services of Canada Corp.	In Common Control With	Labor & Labor Loadings		
2			Benefits		
3			Other Direct Costs		
4					
5	Quest Energy	In Common Control With	Labor & Labor Loadings		
6			Benefits		
7			Other Direct Costs		
8					
9	Advantage Energy, Inc.	In Common Control With	Labor & Labor Loadings		
10			Benefits		
11			Other Direct Costs		
12					
13	MAP Ventures	In Common Control With	Labor & Labor Loadings		
14			Benefits		
15			Other Direct Costs		
16					
17	WPS ESI Gas Storage	In Common Control With	Labor & Labor Loadings		
18			Benefits		
19			Other Direct Costs		
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					
TOTAL					26,452,553

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) April 30, 2005	Year of Report Dec. 31, 2004
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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 Payables	7,183	7,183	(1)	1
		Various Payables	8,277	8,277	(1)	2
		Various Payables	19,577	19,577	(2)	3
		Total		35,037		4
						5
		Various Payables	8,356	8,356	(1)	6
		Various Payables	289,351	289,351	(1)	7
		Various Payables	71,414	71,414	(2)	8
		Total		369,121		9
						10
		Various Payables	4,960	4,960	(1)	11
		Various Payables	15,085	15,085	(2)	12
		Total		20,045		13
						14
		Various Payables	2,298	2,298	(1)	15
		Various Payables	423	423	(2)	16
		Total		2,721		17
						18
		Various Payables	1,530	1,530	(1)	19
		Various Payables	1,190	1,190	(2)	20
		Total		2,720		21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
	0		47,539,594	73,992,147		TOTAL

- (1) Fully Loaded Cost
(2) Market
(3) Tariff
(4) Actual Cost
(5) Contract

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Resources	Parent Company	Labor & Labor Loadings	Various	4,276,015
2	Corporation	Owns 100%	Invoices & Expense Accts	Various	2,001,107
3		of Wisconsin	Insurance		
4		Public Service	Vacation Accrual & Transfer		
5		Corporation	ESOP Trust Shares		
6			ESOP Accruals	926	1,519,942
7			Sales Tax		
8			Bank Service Fee	926, 921	24,254
9			Long-Term Incentive Plan	920	95,764
10			Annual Incentive Plan	920	612,343
11			Income Taxes		
12			Current Portion of Long-Term Advance		
13					
14					
15	WPS Nuclear	Under Common	Miscellaneous Adjustments	Various	36
16	Corporation	Control	Income Taxes		
17					
18					
19	WPS Leasing, Inc.	Wisconsin	Unit Train Lease		
20		Public Service	Miscellaneous Expense		
21		Corporation	Income Taxes		
22		Owns 100%			
23					
24	Upper Peninsula	Under Common	Labor & Labor Loadings	Various	23,806
25	Power Company	Control	Invoices & Expense Accounts	903,908,921,926	46,417
26			Rent	921	5,868
27			Transfer P31		
28			Materials & Supplies		
29			Purchased Power from UPCO	555	4,865,613
30			Income Taxes		
31					
32					
33	WPS Energy	Under Common	Labor & Labor Loadings	Various	78,662
34	Services, Inc.	Control	Invoices	Various	15,612
35			Natural Gas Purchased from ESI	804	1,630,787
36	WPS Energy	Under Common	Long-Term Incentive Plan	920	4,100
37	Services, Inc.	Control	Income Taxes		
38					
39					
40	WPS Power	Under Common	Labor & Labor Loadings	Various	89,270
41	Development, Inc.	Control	Invoice and Expense	Various	65,176
42			Income Taxes		
43					
44					
45	WPS Canada	Under Common	Invoices	921	4,127
46	Generation	Control	Income Taxes		
47					
48					
TOTAL					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES							
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				reported.			
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				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.	
				4,276,015	(1)	1	
				2,001,107	(2)	2	
		165	4,339,815	4,339,815	(4)	3	
		242	10,566	10,566	(1)	4	
		242	2,748,788	2,748,788	(2)	5	
				1,519,942	(2)	6	
		236	73,099	73,099	(4)	7	
				24,254	(4)	8	
		207	1,614,537	1,710,301	(1)	9	
				612,343	(1)	10	
		236	90,028,254	90,028,254	(4)	11	
		223	2,739,368	2,739,368	(4)	12	
			Total	110,083,852		13	
				36	(1)	14	
		236	1,481,126	1,481,126	(4)	15	
			Total	1,481,162		16	
						17	
						18	
		151	1,447,607	1,447,607	(5)	19	
		184	5	5	(4)	20	
		236	339,309	339,309	(4)	21	
			Total	1,786,921		22	
				23,806	(1)	23	
				46,417	(2)	24	
		184	6,983	12,851	(2)	25	
		151	420,823	420,823	(5)	26	
		154	156,852	156,852	(1)	27	
				4,865,613	(3)	28	
		236	30,550,044	30,550,044	(4)	29	
			Total	36,076,406		30	
				78,662	(1)	31	
				15,612	(2)	32	
				1,630,787	(5)	33	
				4,100	(1)	34	
		236	140,821,003	140,821,003	(4)	35	
			Total	142,550,164		36	
						37	
				89,270	(1)	38	
				65,176	(2)	39	
		236	247,829,661	247,829,661	(4)	40	
			Total	247,984,107		41	
						42	
				4,127	(2)	43	
		236	6,061,903	6,061,903	(4)	44	
			Total	6,066,030		45	
						46	
						47	
						48	
						TOTAL	

(1) Fully Loaded Cost

(2) Market

(3) Tariff

(4) Actual Cost

(5) Contract

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

- | | |
|---|--|
| 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.). | |
| 3. In column (c) describe the nature of the goods and | 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	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS New England	Under Common	Labor & Labor Loadings	Various	304
2	Generation	Control	Income Taxes		
3					
4					
5	Wisconsin River	Wisconsin	Labor & Labor Loadings	Various	17,143
6	Power Company	Public Service	Invoice and Expense	Various	139,894
7		Corporation	Electric Power Purchases	555	3,549,095
8		Owns 50%			
9					
10	Upper Peninsula	Under Common	Income Taxes		
11	Building Development	Control			
12	Company				
13					
14	Penvest, Inc	Under Common	Income Taxes		
15		Control			
16					
17	WPS Visions	Under Common	Income Taxes		
18		Control			
19					
20	WPS Resources	Under Common	Income Taxes		
21	Capital Corporation	Control			
22					
23	PDI Operations	Under Common	Income Taxes		
24		Control			
25					
26	PDI Stoneman	Under Common	Income Taxes		
27		Control			
28					
29	WPS Empire State	Under Common	Income Taxes		
30		Control			
31					
32	Advantage Energy,	Under Common	Income Taxes		
33	Inc.	Control			
34					
35					
36					
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38					
39					
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48					
TOTAL					19,065,335

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
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.				reported.			
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				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.	
		236	6,093,326	304 6,093,326	(1) (4)	1 2	
			Total	6,093,630		3	
				17,143	(1)	4	
				139,894	(2)	5	
				3,549,095	(5)	6	
			Total	3,706,132		7	
		236	2,056,665	2,056,665	(4)	8	
						9	
		236	608,420	608,420	(4)	10	
						11	
		236	37,070	37,070	(4)	12	
						13	
		236	281,554	281,554	(4)	14	
						15	
		236	578,117	578,117	(4)	16	
						17	
		236	10,630,668	10,630,668	(4)	18	
						19	
		236	13,556,857	13,556,857	(4)	20	
						21	
		236	671,575	671,575	(4)	22	
						23	
						24	
						25	
						26	
						27	
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						47	
						48	
	0		565,183,995	584,249,330		TOTAL	

- (1) Fully Loaded Cost
(2) Market
(3) Tariff
(4) Actual Cost
(5) Contract

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year 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	During 2003, WPSC agreed to sell its interest in the Kewaunee Nuclear Power Plant to Dominion Energy Kewaunee, Inc., a subsidiary of Dominion Resources, Inc. The transaction did not occur in 2004. The sale received written approval from the Wisconsin Public Service Commission on April 21, 2005, and is expected to occur during 2005.						
B. Generating Units Scheduled for or Undergoing Major Modifications							
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 9 10 11 12 13 14	None						
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name and 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	None						
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Comb., Gas-Turbine, Nuclear, etc.) (b)	Unit No. (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22 23 24 25 26 28	Weston 4, Rothschild, WI	Steam	4	500	2004	2008	

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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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 included 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

Line No.	Name of Plant	Location of Plant	Boilers (Include both ratings for the boiler and the turbine-generator of dual-rated installations)				
			Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure (In psig)	Rated Steam Temperature (Indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Pulliam Unit 3	Green Bay, WI	1-01/26/1943	Pulv. Coal/Gas	650	900°F	312.5
2	Pulliam Unit 4	Green Bay, WI	1-08/08/1947	Pulv. Coal/Gas	675	900°F	312.5
3	Pulliam Unit 5	Green Bay, WI	1-09/09/1949	Pulv. Coal/Gas	900	900°F	460
4	Pulliam Unit 6	Green Bay, WI	1-11/25/1951	Pulv. Coal/Gas	950	950°F	600
5	Pulliam Unit 7	Green Bay, WI	1-11/03/1958	Pulv. Coal/Gas	1,775	1005/1005°F	600
6	Pulliam Unit 8	Green Bay, WI	1-12/01/1964	Pulv. Coal/Gas	1,900	1005/1005°F	950
7	Weston Unit 1	Rothschild, WI	1-12/01/1954	Pulv. Coal/Gas	1,075	900°F	600
8	Weston Unit 2	Rothschild, WI	1-09/19/1960	Pulv. Coal/Gas	1,750	1005/1005°F	600
9	Weston Unit 3	Rothschild, WI	1-12/23/1981	Pulv. Coal/Gas	2,620	1005/1005°F	2,350
10	Columbia 1 Total *	Portage, WI	1975	Pulv. Coal/Gas	2,990	1005/1005°F	
11	Columbia 1 WPS Share	Portage, WI					
12	Columbia 2 Total *	Portage, WI	1978	Pulv. Coal/Gas	2,990	1005/1005°F	
13	Columbia 2 WPS Share	Portage, WI					
14	Edgewater 4 Total *	Sheboygan, WI	1969	Coal/Tire Prod.			
15	Edgewater 4 WPS Share	Sheboygan, WI					
16							
17							
18							
19							
20							
21							
22							
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32							

* Co-owned units that are operated by the majority owner - limited information available.

Columbia 1 & 2 and Edgewater 4 are jointly owned with Alliant Energy, builder and operator of the units.
Wisconsin Public Service Corporation ownership interest in each unit is 31.8%.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004						
STEAM-ELECTRIC GENERATING PLANTS (Continued)												
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. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.								
Turbine-Generators (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.)												
Year Installed	Turbines (Include both ratings for boiler and turbine-generator of dual-rated installations)				Name Plate Rating in Kw		Generators		Plant Capacity, Maximum Generator Name Plate Rating should agree with column (n)**	Line No.		
	Max. Rating Mega- watt	Type (Indicate tandem- compound (TC); cross- compound (CC); single casing (SC); topping unit (T); and non- condensing (NC). Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)				Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle, indicate other characteristic)
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1943	30	Steam	650	3,600	*30,000	*30,000			0.84	0.014	30,000	1
1947	30	Steam	650	3,600	30,000	34,480	0.5		0.8	0.014	30,000	2
1949	50	Steam	850	3,600	50,000	57,500	0.5	15	0.8	0.014	50,000	3
1951	62.5	Steam	850	3,600	60,000	69,000	0.5	15	0.8	0.014	62,500	4
1958	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	5
1964	125	Steam	1,800	3,600	136,000	149,600	45	60	0.85	0.016	125,000	6
1954	60	Steam	850	3,600	60,000	75,000	0.5	30	0.85	0.0138	60,000	7
1960	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	8
1981	321.6	Steam	2,400	3,600	350,460	350,460	5	45	0.9	0.022	321,633	9
1975	527	Steam	2,500	3,600							527,000	10
	167.6										167,600	11
1978	527	Steam	2,500	3,600							527,000	12
	167.6										167,600	13
1969	330	Steam		3,600							330,000	14
	105.8										105,000	15
												16
												17
												18
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												31
												32

* Pulliam Unit 3 Nameplate does not list an H₂ Value, just 30,000 KW of 84% PF.

** Our company policy is to report steam generating plant capacities consistent with the turbine maximum rating. Column (s) will agree with column (i).

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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HYDROELECTRIC GENERATING PLANTS

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line. 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>. 4. Designate any plant or portion thereof for which | <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	Location	Name of Stream	Water Wheels <small>(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 units by appropriate footnote)</small>			
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head With Pond Full
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Grandfather Falls Unit 1	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
2							
3							
4	Grandfather Falls Unit 2	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
5							
6							
7							
8							
9							
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11							
12							
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Name of Respondent Wisconsin Public Service Corporation			This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004			
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 (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year In- stalled (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit (In MW) (o)	No. of Units in Plant (p)	(Name Plate Ratings In megawatts) (q)	
91	180	14,700	1938	6,900	3	60	11	1	11	1
91	200	8,350	1938	6,900	3	60	6.24	1	6.24	2
										3
										4
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004	
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS						
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 <small>(In column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.)</small>			
			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
2						Direct to Gen.
3						
4	M-32	Marinette, WI	Turbine	1973	Open	Free Turbine
5						Direct to Gen.
6						
7	M-33*	Marinette, WI	Turbine	1993	Open	Direct
8	M-33 WPS Share					
9						
10	W-31	Rothschild, WI	Turbine	1969	Open	Free Turbine
11						Direct to Gen.
12						
13	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine
14						Direct to Gen.
15						
16	DePere Energy Center	DePere, WI	Turbine	1999	Closed Brayton Cycle	Direct
17						Connected
18						
19						
20						
21						
22	Pulliam-31	Green Bay, WI	Turbine	2003	Open	Free Turbine
23						Direct to Gen.
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
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42						
43	* M-33 is jointly owned by Wisconsin Public Service Corporation & Marshfield Electric and Water Department.					
44	Ownership percentages are 68% and 32%, respectively.					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004		
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.				term of lease and annual rent and how determined. Specify whether lessee is an associated company.				
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and				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	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings) (In MW) (n)	
N/A	1971	13,800	3	60	41.9	1	41.9	1
								2
N/A	1973	13,800	3	60	41.9	1	41.9	3
								4
N/A	1993	13,800	3	60	83.5	1	83.5	5
					56.8		56.8	6
N/A	1969	13,800	3	60	21.5	1	21.5	7
								8
N/A	1973	13,800	3	60	51	1	51	9
								10
241,957 hp @ 90 F, alt= 600 ft.	1999	18,000	3	60	180	1	180	11
								12
N/A	2003	13,800	3	60	82.62	1	82.62	13
								14
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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 April 30, 2005	Year of Report December 31, 2004
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-Hour Meters (b)	LINE TRANSFORMERS		
			Number (c)	Total Capacity (In MVa) (d)	
1	Number at Beginning of Year	467,030	172,824	5,894	
2	Additions During Year				
3	Purchases	88,626	6,267	235	
4	Associated with Utility Plant Acquired	-	-	-	
5	TOTAL Additions (Enter Total of lines 3 and 4)	88,626	6,267	235	
6	Reductions During Year				
7	Retirements	88,325	3,845	143	
8	Associated with Utility Plant Sold	-	-	-	
9	TOTAL Reductions (Enter Total of lines 7 and 8)	88,325	3,845	143	
10	Number at End of Year (Lines 1 + 5 - 9)	467,331	**	5,986	
11	In Stock	42,805	6,421	514	
12	Locked Meters on Customers' Premises	-	-	-	
13	Inactive Transformers on System	-	-	-	
14	In Customers' Use	424,488	168,561	5,440	
15	In Company's Use	38	264	32	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	467,331	175,246	5,986	
<p>** One distribution watt-hour meter is leased and twenty-one distribution watt-hour meters are on loan.</p>					

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