

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006		Year of Report December 31, 2005	
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
	(a)		(b)	Account No. (c)	Amount (d)	Account No. (e)	
1	Electric Utility						
2	3%						
3	4%	380,832			411.4	51,243	(89)
4	7%						
5	10%	12,938,532			411.4	1,104,027	(246,095)
6	11%	260,701			411.4	8,668	
7							
8	TOTAL	13,580,065		0		1,163,938	(246,184)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10							
11	Elec from Above	13,580,065				1,163,938	(246,184)
12	Electric Subtotal	13,580,065				1,163,938	(246,184)
13							
14							
15							
16	4%	165,177			411.4	18,840	
17	7%	23,356			411.4	1,447	
18	10%	1,333,906			411.4	121,241	
19	Gas Subtotal	1,522,439				141,528	
20							
21							
22	10%	50,027			411.4	10,860	
23	Common Subtotal	50,027				10,860	
24							
25							
26	TOTAL	15,152,531				1,316,326	(246,184)
27							
28							
29							
30							
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<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)</b>			
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation	Line No.
			1
329,500	42.8 years		2
11,588,410	31.6 years		3
252,033	52.6 years		4
			5
			6
			7
12,169,943			8
			9
12,169,943			10
12,169,943			11
			12
			13
			14
146,337	42.1 years		15
21,909	48.2 years		16
1,212,665	37.9 years		17
1,380,911			18
			19
			20
39,167	15.8 years		21
39,167			22
			23
			24
			25
13,590,021			26
			27
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			30
			31
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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
266	3	(g)	Writeoff of 50% of KNPP unamortized DITC. Writeoff of remaining 50% pending final IRS ruling.		
266	5	(g)	Writeoff of 50% of KNPP unamortized DITC. Writeoff of remaining 50% pending final IRS ruling.		

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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	157,243
2	FERC - License Fees on Hydro Projects	119,784
3	ESOP Contributions	200,233
4	Vacation Pay Accrued	8,366,023
5	Group Life Insurance and SIB	1,199
6	Employee Contributions - Flex Spending Plan	286,300
7	Employee Contributions - Vision Benefit	1,058
8	Employee Contributions - Master Medical	480,739
9	Short Term Variable Pay Plan	1,628,105
10	Health Care Plan	798,375
11	Public Benefits	1,560,902
12	MI Choice Payable	773
13	Goal Sharing	3,128,536
14	MI GCR Over/Under Collections	5,704
15	Solar Wise for Schools	6,134
16	Michigan Electric Refunds	1,976
17	Funding for Enrichment Facility	703,000
18	Miscellaneous Payroll Deductions	1,408,584
19	Employee Contributions - Life Insurance	1,442
20	Wisconsin Gas True-Up	3,944,900
21	Retirement Plan Contribution	25,325,122
22	TOTAL	48,126,132

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

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	34,970,024
24	Gas	1,880,183
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	36,850,207



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**OTHER DEFERRED CREDITS (Account 253)**

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (less than \$10,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits-Misc	223,452				223,452
2	Outstanding Checks Cancelled	9,423	232	5,992	2,939	6,370
3	WP&L Deposit-KNP Generation	4,254,682	(1)	6,889,883	2,635,201	
4	Transformer Installation	860,464	(2)	2,998,320	2,849,312	711,456
5	Suppl Empl Retirement Plan-SERP	9,745,322	(3)	1,181,104	1,642,084	10,206,302
6	Executive Def Comp-Death Benefit	147,141	232,241	14,714		132,427
7	Pension Restoration	14,031,325	232,241	561,189	2,484,563	15,954,699
8	Direct Load Control Switch Install	21,974	588	9,982	60,733	72,725
9	Meter Installation	2,206,108	(4)	1,242,632	814,195	1,777,671
10	Post Retirement Health Care	47,449,744	(5)	33,709,193	28,871,136	42,611,687
11	Survivor Widow Benefit	18,199	232,241	5,590	2,690	15,299
12	Post Employmnt Benefits FASB 112	2,197,173	242,926	890,633	1,016,316	2,322,856
13	Post Retirement Life Insurance	1,241,399	242,926	715,963	715,963	1,241,399
14	Accrued Pension Liability	20,399,730	(6)	46,019,760	36,085,018	10,464,988
15	Environmental Cleanup-Gas Sites	66,700,356	Various	1,780,336	880,933	65,800,953
16	Deferred Compensation Plan	16,628,644	(7)	1,899,017	3,080,398	17,810,025
17	Deferred Comp 2001 Variable Plan	56,866	207,253	4,705,371	4,730,491	81,986
18	Deferred Comp Variable Stock	1,489,467	(8)	546,910	1,002,487	1,945,044
19	Deferred Comp Mutual Fund Option	2,884,024	(9)	1,122,475	2,036,073	3,797,622
20	MI Uncollect Allowance Recovery Fd	459				459
21	Contract Withholding					
22	Payable to Dominion		232	2,360,000	12,974,620	12,974,620
23					8,900,000	6,540,000
24						
25	(1) 143,182,232					
26	(2) 107,408,583,584,926					
27	(3) 182,186,232,241,253					
28	(4) 107,586,878					
29	(5) 232,242,926					
30	(6) 182,186,232,242,926					
31	(7) 232,241,253,431					
32	(8) 184,207,253,431,926					
33	(9) 232,241,253,431,926					
34						
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36						
37						
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46						
47	TOTAL	190,565,952		106,659,064	110,785,152	194,692,040

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

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

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric	177,215,240	10,879,519	30,304,229
3	Gas	39,929,004	5,415,952	6,060,220
4	Other (Define) Nonutility	12,052,735		
5	TOTAL (Enter total of lines 2 thru 4)	229,196,979	16,295,471	36,364,449
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	229,196,979	16,295,471	36,364,449
10	Classification of TOTAL			
11	Federal Income Tax	205,922,537	12,982,034	33,735,929
12	State Income Tax	23,274,442	3,313,437	2,628,520
13	Local Income Tax			

NOTES

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<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282) (Continued)</b>							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2  (e)	Amounts Credited to Acct. 411.2  (f)	DEBITS		CREDITS			
		Account Credited  (g)	Amount  (h)	Account Debited  (i)	Amount  (j)		
							1
		190/254/282	63,532	190/254/282	2,456,199	160,183,197	2
		190/254/282	219,991	190/254/282	685,999	39,750,744	3
151,181,823	23,769,250			190/283	12,235,172	15,700,480	4
151,181,823	23,769,250		283,523		15,377,370	215,634,421	5
							6
							7
							8
151,181,823	23,769,250		283,523		15,377,370	215,634,421	9
							10
13,198,626	20,726,427		63,532		12,049,730	189,627,039	11
1,983,197	3,042,823		219,991		3,327,640	26,007,382	12
							13
NOTES (Continued)							

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<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Plant	32,239		28,115
3	Other Than Plant	3,266,315	51,660,514	33,076,883
4	Other Than Plant (FAS 109)	1,859,183		
5				
6	Other			
7	TOTAL Electric (total of lines 2 thru 6)	5,157,737	51,660,514	33,104,998
8	Gas			
9	Plant			
10	Other Than Plant	4,198,721	5,882,659	7,831,247
11	Other Than Plant (FAS 109)	348,527		
12				
13	Other			
14	TOTAL Gas (Total of lines 9 thru 13)	4,547,248	5,882,659	7,831,247
15	Other (Specify) Nonutility	2,239,939		
16	TOTAL (Account 283) (Enter total of lines 7, 14 and 15)	11,944,924	57,543,173	40,936,245
17	Classification of TOTAL			
18	Federal Income Tax	8,485,497	52,674,200	35,878,780
19	State Income Tax	3,459,427	4,868,973	5,057,465
20	Local Income Tax			
NOTES				

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

3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.

4. Fill in all columns for all items as appropriate.

5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		190/282	4,124	190/282			2
		190	2,564,011	190		19,285,935	3
		254/190	1,030,770	254/190		828,413	4
							5
							6
0	0		3,598,905		0	20,114,348	7
							8
		190/282		190/282			9
		190	331,311	190		1,918,822	10
		254/190	259,560	254/190		88,967	11
							12
							13
0	0		590,871		0	2,007,789	14
	1,219,137	190/283		190/283	82,335	1,103,137	15
0	1,219,137		4,189,776		82,335	23,225,274	16
							17
	1,063,157		3,752,380		71,801	20,537,181	18
	155,980		437,396		10,534	2,688,093	19
							20

NOTES (Continued)

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<b>OTHER REGULATORY LIABILITIES</b>					
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.					
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	27,330,346	520,104	0
2	DSM Escrow - Gas	Various	16,835,331	17,132,247	1,364,619
3	Derivatives	175	74,432,631	99,034,775	35,634,496
4	Asset Retirement Obligation - Rate Base	*	412,330,185	67,864,218	128,485
5	Asset Retirement Obligation - Non -Rate Base	108 & 230	18,552,370	316,536,568	0
6	SO2 Allowance Deferred Gain	**	1,954,292	421,350	1,920,162
7	Deferred Taxes	***	20,604,108	18,115,072	4,087,928
8	ATC Escrow	407	449,796	2,613,435	3,768,219
9	KNPP Vendor Credits		0	172,223	185,341
10	NOX Allowances Deferred Gain	411.8	13,193	286,190	510,604
11	KNP Steam Generator Deferral		0	147,171	183,224
12	KNPP Non-Qual Decomm Trust/KNPP Sale	407	252,326	127,107,315	126,854,989
13	Weston 4 Past Recovered O&M		0	2,253,597	2,253,597
14					
15					
16	* 102, 125, 254, 419				
17	** 143 & 411.8				
18	*** 190, 282, 283				
19					
20					
21	TOTAL		572,754,578	652,204,265	176,891,664

NOTE: All amounts are recorded in Account 254.

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
278	2	(a)	PSCW rate orders have allowed conservation costs to be deferred. PSCW Rate Order 6690-UR-116 allowed gas amortization of \$7,042,000 in 2005.		
278	6	(a)	Historically, gains from sales of SO2 emission allowances have been deferred and returned to ratepayers in subsequent years. Beginning January 1, 2005, as directed by the FERC settlement agreement, WPSC will no longer defer the FERC portion of gains and they will flow directly to income. The retail portion of the gains will continue to be deferred in 2005 and beyond. The existing FERC deferred gains of \$461,795 were amortized over the 12 months of 2005. PSCW Rate Order 6690-UR-116 allowed amortization of \$1,489,764 in 2005 for retail electric operations.		
278	8	(a)	In PSCW Rate Order 6690-UR-116 network transmission costs continue to be deferred on the difference between actual cost and amounts allowed in the rate order. PSCW Rate order 6690-UR-116 allowed amortization of \$188,864 in 2005.		
278	11	(a)	In Rate Order 6690-UR-115, the PSCW authorized the deferral of the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit filed against Finmeccanica S.p.A., Arienza Ansaldo Duisione Nucleare. In the Rate Order 6690-UR-116, the PSCW indicated that they would review any settlement in the next rate case proceeding.		
278	12	(a)	In Rate Order 6690-UR-117, the PSCW allowed deferral on one-half of the loss on the KNPP sale. This amount was moved to the regulatory asset section (Account 182.3).		



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**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)**

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Minor costs assoc. with 2004 sales	N/A		(66,330)	
3	Minor sales-6 individual sales of property	14,500		248,389	
4	Retirement assoc. with sale of Pioneer	(4,066)		4,066	
5	substation easement				
6					
7					
8					
9					
10					
11					
12	Line 2 is nonutility property.				
13	Lines 3 and 4 are utility property.				
14					
15					
16					
17	Total Gain	10,434		186,125	

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<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19	Equipment leased to customers	39,338			12,057
20	Minor costs assoc. with 2004 sales	N/A			137,835
21	Retirement assoc. with old ATC transm. proj.	2,418			2,418
22	Minor sales-2 sales of individual property	3,700			(2,749)
23					
24					
25					
26					
27					
28	Line 19 is leased property.				
29	Line 20 is nonutility property.				
30	Lines 21 and 22 are utility property.				
31					
32					
33					
34	<b>Total Loss</b>	<b>45,456</b>			<b>149,561</b>

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	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

### PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration

date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	<b>Revenues from Nonutility Operations</b>	
2	Income from Nonutility Operations	
3	Coal Resale - Revenues	(9,366)
4	Coal Resale - Expense	39,278
5	Payments to Stora Enso	(22,448)
6	Research Utility-Nonutility Property	(1,160,986)
7	Other Misc. Nonutility Operating Expenses	(7,298)
8	<b>Subtotal 417</b>	(1,990)
9		(1,162,810)
10	<b>Non-Operating Rental Income</b>	
11	Non-Operating Rental - Rent Revenues	38,379
12	Non-Operating Rental - Straightline Depreciation	(1,104)
13	<b>Subtotal 418</b>	37,275
14		
15	<b>Equity in Earnings of Subsidiary Companies</b>	
16	Equity in Earnings of Subsidiary - Wisconsin River Power Company	4,983,152
17	Equity in Earnings of Subsidiary - Wisconsin Valley Improvement Company	(30,062)
18	Equity in Earnings of Subsidiary - WPS Leasing, Inc.	(12,189)
19	Equity in Earnings of Subsidiary - American Transmission Company	7,591,791
20	Equity in Earnings of Subsidiary - American Transmission Company	(59,593)
21	<b>Subtotal 418.1</b>	12,473,099
22		
23	<b>Interest and Dividend Income</b>	
24	Interest and Dividend Revenue	8,438,513
25	Interest on Tax Refunds	253,342
26	Interest Revenue on Temporary Cash Investments	375,228
27	NDT Qualified - Wholesale Earnings	108,248
28	NDT Qualified - Retail Earnings	1,606,748
29	NDT Nonqualified - Wholesale Earnings	4,783,811
30	NDT Nonqualified - Retail Earnings	60,074,798
31	W4 ATC Interconnect Agreement	505,074
32	Deferral on NQDT	(25,261,528)
33	<b>Subtotal 419</b>	50,884,234
34		
35	<b>Miscellaneous Non-Operating Income</b>	
36	Hydro Land Costs - Nonutility	(4,173)
37	<b>Subtotal 421</b>	(4,173)

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**ELECTRIC OPERATING REVENUES (Account 400)**

- Report below operating revenues for each prescribed account.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from pervious 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	5,225,351	4,810,171
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	2,309,678	2,309,221
5	Large (or Industrial)	9,459,258	8,190,793
6	(444) Public Street and Highway Lighting	99,186	102,233
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	17,093,473	15,412,418
13			
14	(447) Sales for Resale	34,186,451	16,474,622
15	TOTAL Sales of Electricity	51,279,924 *	31,887,040
16			
17	(Less) (449.1) Provision for Rate Refunds		
18	TOTAL Revenue Net of Provision for Refunds	51,279,924	31,887,040
19	Other Operating Revenues		
20	(450) Forfeited discounts	212	329
21	(451) Miscellaneous Service Revenues	3,098	962
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	11,287	27,766
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	14,681	29,141
31			
32	TOTAL Electric Operating Revenues	51,294,605	31,916,181

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**ELECTRIC OPERATING REVENUES (Account 400) (Continued)**

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

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
68,427	65,470	7,998	7,988	1
				2
				3
29,816	31,157	881	898	4
221,266	206,730	37	33	5
753	776	23	29	6
				7
				8
				9
				10
				11
320,262 **	304,133	8,939	8,948	12
				13
858,459	341,172	10	10	14
1,178,721	645,305	8,949	8,958	15
				16
				17
1,178,721	645,305	8,949	8,958	18

\* Includes \$ 720,506 unbilled revenues.

\*\* Includes -14,348 MWH relating to unbilled revenues.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	2	(f)	Excludes 380 duplicate customers.		
300	2	(g)	Excludes 772 duplicate customers.		
300	4	(f)	Excludes 6 duplicate customers.		
300	4	(g)	Excludes 17 duplicate customers.		
300	6	(b)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	6	(c)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.		
300	6	(d)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charged per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	6	(e)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Residential</u>					
2	Rg-1	1,931,461	197,085,523	230,008	8,397	0.1020
3	Rg-1T	25,255	3,295,723	5,684	4,443	0.1305
4	Rg-2	892,053	92,682,479	124,370	7,173	0.1039
5	Rg-2T	33,538	3,938,516	7,217	4,647	0.1174
6	Rg1TM	351	35,097	78	4,500	0.1000
7	Rg2TM	965	85,354	166	5,813	0.0884
8	Rc-S1	191	11,007	18	10,611	0.0576
9	Cg-1	15,816	805,898			0.0510
10	Cg-1T	7,395	410,016	39	189,615	0.0554
11	Cg-2	10,495	622,283	2	5,247,500	0.0593
12	Cg-2M	447	33,489	6	74,500	0.0749
13	Cg-2T	14,530	767,703	75	193,733	0.0528
14	Fg-1	196,610	18,340,362	7,819	25,145	0.0933
15	Fg-1T	5,183	456,127	367	14,123	0.0880
16	Gw-1	555	44,722			0.0806
17	Gy-1	146	42,736			0.2927
18	Gy-3	3,591	831,350			0.2315
19	NAT-F		406			
20	NAT-R		51,819			
21	NATFM		88			
22	NATRM		148			
23	DLC		(142,625)			
24	Total Residential	3,138,582	319,398,221	375,849	8,351	0.1018
25						
26	<u>Commercial &amp; Industrial - Small</u>					
27	Ats-1		28,102	6		
28	Mp-1	2,509	147,219	5	501,800	0.0587
29	Cg-1	2,353,704	170,938,372	29,793	79,002	0.0726
30	Cg-1T	889,616	52,353,117	4,252	209,223	0.0588
31	Cg-1M	11,178	861,906	676	16,536	0.0771
32	Cg-2	280,258	23,066,805	9,360	29,942	0.0823
33	Cg-2T	81,028	5,277,167	905	89,534	0.0651
34	Cg-2M	1,746	148,185	177	9,864	0.0849
35	CG1TM	253	26,586	28	9,036	0.1051
36	CG2TM	64	6,764	7	9,143	0.1057
37	Pg-2		805	8		
38	Cg-S1	79	4,335	5	15,800	0.0549
39	Gw-1	7	615			0.0879
40	Gy-1	3,093	810,789			0.2621



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### SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gy-3	7,861	1,685,699			0.2144
2	Gy-4		9			
3	NAT-C		4,073			
4	DLC		(129,247)			
5	Total Small Com'l & Industrial	3,631,396	255,231,301	45,222	80,302	0.0703
6	<u>Commercial &amp; Industrial-Large</u>					
7	Ats-1		21,217	5		
8	Cp-1	4,091,967	186,243,205	250	16,367,868	0.0455
9	Cp-2	7,252	347,515			0.0479
10	CPI2M	159,362	6,073,379	4	39,840,500	0.0381
11	Gy-1	317	68,158			0.2150
12	Gy-3	668	134,113			0.2008
13	GD-1	4,677	399,289			0.0854
14	Pg-2		360	5		
15	NAT-C		20,030			
16	DLC		(15,926)			
17	Total Large Com'l & Industrial	4,264,243	193,291,340	264	16,152,436	0.0453
18	<u>Public Street &amp; Highway</u>					
19	Gy-1	6	1,603			0.2672
20	Gy-3	261	50,274			0.1926
21	Ms-1	28,211	7,158,208	758	37,615	0.2537
22	Ms-3	3,138	381,378	67	42,405	0.1215
23	Ms-31	183	9,038	4	36,600	0.0494
24	Total Public Street & Highway	31,799	7,600,501	829	38,358	0.2390
25	<u>Interdepartmental Sales</u>	4,110	381,377	1	4,110,000	0.0928
26	Total Interdepartmental Sales	4,110	381,377	1	4,110,000	0.0928
27	Unbilled Revenues (by revenue account subheading) included in totals above):					
28	Residential \$ 30,668					
29	Small C&I 526,265					
30	Large C&I 763,856					
31	Total \$1,320,789					
32	Total Billed	11,062,780	774,581,951	422,165	26,205	0.0700
33	Total Unbilled Rev. (See Instr. 6)	7,350	1,320,789			0.1797
34	TOTAL	11,070,130	775,902,740	422,165	26,222	0.0701

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<b>FOOTNOTE DATE</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
304	9	(d)	No count customers.	
304	16	(d)	No count customers.	
304	17	(d)	No count customers.	
304	18	(d)	No count customers.	
304	19	(d)	No count customers.	
304	20	(d)	No count customers.	
304	21	(d)	No count customers.	
304	22	(d)	No count customers.	
304	39	(d)	No count customers.	
304	40	(d)	No count customers.	
304.1	1	(d)	No count customers.	
304.1	2	(d)	No count customers.	
304.1	3	(d)	No count customers.	
304.1	9	(b)	Total Cp-1 and Cp-2 Interruptible MWH = 853,069.634.	
304.1	9	(c)	Total Cp-1 and Cp-2 Interruptible demand revenues = \$1,375,324.	
			Total Cp-1 and Cp-2 Interruptible energy revenue = \$31,452,509.	
304.1	10	(b)	Total Cp-1 and Cp-2 Interruptible MWH = 853,069.634.	
304.1	10	(c)	Total Cp-1 and Cp-2 Interruptible demand revenues = \$1,375,324.	
			Total Cp-1 and Cp-2 Interruptible energy revenue = \$31,452,509.	
304.1	12	(d)	No count customers.	
304.1	13	(d)	No count customers.	
304.1	14	(d)	No count customers.	
304.1	16	(d)	No count customers.	
304.1	21	(d)	No count customers.	
304.1	22	(d)	No count customers.	

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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	41	(c)	Fuel Clause/Cost of Coal Adjustment Billed: Rg-1                      Fuel Clause                      \$181,834 Rg-1T                     Fuel Clause                      1,583 Rg-2                      Fuel Clause                      121,285 Rg-2T                     Fuel Clause                      1,528 Rg1TM                    Fuel Clause                      3,024 Rg2TM                    Fuel Clause                      7,825 Rc-S1                    Fuel Clause                      9 Cg-1                      Fuel Clause                      130,863 Cg-1T                    Fuel Clause                      9,516 Cg-2                      Fuel Clause                      13,881 Cg-2M                    Fuel Clause                      11,686 Cg-2T                    Fuel Clause                      1,267 Fg-1                      Fuel Clause                      5,481 Fg-1T                    Fuel Clause                      69 Gw-1                      Fuel Clause                      344 Gy-3                      Fuel Clause                      157 Mp-1                      Fuel Clause                      10,343 CG1TM                    Fuel Clause                      1,828 CG2TM                    Fuel Clause                      433 Cg-S1                    Fuel Clause                      5 Cp-1                      Fuel Clause                      98,642 Cp-2                      Fuel Clause                      17,725 CP12M                    Fuel Clause <u>540,973</u> TOTAL                    Fuel Clause                      \$1,160,301
304	41	(d)	Excludes duplicate customers as follows: Residential                      380 Small Commercial & Industrial <u>6</u> TOTAL                      386

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	6.0000	13.0000	6.0000
2	Manitowoc Public Utilities (Interrupt)	RQ	WPSC Vol. No. 1	5.0000	5.0000	2.9167
3	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
4	Manitowoc Pub Util 21MW (Interrupt)	RQ	WPSC Vol. No. 10	18.3333	18.3333	18.3333
5	Washington Island Co-Op	RQ	WPSC Vol. No. 1	0.0047	0	0
6	Washington Island Co-Op (Interrupt)	RQ	WPSC Vol. No. 1	1.7820	1.7773	1.0489
7	Washington Island Co-Op	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
8	Upper Peninsula Power Company	RQ	Rate Schedule 74	65.0000	65.0000	65.0000
9	Upper Peninsula Power Co (Interrupt)	RQ	WPSC Vol. No. 1	46.8333	46.8333	34.8333
10	Upper Peninsula Power Co (Interrupt)	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
11	Marshfield Electric & Water Dept.	RQ	Rate Schedule 51	37.6070	80.5492	59.8337
12	Marshfield Electric & Water Dept.	RQ	Rate Schedule 51	N/A	N/A	N/A
13	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	0.6310	0.7160	0.6210
14	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	N/A	N/A	N/A

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**SALES FOR RESALE (Account 447) (Continued)**

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
92,387	927,252	2,198,128	5,649	3,131,029	1
39,858	352,710	985,299		1,338,009	2
			150,150	150,150	3
142,211	1,849,420	2,910,150	(14,303)	4,745,267	4
1	719		22,598	23,317	5
10,323	130,705	256,160		386,865	6
			18,998	18,998	7
521,040	13,132,470	10,740,459	(375)	23,872,554	8
321,069	3,288,434	8,005,237	23,355	11,317,026	9
			459,812	459,812	10
360,419	5,852,220	8,944,468	1,748,294	16,544,982	11
			430,175	430,175	12
4,164	86,451	104,127	17,686	208,264	13
			10,906	10,906	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Village of Daggett	RQ	WPSC Vol. No. 2	0.2470	0.2629	0.2408
2	Village of Daggett	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
3	City of Stephenson	RQ	WPSC Vol. No. 2	1.1610	1.2087	1.1462
4	City of Stephenson	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
5	Village of Stratford	RQ	WPSC Vol. No. 2	2.6200	2.8580	2.5784
6	Village of Stratford	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
7	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	54.0980	57.7390	54.0650
8	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	N/A	N/A	N/A
9	Consolidated Water Power Co.	RQ	WPSC Vol. No. 10	100.0000	100.0000	100.0000
10	Consolidated Wtr Pwr (WRPco Inter)	RQ	WPSC Vol. No. 10	5.2500	10.5275	2.7775
11	Consolidated Wtr Pwr (Conv Inter)	RQ	WPSC Vol. No. 10	30.0000	30.0000	17.7500
12	Consolidated Wtr Pwr (Disc Inter)	RQ	WPSC Vol. No. 10	36.0280	37.5833	8.9167
13	Consolidated Water Power Co.	RQ	WPSC Vol. No. 10	N/A	N/A	N/A
14	Consolidated Water Power Co.	RQ	WPSC Vol. No. 10	N/A	N/A	N/A

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SALES FOR RESALE (Account 447) (Continued)**

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
1,542	37,318	38,262	8,462	84,042	1
			(769)	(769)	2
7,224	167,343	181,122	33,993	382,458	3
			7,803	7,803	4
15,526	372,989	390,189	15,281	778,459	5
			31,359	31,359	6
374,711	10,064,867	7,788,357		17,853,224	7
			(486,074)	(486,074)	8
870,276	20,233,200	17,670,882	4,615,920	42,520,002	9
49,969	548,617	918,852		1,467,469	10
223,735	3,315,960	4,552,370		7,868,330	11
147,000	2,776,010	3,023,503		5,799,513	12
			(944,815)	(944,815)	13
			61,870	61,870	14



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Oconto Electric Cooperative	RQ	WPSC Vol. No. 10	13.9706	15.3202	13.9706
2	W1A,W2A&Rate Sch51 2005EstTrueUp	RQ				
3	WPSC Vol No 10 Cust's 2005EstTrueUp	RQ				
4	Reserve W1A,W2A&RtSch51 2004 TU	RQ				
5	Reverse Vol No 10 Formula Rt2004 TU	RQ				
6	Alliant					
7	Reserve	OS	WPSC Vol. No. 11	N/A	N/A	N/A
8	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
9	Ameren Services Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A
10	Commonwealth Edison/Exelon					
11	Emergency Reserves	OS	WPSC Vol. No. 10	N/A	N/A	N/A
12	Cargill	OS	WPSC Vol. No. 10	N/A	N/A	N/A
13	Consolidated Water Power Company					
14	General Purpose Load Following	OS	WPSC Vol. No. 10	N/A	N/A	N/A

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SALES FOR RESALE (Account 447) (Continued)**

those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
112,938	937,868	2,736,130		3,673,998	1
			(1,509,711)	(1,509,711)	2
			(4,733,949)	(4,733,949)	3
			(175,357)	(175,357)	4
			2,653,126	2,653,126	5
				0	6
12		1,200		1,200	7
100		6,500		6,500	8
50		5,858		5,858	9
				0	10
112		16,917		16,917	11
240		5,376		5,376	12
				0	13
12,525		920,329		920,329	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	General Purpose-Interrupted	OS	WPSC Vol. No. 10	N/A	N/A	N/A
2	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
3	Manitoba Hydro	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Manitowoc Public Utilities					
5	General Purpose Load Follow (CS3)	OS	WPSC Vol. No. 5	N/A	N/A	N/A
6	General Purpose	OS	WPSC Vol. No. 5	N/A	N/A	N/A
7	Transmission Losses Adjustment	OS	WPSC Vol. No. 5	N/A	N/A	N/A
8	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
9	Marshfield Electric & Water Dept.					
10	Energy Rights	IU	WPSC Vol. No. 5	N/A	N/A	N/A
11	Midwest ISO					
12	Ancillary Services	OS	WPSC Vol. No. 9	N/A	N/A	N/A
13	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
14	Minnesota Power Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SALES FOR RESALE (Account 447) (Continued)**

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

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7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j).

Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

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10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
8,931		1,342,158		1,342,158	1
			(29,156)	(29,156)	2
2,291		46,650		46,650	3
				0	4
1,440		65,300		65,300	5
2,186		56,045		56,045	6
(17)		(660)		(660)	7
			125,517	125,517	8
				0	9
22,759		1,969,342		1,969,342	10
				0	11
			364,659	364,659	12
118,424		6,284,965		6,284,965	13
1,403		34,725		34,725	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### SALES FOR RESALE (Account 447)

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2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

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					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Xcel Energy (Formerly NSP)					
2	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	Otter Tail Power	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Pennsylvania, Jersey, Maryland(PJM)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
5	Southern IL Power Co-Op	OS	WPSC Vol. No. 10	N/A	N/A	N/A
6	Split Rock (formerly MPEX)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
7	Upper Peninsula Power Company					
8	General Purpose	OS	WPSC Vol. No. 5	N/A	N/A	N/A
9	Emergency	OS	WPSC Vol. No. 6	N/A	N/A	N/A
10	Negot Cap-Sale(65)-P31 2004 T/U	IU	Rate Schedule 69	N/A	N/A	N/A
11	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
12	WE Energies (formerly WEPCO)					
13	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
14						

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**SALES FOR RESALE (Account 447) (Continued)**

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
				0	1
	390,000			390,000	2
22		500		500	3
669		29,202		29,202	4
11		1,100		1,100	5
280		6,000		6,000	6
				0	7
65		4,625		4,625	8
335		65,339		65,339	9
	133,548			133,548	10
			(359,855)	(359,855)	11
				0	12
1,505		43,845		43,845	13
				0	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Wisconsin Public Power Incorporated					
2	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
4						
5						
6						
7						
8						
9						
10						
11						
12	Subtotal RQ					
13	Subtotal Non-RQ					
14	TOTAL					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SALES FOR RESALE (Account 447) (Continued)**

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
				0	1
		1		1	2
			151,651	151,651	3
				0	4
				0	5
				0	6
				0	7
				0	8
				0	9
				0	10
				0	11
3,294,393	64,074,553	71,443,695	2,450,084	137,968,332	12
173,343	133,548	11,295,317	252,816	11,681,681	13
3,467,736	64,598,101	82,349,012	2,702,900	149,650,013	14



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	1	(j)	Customer Charge \$12,000 NERC Surcharge 4,976 Transmission Losses (10,840) Prior Period Adjustment (487) Total \$ 5,649		
310	3	(j)	Prior Year Adjustment True-Up Including Interest \$150,150		
310	4	(j)	Transmission Losses \$14,303		
310	5	(j)	Customer Charge \$12,000 NERC Surcharge 361 Transmission Charge 10,237 Total \$22,598		
310	7	(j)	Prior Year Adjustment True-Up Including Interest \$18,998		
310	8	(a)	Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
310	8	(j)	Customer Charge \$ 8,400 Renewable Generation Credit (8,775) Total \$ (375)		
310	9	(j)	Customer Charge \$12,000 NERC Surcharge 11,355 Total \$23,355		
310	10	(j)	Prior Year Adjustment True-Up Including Interest \$459,812		
310	11	(j)	Customer Charge \$ 14,400 Transmission Charge 1,721,334 NERC Surcharge 12,560 Total \$1,748,294		
310	12	(j)	Prior Year Adjustment True-Up Including Interest \$430,175		
310	13	(j)	Customer Charge \$ 1,356 Transmission Charge 16,186 NERC Surcharge 144 Total \$17,686		
310	14	(j)	Prior Year Adjustment True-Up Including Interest \$10,906		
310.1	1	(j)	Customer Charge \$1,356 Transmission Charge 7,052 NERC Surcharge 54 Total \$8,462		

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310.1	2	(j)	Prior Year Adjustment True-Up Including Interest (\$769)		
310.1	3	(j)	Customer Charge \$ 1,356 Transmission Charge 32,364 NERC Surcharge 273 Total \$33,993		
310.1	4	(j)	Prior Year Adjustment True-Up Including Interest \$7,803		
310.1	5	(j)	Customer Charge \$ 2,712 Transmission Charge 12,023 NERC Surcharge 546 Total \$15,281		
310.1	6	(j)	Prior Year Adjustment True-Up Including Interest \$31,359		
310.1	8	(j)	Prior Year Adjustment True-Up (\$486,074)		
310.1	9	(j)	Customer Charge \$ 8,400 Transmission Charge 4,624,250 Renewable Generation Credit (16,730) Total \$4,615,920		
310.1	13	(j)	Prior Year Adjustment True-Up \$(1,309,420) Prior Year Adjustment for On and Off Peak MWhs Sold 364,605 Total \$ (944,815)		
310.1	14	(j)	Prior Period Adjustment \$61,870		
310.2	2	(j)	<p>The Federal Energy Regulatory Commission (FERC) accepted a settlement agreement on November 19, 2004 for WPSC's rate case Docket No. ER03-606. Under the settlement agreement, a customer is charged an estimated capacity charge for a service year, and the actual capacity charge for the service year is calculated the following April at which time the customer bill is trued up. For energy, the customer is billed monthly based on an estimated rate; an energy true up adjustment is made two months later when the actual energy rate is known. WPSC booked an accrual at year end to identify the estimated capacity true up that would apply to customers in April 2006 and the estimated energy true up applicable to November and December 2005. This estimated true up applies to customers who take service under rate schedule 51 and WPSC tariffs Vol. No. 1A and Vol. No. 2A. In addition to the accrual stated here, an additional revenue accrual of \$260,893 was made to Account 456 (Miscellaneous Electric Revenue) related to these customers. This accrual was made to the 456 account rather than to the 447 account due to the timing of when the accrual was posted in relation to the closing process of the general ledger.</p>		

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310.2	2	(i)	There was an additional revenue accrual for 2005 in the amount of \$260,893 related to wholesale customers accrued in the 456 account and therefore not reflected in the sales for resale accounts.		
310.2	3	(j)	<p>Manitowoc Public Utilities, Badger Power Marketing Authority, and Consolidated Water Power Company, who take service under the WPSC Volume No. 10 tariff, and Upper Peninsula Power Company who take service under Rate Schedule 74, are charged an estimated capacity charge for a service year which is true up to the actual capacity charge the following April. For energy, these customers are billed monthly based on an estimated rate, and an energy true up adjustment is made two months later when the actual energy rate is known. At year end, WPSC booked an accrual for the estimated capacity true ups that would occur in April 2006 and the estimated energy true up applicable to November and December 2005.</p> <p>There were additional costs for 2005 in the amount of \$260,893 that ultimately will be recovered from the wholesale customers on a load ratio share and therefore were accrued in the 456 account as revenue and are not reflected in the sales for resale accounts.</p>		
310.2	4	(j)	Reversal of prior year (2004) true-up accrual.		
310.2	5	(j)	Reversal of prior year (2004) true-up accrual.		
310.2	7	(b)	Non-firm service.		
310.2	8	(b)	Non-firm service.		
310.2	9	(b)	Non-firm service.		
310.2	11	(b)	Non-firm service.		
310.2	12	(b)	Non-firm service.		
310.2	14	(b)	Non-firm service.		
310.3	1	(b)	Non-firm service.		
310.3	2	(b)	Ancillary services.		
310.3	3	(b)	Non-firm service.		
310.3	5	(b)	Non-firm service.		
310.3	6	(b)	Non-firm service.		
310.3	7	(b)	Non-firm service.		
310.3	8	(j)	Ancillary services.		

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310.3	10	(j)	Non-firm service.		
310.3	12	(j)	Ancillary services.		
310.3	13	(j)	Non-firm service.		
310.3	14	(b)	Non-firm service.		
310.4	2	(b)	Non-firm service.		
310.4	3	(b)	Non-firm service.		
310.4	4	(b)	Non-firm service.		
310.4	5	(b)	Non-firm service.		
310.4	6	(b)	Non-firm service.		
310.4	7	(a)	Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
310.4	8	(b)	Non-firm service.		
310.4	9	(b)	Non-firm service.		
310.4	10	(b)	Non-firm service.		
310.4	11	(j)	Ancillary services.		
310.4	13	(b)	Non-firm service.		
310.5	2	(b)	Non-firm service.		
310.5	3	(j)	Ancillary services.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	8,523,426	7,868,468	
5	(501) Fuel	129,013,368	112,139,682	
6	(502) Steam Expenses	8,178,741	7,657,280	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	2,166,604	1,998,072	
10	(506) Miscellaneous Steam Power Expenses	5,376,718	4,583,239	
11	(507) Rents		54,475	
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	153,258,857	134,301,216	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	2,660,149	2,235,949	
16	(511) Maintenance of Structures	1,710,330	1,556,868	
17	(512) Maintenance of Boiler Plant	14,262,218	16,480,063	
18	(513) Maintenance of Electric Plant	5,409,965	6,413,259	
19	(514) Maintenance of Miscellaneous Steam Plant	1,401,819	1,407,121	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	25,444,481	28,093,260	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	178,703,338	162,394,476	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering	3,092,221	6,897,362	
25	(518) Fuel	2,449,521	10,703,142	
26	(519) Coolants and Water	22,446	24,676	
27	(520) Steam Expenses	5,562,527	6,541,854	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses	432,534	516,893	
31	(524) Miscellaneous Nuclear Power Expenses	13,624,972	16,818,311	
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	25,184,221	41,502,238	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	3,193,876	9,458,459	
36	(529) Maintenance of Structures	227,978	514,996	
37	(530) Maintenance of Reactor Plant Equipment	4,632,575	9,643,601	
38	(531) Maintenance of Electric Plant	1,580,175	3,477,796	
39	(532) Maintenance of Miscellaneous Nuclear Plant	1,388,592	2,537,249	
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	11,023,196	25,632,101	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	36,207,417	67,134,339	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering	851,603	915,574	
45	(536) Water for Power	392,081	510,711	
46	(537) Hydraulic Expenses	179,851	199,854	
47	(538) Electric Expenses	379,164	333,866	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	339,914	397,657	
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,142,613	2,357,662	

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
51	<b>C. Hydraulic Power Generation (Continued)</b>			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	359,662	227,662	
54	(542) Maintenance of Structures	69,317	91,774	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	608,689	589,719	
56	(544) Maintenance of Electric Plant	255,856	353,229	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	6,320	8,870	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	1,299,844	1,271,254	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	3,442,457	3,628,916	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	712,358	507,552	
63	(547) Fuel	57,450,659	15,783,799	
64	(548) Generation Expenses	100,916	101,503	
65	(549) Miscellaneous Other Power Generation Expenses	920,337	378,637	
66	(550) Rents	56,245	51,848	
67	TOTAL Operation (Total of Lines 62 thru 66)	59,240,515	16,823,339	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	584,259	452,265	
70	(552) Maintenance of Structures	57,535	42,121	
71	(553) Maintenance of Generating and Electric Plant	1,250,825	564,440	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	18,113	1,852	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	1,910,732	1,060,678	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	61,151,247	17,884,017	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	201,714,890	111,297,693	
77	(556) System Control and Load Dispatching	2,401,956	2,484,941	
78	(557) Other Expenses	1,046,989	2,151,478	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	205,163,835	115,934,112	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	484,668,294	366,975,860	
81	<b>2. TRANSMISSION EXPENSES</b>			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching	588,170		
85	(562) Station Expenses			
86	(563) Overhead Lines Expenses			
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others	60,410,406	54,322,024	
89	(566) Miscellaneous Transmission Expenses			
90	(567) Rents	1,126,925	1,126,925	
91	TOTAL Operation (Total of Lines 83 thru 90)	62,125,501	55,448,949	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering			
94	(569) Maintenance of Structures			
95	(570) Maintenance of Station Equipment			
96	(571) Maintenance of Overhead Lines			
97	(572) Maintenance of Underground Lines			
98	(573) Maintenance of Miscellaneous Transmission Plant			
99	TOTAL Maintenance (Total of Lines 93 thru 98)	0	0	
100	TOTAL Transmission Expenses (Total of Lines 91 & 99)	62,125,501	55,448,949	
101	<b>3. DISTRIBUTION EXPENSES</b>			
102	Operation			
103	(580) Operation Supervision and Engineering	5,299,557	4,588,262	

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
105	(581) Load Dispatching	1,062,083	1,666,976	
106	(582) Station Expenses	2,273,895	1,601,479	
107	(583) Overhead Line Expenses	2,477,140	2,266,497	
108	(584) Underground Line Expenses	1,364,165	1,276,850	
109	(585) Street Lighting and Signal System Expenses	213,175	240,305	
110	(586) Meter Expenses	1,420,650	1,194,632	
111	(587) Customer Installations Expenses		105,359	
112	(588) Miscellaneous Expenses	7,113,080	7,997,805	
113	(589) Rents	393,839	336,820	
114	TOTAL Operation (Total of Lines 103 thru 113)	21,617,584	21,274,985	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	415,441	195,728	
117	(591) Maintenance of Structures			
118	(592) Maintenance of Station Equipment	1,800,499	1,410,497	
119	(593) Maintenance of Overhead Lines	15,714,997	13,838,649	
120	(594) Maintenance of Underground Lines	1,774,409	1,715,097	
121	(595) Maintenance of Line Transformers	290,380	267,543	
122	(596) Maintenance of Street Lighting and Signal Systems	351,694	409,351	
123	(597) Maintenance of Meters	218,110	221,259	
124	(598) Maintenance of Miscellaneous Distribution Plant	66,999	60,179	
125	TOTAL Maintenance (Total of Lines 116 thru 124)	20,632,529	18,118,303	
126	TOTAL Distribution Expenses (Total of Lines 114 & 125)	42,250,113	39,393,288	
127	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
128	Operation			
129	(901) Supervision	1,037,901	744,756	
130	(902) Meter Reading Expenses	1,209,002	2,238,866	
131	(903) Customer Records and Collection Expenses	6,868,277	6,567,055	
132	(904) Uncollectible Accounts	3,332,588	3,275,476	
133	(905) Miscellaneous Customer Accounts Expenses	3,928,375	3,090,192	
134	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	16,376,143	15,916,345	
135	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
136	Operation			
137	(907) Supervision	1,409,531		
138	(908) Customer Assistance Expenses	15,100,135	15,159,218	
139	(909) Informational and Instructional Expenses	1,356,497	1,823,625	
140	(910) Miscellaneous Customer Service and Informational Expenses	1,043,996	1,919,212	
141	TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140)	18,910,159	18,902,055	
142	<b>6. SALES EXPENSE</b>			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses	80,070	77,826	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	Total Sales Expenses (Total of Lines 144 thru 147)	80,070	77,826	
149	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
150	Operation			
151	(920) Administrative and General Salaries	17,385,600	14,615,036	
152	(921) Office Supplies and Expenses	5,211,452	5,107,564	
153	(Less) (922) Administrative Expenses Transferred - CR			

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
154	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
155	(923) Outside Services Employed	6,200,465	5,954,321	
156	(924) Property Insurance	881,365	1,720,337	
157	(925) Injuries and Damages	5,253,710	4,945,634	
158	(926) Employee Pensions and Benefits	47,622,044	38,121,285	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	152,710	289,063	
161	(929) Duplicate Charges - CR.	1,148,320	877,260	
162	(930.1) General Advertising Expenses	102,019	107,733	
163	(930.2) Miscellaneous General Expenses	1,952,370	1,881,065	
164	(931) Rents			
165	TOTAL Operation (Total of Lines 151 thru 164)	83,613,415	71,864,778	
166	Maintenance			
167	(935) Maintenance of General Plant	187,141	367,713	
168	TOTAL Administrative and General Expenses ( Total of Lines 165 & 167 )	83,800,556	72,232,491	
169	TOTAL Electric Operation and Maintenance Expenses ( Enter total of lines 80, 100, 126, 134, 141, 148, and 168 )	708,210,836	568,946,814	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>		
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)	12/31/2005	12/18/2004
2. Total Regular Full-Time Employees	1,665	1,768
3. Total Part-Time and Temporary Employees	106	121
4. Total Employees	1,771	1,889



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005								
<b>FOOTNOTE DATE</b>												
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)									
320	63	(c)	\$5,307,704 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.									
320	65	(c)	\$168,690 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.									
320	78	(b)	Account 557 includes \$1,046,989 of the retail portion (PSCW Account 558) of precertification costs in 2005.									
320	78	(c)	Account 557 includes \$2,151,478 of the retail portion (PSCW Account 558) of precertification costs in 2004.									
320	80	(c)	<p>This amount includes the following deferrals (credits):</p> <table border="0" style="width: 100%;"> <tr> <td>KNPP transition costs (Account 517)</td> <td style="text-align: right;">\$ 857,432</td> </tr> <tr> <td>KNPP transition costs (Account 524)</td> <td style="text-align: right;">857,432</td> </tr> <tr> <td>KNPP fall 2004 fuel outage-purchase power (Account 555)</td> <td style="text-align: right;"><u>5,383,006</u></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$7,097,870</td> </tr> </table>		KNPP transition costs (Account 517)	\$ 857,432	KNPP transition costs (Account 524)	857,432	KNPP fall 2004 fuel outage-purchase power (Account 555)	<u>5,383,006</u>	Total	\$7,097,870
KNPP transition costs (Account 517)	\$ 857,432											
KNPP transition costs (Account 524)	857,432											
KNPP fall 2004 fuel outage-purchase power (Account 555)	<u>5,383,006</u>											
Total	\$7,097,870											
320	84	(b)	<p>WPSC accumulated expenses in the amount of \$588,170 related to Balancing Authority functions that it performed in connection with membership in the Midwest ISO (MISO), as defined in the Midwest ISO FERC Electric Tariff, Rate Schedule No. 3, issued March 21, 2005 (Agreement Between Midwest ISO and Midwest ISO Balancing Authorities Related to Implementation of Transmission and Energy Market Tariffs). This amount is eligible for recovery through MISO via Schedule 24-A for the period April 1 to December 31, 2005, as provided in MISO's filing ER06-27-000 dated October 24, 2005. In 2005, these expenses were accumulated in accounts 556 (\$185,016) and 581 (\$403,154). In 2006, these Balancing Authority expenses will be accumulated in account 561.BA.</p>									
320	158	(b)	Includes Post-Employment Benefits and Post Retirement Benefits Other Than Pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$9,908,110.									
320	158	(c)	Includes Post-Employment Benefits and Post Retirement Benefits Other Than Pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$10,477,811.									

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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555)**  
**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Ameren Energy Marketing	IF		N/A	N/A	N/A
2	American Electric Pwr Serv Corp	LF		N/A	N/A	N/A
3	Alliant/WPL					
4	General Purpose	OS		N/A	N/A	N/A
5	Power Exchange	EX		N/A	N/A	N/A
6	Cincinnati Gas & Elec Co (Cinergy)	OS		N/A	N/A	N/A
7	Consolidated Water Power	SF	1	N/A	N/A	N/A
8	Dominion Energy Kewaunee, Inc	LF		N/A	N/A	N/A
9	Fox Energy Center	LF		N/A	N/A	N/A
10	Gensys (Dairyland Power Co-Op)	OS		N/A	N/A	N/A
11	Madison Gas & Electric	OS		N/A	N/A	N/A
12	Manitoba Hydro	IF		N/A	N/A	N/A
13	Midwest ISO	OS		N/A	N/A	N/A
14	Minnesota Power Company	IF		N/A	N/A	N/A

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
436,625				16,432,512		16,432,512	1
			1,797,600			1,797,600	2
						0	3
50				3,000		3,000	4
	1,677	(1,660)		(227,247)		(227,247)	5
754				35,200		35,200	6
108,555			4,983,540	8,178,890		13,162,430	7
1,445,987			43,189,086	8,265,004		51,454,090	8
290,880			8,484,128	20,887,371		29,371,499	9
200				7,000		7,000	10
1,787				213,390		213,390	11
543,822			7,191,600	20,393,424		27,585,024	12
1,293,451				68,600,087		68,600,087	13
138,677			2,328,032	3,874,874		6,202,906	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555)**

**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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**SF** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Omaha Public Power District	IF		N/A	N/A	N/A
2	Otter Tail Power	OS		N/A	N/A	N/A
3	PJM	OS		N/A	N/A	N/A
4	Risk Management Activity	OS		N/A	N/A	N/A
5	Southern Illinois Power Co	OS		N/A	N/A	N/A
6	Upper Peninsula Power Company					
7	General Purpose	OS		N/A	N/A	N/A
8	WPSC RS 74 Settlements	OS		N/A	N/A	N/A
9	Negotiated Cap-Engy Book/Net	EX		N/A	N/A	N/A
10	Wausau Paper	OS		N/A	N/A	N/A
11	WE Energies (formerly WI Electric)	OS		N/A	N/A	N/A
12	Wisconsin Public Power, Inc	OS		N/A	N/A	N/A
13	Wisconsin River Power Company	LU	2	N/A	N/A	N/A
14	Xcel Energy	OS		N/A	N/A	N/A

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**PURCHASED POWER (Account 555) (Continued)**

**(Including power exchanges)**

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

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8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
			150,000			150,000	1
108				4,860		4,860	2
484,384				22,688,838		22,688,838	3
					(59,259)	(59,259)	4
163				4,375		4,375	5
						0	6
						0	7
					26,772,822	26,772,822	8
				1,240,165		1,240,165	9
1,007			6,000	298,380		304,380	10
1,630				60,030		60,030	11
85				2,995		2,995	12
29,307			819,861	(411,063)		408,798	13
4,553			144,000	(1,171,329)		(1,027,329)	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555)**

**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Big Plover Mills	LF		N/A	N/A	N/A
2	Charles Wetzel	LF		N/A	N/A	N/A
3	Ecker Bros	OS		N/A	N/A	N/A
4	Georgia Pacific	OS		N/A	N/A	N/A
5	Holsum Dairies LLC	OS		N/A	N/A	N/A
6	Kimberly Clark Corp	OS		N/A	N/A	N/A
7	Mosiness Paper Co	OS		N/A	N/A	N/A
8	NEW Hydro	IF		N/A	N/A	N/A
9	Robert Shanak Hydro	OS		N/A	N/A	N/A
10	Shanak Hydro	OS		N/A	N/A	N/A
11	Stencil Farms	OS		N/A	N/A	N/A
12	Suring Digester	LF		N/A	N/A	N/A
13	Tomahawk Power & Pulp	OS		N/A	N/A	N/A
14	Tomahawk Power LLC	OS		N/A	N/A	N/A

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

- OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
- AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
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7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
311				15,389		15,389	1
6				263		263	2
22				449		449	3
19,051				796,860		796,860	4
4,051				218,760		218,760	5
203				10,317		10,317	6
118				5,926		5,926	7
13,260				570,787		570,787	8
184				7,848		7,848	9
349				17,859		17,859	10
1				44		44	11
124				6,482		6,482	12
8,373				354,854		354,854	13
42,758				1,328,180		1,328,180	14



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555)**

**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Waste Management	OS		N/A	N/A	N/A
2	Weyerhaeuser Paper Co	OS		N/A	N/A	N/A
3	Winnebago County Landfill	IF		N/A	N/A	N/A
4	WPSC Net Exchange	OS		N/A	N/A	N/A
5	Interchange (Net Regulation)	OS		N/A	N/A	N/A
6	Net Losses	OS		N/A	N/A	N/A
7	Transmission by Others Losses	OS		N/A	N/A	N/A
8	Reversal of 2004 Acctg Correction			N/A	N/A	N/A
9	2004 KNPP Purch Pwr Def WriteOff			N/A	N/A	N/A
10	MD2 Purchased Power Deferral			N/A	N/A	N/A
11	2005 KNPP Purch Pwr Deferral			N/A	N/A	N/A
12	Reduced Coal Deliver Deferral					
13						
14						

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**PURCHASED POWER (Account 555) (Continued)**

(Including power exchanges)

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

**AD** - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
26,887				1,121,382		1,121,382	1
3,139				96,372		96,372	2
13,783				571,221		571,221	3
	188	(6,159)		(520,180)		(520,180)	4
(3,372)						0	5
22,004						0	6
25,571						0	7
					231,747	231,747	8
				5,344,353		5,344,353	9
				(21,077,955)		(21,077,955)	10
				(46,164,655)		(46,164,655)	11
				(6,409,579)		(6,409,579)	12
						0	13
						0	14

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	2	(b)	Termination date December 31, 2007.		
326	4	(b)	Non-firm service		
326	6	(b)	Non-firm service.		
326	8	(b)	Termination date December 21, 2013.		
326	9	(b)	Termination date May 31, 2016.		
326	10	(b)	Non-firm service.		
326	11	(b)	Non-firm service.		
326	12	(c)	Manitoba Hydro is a non-FERC jurisdiction seller.		
326	13	(b)	Non-firm service.		
326.1	2	(b)	Non-firm service.		
326.1	3	(b)	Non-firm service.		
326.1	4	(b)	Non-firm service.		
326.1	4	(l)	Expenses related to Risk Management Activities and are not associated with any specific counterparty.		
326.1	5	(b)	Non-firm service.		
326.1	6	(a)	Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
326.1	7	(b)	Non-firm service.		
326.1	8	(b)	Amount represents Midwest Independent System Operator Day 2 costs settled outside of the market.		
326.1	10	(b)	Non-firm service.		
326.1	11	(b)	Non-firm service.		
326.1	12	(b)	Non-firm service.		
326.1	12	(c)	Non-FERC jurisdiction seller.		
326.1	13	(a)	Wisconsin Public Service owns a 50% interest in Wisconsin River Power Company.		
326.1	14	(b)	Non-firm service.		

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326.2	1	(b)	Termination date December 31, 2010.		
326.2	1	(c)	PURPA authorized.		
326.2	2	(b)	Termination date December 31, 2010.		
326.2	2	(c)	PURPA authorized.		
326.2	3	(b)	Non-firm service.		
326.2	3	(c)	PURPA authorized.		
326.2	4	(b)	Non-firm service.		
326.2	4	(c)	PURPA authorized.		
326.2	5	(b)	Non-firm service.		
326.2	5	(c)	PURPA authorized.		
326.2	6	(b)	Non-firm service.		
326.2	6	(c)	PURPA authorized.		
326.2	7	(b)	Non-firm service.		
326.2	7	(c)	PURPA authorized.		
326.2	8	(c)	PURPA authorized.		
326.2	9	(b)	Non-firm service.		
326.2	9	(c)	PURPA authorized.		
326.2	10	(b)	Non-firm service.		
326.2	10	(c)	PURPA authorized.		
326.2	11	(b)	Non-firm service.		
326.2	11	(c)	PURPA authorized.		
326.2	12	(b)	Termination date December 31, 2010.		
326.2	12	(c)	PURPA authorized.		
326.3	13	(b)	Non-firm service.		
326.3	13	(c)	PURPA authorized.		

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326.2	14	(b)	Non-firm service.		
326.2	14	(c)	PURPA authorized.		
326.3	1	(b)	Non-firm service.		
326.3	1	(c)	PURPA authorized.		
326.3	2	(b)	Non-firm service.		
326.3	2	(c)	PURPA authorized.		
326.3	3	(c)	PURPA authorized.		
326.3	5	(b)	Non-firm service.		
326.3	6	(g)	Non-transmission losses not assignable to any specific source.		
326.3	7	(g)	Transmission losses not assignable to any specific source.		
326.3	8	(l)	An accounting adjustment was made in 2005 to correct a credit that was double booked in 2004.		
326.3	9	(k)	The 2004 Kewaunee Nuclear Power Plant Purchase Power Deferral cost was expensed in 2005 as this deferral was denied rate recovery by the Public Service Commission of Wisconsin.		
326.3	10	(k)	In Rate Order 6690-UR-116, the PSCW authorized the deferral of fuel related cost savings or cost increases due to the implementation of MISO Day 2.		
326.3	11	(k)	On March 31, 2005 the PSCW approved the request to defer incremental purchase power costs incurred as a result of an unscheduled outage.  A letter requesting deferral treatment was submitted to FERC on May 5, 2005, in Docket No. AC05-54. On August 4, 2005, in Docket No. EL05-136-000, FERC acknowledged the deferral treatment and is investigating.		
326.3	12	(k)	The Public Service Commission of Wisconsin authorized a deferral of purchased power costs that were incurred as a result of limited ability to deliver coal to Wisconsin Public Service Corporation power plants.		

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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					
15					
16					
17					

**RENT FROM ELECTRICITY 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 and 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>		
24	None		0
25			
26			
27			
28			
29	Total		84

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<b>SALES OF WATER AND WATER POWER (Account 453)</b>					
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (d)	
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10	TOTAL			0	

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Geographic Basis	
12		
13		
14	<u>Miscellaneous Service Revenues (451)</u>	
15	Minor Items	
16	Total	3,098
17		3,098
18	<u>Other Electric Revenues (456)</u>	
19	Telephone Company Poles & Related Services	9,175
20	Wholesale Distribution Services	16,736
21	Sale of Electric Parts, Material, and Scrap	(16,917)
22	Minor Items	2,294
23	Total	11,288
24		
25		
26		
27		
28		
29		
30	TOTAL	14,386

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### TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

(Including transactions referred to as "wheeling")

- |   |  |
|---|--|
| <p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred.</p> | <p>In column (f), provide the total of all other charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p> |
|---|--|

Line No.	Name of Company or Public Authority [Footnote Affiliations]  (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Mid American Energy			30,000			30,000
2	Midwest ISO	138,677	148,818	1,393,209			1,393,209
3	Midwest ISO	3,541	3,646	9,617		9,491	19,108
4	Midwest ISO	4,508,032	4,523,711	50,570,516		4,387,778	54,958,294
5	American Transmission	5,971	5,971	1,280,688			1,280,688
6	Northern States Power			583,110		68,256	651,366
7	Omaha Public Pwr Dist			54,850		9,166	64,016
8	PJM Interconnection	436,625	440,568	1,713,915		353,142	2,067,057
9	PJM Interconnection	484,384	484,384	(53,332)			(53,332)
10							
11							
12							
13							
14							
15							
16	TOTAL	5,577,230	5,607,098	55,582,573	0	4,827,833	60,410,406



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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	1	(b)	This is a Transmission Loading Relief (TLR) Conditional Put intended to facilitate a capacity transaction and terminated on June 30, 2005.
332	3	(g)	Ancillary services including scheduling fees and reactive supplies related to non-firm transmission service.
332	4	(g)	Ancillary services including scheduling fees and reactive supplies related to network charges.
332	5	(a)	WPS Investments LLC (in which Wisconsin Public Service Corporation holds a 24.91% ownership interest) holds a 31.01% ownership interest in American Transmission Company LLC.
332	6	(b)	Northern States Power Company (NSP) assigned to Wisconsin Public Service Corporation (WPS) the use of 76 MWs of their Firm Point-to-Point Transmission. WPS paid NSP for all transmission and ancillary service charges incurred by NSP from the Midwest ISO for this partial path. The reservation agreement expired April 30, 2005.
332	6	(g)	Ancillary services including scheduling fees and reactive supplies.
332	7	(b)	The Long-Term Firm Point-to-Point Transmission Reservation terminated on October 31, 2005 per agreement between Wisconsin Public Service Corporation and Omaha Public Power District.
332	7	(g)	Ancillary services including scheduling fees and reactive supplies.
332	8	(g)	Two long-term point-to-point transmission reservations were assumed from ComEd upon their joining of the PJM Interconnections, LLC. The reservations will expire on January 1, 2008.
332	9	(g)	Ancillary services including scheduling fees and reactive supplies.

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<b>LEASE RENTALS CHARGED</b>			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES</b>			
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 *	Elec Transm Lines & Rel Facilities	06/25/1987 to 04/30/2013 (P)	
North America Rail Leasing #3 LLC	Railroad Equipment	07/01/2005 to 06/30/2008 (R)	
Wilmington Trust Company	Railroad Equipment	N/A	
Lafont South LLC	Construction Equipment Storage	01/01/2005 to 12/31/2007 (P)	

\*\* 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 property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

\* See definition on page 226 (B)

### A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property  (d)	Expenses to be Paid by Lessee Itemize  (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged  (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	
\$6.4 Million (O)	-	643,737	-	\$7.1 Million	-	501	\$5.8 Million
\$8.9 Million (O)	-	803,870	-	\$7.8 Million	-	501	\$8.3 Million
\$4.5 Million (O)	Taxes \$50,770	1,126,925	-	\$18.1 Million	-	567	\$8.3 Million
\$5.7 Million (O)	-	310,590	-	310,590	-	501	\$1.7 Million
N/A	N/A	217,842	-	N/A	-	501	N/A
N/A	-	60,000	-	60,000	-	-	\$120,000

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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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	Computer Software	N/A
IBM	Computer Software	N/A
Bay Verte Realty, Inc.	Print Shop Space	N/A
Smet Investments, LLC	Office Space	N/A
Harbinger Development, LLC	Office Space	N/A
SAS Institute Inc.	Computer Software	N/A

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006		Year of Report December 31, 2005	
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)</b>							
Original Cost (O) or Fair Market Value (F) of Property  (d)	Expenses to be Paid by Lessee Itemize  (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged  (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor  (f)	Other  (g)	Lessor  (h)	Other  (i)		
<b>B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)</b>							
N/A	N/A		-	N/A	N/A	184	N/A
N/A	N/A		-	N/A	N/A	184	N/A
N/A	N/A		-	N/A	N/A	184	N/A
N/A	N/A		-	N/A	N/A	184	N/A
N/A	N/A		-	N/A	N/A	184	N/A
N/A	N/A		-	N/A	N/A	184	N/A

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues			
2	Nuclear Power Research Expenses	283,794		
3	Other Experimental and General Research Expenses	0		
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	621,155		
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)	1,047,421		
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46	TOTAL	1,952,370		

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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).
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.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
- Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.
- 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.
- For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.
- If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

**A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		6,832,611		6,832,611
2	Steam Production Plant	19,021,000			19,021,000
3	Nuclear Prod Plant-Depreciation	9,565,093			9,565,093
	Nuclear Prod Plant-Decommissioning	40,968,047			40,968,047
					0
4	Hydraulic Prod Plant-Conventional	1,247,031			1,247,031
5	Hydraulic Prod Plant-Pumped Storage	-			0
					0
6	Other Production Plant	4,578,274			4,578,274
7	Transmission Plant	-			0
8	Distribution Plant	23,828,327			23,828,327
9	General Plant	2,210,872			2,210,872
10	Common Plant-Electric	7,227,749			7,227,749
					0
11	<b>TOTAL</b>	<b>108,646,393</b>	<b>6,832,611</b>	<b>0</b>	<b>115,479,004</b>

**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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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																
336	1	(d)	<p>The functional breakdown of Amortization of Limited Term Electric Plant (Account 404) is as follows:</p> <table><tr><td>Steam Production</td><td>\$414,294</td></tr><tr><td>Nuclear Production</td><td>401,027</td></tr><tr><td>Hydraulic Production-Conventional</td><td>21,513</td></tr><tr><td>Other Production</td><td>3,707</td></tr><tr><td>Distribution</td><td>890,694</td></tr><tr><td>General</td><td>57,711</td></tr><tr><td>Common-Electric</td><td><u>5,043,665</u></td></tr><tr><td>Total Amortization</td><td>\$6,832,611</td></tr></table>	Steam Production	\$414,294	Nuclear Production	401,027	Hydraulic Production-Conventional	21,513	Other Production	3,707	Distribution	890,694	General	57,711	Common-Electric	<u>5,043,665</u>	Total Amortization	\$6,832,611
Steam Production	\$414,294																		
Nuclear Production	401,027																		
Hydraulic Production-Conventional	21,513																		
Other Production	3,707																		
Distribution	890,694																		
General	57,711																		
Common-Electric	<u>5,043,665</u>																		
Total Amortization	\$6,832,611																		
336	11	(e)	<p>Account 403.1 is not used due to the fact that Wisconsin Public Service has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.</p>																

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS  
AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<b>Miscellaneous Amortization (425)</b>	0
2	Total - 425	0
3		
4	<b>Donations (426.1)</b>	
5	WPS Resources Foundation	2,000,000
6	Oshkosh YMCA - Van	5,199
7	Northeast Wisconsin Technical College - Material Trailer	526
8	City of Green Bay - Line Truck with Aerial Unit	16,206
9	Brown County Fire Prevention Group - Truck	5,642
10	Total - 426.1	2,027,573
11		
12	<b>Key Executive Life Insurance (426.2)</b>	
13	Northwestern Mutual Life - Investment Earnings	(904,179)
14	Total - 426.2	(904,179)
15		
16	<b>Penalties (426.3)</b>	
17	Estimated Environmental Violation	100,000
18	Miscellaneous	12
19	Total - 426.3	100,012
20		
21	<b>Expenses for Certain Civil, Political, &amp; Related Activities (426.4)</b>	
22	Memberships	161,323
23	Consultants Contracted	191,565
24	Employee Wages	44,732
25	Other	35,660
26	Total - 426.4	433,280
27		
28	<b>Other Deductions (426.5)</b>	
29	Miscellaneous Activities	546
30	Total - 426.5	546
31		
32	<b>Other Interest Expense (431)</b>	
33	Commercial Paper - 2.34% - 4.50%, Ave. 3.21%	2,261,936
34	Interest Expense Deferred Compensation Reserve	2,637,173
35	Interest Expense Key Executive Life Insurance	1,258,645
36	Budget Balance Interest	51,183
37	Interest on Customer Deposits	6,929
38	Interest on Tax Adjustments	5,674
39	Other - Various Rates	131,741
40	Credit Line Interest	172,118
41	Total - 431	6,525,399

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# EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

- 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.
- 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.
- 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.
- If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.
- Minor amount 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	Other Expenditures for Civic, Political, and Related Activities	\$
2	Memberships	
3	Consultants Contracted	161,323
4	Employee Wages	191,565
5	Other	44,732
6		35,660
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32	TOTAL	433,280

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### REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	Federal Energy Regulatory Commission	144,175		144,175	
2					
3	Public Service Commission of Wisconsin	10,282		10,282	
4					
5	Michigan Public Service Commission		1,959	1,959	
6					
7	Other	10		10	
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44	TOTAL	154,467	1,959	156,426	0

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**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a), the period of amortization.

4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			Line No.
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year	
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Electric	928	152,710					1
Gas	928	3,716					2
							3
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		156,426	0		0	0	44

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### RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)
2. Indicate in column (a) the applicable classification, as shown below. Classifications:
- A. Electric R, D & D Performed Internally
    - (1) Generation
      - a. Hydroelectric
      - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
    - b. Fossil-fuel steam
    - c. Internal combustion or gas turbine
    - d. Nuclear
    - e. Unconventional generation
    - f. Siting and heat rejection
  - (2) System Planning, Engineering and Operation
  - (3) Transmission
    - a. Overhead
    - b. Underground
  - (4) Distribution
  - (5) Environment (other than equipment)
  - (6) Other (Classify and include items in excess of \$5,000.)
  - (7) Total Cost Incurred
  - B. Electric R, D & D Performed Externally
    - (1) Research Support to the Electrical Research Council or Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		Electric:
2	B(1)	Electric Power Research Institute - Membership Dues
3	B(1)	Electric Power Research Institute - Destination Program
4	B(1)	Electric Power Research Institute - Consulting
5	B(4)	U of W Foundation-R&D Center for By-Products Utilization
6		
7	Total	
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute  
 (3) Research Support to Nuclear Power Groups  
 (4) Research Support to Others (*Classify*)  
 (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures, Outstanding* at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	690,981	254	690,981		1
	7,500		7,500		2
	45,000		45,000		3
	15,000		15,000		4
					5
	758,481		758,481		6
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FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
352	2	(e)	Accounts 930.2 and 921.		
352	4	(e)	Accounts 500, 535, 524, and 930.2.		
352	5	(e)	Accounts 500, 535, and 546.		

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<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	<b>ELECTRIC</b>			
2	Operation			
3	Production	21,350,884		
4	Transmission	588,170		
5	Distribution	15,351,097		
6	Customer Accounts	7,986,796		
7	Customer Service and Informational	5,341,178		
8	Sales	15,066		
9	Administrative and General	17,313,302		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	67,946,493		
11	Maintenance			
12	Production	13,610,799		
13	Transmission			
14	Distribution	9,095,670		
15	Administrative and General	5,041		
16	TOTAL Maint. (Total of lines 12 thru 15)	22,711,510		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	34,961,683		
19	Transmission (Enter Total of lines 4 and 13)	588,170		
20	Distribution (Enter Total of lines 5 and 14)	24,446,767		
21	Customer Accounts (Transcribe from line 6)	7,986,796		
22	Customer Svc. And Informational (Transcribe from line 7)	5,341,178		
23	Sales (Transcribe from line 8)	15,066		
24	Administrative and General (Enter Total of lines 9 & 15)	17,318,343		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	90,658,003	9,582,053	100,240,056
26	<b>GAS</b>			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply	294,415		
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	8,744,895		
34	Customer Accounts	5,400,150		
35	Customer Service and Informational	1,400,146		
36	Sales	12,535		
37	Administrative and General	7,757,212		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	23,609,353		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and			columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
	<b>GAS (Continued)</b>				
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing				
44	Transmission				
45	Distribution	3,908,958			
46	Administrative and General	2,464			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	3,911,422			
48	Total Operation and Maintenance				
49	Production-Manufactured Gas (Total of lines 28 and 40)	0			
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)	0			
51	Other Gas Supply (Enter Total of lines 30 and 42)	294,415			
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	0			
53	Transmission (Lines 32 and 44)	0			
54	Distribution (Lines 33 and 45)	12,653,853			
55	Customer Accounts (Line 34)	5,400,150			
56	Customer Service and Informational (Line 35)	1,400,146			
57	Sales (Line 36)	12,535			
58	Administrative and General (Lines 37 and 46)	7,759,676			
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	27,520,775	3,566,044	31,086,819	
60	<b>OTHER UTILITY DEPARTMENTS</b>				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	118,178,778	13,148,097	131,326,875	
63	<b>UTILITY PLANT</b>				
64	Construction (By Utility Departments)				
65	Electric Plant	20,293,914	(545,952)	19,747,962	
66	Gas Plant	4,939,695	713,183	5,652,878	
67	Other	(89,066)		(89,066)	
68	TOTAL Construction (Total of lines 65 thru 67)	25,144,543	167,231	25,311,774	
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	0	0	0	
74	Other Accounts (Specify)	10,605,029	742,341	11,347,370	
75	Clearing Accounts	14,736,010	(14,919,901)	(183,891)	
76	Co-Tenant	1,118,636	(1,118,636)		
77	TOTAL Other Accounts	26,459,675	(15,296,196)	11,163,479	
78	TOTAL SALARIES AND WAGES	169,782,996	(1,980,868)	167,802,128	

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
354	4	(b)	<p>WPSC accumulated expenses in the amount of \$588,170 related to Balancing Authority functions that it performed in connection with membership in the Midwest ISO (MISO), as defined in the Midwest ISO FERC Electric Tariff, Rate Schedule No. 3, issued March 21, 2005 (Agreement Between Midwest ISO and Midwest ISO Balancing Authorities Related to Implementation of Transmission and Energy Market Tariffs). This amount is eligible for recovery through MISO via Schedule 24-A for the period April 1 to December 31, 2005, as provided in MISO's filing ER06-27-000 dated October 24, 2005. In 2005, these expenses were accumulated in accounts 556 (\$185,016) and 581 (\$403,154). In 2006, these Balancing Authority expenses will be accumulated in account 561.BA.</p>	

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### COMMON UTILITY PLANT AND EXPENSES

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

### COMMON UTILITY PLANT IN SERVICE

	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
Intangible-Software	57,490,336	44,089,339	13,400,997
Land & Land Rights	4,608,783	3,534,476	1,074,307
Structure & Improvements	70,793,187	54,291,295	16,501,892
Office Furniture & Equipment	34,213,432	26,238,281	7,975,151
Transportation Equipment	50,520,069	38,743,841	11,776,228
Stores Equipment	2,203,801	1,690,095	513,706
Tools, Shop & Garage Equipment	3,013,050	2,310,708	702,342
Laboratory Equipment	487,937	374,199	113,738
Power Operated Equipment	6,003,039	4,603,731	1,399,308
Communication Equipment	21,556,249	16,531,487	5,024,762
Miscellaneous Equipment	288,314	221,108	67,206
Asset Retirement Costs	1,220,440	935,955	284,485
Total Common Plant	252,398,637	193,564,515	58,834,122
TOTAL COMMON CWIP	3,130,699	2,400,933	729,766

### ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year			80,339,380
Depreciation Accruals Charged To:			
Depreciation Expense	9,424,629		
Transportation Equipment Expense	4,179,259		
Depreciation Accrual Expense Adjustments			13,603,888
Less: 254185 Reg Liab Non-ARO COR Depr Exp (incl in 403)	0		
Add: 182375 ARC Depreciation Expense	2,777		
Less: 182376 Reg Liab ARO Depr Expense (incl in 403)	0		
Total Depreciation Provision for Year			2,777
			13,606,665
Net Charges for Plant Retired:			
Book Cost of Plant Retired	11,426,817		
Cost of Removal	24,014		
Salvage - Credit	(970,073)		
			10,480,758

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### COMMON UTILITY PLANT AND EXPENSES

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|--|---|

#### Adjustment/Reclassification

ARC Depreciation - Cum Effect Cal for FIN47 Implementation	481,345	
Donations	27,573	
Other Reclassifications	(398,601)	
Balance, End of Year		110,317
		83,575,604
Footnote:		
End Balance (above)		83,575,604
Less: 108200 ARO Depreciation (Non-Rate Base)		484,122
Add: 182376 ARO COR Depr (Rate Base)		0
Add: 254185 Non-ARO COR Depr Exp (Rate Base)		0
Ending Rate Base Reserve		83,091,482

#### ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	<u>Accruals For</u> <u>The Year</u>	<u>Balance</u> <u>End of Year</u>
Electric Department	7,227,749	65,056,507
Gas Department	2,196,880	18,519,097
Total	9,424,629	83,575,604

#### Footnote:

End Balance - Electric	65,056,507
Less: 108200 ARO Depreciation (Non-Rate Base)	371,273
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve - Electric	64,685,234
End Balance - Gas	18,519,097
Less: 108200 ARO Depreciation (Non-Rate Base)	112,849
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve - Gas	18,406,248

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### COMMON UTILITY PLANT AND EXPENSES

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2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated

provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

#### ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		13,161,309
Amortization Accruals Charged To:		
Amortization Expense		6,576,692
Net Charges for Plant Retired:		
Book Cost of Plant Retired	5,572,096	
Cost of Removal	0	
Salvage - Credit	0	
		5,572,096
Adjustments/Reclassifications - Credits		(51,991)
Balance, End of Year		14,113,914

#### ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	<u>Accruals For</u> <u>The Year</u>	<u>Balance</u> <u>End of Year</u>
Electric Department	5,043,665	10,825,453
Gas Department	1,533,027	3,288,461
Total	6,576,692	14,113,914

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### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

Line No.	Name/Address	Description	Account(s)	Amount
1	American Building Maintenance	Office Cleaning Services	163, 184	52,454
2	732 Borvan Avenue			
3	Green Bay, WI			
4				
5	Arby Construction, Inc.	Construction Services	107, 143, 584,	4,274,353
6	19705 W. Lincoln Avenue		588, 593, 594,	
7	New Berlin, WI		878, 880, 887,	
8			889, 892	
9				
10	Asplundh Tree Expert Co.	Line Clearance Services	107, 143, 184,	5,121,769
11	5907 Municipal Street		506, 543, 592,	
12	Schofield, WI		593, 874, 887	
13			889, 925	
14				
15	Baker Botts LLP	Legal Services	500, 510, 546,	95,199
16	P. O. Box 201626		551, 923	
17	Houston, TX			
18				
19	Benderly Associates PC	Financial Consulting	923	60,113
20	875 West End Avenue, Suite 11B			
21	New York, NY			
22				
23	Black & Veatch Corp.	Engineering and Construction Consultant	107, 186, 500,	17,027,799
24	1500 Meadow Lake Parkway		506, 510	
25	Kansas City, MO			
26				
27	Bruder Gentile & Marcoux LLP	Legal Services	182, 500, 517,	1,123,908
28	1701 Pennsylvania Avenue, NW, Suite 900		524, 535, 546,	
29	Washington, DC		551, 923	
30				
31	Catalyst, Inc.	Expedition Consulting Services	143, 500, 514,	29,764
32	2601 Fortune Circle, E, Suite 300B		535, 546	
33	Indianapolis, IN			
34				
35				



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Line No.	Name/Address	Description	Account(s)	Amount
1	Clark Consulting	Compensation Consulting	926	58,600
2	2121 San Jacinto Street, Suite 2200			
3	Dallas, TX			
4				
5	Clean Power LLC	Facility Janitorial Services	107, 184, 500,	257,480
6	610 E. Longview Drive, Suite B		535, 546, 588,	
7	Appleton, WI		902, 923	
8				
9	Clerk Of Courts - Brown County	Legal Services - Credit	903	117,395
10	P. O. Box 23600			
11	Green Bay, WI			
12				
13	Concept Designs	Design Consulting Services	107, 184, 500,	45,814
14	6563 Ridge Royale Drive		502, 505, 506,	
15	Greenleaf, WI		514, 902, 903,	
16			905, 923	
17				
18	Deloitte & Touche LLP	Accounting & Audit Services	181, 182, 184,	711,617
19	4205 Collection Center Drive		517, 524, 923,	
20	Chicago, IL		926	
21				
22	Dewitt Ross & Stevens Law Firm	Legal Services	500, 588	38,652
23	2 E. Mifflin Street, Suite 600			
24	Madison, WI			
25				
26	Diggers Hotline, Inc.	Locate Facilitation Services	584, 874	173,039
27	8112 W. Bluemound Road, Suite 2FL			
28	Milwaukee, WI			
29				
30	Ecolochem, Inc.	Rental Services	549	153,100
31	4545 Patent Road			
32	Norfolk, VA			
33				
34				
35				

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Line No.	Name/Address	Description	Account(s)	Amount
1	Ellis & Associates, Inc.	Environmental Compliance Services	143	433,282
2	7108 S. Alton Way, Bldg. J-1			
3	Centennial, CO			
4				
5	Everson Whitney Everson & Brehm SC	Legal Services	923, 925	40,627
6	P. O. Box 22248			
7	Green Bay, WI			
8				
9	Exclusive Use Express Ltd.	Transportation Services	163, 923	93,744
10	820 Coronis Way			
11	Green Bay, WI			
12				
13	Foley & Lardner	Legal Services	107, 121, 143, 181, 182, 184, 186, 253, 500, 506, 510, 517, 520, 524, 535, 546, 556, 588, 880, 902, 908, 909, 923, 925, 926, 930	5,619,029
14	777 E. Wisconsin Avenue			
15	Milwaukee, WI			
16				
17				
18				
19				
20				
21				
22				
23	G&K Services	Rug Service	184, 500, 502, 505, 506, 510, 511, 512, 513, 514, 535, 539, 592, 878, 889, 893	69,114
24	800 Isbell Street			
25	Green Bay, WI			
26				
27				
28				
29				
30	Gabes Const. Co., Inc.	Construction Services	107	257,238
31	4804 N. 40th Street			
32	Sheboygan, WI			
33				
34				
35				

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1	Gas Supply Consulting, Inc.	Gas Supply Planning, Interstate	556, 804, 923	129,772
2	14811 St. Marys, Suite 175	Pipeline Contract Negotiation,		
3	Houston, TX	Modeling		
4				
5	Godfrey & Kahn SC	Legal Services	107, 184, 541,	25,474
6	P. O. Box 13067		588, 880, 903,	
7	Green Bay, WI		925	
8				
9	Hewitt Assoc. LLC	Compensation Consulting	923, 926	27,158
10	100 Half Day Road			
11	Lincolnshire, IL			
12				
13	Hilliker Land Matters LLC	Land Management Services	232	417,211
14	836 N. Star Drive			
15	Black River Falls, WI			
16				
17	Infrasource	Construction Services	107, 451, 584,	6,073,818
18	2936 S. 166th Street		594, 878, 887,	
19	New Berlin, WI		892	
20				
21	Intercon Construction, Inc.	Construction Services	107	1,600,443
22	2880 Commerce Park Drive			
23	Madison, WI			
24				
25	Intergraph Corp.	Software Consulting	107	463,665
26	1 Madison Industrial Park			
27	Huntsville, AL			
28				
29	Jacobs Engineering Group, Inc.	Engineering Services	107, 184, 500,	92,993
30	421 Lawrence Drive		510, 511, 512,	
31	De Pere, WI		513, 514, 535,	
32			541, 543, 546,	
33			551	
34				
35				

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1	Jefferson Wells International	Temporary Staffing	908, 923	149,772
2	17 Park Place, Suite 500			
3	Appleton, WI			
4				
5	JJ Keller & Assoc., Inc.	Administrator of Contractor	107, 143, 184,	206,020
6	3003 W. Breezewood Lane	Background & Drug Screenings	923	
7	Neenah, WI			
8				
9	John Hancock Life Insurance Co	LT Care Insurance	242	61,478
10	529 Main Street			
11	Charleston, MA			
12				
13	K S Energy Services, Inc.	Construction Services	107	534,967
14	1988 Energy Drive			
15	East Troy, WI			
16				
17	Karcz Pole Inspection LLC	Pole Inspection Services	456, 593	390,829
18	N1655 Laney Road			
19	Seymour, WI			
20				
21	Kforce, Inc.	Temporary Staffing	107, 163, 182,	3,249,535
22	1233 N. Mayfair Road, Suite 300		184, 254, 500,	
23	Milwaukee, WI		506, 514, 517,	
24			524, 535, 546,	
25			549, 556, 580,	
26			581, 582, 583,	
27			588, 880, 902,	
28			905, 908, 910,	
29			921, 923, 926	
30				
31	KPMG LLP	Accounting & Auditing Services	923	40,000
32	P. O. Box 120001			
33	Dallas, TX			
34				
35				

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2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

Line No.	Name/Address	Description	Account(s)	Amount
1	Landmark Staff Resources	Temporary Staffing	107, 143, 163,	163,537
2	3071 Voyager Drive, Suite D		182, 184, 186,	
3	Green Bay, WI		253, 456, 500,	
4			501, 502, 505,	
5			506, 510, 511,	
6			512, 513, 514,	
7			524, 535, 539,	
8			541, 543, 546,	
9			549, 551, 553,	
10			554, 588, 880,	
11			923, 925, 926	
12				
13	Locke Reynolds LLP	Legal Services	925	32,858
14	P. O. Box 7058			
15	Indianapolis, IN			
16				
17	Loomis Ewert Parsley Davis & Gotting PC	Legal Services	182, 517, 524,	71,424
18	232 S. Capitol Avenue, Suite 1000		923, 928	
19	Lansing, MI			
20				
21	Marsh USA, Inc.	Benefit Consulting	926	60,000
22	P. O. Box 281915			
23	Atlanta, GA			
24				
25	Meb Consulting, Inc.	Construction Services	107	41,300
26	112A Love Road, 1st Floor, Unit H			
27	Reading, PA			
28				
29	Meinnert Delivery, Inc.	Delivery Services	163, 524, 923	195,825
30	315D S. Eisenhower Parkway			
31	Rhineland, WI			
32				
33	Mercer Human Resource Consulting	HR Consulting Services	182, 517, 524,	460,175
34	P. O. Box 730182		926	
35	Dallas, TX			

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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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.	Name/Address	Description	Account(s)	Amount
1	Meta Group, Inc.	IT Consulting Services	923	59,000
2	208 Harbor Drive, Bldg. 1			
3	Stamford, CT			
4				
5	Michels Corporation	Construction Services	107, 892	189,837
6	817 W. Main Street			
7	Brownsville, WI			
8				
9	Minnesota Power, Inc.	Project Management Services	143	976,268
10	30 W. Superior Street			
11	Duluth, MN			
12				
13	MJ Electric, Inc.	Engineering Services	143	9,342,815
14	P. O. Box 686			
15	Iron Mountain, MI			
16				
17	Mueller Pipeliners, Inc.	Construction Services	107, 584, 587,	1,776,799
18	2936 S. 166th Street		593, 594, 887,	
19	New Berlin, WI		892	
20				
21	Nixon Peabody LLP	Legal Services	500, 535, 546,	270,088
22	401 - 9th Street, NW, Suite 900		923	
23	Washington, DC			
24				
25	North States Utility Contractors, Inc.	Construction Services	107, 143, 584,	8,531,505
26	934 Highway 17 S		587, 593, 594,	
27	Eagle River, WI		596, 880, 887,	
28			892	
29				
30	Open Text Corp.	Software Consulting	107, 921, 923	183,650
31	185 Columbia Street			
32	Waterloo, Ontario, Canada			
33				
34				
35				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Name/Address	Description	Account(s)	Amount
1	Otis Elevator Co.	Elevator Repair & Maintenance	184, 511	36,316
2	2247 Progress Way			
3	Kaukauna, WI			
4				
5	Perkins Consulting Group	HR Consulting Services	926	38,093
6	3584 Northome Road			
7	Deephaven, MN			
8				
9	Power Engineerings, Inc.	Engineering & ROW/Easement Services	143	4,913,956
10	3940 Glenbrook Drive			
11	Hailey, ID			
12				
13	Procurement Strategy Council	Procurement Research and Consulting	923	29,250
14	2000 Pennsylvania Avenue, NW			
15	Washington, DC			
16				
17	Prores Group LLC	Financial Consulting	923	36,423
18	307 E. Baraga Avenue			
19	Houghton, MI			
20				
21	Public Service Commission of Wisconsin	Audit Expenses and Intervenor Compensation	107, 181, 182, 186, 517, 524, 923, 928	307,871
22	P. O. Box 7854			
23	Madison, WI			
24				
25	RA Brungraber Consulting, Inc.	Programming Services	107, 517, 524, 905, 923	517,933
26	3146 School Lane			
27	Green Bay, WI			
28				
29	Remedial Engineering, Inc.	Surveying	107	61,638
30	4080 N. 20th Avenue			
31	Wausau, WI			
32				
33	Schiff Hardin & Waite	Legal Services	181	51,580
34	1101 Connecticut Avenue			
35	Washington, DC			

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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Line No.	Name/Address	Description	Account(s)	Amount
1	Six Sigma Qualtec, Inc.	Organizational Consulting	923	171,133
2	1295 W. Washington Street, Suite 208			
3	Tempe, AZ			
4				
5	Slover & Loftus	Legal Services	184	93,353
6	1224 - 17th Street, NW			
7	Washington, DC			
8				
9	Solutionary, Inc.	Security & Investigative Services	923	36,536
10	9420 Underwood Avenue			
11	Omaha, NE			
12				
13	Spatial Business Systems, Inc.	Construction Services	107, 588, 880	338,238
14	44 Union Boulevard, Suite 105			
15	Lakewood, CO			
16				
17	STS Consultants Ltd.	Soil & Concrete Testing	107, 143	261,209
18	1035 Kepler Drive			
19	Green Bay, WI			
20				
21	Superior Resource Group, Inc.	Temporary Staffing	107, 143, 163,	148,781
22	126 N. Madison Street		184, 186, 254,	
23	Green Bay, WI		500, 502, 505,	
24			506, 510, 511,	
25			512, 513, 514,	
26			535, 546, 556,	
27			581, 582, 583,	
28			586, 588, 592,	
29			878, 880, 903,	
30			905, 908, 910,	
31			921, 923, 926	
32				
33	Terwilliger Wakeen Piehler & Conway SC	Legal Services	143, 186, 500,	197,048
34	P. O. Box 8063		502, 505, 506,	
35	Wausau, WI		586, 925	



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Name/Address	Description	Account(s)	Amount
1	The Brattle Group, Inc.	Generation Planning Consulting	921, 923, 925	143,510
2	44 Brattle Street			
3	Cambridge, MA			
4				
5	The Nielsen - Wurster Group, Inc.	Construction Services	923	112,558
6	345 Wall Street			
7	Princeton, NJ			
8				
9	The Wackenhut Corp.	Contracted Security Services	107, 143, 500,	290,631
10	4200 Wackenhut Drive		502, 505, 506	
11	Palm Beach Gardens, FL			
12				
13	Towers Perrin	HR Consulting Services	923, 926	197,351
14	200 W. Madison Street, Suite 3300			
15	Chicago, IL			
16				
17	Triple E Utility Service, Inc.	Locating Services	107, 584, 874	86,209
18	200 W. Elm Street			
19	Little Chute, WI			
20				
21	Tweet Garot Mechanical, Inc.	Mechanical Systems	184, 923	27,489
22	2545 Larsen Road	Maintenance & Modification		
23	Green Bay, WI			
24				
25	Van Ert Electric Co., Inc.	Electrical Services	107, 254, 588	31,185
26	7019 W. Stewart Avenue			
27	Wausau, WI			
28				
29	Velocitie Integration, Inc.	Contracted Programming and	588, 880, 923	61,417
30	1620 S. Ashland Avenue, Suite 106	ITS Consulting		
31	Green Bay, WI			
32				
33				
34				
35				

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Name/Address	Description	Account(s)	Amount
1	Vilinc Solutions, Inc.	Construction Services	107, 184, 186, 254, 500, 510, 511, 512, 513, 514, 535, 546, 588, 880, 908, 923	85,555
2	4828 Holly Berry Drive			
3	Plano, TX			
4				
5				
6				
7				
8	Washington Group International, Inc.	Contracted Construction Management Team	107	2,805,070
9	510 Carnegie Center			
10	Princeton, NJ			
11				
12	Wells Fargo Bank NA	Financial Services	165, 926	94,945
13	6th & Marquette			
14	Minneapolis, MN			
15				
16	Westinghouse Electric Corp.	Nuclear Fuel & Fabrication	120	25,468
17	200 Beta Drive			
18	Pittsburgh, PA			
19				
20	Wyman Gordon Forgings, Inc.	Construction Services	107	33,192
21	10825 Telge Road			
22	Houston, TX			
23				
24				
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### 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	WPS Resources Corporation	Parent Company (WPSC is a wholly-owned subsidiary of WPSR)	Labor & Labor Loadings	Various	326,093
2			Benefits		
3			Other Direct Costs		
4			Payroll Reimbursement		
5			Transfer Def/Current Tax		
6			Annual Incentive Plan		
7			Long-Term Incentive Plan		
8			MISO Bill		
9			Annual Incentive Plan		
10					
11					
12	WPS Leasing, Inc.	WPSC Owns 100%	Labor & Labor Loadings		
13			Other Direct Costs		
14					
15					
16	Upper Peninsula Power Company	In Common Control With	Labor & Labor Loadings	447	33,508,412
17			Benefits		
18			Material & Supplies		
19			Other Direct Costs		
20			Electric Power Sales		
21			Payroll Reimbursement		
22			Transfer Def/Current Tax		
23			Annual Incentive Plan		
24			MISO	Various	30,753
25			Annual Incentive Plan		
26					
27					
28	WPS Visions, Inc.	In Common Control With	Labor & Labor Loadings		
29			Other Direct Costs		
30					
31					
32	WPS Resources Capital Corporation	In Common Control With	Labor & Labor Loadings		
33			Other Direct Costs		
34					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

**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	2,025,263	2,025,263	(1)	1
		Various	1,815,348	1,815,348	(1)	2
		Various	3,642,080	3,642,080	(2)	3
		Various	6,432,352	6,432,352	(1)	4
		236	(799,269)	(799,269)	(4)	5
		207	13,798	13,798	(1)	6
		207	376,993	376,993	(1)	7
				326,093	(2)	8
		242	194,855	194,855	(1)	9
		Total		14,027,513		10
						11
		Various	4,105	4,105	(1)	12
		Various	3,277	3,277	(2)	13
		Total		7,382		14
						15
		Various	3,632,574	3,632,574	(1)	16
		Various	8,996,936	8,996,936	(1)	17
		Various	1,221,036	1,221,036	(1)	18
		Various	8,106,427	8,106,427	(2)	19
				33,508,412	(3)	20
		Various	14,107,538	14,107,538	(1)	21
		236	342,329	342,329	(4)	22
		207	202	202	(1)	23
				30,753	(2)	24
		242	21,499	21,499	(1)	25
		Total		69,967,706		26
						27
		Various	5,320	5,320	(1)	28
		Various	4,693	4,693	(2)	29
		Total		10,013		30
						31
		Various	2,906	2,906	(1)	32
		Various	233	233	(2)	33
		Total		3,139		34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>						
1. In column (a) report the name of the associated company. services provided (administrative and general expenses, dividends declared, etc.). 2. In column (b) describe the affiliation (percentage ownership, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported. 3. In column (c) describe the nature of the goods and						
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)	
1	Upper Peninsula Building	In Common Control With	Labor & Labor Loadings			
2	Development Company		Other Direct Costs			
3						
4						
5	Penvest, Inc.	In Common Control With	Labor & Labor Loadings			
6			Other Direct Costs			
7						
8						
9	WPS Nuclear Corporation	In Common Control With	Labor & Labor Loadings			
10			Other Direct Costs			
11						
12						
13	WPS Energy Services, Inc.	In Common Control With	Labor & Labor Loadings			
14			Benefits			
15			Materials & Supplies			
16			Other Direct Costs			
17			Payroll Reimbursement			
18			Capacity Gas Sales	804	7,593,594	
19			Gas Sales	481, 489	1,432,709	
20			Long-Term Incentive Plan			
21			Annual Incentive Plan			
22						
23						
24	WPS Power Development, Inc.	In Common Control With	Labor & Labor Loadings			
25			Benefits			
26			Materials & Supplies			
27			Other Direct Costs			
28			Payroll Reimbursement			
29			Annual Incentive Plan			
30						
31						
32	ECO Coal Pelletization	In Common Control With	Labor & Labor Loadings			
33	#12 LLC		Other Direct Costs			
34						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

**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	6,622	6,622	(1)	1
		Various	306	306	(2)	2
		Total		6,928		3
						4
		Various	33,592	33,592	(1)	5
		Various	31,294	31,294	(2)	6
		Total		64,886		7
						8
		Various	4,703	4,703	(1)	9
		Various	450	450	(2)	10
		Total		5,153		11
						12
		Various	500,406	500,406	(1)	13
		Various	6,023,591	6,023,591	(1)	14
		Various	13,187	13,187	(1)	15
		Various	2,415,652	2,415,652	(2)	16
		Various	28,579,393	28,579,393	(1)	17
				7,593,594	(5)	18
				1,432,709	(5)	19
		207	108,708	108,708	(1)	20
		242	27,489	27,489	(1)	21
		Total		46,694,729		22
						23
		Various	653,420	653,420	(1)	24
		Various	44,798	44,798	(1)	25
		Various	412	412	(1)	26
		Various	603,583	603,583	(2)	27
		Various	591,061	591,061	(1)	28
		242	17,952	17,952	(1)	29
		Total		1,911,226		30
						31
		Various	6,683	6,683	(1)	32
		Various	975	975	(2)	33
		Total		7,658		34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin Woodgas LLC	In Common Control With	Labor & Labor Loadings		
2			Other Direct Costs		
3					
4					
5	WPS New England	In Common Control With	Labor & Labor Loadings		
6	Generation, Inc.		Benefits		
7			Materials & Supplies		
8			Other Direct Costs		
9			Payroll Reimbursement		
10					
11					
12	PDI Operations, Inc.	In Common Control With	Labor & Labor Loadings		
13			Other Direct Costs		
14					
15					
16	WPS Canada Generation,	In Common Control With	Labor & Labor Loadings		
17	Inc.		Benefits		
18			Other Direct Costs		
19					
20					
21	PDI Stoneman, Inc.	In Common Control With	Labor & Labor Loadings		
22			Other Direct Costs		
23					
24					
25	Mid-American Power LLC	In Common Control With	Labor & Labor Loadings		
26			Other Direct Costs		
27					
28					
29	Sunbury Generation LLC	In Common Control With	Labor & Labor Loadings		
30			Benefits		
31			Other Direct Costs		
32			Payroll Reimbursement		
33					
34					



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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	1,348	1,348	(1)	1
		Various	483	483	(2)	2
		Total		1,831		3
						4
		Various	18,147	18,147	(1)	5
		Various	43,114	43,114	(1)	6
		Various	10	10	(1)	7
		Various	18,821	18,821	(2)	8
		Various	251,705	251,705	(1)	9
		Total		331,797		10
						11
		Various	1,731	1,731	(1)	12
		Various	364	364	(2)	13
		Total		2,095		14
						15
		Various	13,308	13,308	(1)	16
		Various	257	257	(1)	17
		Various	9,879	9,879	(2)	18
		Total		23,444		19
						20
		Various	3,881	3,881	(1)	21
		Various	579	579	(2)	22
		Total		4,460		23
						24
		Various	73,249	73,249	(1)	25
		Various	17,335	17,335	(2)	26
		Total		90,584		27
						28
		Various	77,004	77,004	(1)	29
		Various	2,109,316	2,109,316	(1)	30
		Various	145,712	145,712	(2)	31
		Various	8,775,182	8,775,182	(1)	32
		Total		11,107,214		33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>						
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 Westwood	In Common Control With	Labor & Labor Loadings			
2	Generation LLC		Benefits			
3			Materials & Supplies			
4			Other Direct Costs			
5			Purchased Power			
6						
7						
8	Wisconsin River Power	WPSC Owns 50%	Labor & Labor Loadings			
9	Company		Benefits			
10			Materials & Supplies			
11			Other Direct Costs			
12			Purchased Power	555	1,275,963	
13						
14						
15	Brown County C-LEC LLC	In Common Control With	Labor & Labor Loadings			
16			Other Direct Costs			
17						
18						
19	WPS Investments LLC	WPSC Owns 24.91%	Labor & Labor Loadings			
20			Other Direct Costs			
21						
22						
23	WPS Empire State, Inc.	In Common Control With	Labor & Labor Loadings			
24			Other Direct Costs			
25			Transfer Def/Current Tax			
26						
27						
28	WPS Niagara Generation	In Common Control With	Labor & Labor Loadings			
29	LLC		Benefits			
30			Materials & Supplies			
31			Other Direct Costs			
32			Payroll Reimbursement			
33						
34						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

### 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	87,411	87,411	(1)	1
		Various	424,141	424,141	(1)	2
		Various	19	19	(1)	3
		Various	77,216	77,216	(2)	4
		Various	1,449,356	1,449,356	(1)	5
		Total		2,038,143		6
						7
		Various	565,127	565,127	(1)	8
		Various	64,518	64,518	(1)	9
		Various	14,942	14,942	(1)	10
		Various	263,027	263,027	(2)	11
				1,275,963	(2), (5)	12
		Total		2,183,577		13
						14
		Various	39,260	39,260	(1)	15
		Various	5,165	5,165	(2)	16
		Total		44,425		17
						18
		Various	51,580	51,580	(1)	19
		Various	1,757	1,757	(2)	20
		Total		53,337		21
						22
		Various	6,060	6,060	(1)	23
		Various	1,033	1,033	(2)	24
		236	94,769	94,769	(4)	25
		Total		101,862		26
						27
		Various	109,876	109,876	(1)	28
		Various	153,761	153,761	(1)	29
		Various	19	19	(1)	30
		Various	47,343	47,343	(2)	31
		Various	1,087,076	1,087,076	(4)	32
		Total		1,398,075		33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
<p>1. In column (a) report the name of the associated company.</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).</p> <p>4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.</p>					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Beaver Falls	In Common Control With	Labor & Labor Loadings		
2	Generation LLC		Benefits		
3			Materials & Supplies		
4			Other Direct Costs		
5			Payroll Reimbursement		
6					
7					
8	WPS Syracuse	In Common Control With	Labor & Labor Loadings		
9	Generation LLC		Benefits		
10			Materials & Supplies		
11			Other Direct Costs		
12			Payroll Reimbursement		
13					
14					
15	WPS Energy Services of	In Common Control With	Labor & Labor Loadings		
16	Canada Corporation		Benefits		
17			Materials & Supplies		
18			Other Direct Costs		
19					
20					
21	Quest Energy LLC	In Common Control With	Labor & Labor Loadings		
22			Benefits		
23			Materials & Supplies		
24			Other Direct Costs		
25			Payroll Reimbursement		
26					
27					
28	Mid-American Power	In Common Control With	Labor & Labor Loadings		
29	Ventures LLC		Other Direct Costs		
30					
31					
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
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	20,186	20,186	(1)	1
		Various	103,087	103,087	(1)	2
		Various	210	210	(1)	3
		Various	14,106	14,106	(2)	4
		Various	894,377	894,377	(4)	5
		Total		1,031,966		6
						7
		Various	29,997	29,997	(1)	8
		Various	29,598	29,598	(1)	9
		Various	10	10	(1)	10
		Various	13,800	13,800	(2)	11
		Various	240,779	240,779	(4)	12
				314,184		13
						14
		Various	19,921	19,921	(1)	15
		Various	9,399	9,399	(1)	16
		Various	350	350	(1)	17
		Various	67,634	67,634	(2)	18
				97,304		19
						20
		Various	6,119	6,119	(1)	21
		Various	283,948	283,948	(1)	22
		Various	338	338	(1)	23
		Various	34,896	34,896	(2)	24
		Various	1,050,685	1,050,685	(4)	25
				1,375,986		26
						27
		Various	1,995	1,995	(1)	28
		Various	403	403	(2)	29
				2,398		30
						31
						32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Advantage Energy, Inc.	In Common Control With	Labor & Labor Loadings		
2			Benefits		
3			Materials & Supplies		
4			Other Direct Costs		
5			Payroll Reimbursement		
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
<b>TOTAL</b>					<b>44,167,524</b>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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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	18,311	18,311	(1)	1
		Various	48,761	48,761	(1)	2
		Various	660	660	(1)	3
		Various	39,514	39,514	(2)	4
		Various	969,639	969,639	(4)	5
		Total		1,076,885		6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
	0		109,818,376	153,985,900		30

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Resources Corporation	Parent Company Owns	Labor & Labor Loadings	Various	2,783,587
2		100% of Wisconsin	Invoices & Expenses	Various	686,055
3		Public Service Corp.	Bank Service Fee	921, 926	126,986
4			Insurance Prepayment		
5			Insurance Tax		
6			WI Tax Accrual		
7			LTIP Payment	920	117,843
8			Awassa Fees	926	58,644
9			ESOP Stock Transfer		
10			ESOP Match & Accrual	926	1,556,581
11			Transfer Def/Current Tax		
12			Unwinding of Bonus Depr		
13			Annual Incentive Plan	920	725,477
14			Income Taxes		
15					
16					
17	WPS Leasing, Inc.	WPSC Owns 100%	Unit Train Lease		
18			Invoices & Expenses	587, 593	8,375
19			Income Taxes		
20					
21					
22	Upper Peninsula Power	Under Common Control	Labor & Labor Loadings	Various	29,848
23	Company		Invoices & Expenses	Various	63,197
24			Rent	921	6,448
25			Purch Pwr from UPPCO	555042	28,012,987
26			Inventory Transfer		
27			Annual Incentive Plan	920	2
28			Income Taxes		
29					
30					
31	WPS Visions, Inc.	Under Common Control	Other	926	6
32			Income Taxes		
33					
34					



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
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	615,928	3,399,515	(1)	1
		Various	518,079	1,204,134	(2)	2
				126,986	(4)	3
		165010	5,835,643	5,835,643	(4)	4
		236000	109,899	109,899	(4)	5
		236070	48,503	48,503	(4)	6
		207	1,323,509	1,441,352	(1)	7
				58,644	(1)	8
		242000	2,585,860	2,585,860	(2)	9
				1,556,581	(2)	10
		236, 223, 147	(133,340)	(133,340)	(4)	11
		236	2,950,500	2,950,500	(4)	12
				725,477	(1)	13
		236050	15,215,473	15,215,473	(4)	14
			Total	35,125,227		15
						16
		151090	1,447,606	1,447,606	(5)	17
		107	1,555	9,930	(2)	18
		236050	20,022	20,022	(4)	19
			Total	1,477,558		20
						21
		Various	9,451	39,299	(1)	22
		Various	63,346	126,543	(2)	23
				6,448	(2)	24
				28,012,987	(3)	25
		154	96,643	96,643	(1)	26
				2	(1)	27
		236050	26,080,551	26,080,551	(4)	28
			Total	54,362,473		29
						30
				6	(1)	31
		236050	4,492	4,492	(4)	32
			Total	4,498		33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
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 Resources Capital Corporation	Under Common Control	Other	926	7
2			Income Taxes		
3					
4					
5	Upper Peninsula Building Development Company	Under Common Control	Other	926	10
6			Income Taxes		
7					
8					
9	Penvest, Inc.	Under Common Control	Other	926	87
10			Income Taxes		
11					
12					
13	WPS Nuclear Corporation	WPSC Owns 100%	Other	926	12
14			KNPP Sale		
15			Income Taxes		
16					
17	WPS Energy Services, Inc.	Under Common Control	Labor & Labor Loadings	Various	79,139
19			Invoices & Expenses	Various	71,972
20			Nat Gas Purch from ESI	804	5,942,733
21			Fox Energy Purchase	555	4,803,423
22			Transfer Def/Current Tax		
23			Annual Incentive Plan	920	7,254
24			Income Taxes		
25					
26	WPS Power Development, Inc.	Under Common Control	Labor & Labor Loadings	Various	693
27			Invoices & Expenses	Various	9,745
28			Income Taxes		
29					
30	ECO Coal Pelletization #12 LLC	Under Common Control	Other	926	5
31					
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.				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.
		236050	1,083	7 1,083	(1) (4)	1 2
			Total	1,090		3
						4
		236050	185,331	10 185,331	(1) (4)	5 6
			Total	185,341		7
						8
		236050	92,246	87 92,246	(1) (4)	9 10
			Total	92,333		11
						12
		254	1,017,328	12 1,017,328	(1)	13
		236050	1,272,274	1,272,274	(4)	14
			Total	2,289,614		15
						16
		Various	18,073	97,212	(1)	17
		Various	18,608	90,580	(2)	18
				5,942,733	(5)	19
				4,803,423	(5)	20
		236	218,674	218,674	(4)	21
				7,254	(1)	22
		236050	57,601,621	57,601,621	(4)	23
			Total	68,761,497		24
						25
						26
				693	(1)	27
				9,745	(2)	28
		236050	2,604,295	2,604,295	(4)	29
			Total	2,614,733		30
						31
				5	(1)	32
			Total	5		33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
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	Wisconsin Woodgas LLC	Under Common Control	Other	926	1
2					
3					
4	WPS New England	Under Common Control	Other	926	319
5	Generation, Inc.		Income Taxes		
6					
7					
8	PDI Operations, Inc.	In Common Control With	Income Taxes		
9					
10					
11	WPS Canada Generation, Inc.	Under Common Control	Other	926	13
12			Income Taxes		
13					
14					
15	PDI Stoneman, Inc.	Under Common Control	Other	926	175
16			Income Taxes		
17					
18					
19	Mid-American Power LLC	Under Common Control	Other	926	266
20					
21					
22	Sunbury Generation LLC	Under Common Control	Other	926	169
23					
24					
25	WPS Westwood Generation	Under Common Control	Invoices & Expenses	926	3,318
26	LLC				
27					
28	Wisconsin River Power	WPSC Owns 50%	Invoices & Expenses	Various	4,157
29	Company		Energy Purchase	555	1,772,108
30					
31					
32	Combined Locks Energy	Under Common Control	Other	926	36
33	Center LLC				
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
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.
				1	(1)	1
			Total	1		2
				319	(1)	3
		236050	959,036	959,036	(4)	4
				959,355		5
						6
		236050	3,000	3,000	(4)	7
			Total	3,000		8
						9
				13	(1)	10
		236050	900,734	900,734	(4)	11
			Total	900,747		12
						13
				175	(1)	14
		236050	594,970	594,970	(4)	15
			Total	595,145		16
						17
				266	(1)	18
			Total	266		19
						20
				169	(1)	21
			Total	169		22
						23
				3,318	(2)	24
			Total	3,318		25
						26
				7,328	(2)	27
		121	3,171	1,772,108	(2), (5)	28
			Total	1,779,436		29
						30
				36	(1)	31
			Total	36		32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
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 Investments LLC	WPSC Owns 24.91%	Other	926	251
2					
3					
4	WPS Empire State, Inc.	Under Common Control	Other	926	17
5			Income Taxes		
6					
7					
8	WPS Niagara Generation LLC	Under Common Control	Invoices & Expenses	926	2,595
9					
10					
11	WPS Beaver Falls	Under Common Control	Other	926	21
12	Generation LLC				
13					
14	WPS Syracuse Generation	Under Common Control	Other	926	537
15	LLC				
16					
17	WPS Energy Services of	Under Common Control	Other	926	47
18	Canada Corp.				
19					
20	Quest Energy LLC	Under Common Control	Other	926	52
21					
22					
23	Advantage Energy, Inc.	Under Common Control	Invoices & Expenses	926	517
24			Income Taxes		
25					
26					
27					
28					
29					
30					
31					
<b>TOTAL</b>					<b>46,875,715</b>

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				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.
				251	(1)	1
			Total	251		2
				17	(1)	3
		236050	3,322,323	3,322,323	(4)	4
			Total	3,322,340		5
						6
				2,595	(2)	7
			Total	2,595		8
						9
				21	(1)	10
			Total	21		11
						12
				537	(1)	13
			Total	537		14
						15
				47	(1)	16
			Total	47		17
						18
				52	(1)	19
			Total	52		20
						21
				517	(2)	22
		236050	3,798,458	3,798,458	(4)	23
			Total	3,798,975		24
						25
						26
						27
						28
						29
						30
						31
	0		129,404,945	176,280,660		

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	<b>SOURCES OF ENERGY</b>		18	Net Transmission for other (line 16 minus line 17)	0
2	Generation (Excluding Station Use):		19	Transmission by others losses	(25,571)
3	Steam	8,889,214	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	14,997,522
4	Nuclear	414,984	21	<b>DISPOSITION OF ENERGY</b>	
5	Hydro-Conventional	215,356	22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	11,070,130
6	Hydro-Pumped Storage		23	Requirements Sales for Resale (See instruction 4, page 311.)	3,294,393
7	Other	550,645	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	173,343
8	LESS Energy for Pumping		25	Energy furnished without charge	
9	Net Generation (Total of lines 3 thru 8)	10,070,199	26	Energy used by the company (Electric Dept. only, excluding station use)	31,931
10	Purchases	4,958,848	27	TOTAL (Enter total of lines 22 thru 27) (MUST equal line 20)	14,997,522
11	Power Exchanges:				
12	Received	1,865			
13	Delivered	7,819			
14	NET Exchanges (line 12 minus 13)	(5,954)			
15	Transmission for other (Wheeling)				
16	Received				
17	Delivered				

### MONTHLY PEAKS AND OUTPUT

- If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system
- Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
- Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.
- Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
- Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

#### NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,239,207	13,555	1,739	17	18
30	February	1,137,296	3,819	1,700	17	19
31	March	1,242,551	3,753	1,683	1	19
32	April	1,144,329	2,409	1,457	19	20
33	May	1,171,675	2,448	1,579	9	12
34	June	1,292,767	5,639	2,157	27	16
35	July	1,382,957	20,843	2,189	13	17
36	August	1,378,883	14,903	2,186	2	16
37	September	1,259,171	17,171	1,971	12	16
38	October	1,241,856	25,278	1,860	3	20
39	November	1,208,026	26,515	1,718	29	18
40	December	1,298,804	40,855	1,852	19	19
41	TOTAL	14,997,522	177,188			



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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
401	29	(b)	Column (b) includes firm, interruptible, and non-requirement sales.		
401	29	(c)	Column (c) consists of non-requirement sales but excludes interruptible sales since interruptible sales are provided on a requirements basis subject to interruption on an emergency basis only.		

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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)

- Report data for Plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 20.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
- Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System

Line No.	Item (a)	Plant Name: Pulliam 3 (b)			Plant Name: Pulliam 4 (c)		
1	Kind of plant (steam, int. combustion, gas turbine, or nuclear)	Steam			Steam		
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional			Conventional		
3	Year originally constructed	1943			1947		
4	Year last unit was installed	1943			1947		
5	Total Installed cpcty. (max. generator name plate ratings in MW)	30.00			30.00		
6	Net Peak Demand on Plant-MW (60 minutes)	0			0		
7	Plant hours connected to load	7,695			7,915		
8	Net continuous plant capability (megawatts)	0			0		
9	When not limited by condenser water	26			30		
10	When limited by condenser water	24			30		
11	Average number of employees	0			0		
12	Net generation, exclusive of plant use-KWh	127,497,000			155,521,000		
13	Cost of plant: Land and Land Rights	82,050			82,050		
14	Structures and Improvements	1,619,227			1,694,894		
15	Equipments costs	12,620,419			12,006,581		
16	Asset Retirement Costs	140,689			80,508		
17	Total cost	14,462,385			13,864,033		
18	Cost per KW of Installed capacity (line 17/5)	482.0795			462.1344		
19	Production Expenses: Oper., Supv., & Engr.	42			19		
20	Fuel	3,495,235			3,830,455		
21	Coolants and Water (Nuclear Plants only)	0			0		
22	Steam expenses	421,495			382,093		
23	Steam from other sources	0			0		
24	Steam transferred (credit)	0			0		
25	Electric expenses	107,693			97,426		
26	Misc. steam (or nuclear) power expenses	195			96		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	2,961			1,833		
30	Maintenance of structures	9,244			8,986		
31	Maintenance of boiler (or reactor) plant	374,519			252,591		
32	Maintenance of electric plant	107,911			82,534		
33	Maintenance of Misc. steam (or nuclear) plant	2,522			6,853		
34	Total Production Expenses	4,521,817			4,662,886		
35	Expenses per net KWh	0.0355			0.0300		
36	Fuel: Kind (coal, gas, oil, or nuclear)						
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF
38	Quantity (units) of fuel burned	109512	0	38276	130586	0	18084
39	Avg. Heat cont. of fuel burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	9199	0	1004	9124	0	1004
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	24.580	0.000	9.604	24.580	0.000	9.380
41	Avg. cost of fuel per unit burned	28.550	0.000	9.604	28.030	0.000	9.380
42	Avg. cost of fuel burned per million Btu	1.553	0.000	9.604	1.537	0.000	9.344
43	Avg. cost of fuel burned per KWh net gen.	0.025	0.000	0.157	0.024	0.000	0.146
44	Avg. Btu per KWh net generation	16,092.000	0.000	0.000	15,427.000	0.000	0.000

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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Pulliam 5 (d)			Plant Name: Pulliam 6 (e)			Plant Name: Pulliam 7 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1949			1951			1958			3
1949			1951			1958			4
50.00			62.50			75.00			5
0			0			0			6
8,123			6,511			8,330			7
0			0			0			8
48			72			88			9
50			69			82			10
0			0			0			11
310,522,000			387,696,000			605,989,000			12
136,750			170,937			205,125			13
3,843,548			3,160,341			4,716,665			14
21,039,934			26,182,304			34,365,569			15
95,780			95,214			123,044			16
25,116,012			29,608,796			39,410,403			17
502.3202			473.7407			525.4720			18
1			49			866			19
6,356,925			7,392,025			10,693,971			20
0			0			0			21
361,257			373,458			394,810			22
0			0			0			23
0			0			0			24
29,879			29,816			30,537			25
1			1,245			962			26
0			0			0			27
0			0			0			28
4,040			(4,106)			4,890			29
4,602			2,256			15,390			30
815,828			295,323			410,496			31
117,789			1,503,423			110,957			32
2,259			1,598			4,464			33
7,692,581			9,595,087			11,667,343			34
0.0248			0.0247			0.0193			35
Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	36
219,606	0	15,298	244,937	0	12,532	371,321	0	22,697	37
9,164	0	1,004	9,255	0	1,005	9,155	0	1,004	38
24.580	0.000	8.530	24.580	0.000	8.830	24.580	0.000	9.280	39
28.350	0.000	8.530	29.720	0.000	8.830	28.230	0.000	9.280	40
1.548	0.000	8.494	1.607	0.000	8.782	1.543	0.000	9.246	41
0.020	0.000	0.110	0.019	0.000	0.102	0.017	0.000	0.104	42
13,001.000	0.000	0.000	11,720.000	0.000	0.000	11,249.000	0.000	0.000	43
									44

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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Pulliam 8 (d)			Plant Name: Pulliam - Common (e)			Plant Name: Total - Pulliam (f)			Line No.
Steam						Steam			1
Conventional						Conventional			2
1964						1927			3
1964						1964			4
125.00			0.00			372.50			5
0			0			0			6
8,159			0			46,733			7
0			0			0			8
133			0			396			9
131			0			386			10
0			0			155			11
943,492,000			0			2,530,717,000			12
341,875			0			1,018,787			13
6,262,830			0			21,297,505			14
48,020,646			0			154,235,453			15
55,384			0			590,619			16
54,680,735			0			177,142,364			17
437.4459			0.0000			475.5500			18
(3,458)			2,442,618			2,440,137			19
15,056,182			0			46,824,792			20
0			0			0			21
382,737			2,027,461			4,343,311			22
0			0			0			23
0			0			0			24
26,596			563,032			884,979			25
(3,625)			1,091,313			1,090,187			26
0			0			0			27
0			0			0			28
8,555			967,468			985,641			29
11,817			917,786			970,081			30
773,939			1,822,064			4,744,760			31
170,053			526,081			2,618,748			32
4,096			447,922			469,714			33
16,426,892			10,805,745			65,372,350			34
0.0174			0.0000			0.0258			35
Coal Tons	Oil BBLs	Gas MCF	Coal Tons	Oil BBLs	Gas MCF	Coal Tons	Oil BBLs	Gas MCF	36
538,902	0	36,410	0	0	0	1,614,900	0	143,297	37
9,128	0	1,004	0	0	0	9,163	0	1,004	38
24.580	0.000	8.990	0.000	0.000	0.000	24.580	0.000	9.200	39
27.330	0.000	8.990	0.000	0.000	0.000	28.180	0.000	9.200	40
1.498	0.000	8.954	0.000	0.000	0.000	1.539	0.000	9.159	41
0.016	0.000	0.094	0.000	0.000	0.000	0.018	0.000	0.117	42
10,458.000	0.000	0.000	0.000	0.000	0.000	11,742.000	0.000	0.000	43
									44

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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Weston 1 (d)			Plant Name: Weston 2 (e)			Plant Name: Weston 3 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1954			1960			1981			3
1954			1960			1981			4
60.00			75.00			321.60			5
0			0			0			6
8,141			8,308			8,261			7
0			0			0			8
62			91			335			9
59			85			334			10
0			0			0			11
401,263,000			622,817,000			2,514,078,000			12
509,182			636,479			2,709,409			13
5,180,931			5,142,481			47,118,976			14
23,297,187			27,892,613			207,066,865			15
145,958			179,939			131,907			16
29,133,258			33,851,512			257,027,157			17
485.5543			451.3535			799.2138			18
2,496			1,099			232,521			19
5,788,902			7,603,735			29,653,726			20
0			0			0			21
25,130			84,530			629,081			22
0			0			0			23
0			0			0			24
54			1,100			185,305			25
11,128			10,935			342,876			26
0			0			0			27
0			0			0			28
26,729			14,042			145,458			29
36,249			9,462			280,883			30
893,390			605,579			2,922,978			31
177,121			90,530			506,438			32
9,991			2,956			75,007			33
6,971,190			8,423,968			34,974,273			34
0.0174			0.0135			0.0139			35
Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	36
294,472	0	9,048	379,464	0	19,715	1,473,854	0	19,626	37
8,678	0	1,005	8,675	0	1,005	8,678	0	1,004	38
17.980	0.000	10.890	17.980	94.080	10.560	18.170	0.000	12.000	39
19.320	0.000	10.890	19.490	0.000	10.560	19.960	0.000	12.000	40
1.129	0.000	10.840	1.139	0.000	10.504	1.139	0.000	11.957	41
0.014	0.000	0.137	0.012	0.000	0.109	0.012	0.000	0.123	42
12,579.000	0.000	0.000	10,453.000	0.000	0.000	10,283.000	0.000	0.000	43
									44

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Weston - Common (d)			Plant Name: Plant Total - Weston (e)			Plant Name: Kewaunee - Total (f)			Line No.
			Steam			Nuclear			1
			Conventional			Conventional			2
			1954			1974			3
			1981			1974			4
0.00			456.60			607.90			5
0			0			0			6
0			24,710			1,205			7
0			0			0			8
0			487			577			9
0			478			574			10
0			156			490			11
0			3,538,158,000			704,542,000			12
0			3,855,070			0			13
0			57,442,388			0			14
0			258,256,665			0			15
0			457,804			0			16
0			320,011,927			0			17
0.0000			700,8584			0.0000			18
3,592,200			3,828,316			5,266,580			19
0			43,046,363			4,151,730			20
0			0			38,040			21
1,365,519			2,104,260			9,421,729			22
0			0			0			23
0			0			0			24
422,476			608,935			733,047			25
2,073,347			2,438,286			23,222,368			26
0			0			0			27
0			0			0			28
944,621			1,130,850			5,291,435			29
336,176			662,770			386,403			30
1,502,539			5,924,486			7,760,285			31
300,234			1,074,323			2,629,248			32
250,425			338,379			2,327,497			33
10,787,537			61,156,968			61,228,362			34
0.0000			0.0173			0.0869			35
Coal Tons	Oil BBLs	Gas MCF	Coal Tons	Oil BBLs	Gas MCF	Nuclear MWD			36
0	0	0	2,147,790	0	48,389	88,080	0	0	37
0	0	0	8,677	0	1,004	84	0	0	38
0.000	0.000	0.000	18.110	94.080	11.210	36.830	0.000	0.000	39
0.000	0.000	0.000	19.790	0.000	11.210	47.180	0.000	0.000	40
0.000	0.000	0.000	1.138	0.000	11.156	0.559	0.000	0.000	41
0.000	0.000	0.000	0.012	0.000	0.119	0.005	0.000	0.000	42
0.000	0.000	0.000	10,574.000	0.000	0.000	10,548.000	0.000	0.000	43
									44

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Kewaunee-WPS (d)			Plant Name: Columbia 1 & 2 (e)			Plant Name: Edgewater 4 (f)			Line No.
Nuclear			Steam			Steam			1
Conventional			Conventional			Conventional			2
1974			1975			1969			3
1974			1978			1969			4
358.70			335.20			105.80			5
0			0			0			6
1,205			0			0			7
0			0			0			8
340			361			103			9
338			353			103			10
0			0			0			11
414,984,000			2,144,445,000			675,893,000			12
0			629,109			598,611			13
0			19,790,268			2,537,545			14
0			126,207,255			28,461,035			15
0			94,146			77,156			16
0			146,720,778			31,674,347			17
0.0000			437.7112			299.3795			18
3,092,221			1,058,333			398,361			19
2,449,521			29,114,857			10,027,166			20
22,446			0			0			21
5,562,527			1,028,103			314,651			22
0			0			0			23
0			0			0			24
432,534			396,832			140,751			25
13,624,972			855,530			189,235			26
0			0			0			27
0			0			0			28
3,193,876			103,775			38,981			29
227,978			69,934			7,032			30
4,632,575			2,950,640			641,987			31
1,580,175			1,543,514			172,958			32
1,388,592			291,174			149,205			33
36,207,417			37,412,692			12,080,327			34
0.0873			0.0174			0.0179			35
Nuclear			Coal	Oil	Gas	Coal	Oil	Gas	36
MWD			Tons	BBLS	MCF	Tons	BBLS	MCF	37
51,967	0	0	1,354,157	7,711	0	380,628	3,073	0	38
84	0	0	8,449	138,875	0	8,661	138,875	16,500	39
36.830	0.000	0.000	22.210	75.190	0.000	24.150	69.520	32.300	40
47.180	0.000	0.000	21.100	70.500	0.000	25.550	62.550	32.420	41
0.559	0.000	0.000	1.253	11.914	0.000	1.417	10.724	2,401.000	42
0.005	0.000	0.000	0.013	0.126	0.000	0.014	0.106	0.000	43
10,548.000	0.000	0.000	10,794.000	0.000	0.000	10,150.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Weston W31, W32 (d)			Plant Name: W Marinette, M31, M32 (e)			Plant Name: W Marinette M33 - Total (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1969			1971			1993			3
1973			1973			1993			4
76.34			83.70			83.50			5
0			0			0			6
1,225			1,210			1,993			7
0			0			0			8
87			92			107			9
69			89			75			10
0			0			1			11
34,730,000			61,106,000			106,912,000			12
0			66,538			296,211			13
308,756			1,037,785			8,183,659			14
6,285,025			8,966,426			18,427,068			15
0			0			0			16
6,593,781			10,070,749			26,906,938			17
86.3739			120.3196			322.2388			18
54,488			120,749			184,702			19
5,366,124			7,021,107			12,973,097			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
19,949			65,483			302,430			25
0			0			0			26
435			497			731			27
0			0			0			28
43,378			24,775			172,287			29
21,232			7,641			3,889			30
0			0			0			31
497,561			166,296			102,301			32
0			0			0			33
6,003,167			7,406,548			13,739,437			34
0.1729			0.1212			0.1285			35
Oil	Gas		Oil	Gas		Oil	Gas		36
BBLS	MCF		BBLS	MCF		BBLS	MCF		37
26,858	381,490	0	22	919,478	0	537	1,520,940	0	38
138,000	1,005	0	138,000	1,004	0	138,000	1,004	0	39
0.000	8.978	0.000	60.480	7.634	0.000	60.480	8.500	0.000	40
72.280	8.978	0.000	84.990	7.634	0.000	85.070	8.500	0.000	41
12.470	8.933	0.000	14.660	7.588	0.000	14.680	8.454	0.000	42
0.171	0.146	0.000	0.475	0.115	0.000	0.222	0.121	0.000	43
15,522.000	0.000	0.000	15,141.000	0.000	0.000	14,331.000	0.000	0.000	44



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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: W Marinette M33 - WPS (d)			Plant Name: De Pere Energy Center (e)			Plant Name: Pulliam 31 (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1993			1999			2003			3
1993			1999			2003			4
56.80			192.27			90.95			5
0			0			0			6
0			1,603			1,682			7
0			0			0			8
73			196			104			9
51			175			74			10
0			5			0			11
106,912,000			220,162,000			111,453,000			12
201,423			0			0			13
5,564,888			15,643,323			1,308,324			14
12,530,406			61,091,455			33,092,783			15
0			0			0			16
18,296,717			76,734,778			34,401,107			17
322.1253			399.0991			378.2420			18
125,597			487,619			75,461			19
12,973,097			20,776,110			11,250,196			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
205,652			518,878			8,273			25
0			0			0			26
497			1,149			528			27
0			0			0			28
117,156			220,972			13,728			29
2,644			4,092			3,817			30
0			0			0			31
69,565			6,561			505,444			32
0			0			0			33
13,494,208			22,015,381			11,857,447			34
0.1262			0.1000			0.1064			35
Oil BBLs	Gas MCF		Oil BBLs	Gas MCF		Oil BBLs	Gas MCF		36
537	1,520,940	0	668	2,541,437	0	100	1,407,590	0	37
138,000	1,004	0	138,000	1,004	0	138,000	1,005	0	38
60.480	8.500	0.000	0.000	8.162	0.000	0.000	7.990	0.000	39
85.070	8.500	0.000	48.100	8.162	0.000	37.690	7.990	0.000	40
14.680	8.454	0.000	8.298	8.124	0.000	6.502	7.946	0.000	41
0.222	0.121	0.000	0.105	0.094	0.000	0.092	0.101	0.000	42
14,331.000	0.000	0.000	11,616.000	0.000	0.000	12,705.000	0.000	0.000	43
									44

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
402.4	-1	(d)	<p>Joint ownership between Wisconsin Power and Light Company and Wisconsin Public Service Corporation. Wisconsin Public Service Corporation is the builder and operator of the unit with a 59% ownership interest.</p> <p>Operating and maintenance costs of Kewaunee Nuclear Power Plant are charged to expense as incurred.</p> <p>See MPSC Form P-521 pages 202-203 for components of fuel cost.</p> <p>The Kewaunee Nuclear Power Plant consists of a 2-loop pressurized water reactor of Westinghouse design. Fuel material is UO2. The reactor is rated at 1,772 megawatts thermal.</p> <p>On July 5, 2005, WPSC completed the sale of its 59% ownership interest in Kewaunee to Dominion Energy Kewaunee, LLC, a subsidiary of Dominion Resources, Inc. At the same time, Wisconsin Power and Light Company sold its 41% ownership interest in Kewaunee to Dominion.</p>		
402.4	-1	(e)	Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.		
402.4	-1	(f)	Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.		
402.5	-1	(d)	Designed for peak load service. Automatically operated plant.		
402.5	-1	(e)	Designed for peak load service. Automatically operated plant.		
402.5	-1	(f)	Designed for peak load service. Automatically operated plant.		
402.6	-1	(d)	Designed for peak load service. Automatically operated plant. Joint ownership with Marshfield Electric & Water Department. Wisconsin Public Service Corporation is the builder and operator and has an approximate ownership interest of 68%.		
402.6	-1	(e)	Designed for peak load service. Automatically operated plant.		
402.6	-1	(f)	Designed for peak load service. Automatically operated plant. Pulliam 31 capacity is owned by Wisconsin Public Service Corporation.		
402.6	12	(d)	WPSC took all of the generation from M33 during 2005.		
402.6	38	(d1)	WPSC took all of the generation from M33 during 2005. As a result, the WPSC share of fuel burned is the same as M33 total fuel burned.		
402.6	38	(d2)	WPSC took all of the generation from M33 during 2005. As a result, the WPSC share of fuel burned is the same as M33 fuel burned.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)</b>					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>					
Line No.	ITEM (a)	FERC Licensed Project No. 1966 Plant name: Grandfather Falls (b)	FERC Licensed Project No. _____ Plant name: _____ (c)		
1	Kind of Plant (Run-of-River or Storage)	Peaking			
2	Type of Plant Construction (Conventional or Outdoor)	Conventional			
3	Year originally constructed	1938			
4	Year last unit was installed	1938			
5	Total Installed Capacity (Generator name plate ratings in MW)	17.24			
6	Net peak demand on plant-megawatts (60 minutes)	0			
7	Plant hours connected to load	8,760			
8	Net plant capability (in megawatts)				
9	(a) under the most favorable oper. conditions	17			
10	(b) under the most adverse oper. conditions	17			
11	Average number of employees	1			
12	Net generation, exclusive of plant use-KWh	72,132,950			
13	Cost of plant:				
14	Land and Land Rights	384,914			
15	Structures and Improvements	323,330			
16	Reservoirs, Dams, and Waterways	4,416,054			
17	Equipment costs	1,370,010			
18	Roads, railroads, and bridges	6,754			
19	Asset Retirement Costs	0			
20	TOTAL Cost (Enter total of lines 14 thru 19)	6,501,062			
21	Cost per KW of installed capacity (Line 20/5)	377.0917633			
22	Production Expenses:				
23	Operation Supervision and Engineering	137,511			
24	Water for power	202,282			
25	Hydraulic Expenses	20,429			
26	Electric Expenses	33,951			
27	Misc. Hydraulic Power Generation Expenses	89,657			
28	Rents	0			
29	Maintenance Supervision and Engineering	47,137			
30	Maintenance of Structures	10,104			
31	Maintenance of Reservoirs, Dams and Waterways	76,447			
32	Maintenance of Electric Plant	24,381			
33	Maintenance of Misc. Hydraulic Plant	1,351			
34	Total Production Expenses (Total lines 23 thru 33)	643,250			
35	Expenses per net KWh	0.0089			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant	Year Orig. Const.	Installed Capacity- Name Plate Rating (in MW)	Net Peak Demand MW (60 min.)	Net Generation Excluding Plant Use	Cost of Plant
	(a)	(b)	(c)	(d)	(e)	(f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.40		10,726	1,210,996
3	High Falls 2595	1910	7.00		12,777	4,288,805
4	Johnson Falls 2522	1923	3.52		7,776	948,171
5	Sandstone Rapids 2546	1925	3.84		9,453	1,745,760
6	Potato Rapids 2560	1921	1.38		3,143	619,519
7	Peshtigo 2581	1920	0.59		2,981	464,998
8	Otter Rapids 1957	1907	0.50		1,517	1,439,441
9	Hat Rapids *	1905	1.70		6,387	2,054,490
10	Tomahawk 1940	1937	2.60		9,778	989,399
11	Alexander 1979	1924	4.20		13,519	1,738,298
12	Merrill **	1917	2.34		7,576	3,972,462
13	Wausau 1999	1921	5.40		22,397	2,646,201
14	Jersey 2476	1920	0.51		2,632	533,717
15	Grand Rapids 2433	1910	7.57		32,561	4,135,845
16						
17	TOTAL HYDRO		47.55		143,223	26,788,102
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		366	585,976
22	Oneida Casino	1996	4.00		117	1,078,320
23						
24	TOTAL INTERNAL COMBUSTION		8.00		483	1,664,296
25						
26						
27	WIND TURBINES					
28	Lincoln Turbines	1999	9.24		14,028	10,774,152
29	Glenmore Turbines	1998	1.20		1,772	2,005,519
30						
31	TOTAL WIND		10.44		15,800	12,779,671
32						
33						
34						
35						
36	* License surrendered August 1982.					
37	** License surrendered December 1981.					
38						
39						
40						
41						
42						
43						
44						

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<b>GENERATING PLANT STATISTICS (Small Plants) (Continued)</b>						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403.				steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.		
4. If net peak demand for 60 minutes if not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
189,218	123,743		121,123			1
612,686	168,070		195,063			2
269,367	106,180		81,798			3
454,625	110,259		78,944			4
448,927	32,204		25,238			5
788,132	33,746		32,498			6
2,878,882	46,244		42,367			7
1,208,524	83,356		79,331			8
380,538	115,299		79,050			9
413,880	141,953		43,341			10
1,697,633	137,606		119,192			11
490,037	200,006		68,525			12
1,046,504	51,941		24,631			13
546,347	308,178		149,322			14
						15
563,367	1,658,785		1,140,423			16
						17
						18
						19
146,494	27,126	48,721	5,131	Diesel Fuel	1,269	20
269,580	11,537	15,303	10,494	Diesel Fuel	1,417	21
						22
208,037	38,663	64,024	15,625			23
						24
						25
						26
1,166,034	215,036		132,475			27
1,671,266	24,377		42,038			28
						29
1,224,106	239,413		174,513			30
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### 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	Kewaunee Nuclear Power Plant	Sold			607.9	07/05/2005	Dominion Energy Kewanuee, Inc. c/o Dominion Resources, Inc. 120 Tredegar Street Richmond, VA 23219

#### 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 & 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 & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc. (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction	
					Start (e)	Completion (f)
22 23 24 25 26 27 28	Weston 4, Rothschild, WI	Steam	4	500	2004	2008

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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

### STEAM ELECTRIC GENERATING PLANTS

1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at year end. Show unit type installation, boiler, and turbine-generator on same line.
3. Exclude plant, the book cost of which is located in Account 121, *Nonutility Property*.
4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not

Line No.	Name of Plant	Location of Plant	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed	Kind of Fuel And Method of Firing	Rated Pressure (In psig)	Rated Steam Temp. (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	1775	1005/1005°F	600
6	Pulliam Unit 8	Green Bay, WI	1-12/01/1964	Pulv Coal/Gas	1900	1005/1005°F	950
7	Weston Unit 1	Rothschild, WI	1-12/01/1954	Pulv Coal/Gas	1075	900°F	600
8	Weston Unit 2	Rothschild, WI	1-09/19/1960	Pulv Coal/Gas	1750	1005/1005°F	600
9	Weston Unit 3	Rothschild, WI	1-12/23/1981	Pulv Coal/Gas	2520	1005/1005°F	2350
10	Columbia 1 Total *	Portage, WI	1975	Pulv Coal/Gas	2990	1005/1005°F	
11	Columbia 1 WPS Share	Portage, WI					
12	Columbia 2 Total *	Portage, WI	1978	Pulv Coal/Gas	2990	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							
23							
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29							
30							
31	* Co-owned units that are operated by the majority owner - limited information available.						
32	Columbia 1 & 2 and Edgewater 4 are jointly owned with Alliant Energy, builder and operator of the units.						
33	Wisconsin Public Service Corporation ownership interest in each unit is 31.8%.						



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<b>STEAM ELECTRIC GENERATING PLANTS (cont'd)</b>												
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 <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS <b>NAME PLATE Rating in Kw</b>				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		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
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\*\* 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	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### HYDROELECTRIC GENERATING PLANTS

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, *Nonutility Property*.
4. Designate any plant or portion thereof for which

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

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels (In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	Grandfather Falls Unit 1	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
2							
3	Grandfather Falls Unit 2	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
4							
5							
6							
7							
8							
9							
10							
11							
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Name of Respondent Wisconsin Public Service Corp.			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006		Year of Report December 31, 2005			
<b>HYDROELECTRIC GENERATING PLANTS (Continued)</b>										
(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 Installed (k)	Voltage (l)	Phase (m)	Frequency 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 Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### 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, *Nonutility Property*.
4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	M-31	Marinette, WI	Turbine	1971	Open	Free Turbine
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	Direct to Gen.
11						
12	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine
13						Direct to Gen.
14						
15	De Pere Energy Center	De Pere, WI	Turbine	1999	Closed Brayton Cycle	Direct Connected
16						
17						
18						
19	Pulliam-31	Green Bay, WI	Turbine	2003	Open	Direct to Gen.
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	* M-33 is jointly owned by Wisconsin Public Service Corporation & Marshfield Electric and Water Department. Ownership percentages are 68% and 32%, respectively.					
40						

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<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)</b>								
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
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	No.
N/A	1971	13,800	3	60	41.9	1	41.9	1
								2
								3
N/A	1973	13,800	3	60	41.9	1	41.9	4
								5
								6
N/A	1993	13,800	3	60	83.5	1	83.5	7
					56.8		56.8	8
								9
N/A	1969	13,800	3	60	19.64	1	19.64	10
								11
N/A	1973	13,800	3	60	56.7	1	56.7	12
								13
								14
241,957 hp @ 90 F, alt=600 ft.	1999	18,000	3	60	192.27	1	192.27	15
								16
								17
								18
N/A	2003	13,800	3	60	90.95	1	90.95	19
								20
								21
								22
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Antigo (Antigo)	Distribution U	115.00	24.90	
2	Ashland (Green Bay)	Distribution U	69.00	24.90	
3	Aurora St (Antigo)	Distribution U	115.00	24.90	
4	Aviation (Oshkosh)	Distribution U	138.00	24.90	
5	Bayport (Howard)	Distribution U	138.00	24.90	
6	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
7	Bluestone (Bellevue)	Distribution U	69.00	12.50	
8	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
9			69.00	12.50	
10	Brillion Iron Works (Brillion)	Distribution U	69.00	12.50	
11	Brusbay (Nasewaunee)	Distribution U	69.00	24.90	
12			69.00	12.50	
13	Cassel (Marathon)	Distribution U	115.00	24.90	
14	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
15	Cranberry (Lincoln)	Distribution U	115.00	24.90	
16	Daves Falls (Amberg)	Distribution U	69.00	24.90	
17	Dyckesville (Brown)	Distribution U	138.00	24.90	
18	East Krok (W. Kewaunee)	Distribution U	69.00	24.90	
19	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
20			138.00	24.90	
21	Eastom (Tomahawk)	Distribution U	115.00	24.90	
22	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
23	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
24	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
25	Glenview (Brillion)	Distribution U	69.00	24.90	
26	Glory Rd (De Pere)	Distribution U	138.00	24.90	
27	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
28	Goodman (Goodman)	Distribution U	69.00	24.90	
29	Grand Rapids (Mellen)	Distribution U	24.90	2.40	
30	Gravesville (Chilton)	Distribution U	69.00	24.90	
31	Harrison (Waupaca)	Distribution U	69.00	24.90	
32	Hartman Creek (Farmington)	Distribution U	138.00	24.90	
33	Henry St (Green Bay)	Distribution U	69.00	12.50	
34			69.00	24.90	
35	Highway 8 (Rhinelander)	Distribution U	115.00	24.90	
36	Highway V (Green Bay)	Distribution U	138.00	24.90	
37	Hilltop (Stettin)	Distribution U	115.00	24.90	
38	Hodag (Pelican)	Distribution U	115.00	24.90	
39	Hoover (Plover)	Distribution U	115.00	24.90	
40	Howard (Howard)	Distribution U	138.00	24.90	

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) April 28, 2006		Year of Report December 31, 2005	
<b>SUBSTATIONS (Continued)</b>							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
22	1					1	
45	2					2	
45	2					3	
45	2					4	
22	1					5	
12	5	1				6	
14	2					7	
22	1					8	
11	2					9	
25	3	1				10	
11	1					11	
5	1	1				12	
45	2					13	
63	3					14	
45	2					15	
21	2					16	
21	2					17	
17	2					18	
101	3					19	
45	2					20	
43	3					21	
40	2					22	
45	2					23	
28	1					24	
45	2					25	
45	2					26	
45	2					27	
11	2					28	
14	2					29	
67	3					30	
45	2					31	
22	1					32	
7	1	1				33	
22	1					34	
45	2					35	
67	3					36	
45	2					37	
22	1					38	
45	2					39	
45	2					40	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Ingalls (Mellen)	Distribution U	138.00	24.90	13.80
2	James St (Green Bay)	Distribution U	69.00	24.90	
3	Kelly (Weston)	Distribution U	115.00	24.90	
4			115.00	46.00	
5	Kronen (Marathon)	Distribution U	46.00	24.90	
6	Lena (Oconto)	Distribution U	69.00	24.90	
7	Liberty St (Green Bay)	Distribution U	138.00	13.80	
8			138.00	24.90	
9	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
10	Luxemburg (Luxemburg)	Distribution U	69.00	24.90	
11	Mason St (Green Bay)	Distribution U	138.00	24.90	13.80
12	Maine (Maine)	Distribution U	115.00	24.90	
13			115.00	46.00	
14	Manrap	Distribution U	69.00	24.90	
15	Maplewood (Howard)	Distribution U	138.00	24.90	
16	Mears Corners (Vinland)	Distribution U	138.00	24.90	
17	Merrill (Merrill)	Distribution U	46.00	24.90	
18	Morrison Ave (Weston)	Distribution U	115.00	24.90	
19	Mountain (Armstrong)	Distribution U	69.00	24.90	
20	Mystery Hills (De Pere)	Distribution U	138.00	24.90	
21	North Point (Hull)	Distribution U	115.00	24.90	13.80
22	Oak St (De Pere)	Distribution U	69.00	24.90	
23	Oconto (Oconto)	Distribution U	138.00	24.90	
24	Okray (Plover)	Distribution U	115.00	24.90	
25	Ontario (Green Bay)	Distribution U	138.00	24.90	
26	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
27	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
28			69.00	12.50	
29	Piehl (Rhinelander)	Distribution U	115.00	24.90	
30	Pine (Pine River)	Distribution U	115.00	24.90	
31			115.00	46.00	13.80
32	Pioneer (Oconto)	Distribution U	138.00	34.50	
33	Plover (Plover)	Distribution U	115.00	24.90	
34	Pound (Pound)	Distribution U	69.00	24.90	
35	Preble (Green Bay)	Distribution U	138.00	24.90	
36	Red Maple (De Pere)	Distribution U	138.00	24.90	
37	Rockland (Rockland)	Distribution U	138.00	24.90	
38	Roosevelt Rd (Marinette)	Distribution U	138.00	24.90	
39	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
40	Rothschild (Weston)	Distribution U	46.00	24.90	



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<b>SUBSTATIONS (Continued)</b>							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
21	2					1	
22	1					2	
67	3					3	
56	1					4	
40	2					5	
11	2					6	
33	1					7	
73	3					8	
22	1					9	
21	2					10	
67	3					11	
22	1					12	
34	1					13	
14	2					14	
22	1					15	
22	1					16	
22	1					17	
45	2					18	
45	2					19	
45	2					20	
45	2					21	
22	1					22	
45	2					23	
22	1					24	
45	2					25	
22	1					26	
22	1					27	
11	2	1				28	
28	1					29	
45	2					30	
67	2					31	
67	2					32	
45	2					33	
11	2					34	
67	3					35	
56	2					36	
44	2					37	
22	1					38	
21	2					39	
22	1					40	

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### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	S Broadway (Green Bay)	Distribution U	69.00	13.80	
2			69.00	24.90	
3	St Germain (Newbold)	Distribution U	115.00	24.90	
4	St Nazianz (Liberty)	Distribution U	69.00	24.90	
5	Sandstone (Stevenson)	Distribution U	69.00	24.90	
6	Second St (Menominee)	Distribution U	69.00	12.50	
7	Sherman St (Stettin)	Distribution U	115.00	24.90	
8			115.00	46.00	6.90
9			115.00	46.00	13.80
10	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
11	Shoto (Two Rivers)	Distribution U	138.00	24.90	
12	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
13	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
14	Stratford (Stratford)	Distribution U	115.00	24.90	
15	Stowbridge St (Wausau)	Distribution U	46.00	12.50	
16	Suamico (Suamico)	Distribution U	69.00	24.90	
17	Summit Lake (Upham)	Distribution U	115.00	24.90	
18	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
19	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
20	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
21	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
22	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
23			138.00	24.90	
24	Town Line (Wausau)	Distribution U	46.00	12.50	
25			46.00	24.90	
26	Twelfth Ave (Oshkosh)	Distribution U	69.00	24.90	
27	University Ave (Green Bay)	Distribution U	69.00	12.50	
28	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
29	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
30	Venus (Monico)	Distribution U	115.00	24.90	
31	W Marinette (Peshtigo)	Distribution U	138.00	24.90	
32	Waupaca (Waupaca)	Distribution U	138.00	24.90	
33	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
34	Wells St (Marinette)	Distribution U	69.00	12.50	
35			69.00	24.90	
36	Wesmark (Glenmore)	Distribution U	69.00	24.90	
37	Weston (Wausau)	Distribution U	115.00	46.00	13.80
38	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
39			115.00	46.00	13.80
40	Winton St (Wausau)	Distribution U	46.00	12.50	

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**SUBSTATIONS (Continued)**

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole

ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
28	1					1
22	1					2
21	2					3
34	3					4
11	2					5
14	2					6
45	2					7
32	6	2				8
20	1					9
45	2					10
45	2					11
11	2					12
45	2					13
14	2					14
14	2					15
22	1					16
11	1					17
22	1					18
45	2					19
15	3					20
13	2					21
124	4					22
22	1					23
21	3					24
22	1					25
45	2					26
14	2					27
99	5					28
45	2					29
21	2					30
22	1					31
45	2					32
23	2					33
14	2					34
22	1					35
36	3					36
84	1					37
59	3					38
112	2					39
11	2					40

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### SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve only one industrial or street railway customer should not be listed below.  
 3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
 5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		U=Unattended			
2					
3	MVA Distrib Subs (Listed-104 subs) > 10 MVA subtotal		11,984.90	2,882.60	89.70
4	MVA Distrib Subs (Not Listed-19 subs) < 10 MVA:				
5	Total MVA Distribution Substations		11,984.90	2,882.60	89.70
6	Total # Distribution Substations: 123				
7					
8					
9	Summary Distribution By State:				
10	Wisconsin: (116) 4,176.00 MVA				
11	Michigan: (7) 97.00 MVA				
12	Total: (123) 4,273.00 MVA				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
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<b>SUBSTATIONS (Continued)</b>							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
4188	230	7				1	
85	50	14				2	
4273	280	21				3	
						4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
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### ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters

or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS	
			Number  (c)	Total Capacity (In Mva)  (d)
1	Number at Beginning of Year	467,331	175,246	5,986
2	Additions During Year			
3	Purchases	6,788	5,551	212
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	6,788	5,551	212
6	Reduction During Year			
7	Retirements	13,329	3,783	111
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	13,329	3,783	111
10	Number at End of Year (Lines 1+ 5 - 9) *	460,790	177,014	6,087
11	In Stock	30,760	5,571	510
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	430,004	171,172	5,553
15	In Company's Use	26	271	24
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	460,790	177,014	6,087

\* One distribution watt-hour meter is leased and twenty-five distribution watt-hour meters are on loan.

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