

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/18/2006	Year/Period of Report: End of 2005/Q4
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REGULATORY COMMISSION EXPENSES

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case; (a))	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	PUBLIC SERVICE COMMISSION OF WISCONSIN				
2	4220-UR-113 2004 Retail Rate Case	27,207		27,207	
3					
4	4220-UR-114 2006 Retail Rate Case	136,652	226,353	363,005	
5					
6	4220-AU-128 Affiliated Interest with Xcel	2,701		2,701	
7	Energy Inc. Money Pool				
8					
9	4220-CE-164 Reconstruct 345KV King to Arpin	12,673		12,673	
10					
11	4220-DU-105 2005 Depreciation Studies	3,756		3,756	
12					
13	4220-GF-108 PGA Filings	2,077		2,077	
14					
15	4220-GP-108 2005-2008 Gas Supply Plan	2,949		2,949	
16					
17	2004-2005 Stray Voltage Assessment	51,953		51,953	
18					
19	Remainder Assessment	481,996		481,996	
20					
21	Miscellaneous Expenses	10,824	61,718	72,542	
22					
23	MICHIGAN PUBLIC SERVICE COMMISSION				
24	Public Utility Assessment	22,249		22,249	
25					
26	Miscellaneous Expenses		8,461	8,461	
27					
28					
29	FEDERAL ENERGY REGULATORY COMMISSION				
30	FERC Assessment	2,505		2,505	
31					
32	Miscellaneous Expenses		94	94	
33					
34					
35					
36					
37					
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40					
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42					
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44					
45					
46	TOTAL	757,542	296,626	1,054,168	

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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
Electric	928	25,729					2
Gas	928	1,478					3
Electric	928	321,631					4
Gas	928	41,374					5
Electric	928	2,392					6
Gas	928	309					7
							8
Electric	928	12,673					9
							10
Electric	928	3,326					11
Gas	928	430					12
Gas	928	2,077					13
							14
Gas	928	2,949					15
							16
Electric	928	51,953					17
							18
Electric	928	354,189					19
Gas	928	127,807					20
Electric	928	58,613					21
Gas	928	13,929					22
							23
Electric	928	14,342					24
Gas	928	7,907					25
Electric	928	6,101					26
Gas	928	2,360					27
							28
							29
Electric	928	2,505					30
							31
Electric	928	94					32
							33
							34
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		1,054,168					46

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(3) Transmission

(1) Generation

a. Overhead

a. hydroelectric

b. Underground

i. Recreation fish and wildlife

(4) Distribution

ii. Other hydroelectric

(5) Environment (other than equipment)

b. Fossil-fuel steam

(6) Other (Classify and include items in excess of \$5,000.)

c. Internal combustion or gas turbine

(7) Total Cost Incurred

d. Nuclear

B. Electric, R, D & D Performed Externally:

e. Unconventional generation

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

f. Siting and heat rejection

Line No.	Classification (a)	Description (b)
1	B(1)	Electric Power Research Institute:
2		Fees
3		
4		
5		
6		Hydrogen Program Membership
7		Other
8		
9	B(2)	Edison Electric Institute:
10		Dues
11		Other
12		
13		
14	B(4)	National Renewable Energy Laboratory
15		
16	Total	
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19		
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	49,153	813	2		2
		908	123		3
		921	157		4
		930.2	48,871		5
	1,465	930.2	1,465		6
	208	921	41		7
		923	167		8
					9
	74,280	930.2	74,280		10
	808	921	360		11
		923	448		12
					13
	606	923	606		14
					15
	126,520		126,520		16
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)	376		
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29			
51	Other Gas Supply (Enter Total of lines 30 and 42)	73,791		
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru	125,469		
53	Transmission (Lines 32 and 44)	1,568		
54	Distribution (Lines 33 and 45)	2,931,422		
55	Customer Accounts (Line 34)	1,418,870		
56	Customer Service and Informational (Line 35)	275,785		
57	Sales (Line 36)	43,121		
58	Administrative and General (Lines 37 and 46)	1,168,043		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	6,038,445	313,850	6,352,295
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	40,152,989	2,086,963	42,239,952
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	7,923,029	411,802	8,334,831
66	Gas Plant	1,954,005	101,560	2,055,565
67	Other (provide details in footnote):			
68	TOTAL Construction (Total of lines 65 thru 67)	9,877,034	513,362	10,390,396
69	Plant Removal (By Utility Departments)			
70	Electric Plant	501,178	26,049	527,227
71	Gas Plant	32,847	1,707	34,554
72	Other (provide details in footnote):			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	534,025	27,756	561,781
74	Other Accounts (Specify, provide details in footnote):			
75				
76	Nonutility Operations	34,645	1,801	36,446
77	Miscellaneous Income and Deductions	69,545	3,615	73,160
78	Accounts Receivable	17,217	895	18,112
79	Conservation Programs	821,204	42,682	863,886
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	942,611	48,993	991,604
96	TOTAL SALARIES AND WAGES	51,506,659	2,677,074	54,183,733

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COMMON UTILITY PLANT AND EXPENSES

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

SEE INSERT PAGES 356.1 AND 356.2 FOR COMMON UTILITY PLANT AND ACCUMULATED PROVISIONS.

Common Utility Plant classification was included in original cost and reclassification studies filed with the Federal Power Commission on March 30, 1940.

GENERAL BASIS USED IN ALLOCATING TO UTILITY DEPARTMENTS, COMMON UTILITY PLANT AND DEPRECIATION.

COMMON UTILITY PLANT AND DEPRECIATION

Plant and Depreciation provisions are allocated on the basis of average percentages of utility plant in service, gross revenue, and operating expenses (exclusive of joint utility administrative and general expenses, depreciation and taxes) of each department to the total. (Electric 88.63% and Gas 11.37%)

COMMON UTILITY PLANT IN SERVICE

Allocated to Utility Departments

Account (a)	Cost at Dec 31, 2005 (b)	Electric (c)	Gas (d)
301 Organization			
303 Misc. Intangible Plant	38,137,489	38,801,257	4,336,232
369 Land and Land Rights	1,919,724	1,701,451	218,273
390 Structures and Improvements	32,623,732	28,914,414	3,709,318
391 Office Furniture & Equipment	7,570,688	6,709,901	860,787
392 Transportation Equipment	1,866,865	1,654,602	212,263
393 Stores Equipment	813,651	721,139	92,512
394 Tools, Shop & Garage Equipment	1,357,061	1,202,763	154,298
395 Laboratory Equipment	31,019	27,492	3,527
396 Power Operated Equipment	258,407	229,026	29,381
397 Communication Equipment	20,403,863	18,803,944	2,319,919
398 Miscellaneous Equipment	78,569	69,636	8,933
Total	135,061,068	93,115,625	11,945,443

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COMMON UTILITY PLANT HELD FOR FUTURE USE

389 Land and Land Rights	000	000	000
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COMMON UTILITY CONSTRUCTION WORK IN PROGRESS

General Plant	2,094,268	1,856,150	238,118
---------------	-----------	-----------	---------

ACCUMULATED PROVISION FOR DEPRECIATION

Item (a)	Common Utility Plant in Service (b)
-----	-----
Balance Beginning of Year	42,255,079
Depreciation accruals for year charged to:	
Common Utility plant expense - General (Acct 403)	2,784,346
Common Utility plant expense - Misc Intangible Plant (Acct 404)	4,816,502
Transportation expense - clearing	144,160

Total Depreciation accruals	7,745,008
Net charges for plant retired	
Book cost of plant retired	(1,604,154)
Cost of Removal	(21,043)
Salvage (credit)	295

Net charges for plant retired	(1,624,902)
Transfers	(2,311)

Balance end of year	48,372,874

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**COMMON UTILITY ACCUMULATED PROVISION FOR DEPRECIATION
ALLOCATION TO UTILITY DEPARTMENTS**

	Electric	Gas	Total
	-----	-----	-----
General Plant	42,872,878	5,499,996	48,372,874

COMMON UTILITY EXPENSES

Allocated to Utility Departments

	Common Cost at Dec 31, 2005	Electric	Gas
	-----	-----	-----
403 Depreciation Expense	2,784,347	2,461,727	322,620
404 Amortization of Ltd Term Electric Plant	5,197,692	4,214,690	983,002
408.1 Taxes other than income taxes	1,025,086	874,397	150,689
409.1 Income Tax	16,890,486	15,436,722	1,453,764
901 Supervision	(13,877)	(10,330)	(3,547)
902 Meter reading Expense	3,552,385	2,642,724	909,661
903 Customer Records & Collections	9,297,021	6,916,469	2,380,552
904 Uncollectible Accounts	408,715	304,125	104,590
905 Misc. Customer Assistance Expense	495,415	368,484	126,931
908 Customer Assistance Expense	1,608,671	1,252,657	356,014
909 Information & Instructional Expense	72,924	56,788	16,136
912 Demonstration & Selling	474,492	338,771	135,721
920 Administrative & General Salaries	7,192,635	6,363,912	828,723
921 Office Supplies & Expense	5,831,775	5,149,366	682,412
922 Administrative Expenses Transferred	(2,312,603)	(2,044,392)	(268,211)
923 Outside Services	1,881,212	1,663,037	218,175
924 Property Insurance	811,490	717,400	94,090
925 Injury & Damages	1,501,637	1,280,399	221,238
926 Employee Pensions & Benefits	2,459,573	2,097,819	361,754
928 Regulatory Commission	434,721	385,048	49,673
929 Duplicate charge credit	(7,624)	(6,757)	(867)
930.1 General Advertising	566,941	501,550	65,391
930.2 Miscellaneous General	660,202	581,955	78,247
931 Rents	2,559,311	2,263,439	295,872
935 Maintenance of General Plant	43,105	35,097	8,008
	-----	-----	-----
Total	63,415,635	53,848,094	9,567,541

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Basis of Allocations of Common Utility Expenses

Account 403, 404 3 factor (operating revenue, utility plant in service, supervised o&m)

Account 408.1 3 factor (operating revenue, utility plant in service, supervised o&m), payroll
portion-labor

Account 409.1 pre-tax operating income

Account 901-905 weighted meters billed

Account 906-910 average customer counts

Account 911-917 direct assigned sales expenses

Account 925-926 operating labor

Account 920-935 3 factor (operating revenue, utility plant in service, supervised o&m), all except 925-926

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- (2) Report on Column (b) by month the transmission system's peak load.
- (3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- (4) Report on Columns (e) through (j) by month the system's monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Firm Network Service for Self	Firm Network Service for Others	Long-Term Firm Point-to-point Reservations	Other Long-Term Firm Service	Short-Term Firm Point-to-point Reservation	Other Service
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total for Year to Date/Year									

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Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

Schedule Page: 400 Line No.: 1 Column: a

Transmission load statistics for Northern States Power Company - WI are included as part of the NSP System, which is filed in the annual report for Northern States Power Company - MN.

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ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	6,142,751
3	Steam:	410,669	23	Requirements Sales for Resale (See instruction 4, page 311.)	570,113
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional	685,596	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	4,313
7	Other	69,270	27	Total Energy Losses	799,363
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	7,516,540
9	Net Generation (Enter Total of lines 3 through 8)	1,165,535			
10	Purchases	6,351,005			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	7,516,540			

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MONTHLY PEAKS AND OUTPUT						
<p>(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>(2) Report on line 2 by month the system's output in Megawatt hours for each month.</p> <p>(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.</p> <p>(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.</p>						
NAME OF SYSTEM: Northern States Power Co. (Wisconsin)						
Line No.	Month: (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	675,838		1,124	18	1800
30	February	597,613		1,060	16	2000
31	March	632,635		1,033	2	2000
32	April	539,236		927	26	900
33	May	582,667		986	2	1300
34	June	654,759		1,301	27	1500
35	July	697,494		1,290	13	1400
36	August	681,159		1,285	2	1300
37	September	605,659		1,190	12	1400
38	October	587,772		1,160	3	2000
39	November	591,865		1,090	17	1800
40	December	669,843		1,217	19	1800
41	TOTAL	7,516,540				

Name of Respondent: Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: French Island (b)	Plant Name: Wheaton (c)
1	Kind of Plant (Internal Comb. Gas Turb, Nuclear)	Gas Turbine	Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Heated Individually	Heated Individually
3	Year Originally Constructed	1973	1973
4	Year Last Unit was Installed	1974	1974
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	175.00	322.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	4
12	Net Generation, Exclusive of Plant Use - KWh	14279100	54694220
13	Cost of Plant: Land and Land Rights	0	182549
14	Structures and Improvements	501383	1575891
15	Equipment Costs	16499331	39855813
16	Asset Retirement Costs	0	0
17	Total Cost	17000714	41614253
18	Cost per KW of Installed Capacity (line 17/5) Including	97.1469	129.2368
19	Production Expenses: Oper, Supv, & Engr	2092	33557
20	Fuel	2975994	9498146
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	45149	190489
26	Misc Steam (or Nuclear) Power Expenses	7388	118829
27	Rents	3487	35828
28	Allowances	0	0
29	Maintenance Supervision and Engineering	2268	6690
30	Maintenance of Structures	8086	145620
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	107549	308848
33	Maintenance of Misc Steam (or Nuclear) Plant	0	30917
34	Total Production Expenses	3152013	10368924
35	Expenses per Net KWh	0.2207	0.1896
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Barrel	MCF
38	Quantity (Units) of Fuel Burned	0	772124
39	Avg Heat Cnt - Fuel Burned (btu/indicate if nuclear)	0	1004
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	8.285
41	Average Cost of Fuel per Unit Burned	0.000	8.285
42	Average Cost of Fuel Burned per Million BTU	0.000	8.249
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Northern States Power Company (Wisconsin)			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: (Mo, Da, Yr) 04/18/2006		Year/Period of Report End of 2005/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: Bay Front (d)			Plant Name: Flambeau Station (e)			Plant Name: French Island (f)		Line No.	
Steam			Gas Turbine			Steam		1	
Conventional			Conventional			Conventional		2	
1917			1969			1940		3	
1958			1969			1948		4	
72.00			19.30			35.00		5	
73			0			0		6	
8760			0			0		7	
73			0			17		8	
73			0			17		9	
68			0			17		10	
35			1			29		11	
337075500			297440			73593760		12	
67165			9798			6853		13	
6833454			395093			6715749		14	
43244034			4169420			38797449		15	
0			0			0		16	
50144653			4574311			45520051		17	
696.4535			237.0109			1300.5729		18	
12800			1277			94143		19	
10834388			94800			-752472		20	
0			0			0		21	
920849			0			299809		22	
0			0			0		23	
0			0			0		24	
373328			20930			206208		25	
197361			839			244320		26	
148155			12733			86313		27	
0			0			0		28	
58743			0			0		29	
281010			8920			145941		30	
840779			0			1104447		31	
103335			185764			2832		32	
267884			10281			339748		33	
14038632			335544			1771289		34	
0.0416			1.1281			0.0241		35	
Wood	Coal	Gas	Oil	Gas	Composite	Wood	RDF	Gas	
Ton	Ton	MCF	Barrel	MCF		Ton	Ton	MCF	
142604	155049	279950	19927	8072	0	57547	53487	3234	38
5444	9830	1017	138912	1000	0	6624	6038	1008	39
9.873	42.248	7.823	44.667	9.119	0.000	8.262	-31.501	8.861	40
9.873	47.014	7.823	44.667	9.119	0.000	17.861	-31.501	8.861	41
0.907	2.149	7.692	7.656	9.117	8.744	0.624	-2.609	8.792	42
0.000	32.300	0.000	0.000	3.000	45.931	0.000	-8.538	0.000	43
0.000	14.494	0.000	0.000	0.000	5.367	0.000	19.180	0.000	44

Name of Responder: Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2440 Plant Name: Chippewa Falls (b)	FERC Licensed Project No. 2639 Plant Name: Corneli (c)
1	Kind of Plant (Run-of-River or Storage)	Peaking	Peaking
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1928	1976
4	Year Last Unit was Installed	1928	1977
5	Total installed cap (Gen name plate Rating in MW)	24.00	33.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	0	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	21	30
10	(b) Under the Most Adverse Oper Conditions	19	30
11	Average Number of Employees	0	1
12	Net Generation, Exclusive of Plant Use - Kwh	49,203,640	65,376,746
13	Cost of Plant		
14	Land and Land Rights	112,909	54,115
15	Structures and Improvements	513,954	2,438,365
16	Reservoirs, Dams, and Waterways	3,174,177	12,823,006
17	Equipment Costs	9,388,960	4,885,052
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	13,190,000	20,200,538
21	Cost per KW of Installed Capacity (line 20 / 5)	549.5833	612.1375
22	Production Expenses		
23	Operation Supervision and Engineering	36,024	47,865
24	Water for Power	58,452	72,781
25	Hydraulic Expenses	0	54,220
26	Electric Expenses	63,297	14,982
27	Misc Hydraulic Power Generation Expenses	128,464	194,669
28	Rents	20,221	21,730
29	Maintenance Supervision and Engineering	44,619	59,285
30	Maintenance of Structures	2,135	13,813
31	Maintenance of Reservoirs, Dams, and Waterways	1,611	4,991
32	Maintenance of Electric Plant	31,724	13,577
33	Maintenance of Misc Hydraulic Plant	12,367	18,019
34	Total Production Expenses (total 23 thru 33)	398,914	515,932
35	Expenses per net KWh	0.0081	0.0079

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 1982 Plant Name: Holcombe (d)	FERC Licensed Project No. 2491 Plant Name: Jim Falls (e)	FERC Licensed Project No. C Plant Name: St. Croix Falls (f)	Line No.
Run-of-River	Peaking	Peaking	1
Conventional	Conventional	Conventional	2
1950	1923	1905	3
1950	1988	1911	4
33.90	55.50	23.15	5
0	0	0	6
0	0	0	7
			8
35	56	24	9
35	56	24	10
1	1	5	11
73,218,100	94,548,340	115,587,500	12
			13
230,831	851,120	85,185	14
779,050	9,689,885	877,544	15
7,034,162	69,534,015	1,545,108	16
3,648,544	26,296,544	5,085,650	17
0	0	0	18
0	0	0	19
11,692,587	106,371,564	7,593,487	20
344,9141	1,916,6048	328,0124	21
			22
53,606	69,222	86,415	23
77,955	102,813	0	24
636	519	6,498	25
19,676	66,233	88,474	26
197,806	271,272	235,086	27
23,050	27,041	56,699	28
66,395	85,738	104,817	29
5,281	6,748	196,249	30
20,680	2,320	43,296	31
69,799	35,643	354,111	32
19,862	33,591	30,024	33
554,746	701,140	1,201,669	34
0.0076	0.0074	0.0104	35

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2567 Plant Name: Wissota (b)	FERC Licensed Project No. C Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Peaking	
2	Plant Construction type (Conventional or Outdoor)	Conventional	
3	Year Originally Constructed	1977	
4	Year Last Unit was Installed	1977	
5	Total installed cap (Gen name plate Rating in MW)	36.00	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	0	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	36	0
10	(b) Under the Most Adverse Oper Conditions	36	0
11	Average Number of Employees	7	0
12	Net Generation, Exclusive of Plant Use - Kwh	103,122,953	0
13	Cost of Plant		
14	Land and Land Rights	383,370	0
15	Structures and Improvements	1,405,550	0
16	Reservoirs, Dams, and Waterways	14,541,313	0
17	Equipment Costs	4,689,053	0
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	21,019,286	0
21	Cost per KW of Installed Capacity (line 20 / 5)	583.8691	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	142,828	0
24	Water for Power	106,631	0
25	Hydraulic Expenses	0	0
26	Electric Expenses	472,228	0
27	Misc Hydraulic Power Generation Expenses	316,802	0
28	Rents	107,872	0
29	Maintenance Supervision and Engineering	93,578	0
30	Maintenance of Structures	247,278	0
31	Maintenance of Reservoirs, Dams, and Waterways	25,945	0
32	Maintenance of Electric Plant	385,124	0
33	Maintenance of Misc Hydraulic Plant	35,934	0
34	Total Production Expenses (total 23 thru 33)	1,934,220	0
35	Expenses per net KWh	0.0188	0.0000

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report: End of 2005:Q4
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. C Plant Name: (c)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro					
2	Apple River	1901	2.85	2.8	13,667,216	2,530,696
3						
4	Cedar Falls	1910	6.00	7.0	28,787,557	4,803,210
5						
6	Eau Claire Dells	1907	9.50	8.7	34,959,500	4,059,182
7						
8	Menomonie	1958	5.40	5.4	21,806,419	4,298,753
9						
10	Riverdale	1905	0.60	0.6	2,660,551	800,764
11						
12	Trego	1926	1.20	1.4	6,540,000	1,194,750
13						
14	Big Falls	1922	7.78	7.1	29,980,579	3,215,155
15						
16	Hayward	1910	0.20	0.2	1,504,410	250,780
17						
18	Ladysmith	1941	3.00	2.9	9,003,800	4,999,203
19						
20	Saxon Falls	1912	1.20	1.2	11,021,840	1,329,066
21						
22	Superior Falls	1917	1.32	1.5	12,313,120	1,764,161
23						
24	Thornapple	1927	1.40	1.5	7,957,200	2,349,107
25						
26	White River	1907	1.00	0.6	4,333,040	1,271,961
27						
28						
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
887.964	51.947		115.663			2
						3
800.535	229.282		154.626			4
						5
427.282	560.064		55.476			6
						7
796.065	166.778		107.276			8
						9
1,334.607	11.878		56.480			10
						11
995.625	118.459		92.743			12
						13
413.259	221.182		246.566			14
						15
1,253.900	23.990		10.197			16
						17
1,666.401	81.598		32.764			18
						19
1,107.555	93.521		26.634			20
						21
1,336.486	113.953		30.294			22
						23
1,677.934	70.664		33.296			24
						25
1,271.961	110.097		171.970			26
						27
						28
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	ST CRCIX RIVER	EAU CLAIRE	345.00		K-FRAME	61.06		1
2			345.00			2.82		1
3	EAU CLAIRE	STEVENS POINT	345.00		K-FRAME	99.38		1
4			345.00		TOWER	2.59		1
5	LA CROSSE	DPC TIE	161.00		H-FRAME	4.03		1
6	EAU CLAIRE	DPS TIE	161.00		H-FRAME	1.02		1
7	EAU CLAIRE	LA CROSSE	161.00		H-FRAME	80.28		1
8	TREMPAL	JACKSON COUNTY	161.00		H-FRAME	23.66		1
9	LA CROSSE	COULEE	161.00		H-FRAME	8.30		1
10	DPC	COULEE	161.00		H-FRAME	0.79	0.97	1
11	LA CROSSE	MONROE	161.00		H-FRAME	26.71		1
12	CRYSTAL CAVE	APPLE RIVER	161.00		1 POLE WD	38.97	1.04	1
13	EAU CLAIRE	ELK MOUND	161.00		H-FRAME	8.01		1
14	EAU CLAIRE	PRESTO	161.00		1POLE WD	3.28		1
15	EAU CLAIRE	CRYSTAL CAVE	161.00		H-FRAME	50.60		1
16	HYDRO LANE	LINE 3213	161.00		1 POLE WD	10.16		1
17	RED CEDAR	LINE 3213	161.00		1 POLE WD	1.52		2
18	STONE LAKE	MINONG	161.00		H-FRAME	20.38		1
19	STONE LAKE	GINGLES	161.00		1 POLE WD	63.31		1
20			115.00		H-FRAME	383.54	11.92	1
21			115.00		TOWER	52.97		1
22			88.00		H-FRAME	72.78		1
23			69.00		WOOD POLE	999.89	13.49	1
24			69.00		TOWER	27.50	1.58	1
25			34.50		1 POLE WD	363.68	2.83	1
26			23.00		1 POLE WD	6.84		1
27	LA CROSSE	COULEE	69.00		UNDERGROU	0.34		1
28								
29	EXPENSES APPLICABLE TO							
30	ALL LINES							
31								
32								
33								
34								
35								
36					TOTAL	2,414.41	31.83	28

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 04/18/2006	Year/Period of Report End of <u>2005 Q4</u>
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TRANSMISSION LINE STATISTICS (Continued):

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line 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 terms of Lease, and amount of rent for year. For any transmission line other than a leased line, 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 particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795AS	396.101	5,236.783	5,636.884					1
795AS								2
795AS	355.245	6,439.720	6,794.965					3
795AS								4
795AS	25.111	593.402	618.513					5
477AS		25.977	25.977					6
477AS	420.356	2,358.087	2,778.443					7
795AS	158.671	941.056	1,099.727					8
477AS	96.279	370.336	466.615					9
636AS		62.611	62.611					10
705AS	174.415	1,305.214	1,479.629					11
954AS	276.200	3,792.140	4,068.340					12
795AS	12.527	568.791	576.318					13
477AS	44.366	138.896	184.262					14
795AS	352.275	4,811.056	5,163.331					15
795AS	105.718	1,428.669	1,534.387					16
795AS	35.141	447.294	482.435					17
636AS	30.345	694.252	724.597					18
795AS	519.931	19,936.952	20,456.883					19
VARIOUS	2,312.734	41,799.626	44,112.360					20
VARIOUS	255.115	5,196.893	5,452.008					21
477AS	135.680	2,624.195	2,759.875					22
VARIOUS	5,321.369	75,689.885	81,011.254					23
VARIOUS	99.449	1,929.597	2,029.046					24
VARIOUS	802.447	11,810.284	12,612.731					25
11250AL	7.931	501.349	509.280					26
	152.787	1,654.212	1,806.999					27
								28
				23,099,436	1,751,329	289,584	25,140,349	29
								30
								31
								32
								33
								34
								35
	12,092,153	190,282,287	202,374,440	23,099,436	1,751,329	289,584	25,140,349	36

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	3499 DPC Tap	Whitehall Muni					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINES ADDED DURING YEAR (Continued):

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
					21,405	7,122		28,527	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
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									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
					21,405	7,122		28,527	44

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 04/18/2006	Year/Period of Report: End of 2005 Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Bay Front	Transmission A	88.00	34.50	
2	Bay Front	Transmission A	88.00	13.80	
3	Bay Front	Transmission A	34.50	13.80	
4	Bay Front	Transmission A	88.00	13.80	
5	Bay Front	Transmission A	88.00	69.00	
6	Bay Front	Transmission A	115.00	88.00	
7	Big Falls	Transmission A	69.00	2.40	
8	Cedar Falls	Transmission A	69.00	2.40	
9	Cedar Falls	Transmission A	69.00	23.90	
10	Chippewa Falls	Transmission U	69.00	4.00	
11	Cornell Hydro	Transmission A	115.00	7.20	
12	Crystal Cave	Transmission U	161.00	115.00	13.80
13	Eau Claire	Transmission U	161.00	69.00	13.80
14	Eau Claire	Transmission U	345.00	161.00	13.80
15	Eau Claire Dells	Transmission A	69.00	2.40	
16	Farmers Inn	Transmission U	69.00	12.50	
17	Farmers Inn	Transmission U	161.00	69.00	
18	Flambeau	Transmission U	34.50	13.80	
19	French Island	Transmission A	69.00	13.80	
20	Gingles	Transmission U	161.00	115.00	
21	Gingles	Transmission U	115.00	69.00	
22	Gingles	Transmission U	115.00	34.50	
23	Holcombe	Transmission A	115.00	7.20	
24	Hydro Lane	Transmission U	161.00	115.00	
25	Hydro Lane	Transmission U	115.00	69.00	
26	Hydro Lane	Transmission U	115.00	23.90	
27	Hydro Lane	Transmission U	115.00	12.50	
28	Jackson County	Transmission U	161.00	69.00	13.50
29	Jim Falls	Transmission A	115.00	69.00	
30	Jim Falls	Transmission A	115.00	7.20	
31	Jim Falls	Transmission A	69.00	12.50	
32	Jim Falls	Transmission A	12.50	7.20	
33	La Crosse	Transmission U	161.00	69.00	13.80
34	La Crosse	Transmission U	69.00	13.80	
35	Marshland	Transmission U	161.00	69.00	13.80
36	Monroe County	Transmission U	161.00	69.00	
37	Osprey	Transmission U	69.00	23.90	
38	Osprey	Transmission U	115.00	69.00	
39	Park Falls 115KV	Transmission U	115.00	34.50	
40	Pine Lake	Transmission U	115.00	69.00	

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2005	Year/Period of Report End of 2005/C
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (l)	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)	
20	1					1
27	6	1				2
13	2		Capacitor Bank	2	12	3
52	2					4
20	1					5
50	1		Capacitor Bank	1	11	6
10	2	1				7
7	1					8
11	1					9
46	2					10
40	1					11
187	1					12
224	2		Capacitor Bank	4	356	13
600	2					14
12	3					15
14	1		Capacitor Bank	1	5	16
50	1					17
20	1					18
221	3		Capacitor Bank	1	5	19
187	1					20
42	1					21
94	2		Capacitor Bank	2	12	22
38	3					23
187	1					24
42	1					25
47	1					26
28	1					27
46	1					28
12	1					29
67	2					30
11	1					31
1	3					32
140	2					33
93	2		Capacitor Bank	1	5	34
224	2					35
70	1		Capacitor Bank	1	14	36
11	1					37
47	1					38
56	2		Capacitor Bank	1	6	39
224	2					40

Name of Responder:	This Report Is:	Date of Report:	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005 Q4

SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Pine Lake	Transmission U	161.00	115.00	
2	Prentice	Transmission U	113.00	69.00	
3	Prentice	Transmission U	113.00	12.50	
4	Red Cedar	Transmission U	161.00	69.00	
5	Red Cedar	Transmission U	69.00	12.50	
6	River Falls	Transmission U	115.00	69.00	
7	St. Croix Falls	Transmission A	69.00	12.50	
8	St. Croix Falls	Transmission A	12.50	2.40	
9	Seven Mile	Transmission U	161.00	69.00	13.80
10	Stone Lake	Transmission U	161.00	69.00	
11	T-Corners	Transmission U	115.00	69.00	13.80
12	T-Corners	Transmission U	69.00	23.90	
13	Trails End	Transmission U	69.00	23.90	
14	Tremval	Transmission U	161.00	69.00	13.80
15	Wheaton	Transmission A	161.00	13.80	
16	Whitetail	Transmission U	69.00	34.50	7.20
17	Whitetail	Transmission U	69.00	13.80	
18	Wissota	Transmission A	69.00	13.80	
19	Ironwood (MI)	Transmission U	34.50	4.16	
20	Ironwood (MI)	Transmission U	115.00	34.50	
21	Ironwood (MI)	Transmission U	88.00	34.50	
22					
23	Total Transmission Substations 35		6571.50	2592.26	131.10
24	Above 10 MVA Capacity				
25					
26	11 Transmission Substations				
27	Under 10 MVA Capacity				
28					
29	Transmission Substation Total 46				
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/18/2006	Year/Period of Report End of 2005 Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
112	1	1				1
50	1					2
11	1		Capacitor Bank	1	13	3
70	1					4
56	2					5
70	1		Capacitor Bank	1	5	6
28	1					7
29	5	1				8
112	1					9
70	1		Capacitor Bank	3	47	10
182	2		Capacitor Bank	5	140	11
56	2		Capacitor Bank	1	5	12
11	1					13
70	1	1				14
435	3					15
20	1	1	Capacitor Bank	1	5	16
11	1					17
50	6	1				18
6	4	1				19
100	2		Capacitor Bank	1	11	20
25	1					21
						22
4955	105	8		27	652	23
4955	105	8		27	652	24
						25
						26
55	21	3	Capacitor Bank	1	5	27
						28
5020	126	11		28	657	29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent: Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 04/18/2006	Year/Period of Report: End of 2005/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2					
3					
4	Bayfield	Distribution U	34.50	12.50	
5	Arkansas	Distribution U	69.00	23.90	
6	Bangor	Distribution U	69.00	12.50	
7	Blair	Distribution U	69.00	12.50	
8	Bloomer	Distribution U	69.00	12.50	
9	Bloomer	Distribution U	69.00	4.00	
10	Cameron	Distribution U	69.00	12.50	
11	Camp McCoy	Distribution U	69.00	6.90	
12	Chippewa Falls	Distribution U	69.00	12.50	
13	Cornell	Distribution U	115.00	2.40	
14	Cornell	Distribution U	2.40	4.16	
15	Coulee Ave	Distribution U	69.00	13.80	
16	Coulee Ave	Distribution U	161.00	69.00	13.80
17	Doughty Road	Distribution U	69.00	23.90	
18	Eagle Point	Distribution U	115.00	23.90	
19	Ellis	Distribution U	69.00	12.50	
20	Ellsworth Area	Distribution U	69.00	12.50	
21	Galesville	Distribution U	69.00	12.50	
22	Grassland	Distribution U	69.00	12.50	
23	Griffin Street	Distribution U	69.00	12.50	
24	Hallie	Distribution U	69.00	12.50	
25	Hay River	Distribution U	69.00	23.90	
26	Holmen Area	Distribution U	69.00	13.80	
27	Hurley	Distribution U	115.00	12.50	
28	Hurley	Distribution U	115.00	13.80	
29	Jeffers Road	Distribution U	161.00	23.90	
30	Lake Camelia	Distribution U	69.00	23.00	
31	London	Distribution U	69.00	12.50	
32	Loyal	Distribution U	69.00	12.50	
33	Madison Street	Distribution U	69.00	12.50	
34	Mayfair	Distribution U	161.00	13.80	
35	Menomonie	Distribution U	69.00	4.16	
36	Menomonie	Distribution U	69.00	12.50	
37	Naples	Distribution U	69.00	12.50	
38	Neillsville	Distribution U	69.00	12.50	
39	New Richmond	Distribution U	69.00	23.90	
40	North Fork	Distribution U	34.50	12.50	

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005 Q4
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
						3
14	1					4
11	1					5
11	1					6
11	1					7
11	1					8
		1				9
11	1		Capacitor Bank	1	5	10
11	1	1				11
44	2					12
8	1					13
6	1	1				14
93	2					15
182	2		Capacitor Bank	1	5	16
14	1					17
47	1					18
56	2					19
11	1					20
11	1					21
14	1					22
11	1					23
56	2					24
11	1					25
25	2		Capacitor Bank	1	5	26
7	1					27
37	1					28
94	2					29
14	1					30
56	2					31
11	1					32
28	1					33
93	2					34
6	1		Capacitor Bank	1	5	35
56	2					36
11	1					37
25	2		Capacitor Bank	1	5	38
14	1		Capacitor Bank	1	5	39
21	2					40

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report: End of 2005 Q4
---	---	--	--

SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Onalaska	Distribution U	69.00	13.80	
2	Osceola	Distribution U	69.00	12.50	
3	Otter Creek	Distribution U	69.00	12.50	
4	Phillips	Distribution U	115.00	12.50	
5	Pokegama	Distribution U	69.00	13.80	
6	Prescott	Distribution U	69.00	12.50	
7	Rice Lake	Distribution U	69.00	12.50	
8	Rush River	Distribution U	69.00	23.00	
9	Rusk	Distribution U	69.00	12.50	
10	Second Street	Distribution U	34.50	13.80	
11	Sheldon Pump	Distribution U	115.00	4.16	
12	Sparta	Distribution U	69.00	12.50	
13	Spencer	Distribution U	69.00	12.50	
14	Stanley Area	Distribution U	69.00	23.90	
15	Strum	Distribution U	69.00	12.50	
16	Sumner	Distribution U	69.00	23.90	
17	Swift Creek	Distribution U	69.00	13.80	
18	Truax	Distribution U	69.00	12.50	
19	Turtle Lake	Distribution U	69.00	12.50	
20	U.S. Rubber	Distribution U	69.00	2.40	
21	U. S. Rubber	Distribution U	69.00	4.16	
22	Viroqua	Distribution U	69.00	13.80	
23	Viroqua	Distribution U	69.00	4.16	
24	Waumandee	Distribution U	69.00	23.90	
25	West Salem	Distribution U	69.00	23.90	
26	Willow River	Distribution U	115.00	23.00	
27	Woodmour	Distribution U	69.00	23.00	
28	Total Distribution Substations 56		4843.90	948.20	13.80
29	Above 10 MVA Capacity				
30					
31	89 Distribution Substations				
32	Under 10 MVA Capacity				
33					
34	16 Distribution Serving One				
35	Industrial Customer				
36					
37					
38					
39	Distribution Substation Totals 162				
40					

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005 Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment: (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
14	1		Capacitor Bank	1	5	1
25	2		Capacitor Bank	1	7	2
56	2					3
25	2					4
7	1					5
11	1					6
56	2		Capacitor Bank	1	5	7
30	2					8
11	1					9
14	1					10
14	1					11
56	2					12
25	2		Capacitor Bank	1	5	13
14	1					14
11	1		Capacitor Bank	1	5	15
14	1					16
56	2		Capacitor Bank	1	5	17
56	2					18
11	1					19
9	3					20
11	4					21
13	1					22
5	1		Capacitor Bank	1	5	23
11	1					24
56	2		Capacitor Bank	1	5	25
98	2					26
11	1		Capacitor Bank	1	5	27
1852	91	3		15	77	28
1852	91	3	Capacitor Bank	15	77	29
						30
						31
360	135	8	Capacitor Bank	9	47	32
						33
						34
140	24	1	Capacitor Bank	1	5	35
						36
						37
						38
2362	250	12		25	129	39
						40

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

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1909 PA 106, as amended, being MCL 460.556 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

Each major and nonmajor public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees must submit this form.

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

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

III. What and Where to Submit:

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

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the electronic version of this record to Bill Stosik at the address below or to bmstosi@michigan.gov

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

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

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

When accompanying this form, insert the letter or report immediately following the cover sheet. Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under the date of _____ we have also reviewed schedules _____ of Form P-521 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

- (d) Federal, state, and local governments and other authorized user may obtain additional blank copies to meet their requirements for a charge from:

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

IV. When to Submit

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances

at the end of the current reporting year, and use for statement of income accounts the current year's accounts.

- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII. A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

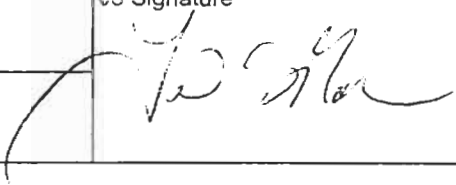
DEFINITIONS

- I. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.
- II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

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MPSC FORM P-521

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Northern States Power Company (Wisconsin)		02 Year of Report Dec. 31, 2005
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) 1414 W. Hamilton Ave., P.O. Box 8, Eau Claire, WI 54702-0008		
05 Name of Contact Person Karen Everson	06 Title of Contact Person Manager, Regulatory Accounting	
07 Address of Contact Person (Street, City, St., Zip) 1414 W. Hamilton Ave., P.O. Box 8, Eau Claire, WI 54702-0008		
08 Telephone of Contact Person, including Area Code: 715-839-2417	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/25/2006
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Teresa S. Madden	03 Signature 	04 Date Signed (Mo, Da, Yr) 04/25/2006
02 Title Vice President and Controller		

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/25/2006	Year of Report 2005
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	See FERC Form 1, Page 101	
Control Over Respondent & Other Associated Companies	M 102	See FERC Form 1, Page 102	
Corporations Controlled by Respondent	103	See FERC Form 1, Page 103	
Officers and Employees	M 104		
Directors	M 105		
Security Holders and Voting Powers	M 106-107		
Important Changes During the Year	108-109	See FERC Form 1, Pages 108-109	
Comparative Balance Sheet	M 110-113	See FERC Form 1, Pages 110-113	
Statement of Income for the Year	114-117	See FERC Form 1, Pages 114-117	
Statement of Retained Earnings for the Year	118-119	See FERC Form 1, Pages 118-119	
Statement of Cash Flows	120-121	See FERC Form 1, Pages 120-121	
Notes to Financial Statements	122-123	See FERC Form 1, Pages 122-123	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See FERC Form 1, Pages 200-201	
Nuclear Fuel Materials	202-203	None	
Electric Plant in Service	M 204-211	See FERC Form 1, Pages 204-207	
Electric Plant Leased to Others	213	See FERC Form 1, Page 213	
Electric Plant Held for Future Use	214	See FERC Form 1, Page 214	
Construction Work in Progress - Electric	M 216	See FERC Form 1, Page 216	
Construction Overheads - Electric	217		
General Description of Construction Overhead Procedure	M 218		
Accumulated Provision for Depreciation of Electric Utility Plant	M 219	See FERC Form 1, Page 219	
Nonutility Property	M 221		
Investment in Subsidiary Companies	224-225	See FERC Form 1, Pages 224-225	
Materials and Supply	227	See FERC Form 1, Page 227	
Allowances	228-229	See FERC Form 1, Pages 228-229	
Extraordinary Property Losses	230B	None	
Unrecovered Plant and Regulatory Study Costs	230B	None	
Other Regulatory Assets	M 232	See FERC Form 1, Page 232	
Miscellaneous Deferred Debits	M 233	See FERC Form 1, Page 233	
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/25/2006	Year of Report 2005
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-In Capital	253	See FERC Form 1, Page 253	
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Capital Stock Expense	254	None	
Long-Term Debt	256-257	See FERC Form 1, Pages 256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B	See FERC Form 1, Page 261	
Calculation of Federal Income Tax		See FERC Form 1, Page 261	
Taxes Accrued, Prepaid and Charged During Year	M 262-263	See FERC Form 1, Pages 262-263	
Distribution of Taxes Charged	M 262-263	See FERC Form 1, Pages 262-263	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	See FERC Form 1, Pages 272-273	
Accumulated Deferred Income Taxes - Other Property	M 274-275	See FERC Form 1, Pages 274-275	
Accumulated Deferred Income Taxes - Other	M 276A-B	See FERC Form 1, Pages 276-277	
Other Regulatory Liabilities	M 278	See FERC Form 1, Page 278	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	M 300-301	See FERC Form 1, Pages 300-301	
Sales of Electricity by Rate Schedules	304	See FERC Form 1, Page 304	
Sales for Resale	310-311	See FERC Form 1, Pages 310-311	
Electric Operation and Maintenance Expenses	320-323	See FERC Form 1, Pages 320-323	
Number of Electric Department Employees	323		
Purchased Power	326-327	See FERC Form 1, Pages 326-327	
Transmission of Electricity for Others	328-330	See FERC Form 1, Pages 328-330	
Transmission of Electricity by Others	332	None	
Miscellaneous General Expenses - Electric	M 335	See FERC Form 1, Page 335	
Depreciation and Amortization of Electric Plant	M 336-337	See FERC Form 1, Pages 336-337	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
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Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
ELECTRIC PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load	M 400	See FERC Form 1, Page 400	
Electric Energy Account	401	See FERC Form 1, Page 401a	
Monthly Peaks and Output	401	See FERC Form 1, Page 401b	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	See FERC Form 1, Pages 402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	See FERC Form 1, Pages 406-407	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None	
Generating Plant Statistics (Small Plants)	410-411	See FERC Form 1, Pages 410-411	

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/25/2006	Year of Report 2005
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	See FERC Form 1, Pages 422-423	
Transmission Lines Added During Year	424-425	See FERC Form 1, Pages 424-425	
Substations	426-427	See FERC Form 1, Pages 426-427	
Electric Distribution Meters and Line Transformers	429		
Environmental Protection Facilities	430	No Longer Required by FERC	
Environmental Protection Expenses	431	No Longer Required by FERC	
Footnote Data	450	See FERC Form 1, Pages 101-427	
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117A-B		
Operating Loss Carry Forward	117C	None	
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215	None	
Construction Work In Progress and Completed Construction Not Classified - Electric	216	See FERC Form 1, Page 216	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
Receivables From Associated Companies	226B		
Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A	None	
Preliminary Survey and Investigation Charges	231A-B		
Deferred Losses from Disposition of Utility Plant	235A-B	None	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260A		
Payables to Associated Companies	260B		
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC	
Miscellaneous Current and Accrued Liabilities	268		
Customer Advances for Construction	268		
Deferred Gains from Disposition of Utility Plant	270A-B	None	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281		
Particulars Concerning Certain Other Income Accounts	282		
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	None	
Number of Electric Department Employees	324N	None	
Sales to Railroads & Railways and Interdepartmental Sales	331A		
Rent From Electric Property & Interdepartmental Rents	331A		
Sales of Water and Water Power	331B		
Misc. Service Revenues & Other Electric Revenues	331B		
Lease Rentals Charged	333A-D	None - Pages 333 C & D	
Expenditures for Certain Civic, Political and Related Activities	341		

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/25/2006	Year of Report 2005
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
MPSC SCHEDULES (Continued)			
Extraordinary Items	342	None	
Charges for Outside Professional and Other Consultative Services	357		
Summary of Costs Billed to Associated Companies	358-359		
Summary of Costs Billed from Associated Companies	360-361		
Monthly Transmission System Peak Load	400	See FERC Form 1, Page 400	
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	None	
Steam-Electric Generating Plants	413A-B		
Hydroelectric Generating Plants	414-415		
Pumped Storage Generating Plants	416-418	None	
Internal Combustion Engine and Gas Turbine Generating Plants	420-421		
SELECTED SCHEDULES FOR MICHIGAN ONLY (DOES NOT INCLUDE WISCONSIN OPERATIONS)			
Statement of Income for the Year	MICHIGAN 114-117		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion	MICHIGAN 200-201		
Electric Plant in Service	MICHIGAN 204-207		
Electric Plant Leased to Others	MICHIGAN 213	None	
Electric Plant Held for Future Use	MICHIGAN 214	None	
Construction Work in Progress - Electric	MICHIGAN 216		
Accumulated Provision for Depreciation of Utility Plant	MICHIGAN 219		
Electric Operating Revenues	MICHIGAN 300-301		
Sales of Electricity by Rate Schedules	MICHIGAN 304		
Sales for Resale	MICHIGAN 310-311		
Electric Operation and Maintenance Expenses	MICHIGAN 320-323		

OFFICERS

1. Report below the name, title and salary for the five executive officers.
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.
3. In column (c) report any other compensation offered by the Company to the officers and employees, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent.
4. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
7. Upon request, the Company will provide the Commission with supplemental information on officers and other employees salaries.

Name and Title (a)	Base Wages (b)	Other Compensation (c)	Total Compensation (d)
Michael L. Swenson, President and Chief Executive Officer	180,000		180,000
Wayne H. Brunetti, Chairman (1)	*		
Richard C. Kelly, Chairman (1)	*		
Benjamin G. S. Fowke III, Vice President and Chief Financial Officer	*		
Gary R. Jonnson, Vice President and General Counsel	*		
George E. Tyson II, Vice President and Treasurer	*		
Teresa S. Madden, Vice President and Controller	*		
Cathy J. Hart, Vice President and Secretary	*		
Paul J. Bonavia, Vice President	*		
Cynthia L. Leshner, Vice President	*		
David M. Wilks, Vice President	*		
Patricia K. Vincent, Vice President	*		
Raymond E. Gogel, Vice President	*		

* Less than \$50,000 of base pay allocated to NSP-Wisconsin.

(1) Held title of Chairman until March 8, 2005. Richard C. Kelly elected Chairman on March 8, 2005.

DIRECTORS

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

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

Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr (4) (c)	Fees During Year (d)
Michael L. Swenson President and Chief Executive Officer	1414 West Hamilton Ave. Eau Claire, WI 54701		0
Wayne H. Brunetti (1) Chairman	414 Nicollet Mall Minneapolis, MN 55401		0
Richard C. Kely (2) Chairman	414 Nicollet Mall Minneapolis, MN 55401		0
Benjamin G.S. Fowke III Vice President and Chief Financial Officer	414 Nicollet Mall Minneapolis, MN 55401		0
Gary R. Johnson Vice President and General Counsel	414 Nicollet Mall Minneapolis, MN 55401		0
Patricia K. Vincent Vice President	1225 17th Street Denver, CO 80202		0
Paul J. Bonavia (3) Vice President	414 Nicollet Mall Minneapolis, MN 55401		0
Cynthia L. Leshner (3) Vice President	414 Nicollet Mall Minneapolis, MN 55401		0
NSP-Wisconsin's Executive Committee was rescinded by Board of Director resolution dated 12/15/2000.			
(1) Succeeded by Richard C. Kely as Chairman on March 8, 2005.			
(2) Elected Chairman on March 8, 2005 succeeding Wayne H. Brunetti.			
(3) Elected to the Board of Directors on October 25, 2005.			
(4) There were four Board of Director meetings held during 2005.			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/25/2006	Dec. 31, 2005

SECURITY HOLDERS AND VOTING POWERS

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

2. If any security other than stock carries voting rights, explain in a footnote statement the circumstances whereby such security became vested with voting rights and give other important

particular (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

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

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

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

Total:
By proxy:

3. Give the date and place of such meeting:

VOTING SECURITIES

Number of Votes as of (date):

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1	TOTAL votes of all voting securities				
2	TOTAL number of securities				
3	TOTAL votes of security holders listed below				
4					
5	Xcel Energy Inc.				
6	(a Minnesota corporation)				
7	414 Nicollet Mall	933,000	933,000		
8	Minneapolis, MN 55401				
9					
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22					

Name of Respondent		This Report Is:		Date of Report	Year of Report
Northern States Power Company (Wisconsin)		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 4/25/2006	Dec. 31, 2005
SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line No.	Name (Title) and Address of Security Holder [a]	Total Votes (b)	Common Stock [c]	Preferred Stock [d]	Other [e]
1	See page 106				
2					
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in contra accounts 190, 281, 282, 283 and 284.

2. The charges to the subaccounts of 410 and 411 found on pages 114 - 117 should agree with the subaccount totals reported on this page. In the event the deferred income tax expenses reported on pages 114 - 117 do not directly reconcile with the amounts found on this page, then provide the additional information requested in instruction #3, on a separate page.

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense sub-account(s) reported on pages 114 - 117 with the amount reported on this page.

(b) Identify all contra accounts (other than accounts 190 and 281 - 284).

(c) Identify the company's regulatory authority to utilize a contra accounts other than accounts 190 or 281 - 284 for the recording of deferred income tax expense(s).

	Electric Utility	Gas Utility
Debits to Account 410 from:		
Account 190	2,328,169	848,908
Account 281	(31,443)	0
Account 282	(376,251)	558,716
Account 283	25,102,527	6,515,925
Account 284		
Reconciling Adjustments		
Total Account 410.1 (on pages 114-115 line 17)	27,023,002	7,923,549
Total Account 410.2 (on page 117 line 55)		
Credits to Account 411 from:		
Account 190	4,012,397	2,073,559
Account 281	0	0
Account 282	0	0
Account 283	22,035,302	4,152,701
Account 284		
Reconciling Adjustments		
Total Account 411.1 (on pages 114-115 line 18)	26,047,699	6,226,260
Total Account 411.2 (on page 117 line 56)		
Net ITC Adjustment		
ITC Utilized for the Year DR	0	0
ITC Amortized for the Year CR	728,920	53,803
ITC Adjustments:		
Adjust last year's estimate		
to actual per filed return		
Other (specify)		
Net Reconciling Adjustments Account 411.4*	(728,920)	(53,803)
Net Reconciling Adjustments Account 411.5**		
Net Reconciling Adjustments Account 420***		

* on pages 114 - 115 line 19

** on page 117 line 57

*** on page 117 line 58

RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in contra accounts 190, 281, 282, 283 and 284.

2. The charges to the subaccounts of 410 and 411 found on pages 114 - 117 should agree with the subaccount totals reported on this page. In the event the deferred income tax expenses reported on pages 114 - 117 do not directly reconcile with the amounts found on this page, then provide the additional information requested in instruction #3, on a separate page.

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense sub-account(s) reported on pages 114 - 117 with the amount reported on this page.

(b) Identify all contra accounts (other than accounts 190 and 281 - 284).

(c) Identify the company's regulatory authority to utilize a contra accounts other than accounts 190 or 281 - 284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company
0	3,177,077	336,283	3,513,360
0	(31,443)	0	(31,443)
(7,889)	174,576	603	175,179
0	31,618,452	325	31,618,777
(7,889)	34,938,662		34,938,662
		337,211	337,211
0	6,085,956	18,209	6,104,165
0	0	0	0
0	0	0	0
0	26,188,003	5,941	26,193,944
0	32,273,959		32,273,959
		24,150	24,150
0	0	0	0
2,750	785,473	0	785,473
(2,750)	(785,473)	0	(785,473)

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Name of Respondent	This Report Is	Date of Report	Year of Report
Northern States Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/25/2006	Dec. 31, 2005

CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) the kinds of overheads according to the titles on page 218 the accounting procedures employed and the used by the respondent. Charges for outside professional services amounts of engineering, supervision and administrative costs, etc. for engineering fees and management or supervision fees which are directly charged to construction. capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain.
4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of overhead (a)	Total Amount Charged For the Year (b)
1	CONSTRUCTION ENGINEERING /SUPERVISION	3,742,714
2	ULTEIG ENGINEERS INC	592,543
3	PATRICK ENGINEERING INC	243,462
4	ADMINISTRATIVE AND GENERAL EXPENSE	95,946
5	SDS ARCHITECTS, INC	93,269
6	UTILITY ENGINEERING CORP	33,969
7	MANAGER OF INTERCONNECTIONS ENG	30,300
8	CEDAR CORPORATION	6,493
9	POWER ENGINEERS, INC	6,119
10	SHORT ELLIOTT HENDRICKSON INC	4,017
11	COLEMAN ENGINEERING	1,262
12	HDR ENGINEERING INC	1,024
13	MAXIM TECHNOLOGIES INC	853
14	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(21,692)
15		
16		
17		
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24		
25		
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52		
53	TOTAL	4,829,291

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo. Da. Yr.) 04/25/2006	Dec. 31, 2005

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3 (17) of the U.S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

* (1) and (2) SEE FOOTNOTES

AFUDC COMPUTATION:

2. BORROWED FUNDS - SEE (2A)
3. OTHER FUNDS - SEE (2B)
4. WEIGHTED RATE - SEE (2)

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization/Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance text	32,100,000		
2	Short-term Interest			4.99
3	Long-term Debt	313,476,000	42.02%	7.07
4	Preferred Stock			
5	Common Equity	432,622,000	57.98%	11.90
6	Total Capitalization	746,098,000	100.00%	
7	Average Construction Work in Progress Balance	12,499,000		

2. Gross Rate for Borrowed Funds	$s(S/W) + d(D/D+P+C) (1 - S/W)$	8.16%
3. Rate of Other Funds	$[1 - S/W] [p(P/D+P+C) + c(C/D+P+C)]$	-10.82%
4. Weighted Average Rate Actually Used for the Year:		
a. Rate for Borrowed Funds -	4.80%	
b. Rate for Other Funds -	0.00%	

Name of Respondent:	This Report Is:	Date of Report (Mo. Da, Yr)	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/25/2006	Dec. 31, 2005
FOOTNOTE DATA			

Schedule Page: 218 Line No. 1 Column: OH exp

CONSTRUCTION ENGINEERING

(1) This overhead covers (1) overhead charges originating in the Engineering Department, which costs represent direct expenditures incurred in engineering and supervision pertaining to construction projects and (2) certain expenses incurred in accounting for construction. Engineering labor is charged to this account on the basis of actual time devoted to construction projects. Other expenses pertaining to the operation of the Engineering Departments are also charged direct to this account when they pertain to engineering or construction. Miscellaneous engineering office department expenses are allocated between this overhead, and operation and maintenance and supervision and engineering on the basis of time devoted by the Engineering Department to each of these classes of engineering. This overhead also includes the cost of labor and expenses incurred by superintendents and others in the distribution, transmission and plant organization which pertain to construction work. Since all engineering expenditures included in this account pertain to construction, no portion of the costs is cleared to other than construction accounts of the various departments. Engineering expenses applicable to major specific projects are charged on the basis of actual amounts applicable thereto, and to other construction projects on a functional basis by a percentage applied to direct work order costs.

(2) During 2004, the Company capitalized AFUDC on production and transmission plant at a 7.46% rate. Because the Interchange Agreement between NSP(M) and NSP(W) requires the FERC method of accounting, the company recorded AFUDC at the estimated FERC formula rate for the FERC jurisdictional property. By order dated March 11, 1985 the Public Service Commission of Wisconsin authorized the company to capitalize AFUDC on production and transmission property effective January 1, 1985 at the FERC formula rate.

AFUDC at 7.46% rate was capitalized on distribution, general and common electric plant and gas plant effective January 1, 2004. By order dated December 22, 1988, the Public Service Commission of Wisconsin instructed the Company to capitalize AFUDC at the adjusted weighted cost of capital. The Company has recorded carrying charges for the amounts allowed by the PSCW in excess of that in the above formula to Account 182.3 Regulatory Assets.

$$\begin{aligned}
 (2.a) \quad & 4.99\% (32,100,000/12,499,000) + 7.07\% (313,476,000)/ \\
 & (313,476,000 + 432,622,000) * [1 - (32,100,000/12,499,000)] \\
 & = 12.815\% - 4.658\% \\
 & = 8.16\% \\
 & = 4.99\% \quad (\text{BORROWED FUNDS RATE OVERRIDE})
 \end{aligned}$$

$$\begin{aligned}
 (2.b) \quad & [1 - \frac{32,100,000}{12,499,000} * [11.90\% * \frac{432,622,000}{(313,476,000 + 432,622,000)}] \\
 & = -1.568\% * 6.900\% \\
 & = -10.82\% \\
 & = 0.00\% \quad \text{OTHER FUNDS (BORROWED FUNDS RATE OVERRIDE)}
 \end{aligned}$$

Name of Respondent	This Report Is:	Date of Report:	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/25/2006	Dec. 31, 2005

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases or transfers of nonutility property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000 whichever is Less) may be grouped by (1) previously devoted to public service (line 44) or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, Etc. (c)	Balance at End of Year (d)
1	Hydraulic production plant located at Cornett, WI			
2	on the Chippewa River	1,056		1,056
3	Misc hydraulic lands owned in excess of requirement			
4	for developed project	14,655		14,655
5	Hydraulic lands at undeveloped locations	1,015		1,015
6	Dunnville lands on Chippewa River	10,647		10,647
7	Miscellaneous lands	25,550		25,550
8	Abandoned sub lands	11,735		11,735
9	Miscellaneous lands	216,767		216,767
10	Dunn County site lands	2,438,666		2,438,666
11	Bake site	17,862		17,862
12	Mathews site	2,675		2,675
13	City of Ashland	5,549		5,549
14	Town of Gingles-tank farm land	7,053		7,053
15	Ogema sub	472		472
16	Clear lake diesel	35,076		35,076
17	Chippewa Reservoir land	23		23
18	Orienta Falls lands	22,339		22,339
19	Construction Work in Progress	11,779		11,779
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	Minor Item Previously Devoted to Public Service			
32	Minor Items-Other Nonutility Property			
33				
34				
35	TOTAL	2,822,919	-	2,822,919

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
 2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
 3. Furnish particulars (details) concerning sales, purchases or transfers of Nonutility Property during the year.
 4. List separately all property previously devoted to public service and give date of transfer to Account 12*, Nonutility Property.
 5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 23), or (2) other nonutility property (line 24).

Line No	Description and Location (a)	Balance Beginning of Year (b)	Purchases/Sales Transfers etc (c)	Balance at End of Year (d)
1				
2	See Page 221			
3				
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF
NONUTILITY PROPERTY (Account 122)

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

Line No	Item (a)	Amount (b)
1	Balance, Beginning of Year	56,632
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accrual for Year (Enter Total of lines 3 thru 6)	0
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	0
10	Cost of Removal	0
11	Salvage (Credit)	0
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14	(122) Depreciation of Nonutility Property	0
15	(122) Reserve Transfer*	0
	* Retirement Work-in-Progress	
16	Balance, End of Year (Enter Total of lines 1, 7, 12, 14 and 15)	56,632

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
- (a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
- (b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or prom account.

Each note should be listed giving date of issuance, maturity date, and specifying whether note is

Description of Investment (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (b)	Purchases or Additions During Year (c)
INVESTMENTS IN ASSOCIATED COMPANIES (123)		
Chippewa & Flambeau Improvement Co.-Capital Stock Acquired through numerous purchases 9-26 through 8-92	549,326	0
Clearwater Investments, Inc. -Capital Stock acquired 6-92	150,000	0
NSP Lands, Inc. -Capital Stock acquired 6-92	50,000	0
Equity in Undistributed Earnings	2,834,988	(58,655)
Total Account (123)	3,584,314	(58,655)
OTHER INVESTMENTS (124)		
Tax Benefit Transfer Leases	485	0
Wealth-Op Insurance Premium	847,356	529,320
Deferred Compensation	0	0
Economic Development Loans		
Gateway Industrial Park	550,000	0
Stout Technology Park Development Corporation	920,000	0
St. Croix Business Park Corporation	1,125,000	0
La Crosse Industrial Park	650,000	0
Sparta Industrial Park	2,000,000	
Clearwater Development Corp	300,000	0
Bad Debt Reserve	(75,000)	0
Total Account (124)	6,317,844	529,320
TEMPORARY CASH INVESTMENTS (136)	0	3,500,000

INVESTMENTS (Accounts 123, 124, 135) (Continued)

a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

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

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

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

6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year	Principal Amount or No. of Shares at End of Year	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)	Revenues for Year	Gain or Loss from Investment Disposed of
(d)	(e)	(f)	(g)	(h)
0	8,345	549,326	38,053	
0	100	150,000	0	
0	100	50,000	0	
0		<u>2,738,280</u>	0	
0		3,487,606	38,053	
485		0	0	
393,744		982,931	0	
		0	0	
0		550,000	22,000	
0		920,003	0	
500,000		625,000	45,000	
		650,000	40,406	
0		2,000,000	0	
0		300,000	12,000	
0		<u>(75,000)</u>	0	
894,229		5,952,934	119,406	
3,500,000		0	673	

NOTES AND ACCOUNTS RECEIVABLE

Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Accounts (a)	Balance Begin- ning of Year (b)	Balance End of Year (c)
Notes Receivable (Account 141)	\$ 0	\$ 0
Customer Accounts Receivable (Account 142)	48,059,620	61,159,398
Other Accounts Receivable (Account 143)	4,521,028	1,954,722
(Disclose any capital stock subscriptions received)		
Total	52,580,648	63,114,120
Less: Accumulated Provision for Uncollectible Accounts - Cr. (Account 144)	1,258,038	1,461,373
Total, Less Accumulated Provision for Uncollectible Accounts	51,322,610	61,652,747
Employee Accounts Receivable (included in Account 143)	47,924	49,732

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR (Account 144)

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

Item (a)	Utility Customers (b)	Merchandise, Jobbing and Contract Work (c)	Officers and Employees (d)	Other * (e)	Total (f)
Balance beginning of year	\$ 1,236,364	\$	\$	\$ 21,674	\$ 1,258,038
Prov for uncollectibles - year	1,462,612			387,717	1,850,329
Accounts written off	(2,667,147)			(222,258)	(2,889,405)
Coll of accounts written off	1,175,688			66,723	1,242,411
Adjustments (explain)					
Balance end of year	1,207,517			253,856	1,461,373

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

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

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

Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest For Year (f)
		Debits (c)	Credits (d)		
<u>Account 146</u>					
Xcel Energy Ventures Inc.	6,823			0	0
Cheyenne Light Fuel and Power	598			0	0
Xcel Energy Inc.	1,146,784			7,513,150	0
Public Service of Colorado				2,281,135	0
Southwestern Public Service Company				337,174	0
Other Associated Companies	1			0	0
					0
					0
					0
					0
					0
TOTAL	1,154,206	0	0	10,131,459	0

NSP Wisconsin records the intercompany billings in to one of two asset accounts. For financial reporting, the accounts are analyzed to determine the net payable (FERC account 234) and the net receivable (FERC account 146), and the appropriate reclassifying entries are made. Because of this process, the information in columns (c) and (d) is not meaningful and has been omitted.

Schedules 358-359 and 360-361 contains information on costs billed to and from NSP Wisconsin's affiliates.

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

KINDS OF FUEL AND OIL

Item (a)	Total Cost (b)	COAL		OIL		WOOD WASTE	
		Quantity (c)	Cost (d)	Quantity (e)	Cost (f)	Quantity (g)	Cost (h)
On hand beginning of year.....	6,294,879	54,943	2,006,604	99,289	4,278,838	2,709	13,431
Received during year.	23,838,992	125,096	5,482,313	121,875	9,396,801	201,983	1,951,700
TOTAL	30,133,871	180,039	7,488,917	221,164	13,675,639	204,692	1,965,131
Used during year (specify departments)							
Production	21,536,629	155,049	6,550,530	108,132	6,098,371	200,151	1,883,331
Testing / Maintenance	0						
TOTAL DISPOSED OF	21,536,629	155,049	6,550,530	108,132	6,098,371	200,151	1,883,331
BALANCE END OF YEAR	8,597,242	24,990	938,387	113,032	7,577,268	4,541	81,800

KINDS OF FUEL AND OIL - Continued

Item	PROPANE		RDF		NATURAL GAS	
	Quantity (j)	Cost (k)	Quantity (l)	Cost (m)	Quantity (n)	Cost (o)
On hand beginning of year	0	0	70	(3,994)	0	0
Volume Adjustment	0	0	0	0	0	0
Received during year	0	0	53,427	(1,681,097)	1,063,382	8,689,275
TOTAL	0	0	53,497	(1,685,091)	1,063,382	8,689,275
Used during year (specify departments)						
Production	0	0	53,487	(1,684,878)	1,063,382	8,689,275
Testing / Maintenance						
Sold or transferred						
TOTAL DISPOSED OF	0	0	53,487	(1,684,878)	1,063,382	8,689,275
BALANCE END OF YEAR	0	0	10	(213)	0	0

1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. For gas companies, report separately amounts included in Account 183.1, Preliminary Natural Gas Survey and Investigation Charges, and Account 183.2, Other Preliminary Survey and Investigation Charges.
3. Minor items (less than \$250,000) may be grouped by classes.

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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

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

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

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform System of Accounts.

4. Show loss amounts in red or by enclosure in parentheses.

5. Explain any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal Amt. of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)
First Mortgage Bonds Series Due							
Mar 1, 2012, 16%	10-14-83	\$30,000,000	(\$6,858,830)	\$1,770,056	\$0	\$246,968	\$1,523,088
Jul 1, 2016, 9 1/4%	03-31-93	47,500,000	(3,210,052)	1,817,428	0	132,117	1,685,311
Mar 1, 2018, 9 3/4%	03-26-93	46,200,000	(3,752,901)	1,579,629	0	114,831	1,464,798
Oct 1, 2023, 7 1/4%	10-15-03	110,000,000	(4,980,780)	4,576,335	0	332,675	4,243,660
Subtotal		\$233,700,000	(\$18,802,563)	\$9,743,448	\$0	\$826,591	\$8,916,857
Apr 1, 2021, 9 1/8%	12-24-96	\$44,635,000	(\$3,609,843)	\$2,636,682	\$0	\$120,239	\$2,516,443
LaX Res Recovery 7 3/4%	11-01-96	18,600,000	(558,480)	257,352	0	15,279	242,073
Total		\$63,235,000	(\$4,168,323)	\$2,894,034	\$0	\$135,518	\$2,758,516
		\$296,935,000	(\$22,970,886)	\$12,637,482	\$0	\$962,109	\$11,675,373

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/25/2006	Dec. 31, 2005

**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL, AND
INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>ACCOUNT 207 - PREMIUM ON CAPITAL STOCK</u>		
2	Excess of consideration received over par value of common stock		
3	issued in conversion on 2,132 shares of 5% Cumulative Preferred Stock on		
4	the basis of 1.5 shares of Preferred Stock for each share of Common Stock	1,855	27,825
5			
6	Premium over book value on 162,000 shares of Common Stock issued in		
7	Lake Superior District Power Company from parent company		10,432,916
8			
9	Premium over book value on 71,000 shares of Common Stock issued to		
10	parent company		22,876,910
11			
12			
13			
14	<u>ACCOUNT 202, 203, 205, 206 and 212</u>		
15	None		
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	TOTAL	1,855	33,337,651

SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish a supplemental statement giving a brief description of security financing and re-financing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or re-financing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest

or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

None

NOTES PAYABLE (Account 231)

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

Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Interest rate (e)	Balance End of Year (f)
NONE					

PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

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

* See definition on page 226B

Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
		Debits (c)	Credits (d)		
Account 233					
NSP Minnesota	\$31,500,000	\$338,900,000	\$371,400,000	\$64,000,000	\$1,298,305
Account 234					
NSP Minnesota	\$2,825,749			\$11,755,902	\$0
Public Service Company of Colorado	54,324			0	0
Xcel Energy Services	6,617,008			4,545,950	71,039
Utility Engineering	64,807			0	0
NSP Lands Inc.	0			1,036	0
Clearwater Investments, Inc	0			14,184	0
Chippewa and Flambeau Improvement Co	3,321			3,196	0
					0
					0
Total	\$41,065,209	\$338,900,000	\$371,400,000	\$80,320,269	\$1,369,344

NSP Wisconsin records the intercompany billings in to one of two asset accounts. For financial reporting, the accounts are analyzed to determine the net payable (FERC account 234) and the net receivable (FERC account 146), and the appropriate reclassifying entries are made. Because of this process, the information in columns (c) and (d) is not meaningful and has been omitted.

Schedules 358-359 and 360-361 contains information on costs billed to and from NSP Wisconsin's affiliates.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and descriptions of other current and accrued liabilities at end of year
2. Minor items may be grouped under appropriate title.

Item (a)	Balance End of Year (b)
Environmental Clean Up	\$2,712,433
TOTAL	\$2,712,433

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

List advances by department (a)	Balance End of Year (b)
Electric Utility	\$15,339,889
Gas Utility	2,394,027
TOTAL	\$17,733,916

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 So.d.)

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.	Various property under \$100,000 individual cost				
3.	3 transactions	\$934		\$17,766	
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.	Total gain	\$934		\$17,766	\$0
15.	Loss on disposition of property:				
16.	Various property under \$100,000 individual cost				
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.	Total loss	\$0		\$0	\$0

INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.
2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a subtraction from revenues, and income as the remainder.
3. Provide a subheading and total for each utility department in addition to a total for all utility departments.
4. Furnish particulars (details) of the method of determining the annual rental for the property.
5. Designate associated companies.

Chippewa and Flambeau Improvement Company, an associated company, Chippewa River Reservoir, located near Winter, Wisconsin, on the Chippewa River. Designated by FERC as Exempt Licensed Project 8286.

Revenues	251,125
Depreciation Expense	<u>38,457</u>
Total	212,668

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, 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.

Item (a)	Amount (b)
Account 415 - Non-Traditional Services-Revenue	\$ 23,551
Account 416 - Non-Traditional Services-Expense	15,584
Account 417 - Non-Traditional Services-Revenue	22,004
Account 417.1 - Non-Traditional Services-Expense	32,617
	\$ (2,646)
Account 418 - Non-Operating Rental Income	
Land rent	\$ 83,712
Expenses: operating	-
Expenses: depreciation	-
	\$ 83,712
Account 418.1 - Equity in Earnings of Subsidiary Companies	
Chippewa and Flambeau Improvement Co	\$ 39,412
Clearwater Investments, Inc.	(89,327)
NSP Lands, Inc	(8,740)
	\$ (58,655)
Account 419 - Interest and Dividend Income	
Interest income from Other Investments Account 124	\$ 119,406
Interest income on Michigan GCR underrecovery	16,928
Carrying charge on MISO Day 2 costs	42,465
Interest income from Temporary Cash Investments Account 136	-
Various other	39,036
	\$ 217,835
Account 419.1 - Allowance for Funds Used During Construction	\$ (159,330)
Account 421 - Miscellaneous Non Operating income	
Book AFDC-Reg. Asset	\$ 679,887
Miscellaneous non-operating income	4,276
Miscellaneous non-operating expense	-
	\$ 684,163
Accounts 421.1 & 421.2 - Gains(Losses) from Disposition of Property	\$ 17,766
Total Other Income	\$ 782,845

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Name of Respondent	This Report Is:	Date of Report (Mo. Da. Yr)	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/25/2006	Dec 31, 2005

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2005
2. Total Regular Full-Time Employees	466
3. Total Part-time and Temporary Employees	32
4. Total Employees	498

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.

Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
<u>Account 448</u>				
Gas Department	Various	2,299,000	\$206,843	0.0900
Total 448		2,299,000	\$206,843	0.0900

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

1. Report particulars concerning rents received included in Accounts 454 and 455.
2. Minor rents may be grouped by classes.
3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 or 455.
4. Designate if lessee is an associated company.
5. Provide a subheading and total for each account.

Name of Lessee or Department (a)	Description of property (b)	Amount of Revenue for year (c)
<u>Rent from Electric Property (454)</u>		
Rental E- Leases	Rents	311,239
Various Telephone & Cable TV Co's	Pole Attachments	382,662
Total 454		693,901

SALES OF WATER AND WATER POWER (Account 453)

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.
2. In column (c) show, the name of the power development of the respondent supplying the water or water power sold.

Name of purchaser (a)	Purpose for which water was used (b)	Power plant develop. supplying water/pwr (c)	Amount of revenue for year (e)
NONE			

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Account 451, 456)

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456.
2. Designate associated companies.
3. Minor items may be grouped by classes.

Name of company and description of service (a)	Amount of revenue for year (b)
<u>Miscellaneous Service Revenues (451)</u>	
Service Connections	516,123
Returned Check Charges	11,612
Other Miscellaneous	2,069
Total Account (451)	529,804
<u>Other Electric Revenues (456)</u>	
Sales & Use Tax Handling	38,823
Michigan Power Supply Cost Recovery	1,295,557
Wisconsin Power and Light Company	418,368
Resale Facility Charge	132,574
Full Cost Billing	483
Interchange Agreement - NSP MN	98,604,336
EEL Mutual Aid Revenue	(15,744)
Miscellaneous Service Revenue	58,952
Total Account (456)	100,533,349
TOTAL	101,063,153

LEASE RENTALS CHARGED

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.
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.
3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.
4. The annual charges referred to in instruction 1 and 2 include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lesser securities, cost of property replacements** and other expenditures with respect to leased property except the expenses paid by lessee are to be itemized in column f below.
5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g, and j, unless the lessee has the option to purchase the property.
6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
BLC Corporation	Leased Vehicles (Company Vehicles)	Various (P)

LEASE RENTALS CHARGED (Continued)

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:

Description of the property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, state 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, whichever 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 value 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 (D) or Property (d)	Expense to be Paid by Lessee Itemize (e)	Lessor (f)	Other (g)	Lessor (h)	Other (i)	Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		1,604,803				Various	

Name of Respondent	This Report is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/25/2005	Dec. 31, 2005

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.		
(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year and the period of amortization.		
(b) Miscellaneous Income Deductions: Report the nature, payee and amount of other income deductions for the year as required by accounts 426.1, Donations, 426.2 Life Insurance, 426.3 Penalties, 426.4 Expenditures for Certain Civic, Political and related activities, and 426.5 Other deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.		
(c) Interest on Debt to Associated Companies (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.		
(d) Other Interest Expense (Account 431) - report particulars (details) including the amount and interest rate for other interest charges incurred other interest charges incurred		

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (Account 425)	\$ -
2		\$ -
3		
4	Miscellaneous Income Deductions (Account 426.1 - 426.5)	
5	Donations - (426.1)	
6	Xcel Energy Foundation	\$ 307,695
7	Keep Wisconsin Warm	250,000
8	Gogebic-Ontonagon Community	25,000
9	University of Wisconsin	12,250
10	Wisconsin Public Utility Institute	7,500
11	Lake Superior Big Top Chautauqua	6,500
12	Northwest Manufacturing and Outreach Center	5,000
13	Other donations less than 5 percent of total	329,155
14	SUBTOTAL-426.1	\$ 943,100
15		
16	Life Insurance - (426.2)	\$ (104,768)
17	SUBTOTAL-426.2	\$ (104,768)
18		
19	Penalties - (426.3)	
20	Other penalties less than 5 percent of total	\$ 872
21	SUBTOTAL-426.3	\$ 872
22		
23	Expenditures for Certain Civic, Political and Related Activities - (426.4)	
24	Internal Charges	\$ 277,315
25	Hamilton Consulting Group	75,500
26	Michael, Best & Friedrich	45,949
27	Edison Electric Institute	28,761
28	Other expenditures less than 5 percent of total	18,880
29	SUBTOTAL-426.4	\$ 446,405
30		
31	Other Deductions - (426.5)	
32	Interest on life insurance loans	\$ 169,289
33	Federal manufacturing deduction credit	165,960
34	Interest on deferred compensation liabilities	133,861
35	Corporate ticket program	15,110
36	Service club dues	8,466
37	Other deductions less than 5 percent of total	9,805
38	SUBTOTAL-426.5	\$ 502,491
39		
40	Interest on Debt to Associated Companies - (430)	
41	Interest on short term debt - NSP Minnesota	\$ 1,298,305
42	Interest on short term debt - Xcel Energy Services	71,039
43	SUBTOTAL-430	\$ 1,369,344
44		
45		
46		
47		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo. Da. Yr.) 04/25/2005	Dec. 31, 2005

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

(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 other interest charges incurred

Line No.	Item (a)	Amount (b)
1		
2	Other Interest Expense - (431)	
3	Interest on prior year income tax audits	\$ 701,733
4	Credit line fees	20,136
5	Interest on customer deposits	13,865
6	Amortization of regulatory liability	(301,546)
7	Other interest less than 5 percent of total	12,130
8	SUBTOTAL-431	\$ 446,316
9		
10		
11		
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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

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

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

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

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

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

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

Item (a)	Amount (b)
SEE PAGE 340	

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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 service relates.

(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.

	Electric	Gas	Total
1. a) Deloitte and Touche LLP 400 One Financial Plaza Minneapolis Minn. 55402 b) Accounting c) Per hour plus expenses d) Account No. 923	\$ 409,777	\$ 53,759	\$ 463,536
2. a) Weld Riley Prenz Ricci SC 3624 Oakwood Hills Parkway Eau Claire, Wis. 54702-1030 b) Legal services c) Per hour plus expenses d) Account No. 923	85,602	89	85,691
3. a) Verifications Inc. PO Box 1150 Minneapolis Minn. 55480-1150 b) Employment screening c) Per hour plus expenses d) Account No. 923	59,671	8,866	68,537
4. a) Michael Best and Friedrich * PO Box 1806 Madison, Wis. 53701-1806 b) Legal and consulting services c) Per hour plus expenses d) Account No. 923	(178,815)	(12,920)	(191,735)
5. a) Ryberg and Happe SC 162 Ohm Ave. Eau Claire, Wis. 54702 b) Legal services c) Per hour plus expenses d) Account No. 923	60,615	(976)	59,639
6. a) Squire, Sanders and Dempsey PO Box 643051 Cincinnati, Ohio 45264-3051 b) Legal services c) Per hour plus expenses d) Account No. 923	37,467	13,874	51,341

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 service 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.

	Electric	Gas	Total
7. a) Loomis Ewert Parsley Davis 232 S Capitol Ave Suite 1000 Lansing, Mich. 48933			
b) Legal services			
c) Per hour plus expenses			
d) Account No. 923	\$ 27,752	\$ 14,267	\$ 42,019
8. a) We Energies PO Box 2089 Milwaukee, Wis. 53201.2089			
b) Cost sharing			
c) Per hour plus expenses			
d) Account No. 923	29,464	3,865	33,329
9. a) Briggs and Morgan PO Box 64591 St. Paul, Minn. 55164-0591			
b) Legal services			
c) Per hour plus expenses			
d) Account No. 923	29,204	3,954	33,158
10. a) Various, less than \$25,000 per vendor			
b) Various Services			
c) Per hour plus expenses & Assessment			
d) Account No. 923	235,844	26,091	261,935
11. a) Xcel Energy Services Inc.			
b)			
c) at cost			
d) Account No. 923	1,103,108	142,208	1,245,316
Total Outside and Other Consultative Services	1,899,689	253,077	2,152,766

* The 2005 activity for Michael Best and Friedrich includes an adjustment for 2004 MGP invoices that were expensed in 2004 and should have been deferred

SUMMARY OF COSTS BILLED TO AFFILIATES

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, gas transportation services, dividends declared, etc.).
4. In column (d) and (e) report the amount classified to operating income and the accounts 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	NSP Minnesota	Utility Affiliate	Production and Transmission costs	456	99,604,336
2			Corporate 1-800 phone number charges	908	1,163,350
3			Customer account receipts		
4			Customer refund checks		
5			Labor, materials, equipment, etc.	Various O&M	325,980
6			..		
7			..		
8			Net convenience payments and inventory transfers		
9			Miscellaneous		
10					
11					
12	Chippewa Flambeau Improvement Co.	76.41% owned Sub.	Labor, materials, equipment, etc.	Various O&M	225,221
13			Lease revenues	412	251,125
14			Subsidiary annual net income		
15			Dividends		
16					
17	Clearwater Investments, Inc.	100% owned Sub.	Subsidiary annual net income		
18			Labor, materials, equipment, etc.		78
19					
20	NSP Lands, Inc.	100% owned Sub.	Subsidiary annual net income		
21			Labor, materials, equipment, etc.	Various O&M	314
22					
23	Public Service of Colorado	Utility Affiliate	Labor, materials, equipment, etc.	Various O&M	14,608
24			..		
25			Corporate 1-800 phone number charges	903	1,467,016
26			Net convenience payments and inventory transfers		
27			Miscellaneous		
28					
29					
30	Southwestern Public Service	Utility Affiliate	Labor, materials, equipment, etc.	Various O&M	300
31			..		
32			Corporate 1-800 phone number charges	908	413,601
33			Net convenience payments and inventory transfers		
34			Miscellaneous		
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
TOTAL					102,465,931

SUMMARY OF COSTS BILLED TO AFFILIATES (Continued)

5. In column (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.

6. In column (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.
					Cost	1
		142	388,723		Cost	2
		131	(182,070)		Cost	3
		107	302,944		Cost	4
		108	24,339		Cost	5
		152	(1)		Cost	6
		131/142/143			Cost	7
		154/232	(741,543)		Cost	8
			779,194	100,665,188	Cost	9
					Cost	10
					Cost	11
					Cost	12
					Cost	13
418.1	33,413	216.1	38,053	563,812	Actual Net Income	14
					Cost	15
418.1	(89,327)			(89,327)	Actual Net Loss	16
						17
						18
						19
418.11	(8,740)	Various	0		Actual Net Loss	20
				(8,426)	Cost	21
						22
		107	80,955		Cost	23
		108	(3,178)		Cost	24
						25
		131/142/143			Cost	26
		154/232	5,452,991		Cost	27
			39,151	7,051,545	Cost	28
						29
		107	(56,584)		Cost	30
		108	(3,937)		Cost	31
						32
		131/142/143			Cost	33
		154/232	8,827		Cost	34
			338	362,545		35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
	(58,738)		6,128,202	106,831,317		

SUMMARY OF COSTS BILLED FROM AFFILIATES

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, gas transportation services, dividends declared, etc.).
4. In column (d) and (e) report the amount classified to operating income and the accounts 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	NSP Minnesota	Utility Affiliate	Production and Transmission costs	566, 557	305,202,311
2			Gas coordinating agreement	813	366,349
3			Customer account receipts		
4			Deposits in transit		
5			Software		
6			Sale of emission allowances		
7			Arpin settlement agreement with WPS	456	(1,500,000)
8			Labor, materials, equipment, etc.	Various O&M	222,155
9			..		
10			Life insurance premiums, loan interest		
11			Interest on notes payable	430	1,298,305
12					
13					
14	Chippewa Flambeau Improvement Co.	76.41% owned Sub.	Water for Tois	536	544,536
15					
16					
17	Public Service of Colorado	Utility Affiliate	Allocation of FAS 106 Benefit Payments		
18			Deferred compensation		
19			Labor, materials, equipment, etc.	Various O&M	(10,397)
20			..		
21			..		
22					
23	Southwestern Public Service	Utility Affiliate	Labor, materials, equipment, etc.	Various O&M	364
24			..		
25			Software		
26					
27					
28	Utility Engineering	Affiliate	Engineering services	Various O&M	--- see total ---
29	Utility Engineering was sold by Xcel Energy Inc. to Zachry Group on 4/8/2005. This report reflects activity through the sale date				
30					
31	Xcel Energy Services	Affiliate	Various services as outlined in manual		--- see total ---
32					
33	Xcel Energy Inc.	Parent Company	Allocation of tax benefits		
34			Federal income taxes		
35			SFAS 106		
36			401K match true-up		
37			Miscellaneous		
38					
39	Clearwater Investments, Inc.	100% owned Sub	Tax Benefits/Credits		
40					
41	NSP Lands, Inc.	100% owned Sub	Tax Benefits/Credits		
42					
43					
44					
45					
46					
TOTAL					306,142,629

SUMMARY OF COSTS BILLED FROM AFFILIATES (Continued):

5. In column (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.

6. In column (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.
		142	(16,576,946)		Cost	1
		142	(2,627,818)		Cost	2
		107	37,774		Cost	3
		254	(148,517)		Cost	4
					Sale Proceeds	5
					Cash Received	6
		107	5,890,009		Cost	7
		106	249,666		Cost	8
		124	53,414		Cost	9
					Cost	10
				292,484,702		11
				544,536	Cost	12
						13
		253	204,973		Cost	14
		253	62,690		Cost	15
		107	20,375		Cost	16
		106	176		Cost	17
			8	277,833	Cost	18
						19
		107	(4,122)		Cost	20
		106	1,270			21
		107	29,149	26,660	Cost	22
						23
	--- see total ---		--- see total ---	177,210	Per Contract Terms	24
						25
	--- see total ---		--- see total ---	50,865,047	Cost	26
						27
		211	(7,529,841)		SEC allocators	28
		236	(4,168,000)			29
		253	102,582			30
		232	222,677		Cost	31
			(24,610)	(11,397,392)	Cost	32
						33
		236	14,184	14,184	Cost	34
						35
		236	1,172	1,172	Cost	36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
	C		(24,191,934)	392,993,952		

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 end of year. Show unit type, installation, boiler, and turbine-generator, on same line.
3. Exclude plant, the book cost of which is included in Account 121, Nonutility Property.
4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent ownership by respondent, name of co-owner, basis of

Name of Plant	Location of Plant	Boilers (Include both ratings for the boiler and the turbine-generator of dual-rated installations)				
		Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure (In psig)	Rated Steam Temper- ature (Indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per hour
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Bay Front	Ashland WI	1952	Coal/Wood/Gas/Tires	650	825	200
		1954	Coal/Wood/Gas/Tires	650	900	200
		1958	Coal/Gas	900	900	320
French Island	La Crosse WI	1948	Wood/RDF	450	750	150
		1987	Wood/RDF	450	750	150

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 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-HP section and IP section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)

Year Installed	Turbines (Include both ratings for the boiler and the turbine-generator of dual-rated installations)				Generators							Plan: Capacity, Maximum Generator Name Plate Rating (Should agree With column (n))
	Max. Rating Mega- watt	Type (Indicate tandem- compound (TC); cross- compound (CC); single casing (SC); topping unit (T); and noncondens- ing (NC). Show back pressures)	Steam Pressure at Throttle psig	RPM	Name Plate Rating in Kilowatts		Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (In MV) (if other than 3 phase, 6C cycle indicate other charac- teristic		
					At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated instal- lations)						
							Min	Max				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1949	22.0	SC	625	3600	20000	20000	0.5	15	1.00	13.8	72,000	
1952	22.0	SC	625	3600	20000	20000	0.5	15	1.00	13.8		
1957	30.0	SC	600	3600	21760	32000	0.5	30	0.85	13.8		
1948	16.2	SC	450	3600	13200	17500	AC	AC	0.80	14.0	35,000	
1967	16.6	SC	450	3600	15000	17500	AC	AC	0.87	14.0		

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 end of year. 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 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 particulars (details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how

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 units by appropriate footnote)			
			Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head With Pond Full (g)
Chippewa Falls	Chippewa Falls WI	Chippewa River	Attended	VABPro	1928	33.3
Cornell	Cornell WI	Chippewa River	Attended	HORPro VERPro	1976 1976	42.5
Holcombe	Holcombe WI	Chippewa River	Attended	VFBPro	1950	43.2
Jim Falls	Jim Falls WI	Chippewa River	Attended	VABKap VBFr	1988 1988	56.7
St. Croix Falls	St. Croix Falls WI	St. Croix River	Attended	HorFr	(4) 1905 (2) 1910 (2) 1911	63.4
Wissota	Chippewa Falls WI	Chippewa River	Attended	VerFr	1917	58.9

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 (Name Plate Ratings) (In megawatts)
			Year Installed	Voltage	Phase	Fre- quency or d.c.	Name Plate Rating of Unit (In megawatts)	Number of Units in Plant	
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	(k)	(l)	(m)	(n)	(o)	(p)	(q)
29.6	138	5,525	1928	4,000	3	60	4.00	6	24.00
36	100	13,900	1976	7,200	3	60	11.00	3	
40	450	1,075	1977	7,200	3	60	0.75	1	33.75
42	120	16,000	1950	6,900	3	60	11.30	3	33.90
53	128.6	38,500	1988	7,200	3	60	27.50	2	55.00
34	900	697	1986	7,200	3	60	0.50	1	0.50
58	277	4,500	(3) 1918	2,300	3	60	2.5	3	
58	277	4,500	(1) 1918	2,300	3	60	2.45	1	
52	277	4,200	(2) 1911	2,300	3	60	3.4	2	
58	277	4,500	(2) 1923	2,400	3	60	3.2	2	23.15
55	120	7,500	1917	13,800	3	60	6.0	6	36.00

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 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.

Name of Plant (a)	Location of Plant (b)	Prime Movers (In column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4)			
		Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
Flambeau Station	Park Falls WI	Gas Turbine	1969	Open	Direct Connected
French Island	La Crosse WI	Gas Turbine	1974	Open	Direct Connected
Wheaton	Town of Wheaton WI	Gas Turbine	(4) 1973 (2) 1973	Open	Direct Connected

5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name plate ratings) (In megawatts)	
	Rated Hp of Unit (g)	Year Installed (h)	Voltage	Phase	Frequency or d.c.	Name Plate Rating-Unit (In mgw's)		Number of Units in Plant
			(i)	(j)	(k)	(l)		(m)
	22,076	1969	13,800	3	60	19.338 at 0 ambient air temp.	1	19.3
	105,000	1974	13,800	3	60	87.5	2	175
	73,000	1973	13,800	3	60	54	4	322
	105,000	1973	13,800	3	60	53	2	

Name of Respondent	This Report is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/25/2006	Dec. 31, 2005

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 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-hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (in Mva) (d)
1	Number at Beginning of Year	242,855	79,125	3,150
2	Additions During Year:			
3	Purchases	11,473	1,647	96
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	11,473	1,647	96
6	Reductions During Year:			
7	Retirements	8,658	1,055	32
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	8,658	1,055	32
10	Number at End of Year (Lines 1+5-9)	245,470	79,717	3,214
11	In Stock	8,392	1,798	161
12	Locked Meters on Customers' Premises	304		
13	Inactive Transformers on System	-		
14	In Customers' Use	236,645	77,919	3,053
15	In Company's Use	129		
16	TOTAL End of Year (Total Lines 11 to 15. This should equal line 10)	245,470	79,717	3,214

**THE FOLLOWING PAGES REFLECT
NSP-WISCONSIN'S OPERATIONS IN
THE STATE OF MICHIGAN.**

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i.k.m.o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in accounts 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9 and 10 for Natural Gas Companies using accounts 404.1,404.2,404.3,407.1 and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenue or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Account (a)	Ref. Page No. (b)	TOTAL	
		Current Year (c)	Previous Year (d)
UTILITY OPERATING INCOME			
Operating Revenues (400)	300-301	\$22,924,249	\$19,993,020
Operating Expenses			
Operation Expenses (401)	320-323	17,761,556	14,991,360
Maintenance Expenses (402)	320-323	540,925	615,957
Depreciation Expense (403)	336-338	1,310,129	1,304,947
Amort. & Depl. of Utility Plant (404-405)	336-338	0	0
Amort. of Utility Plant Acq. Adj. (406)		165,353	82,169
Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
Amort. of Conversion Expenses (407)			
Taxes Other Than Income Taxes (408.1)	262-263	436,851	454,260
Income Taxes - Federal (409.1)	262-263	379,274	728,307
- Other (409.1)	262-263	91,545	256,470
Provision for Deferred Inc. Taxes (410.1)	234-272-277	531,333	(54,953)
(Less) Provision for Deferred Income Taxes - Cr.(411)	234,272-277	0	0
Investment Tax Credit Adj. - Net (411.4)	266	(20,352)	(21,201)
(Less) Gains from Disp. of Utility Plant (411.7)			
Losses from Disp. of Utility Plant (411.7)			
TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		21,196,624	18,357,316
Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117 line 21)		\$1,727,625	\$1,635,704

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY	
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)
\$13,190,758	\$11,575,216	\$9,733,491	\$8,417,804		
8,904,780	7,210,855	8,856,776	7,780,505		
498,015	573,005	42,910	42,952		
1,041,021	1,039,372	269,108	265,575		
136,266	66,467	29,087	15,702		
367,941	386,474	68,920	67,786		
185,976	679,511	193,298	48,796		
44,328	227,482	47,217	28,988		
522,086	(86,866)	9,247	31,913		
0	0	0	0		
(17,921)	(18,671)	(2,431)	(2,530)		
1,682,492	10,077,629	9,514,132	8,279,687		
\$1,508,266	\$1,497,587	\$219,359	\$138,117		

STATEMENT OF INCOME FOR THE YEAR (Continued)

Account	Ref. Page No.	TOTAL	
		Current Year	Previous Year
Net Utility Operating Income (Carried forward from page 114)			
Other Income and Deductions			
Other Income			
Nonutility Operating Income			
Revenues From Merchandising, Jobbing and Contract Work (415)			
(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
Revenues From Nonutility Operations (417)			
(Less) Expenses of Nonutility Operations (417.1)			
Nonoperating Rental Income (418)			
Equity in Earnings of Subsidiary Companies (418.1)	119		
Interest and Dividend Income (419)			
Allowance for Other Funds Used During Construction (419.1)			
Miscellaneous Nonoperating Income (421)			
Gain on Disposition of Property (421.1)			
TOTAL Other Income (Enter Total of lines 17 thru 26)			
Other Income Deductions			
Loss on Disposition of Property (421.2)			
Miscellaneous Amortization (425)	340		
Miscellaneous Income Deductions (426.1-426.5)	340		
TOTAL Other Income Deductions (Total of lines 30 thru 32)			
Taxes Applicable to Other Income and Deductions			
Taxes Other Than Income Taxes (408.2)	262-263		
Income Taxes - Federal (409.2)	262-263		
Income Taxes - Other (409.2)	262-263		
Provision for Deferred Inc. Taxes (410.2)	234,272-277		
(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277		
Investment Tax Credit Adj.- Net (411.5)			
(Less) Investment Tax Credits (420)			
TOTAL Taxes on Other Inc. and Ded. (Enter Total of 36 thru 42)			
Net Other Income and Deductions (Enter Total of lines 28,34,44)			
Interest Charges			
Interest on Long-Term Debt (427)	256-257		
Amortization of Debt Disc. and Expense (428)	256-257		
Amortization of Loss on Reacquired Debt (428.1)	256-257		
(Less) Amort. of Premium on Debt - Credit (429)	256-257		
(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)	256-257		
Interest on Debt to Assoc. Companies (430)	340		
Other Interest Expense (431)	340		
(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)			
Net Interest Charges (Total of lines 49 thru 56)			
Income Before Extraordinary Items (Enter Total of lines 46 and 58)			
Extraordinary Items			
Extraordinary Income (434)			
(Less) Extraordinary Deductions (435)			
Net Extraordinary Items (Enter Total of line 63 less line 64)			
Income Taxes - Federal and Other (409.3)	262-263		
Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
Net Income (Enter Total of lines 61 and 67)			

NOTE:

Expenses which couldn't be charged to a utility or to a district were apportioned between the utilities and districts by methods deemed equitable by the company.

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

Line No.	Item (a)	Total (b)	Electric (c)
1.	UTILITY PLANT		
2.	In Service		
3.	Plant in Service (Classified)	34,505,348	25,726,756
4.	Property Under Capital Leases		
5.	Plant Purchased or Sold		
6.	Completed Construction not Classified		
7.	Experimental Plant Unclassified		
8.	TOTAL (Enter Total of lines 3 thru 7)	34,505,348	25,726,756
9.	Leased to Others		
10.	Held for Future Use		
11.	Construction Work in Progress	87,304	190,316
12.	Acquisition Adjustments		
13.	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	34,592,652	25,917,072
14.	Accum. Prov. for Depr., Amort., & Depl.	18,872,141	13,139,513
15.	Net Utility Plant (Enter total of line 13 less 14)	15,720,511	12,777,559
16.	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17.	In Service:		
18.	Depreciation	18,872,141	13,139,513
19.	Amort. and Depl. of Producing Nat. Gas Land and Land Rights		
20.	Amort. of Underground Storage Land and Land Rights		
21.	Amort. of Other Utility Plant		
22.	TOTAL in Service (Enter Total of lines 18 thru 21)	18,872,141	13,139,513
23.	Leased to Others		
24.	Depreciation		
25.	Amortization and Depletion		
26.	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0
27.	Held for Future Use		
28.	Depreciation		
29.	Amortization		
30.	TOTAL Held for Future Use (Ent. Tot. of lines 28 and 29)	0	0
31.	Abandonment of Leases (Natural Gas)		
32.	Amort. of Plant Acquisition Adj.		
33.	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	18,872,141	13,139,513

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

Gas (d)	Telephone (e)	Other(specify) (f)	Other(specify) (g)	Common (h)	Line No.
7,161,027				1,617,565	1.
					2.
					3.
					4.
					5.
					6.
					7.
7,161,027	0	0	0	1,617,565	8.
					9.
(103,011)				0	10.
					11.
					12.
7,058,015	0	0	0	1,617,565	13.
4,845,177				887,451	14.
2,212,838	0	0	0	730,114	15.
					16.
4,845,177				887,451	17.
					18.
					19.
					20.
					21.
4,845,177	0	0	0	887,451	22.
					23.
					24.
					25.
0	0	0	0	0	26.
					27.
					28.
					29.
0	0	0	0	0	30.
					31.
					32.
4,845,177	0	0	0	887,451	33.

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

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

Line No.	Account (a)	Balance Beginning Year (b)	Additions (c)
1.	1. INTANGIBLE PLANT		
2.	(301) Organization	\$0	
3.	(302) Franchises and Consents	\$0	
4.	(303) Miscellaneous Intangible Plant	\$0	
5.	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	0	0
6.	2. PRODUCTION PLANT		
7.	A. Steam Production Plant		
8.	(310) Land and Land Rights		
9.	(311) Structures and Improvements		
10.	(312) Boiler Plant Equipment		
11.	(313) Engines and Engine-Driven Generators		
12.	(314) Turbogenerator Units		
13.	(315) Accessory Electric Equipment		
14.	(316) Misc. Power Plant Equipment		
15.	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)		
16.	B. Nuclear Production Plant		
17.	(320) Land and Land Rights		
18.	(321) Structures and Improvements		
19.	(322) Reactor Plant Equipment		
20.	(323) Turbogenerator Units		
21.	(324) Accessory Electric Equipment		
22.	(325) Misc. Power Plant Equipment		
23.	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24.	C. Hydraulic Production Plant		
25.	(330) Land and Land Rights	22,708	
26.	(331) Structures and Improvements	161,152	
27.	(332) Reservoirs, Dams, and Waterways	1,590,436	
28.	(333) Water Wheels, Turbines, and Generators	178,376	
29.	(334) Accessory Electric Equipment	142,872	
30.	(335) Misc. Power Plant Equipment	157,871	
31.	(336) Roads, Railroads, and Bridges	0	
32.	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	2,253,415	0
33.	D. Other Production Plant		
34.	(340) Land and Land Rights		
35.	(341) Structures and Improvements		
36.	(342) Fuel Holders, Products, and Accessories		
37.	(343) Prime Movers		
38.	(344) Generators		
39.	(345) Accessory Electric Equipment		

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

reversals of the prior years tentative account distribution of these accounts. Careful observance of the above instructions and the text of Accounts 101 and 106 will avoid serious omissions of the reported amount of plant actually in service at the end of the year.

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1.
			\$0	(301)	2.
			\$0	(302)	3.
			\$0	(303)	4.
0	0	0	0		5.
					6.
					7.
			0	(310)	8.
			0	(311)	9.
			0	(312)	10.
			0	(313)	11.
			0	(314)	12.
			0	(315)	13.
			0	(316)	14.
			0		15.
					16.
			0	(320)	17.
			0	(321)	18.
			0	(322)	19.
			0	(323)	20.
			0	(324)	21.
			0	(325)	22.
			0		23.
			0		24.
			22,708	(330)	25.
			161,152	(331)	26.
			1,590,436	(332)	27.
			178,376	(333)	28.
			142,872	(334)	29.
			157,871	(335)	30.
			0	(336)	31.
0	0	0	2,253,415		32.
					33.
				(340)	34.
				(341)	35.
				(342)	36.
				(343)	37.
				(344)	38.
				(345)	39.

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40.	(346) Misc. Power Plant Equipment		
41.	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)		
42.	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	2,253,415	
43.	3. TRANSMISSION PLANT		
44.	(350) Land and Land Rights	207,708	
45.	(352) Structures and Improvements	226,773	
46.	(353) Station Equipment	4,167,144	
47.	(354) Towers and Fixtures	9,232	
48.	(355) Poles and Fixtures	1,514,190	
49.	(356) Overhead Conductors and Devices	1,574,738	
50.	(357) Underground Conduit	0	
51.	(358) Underground Conductors and Devices	0	
52.	(359) Roads and Trails	0	
53.	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	7,699,785	0
54.	4. DISTRIBUTION PLANT		
55.	(360) Land and Land Rights	6,984	
56.	(361) Structures and Improvements	56,002	
57.	(362) Station Equipment	1,362,640	
58.	(363) Storage Battery Equipment	0	
59.	(364) Poles, Towers, and Fixtures	3,265,458	254,001
60.	(365) Overhead Conductors and Devices	3,375,200	171,940
61.	(366) Underground Conduit	214,035	7,972
62.	(367) Underground Conductors and Devices	1,968,594	49,420
63.	(368) Line Transformers	2,206,917	
64.	(369) Services	1,821,297	110,375
65.	(370) Meters	441,323	
66.	(371) Installations on Customer Premises	91,589	42
67.	(372) Leased Property on Customer Premises	0	
68.	(373) Street Lighting and Signal Systems	274,684	(6,706)
69.	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	15,084,725	587,045
70.	5. GENERAL PLANT		
71.	(389) Land and Land Rights	0	
72.	(390) Structures and Improvements	6,550	0
73.	(391) Office Furniture and Equipment	1,350	
74.	(392) Transportation Equipment	0	
75.	(393) Stores Equipment	0	
76.	(394) Tools, Shop and Garage Equipment	185,346	
77.	(395) Laboratory Equipment	29,767	
78.	(396) Power Operated Equipment	23,542	
79.	(397) Communication Equipment	0	
80.	(398) Miscellaneous Equipment	0	
81.	SUBTOTAL (Enter Total of lines 71 thru 80)	246,556	0
82.	(399) Other Tangible Property		
83.	TOTAL General Plant (Enter Total of lines 81 and 82)	246,556	0
84.	TOTAL (Accounts 101 and 105)	25,284,481	587,045
85.	(102) Electric Plant Purchased (See Instr. 8)		
86.	(Less) (102) Electric Plant Sold (See Instr. 8)		
87.	(103) Experimental Plant Unclassified		
88.	TOTAL Electric Plant in Service	\$25,284,481	\$587,045

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				(346)	40.
					41.
0			2,253,415		42.
					43.
0	0		207,708	(350)	44.
		0	226,773	(352)	45.
		0	4,167,144	(353)	46.
			9,232	(354)	47.
			1,514,190	(355)	48.
			1,574,738	(356)	49.
			0	(357)	50.
			0	(358)	51.
			0	(359)	52.
0	0	0	7,699,785		53.
					54.
			6,984	(360)	55.
2,941		0	53,061	(361)	56.
28,111		0	1,334,529	(362)	57.
			0	(363)	58.
13,452			3,506,008	(364)	59.
20,089			3,527,051	(365)	60.
			222,007	(366)	61.
2,469			2,015,544	(367)	62.
	0	0	2,206,917	(368)	63.
77,190		0	1,854,482	(369)	64.
		0	441,323	(370)	65.
			91,631	(371)	66.
			0	(372)	67.
516			267,462	(373)	68.
144,770	0	0	15,527,001		69.
					70.
			0	(389)	71.
			6,550	(390)	72.
			1,350	(391)	73.
0			0	(392)	74.
			0	(393)	75.
			185,346	(394)	76.
			29,767	(395)	77.
0			23,542	(396)	78.
			0	(397)	79.
			0	(398)	80.
0	0	0	246,556		81.
				(399)	82.
0	0	0	246,556		83.
144,770	0	0	25,726,756		84.
				(102)	85.
				(103)	86.
\$144,770	\$0	\$0	\$25,726,756		87.
					88.

An Original

CONSTRUCTION WORK IN PROGRESS-ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction Work in Progress Electric Account 107 (b)	Completed Con- struction Not Classified Electric Account 106 (c)	Estimated Additional Cost of Project (d)
1.				
2.	Repl Poles & XArms NSW3607	247,884		
3.	Repl Poles & XArms NSW3628	67,296		
4.	Inst Meter Socket On XFMR-AYER ST	62,335		
5.	Repl 567 Porcelain Posts NSW3635	52,581		
6.	Repl 5 Poles & XArms NSW3631	18,808		
7.	Repl Poles & XArms NSW3352	10,617		
8.	Elec-CIAC-Five Year Rollovr-MI	(280,715)		
9.	Minor Projects	11,510		
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
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34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.	TOTAL	\$190,316		\$0

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

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1.	Balance Beginning of Year	12,554,787	12,554,787		
2.	Depreciation Provisions for Year, Charged to				
3.	(403) Depreciation Expense	866,578	866,578		
4.	(413) Exp. of Elec. Plt. Leas. to Others	0	0		
5.	Transportation Expenses-Clearing	0	0		
6.	Other Clearing Accounts	0	0		
7.	Other Accounts (Specify):				
8.					
9.	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	866,578	866,578		
10.	Net Charges for Plant Retired:				
11.	Book Cost of Plant Retired	144,770	144,770		
12.	Cost of Removal	27,450	27,450		
13.	Salvage (Credit)	(3,959)	(3,959)		
14.	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	168,261	168,261		
15.	Other Debit or Credit Items (Describe) *	(113,591)	(113,591)		
16.					
17.	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	13,139,513	13,139,513		

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

18.	Steam Production				
19.	Nuclear Production				
20.	Hydraulic Production - Conventional	1,116,010	1,116,010		
21.	Hydraulic Production - Pumped Storage				
22.	Other Production				
23.	Transmission	4,390,792	4,390,792		
24.	Distribution	7,483,130	7,483,130		
25.	General	149,581	149,581		
26.	TOTAL (Enter Total of lines 18 thru 25)(B)	13,139,513	13,139,513		

* Change in Removal W.I.P. and Misc. Transfers

ELECTRIC OPERATING REVENUES (Account 400)

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

Title of Account (a)	OPERATING REVENUES	
	Amount for Year (b)	Amount for Previous Year (c)
Sales of Electricity		
(440) Residential Sales	4,222,130	4,265,622
(442) Commercial and Industrial Sales		
Small (or Commercial)	3,620,362	2,210,774
Large (or Industrial)	990,461	2,630,985
(444) Public Street and Highway Lighting	159,166	164,200
(445) Other Sales to Public Authorities	55,578	62,880
(446) Sales to Railroads and Railways		
(448) Interdepartmental Sales	642	3,663
TOTAL Sales to Ultimate Consumers	9,048,339	9,338,124
(447) Sales for Resale	625,961	523,848
TOTAL Sales of Electricity	9,674,300	9,861,972
(Less) (449.1) Provision for Rate Refunds		
TOTAL Revenue Net of Provision for Refunds	9,674,300	9,861,972
Other Operating Revenues		
(450) Forfeited Discounts	30,104	23,968
(451) Miscellaneous Service Revenues	12,488	12,800
(453) Sales of Water and Water Power	0	0
(454) Rent from Electric Property	35,401	37,508
(455) Interdepartmental Rents	0	0
(456) Other Electric Revenues	3,438,465	1,638,968
TOTAL Other Operating Revenues	3,516,458	1,713,244
TOTAL Electric Operating Revenues	\$13,190,758	\$11,575,216

ELECTRIC OPERATING REVENUES (Account 400)(continued)

such basis of classification is not generally greater than 1000 Kw of demand.
(See Account 442 of the Uniform System of Accounts. Explain basis of
classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory
added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled
revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
55,562	54,397	8,107	7,859
56,740	30,190	1,368	1,210
21,460	48,976	3	36
856	876	17	18
814	883	35	36
9	33	1	1
135,441	135,355	9,531	9,160
13,437	13,902	1	1
148,878	149,257	9,532	9,161
148,878	149,257	9,532	9,161

* Includes unbilled revenue \$265,601

** Includes unbilled MWH 4.576

*** Column f is 1 customer for each group of meters billed

(4) Commercial and industrial sales are classified as
"Large" if customer has a twelve month average
demand of 1000 KW or more. In previous years, "Large"
was classified as a customer with a minimum registered
demand of 100 KW or more.

(7) MWH sold for automatic protective lighting and
street lighting purposes (unmetered) is estimated

Sales of Electricity by Rate Schedule

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average 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.
2. Provide a subheading and total for each prescribed operating revenue account in 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.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in the number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales Per Customer (e)	Revenue per KWH Sold (f)
Michigan Residential (440)					
C01 - Residential	53,557	4,070,786	7,779	6,885	0.0760
C02 - Residential TOD	1,505	92,343	118	12,754	0.0614
C04 - Automatic Outdoor Lighting*	133	17,559	210	533	0.1343
Accrued Revenue	367	41,142			0.1121
Total Michigan Residential (440)	55,562	4,222,130	8,107	20,272	0.0760
Michigan Commercial & Industrial (442)*					
C09 - Small Commercial Unmetered	316	27,094	53	5,952	0.0657
C10 - Small Commercial	13,636	1,064,509	1,027	13,278	0.0781
C11 - Small Commercial Time of Day	61	4,550	2	30,500	0.0746
C12 - Commercial & Industrial	18,225	1,218,220	130	140,192	0.0656
C13 - Industrial Rate Schedule	19,546	1,045,288	17	1,149,765	0.0535
C20 - Peak Controlled TOD	21,923	1,009,416	7	3,131,857	0.0460
C21 - Peak Controlled General	153	8,808	2	76,500	0.0576
C04 - Automatic Outdoor Lighting	198	19,089	133	1,489	0.0964
Accrued Revenue	4,142	213,859			0.0516
Total Michigan Commercial & Industrial (442)	78,200	4,610,623	1,371	57,039	0.0590
Michigan Street Lighting (444)					
C30 - Street Lighting	788	148,756	17	46,353	0.1888
Accrued Revenue	68	10,410			
Total Michigan Street Lighting (444)	856	159,166	17	46,353	0.1859
Michigan Other Sales to Public Authorities (445)					
Municipal Pumping Service	815	55,388	35	23,286	0.0680
Accrued Revenue	(1)	190			
Total Michigan Other Sales to Public Authorities (445)	814	55,578	35	23,286	0.0683
Interdepartmental	9	642	1	\$,000	0.0713
* Due to billing system conversion in February 2005, we are no longer able to break out Small and Large C&I by rate code.					
Total MI Retail Sales	135,441	\$,046,339	9,531	14,211	0.0658

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SALES FOR RESALE (Account 447)(Continued)

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal - Non - RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (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 average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in 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 page 401, line 23. The "Subtotal-Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.
10. Footnote entries as required and provided explanations following all required data.

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

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

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

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

9. The data in 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 page 401, line 23. The "Subtotal-Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.

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

[illegible]

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
(1) POWER PRODUCTION EXPENSES		
A. Steam Power Generation		
Operation		
(500) Operation Supervision and Engineering	\$2,297	\$4,927
(501) Fuel	220,663	190,102
(502) Steam Expenses	26,215	27,119
(503) Steam from Other Sources	0	0
(Less) (504) Steam Transferred-Cr.	0	0
(505) Electric Expenses	12,447	13,987
(506) Miscellaneous Steam Power Expenses	9,486	22,870
(507) Rents	5,035	0
TOTAL Operation	\$276,143	\$259,005
Maintenance		
(510) Maintenance Supervision and Engineering	\$1,286	\$1,549
(511) Maintenance of Structures	9,170	8,573
(512) Maintenance of Boiler Plant	42,575	50,120
(513) Maintenance of Electric Plant	2,324	3,135
(514) Maintenance of Miscellaneous Steam Plant	13,050	16,573
TOTAL Maintenance	\$68,405	\$80,050
TOTAL Power Production Expenses-Steam Plant	\$344,548	\$339,055
B. Nuclear Power Generation		
Operation		
(517) Operation Supervision and Engineering		
(518) Fuel		
(519) Coolants and Water		
(520) Steam Expenses		
(521) Steam from Other Sources		
(Less) (522) Steam Transferred-Cr.		
(523) Electric Expenses		
(524) Miscellaneous Nuclear Power Expenses		
(525) Rents		
TOTAL Operation	\$0	\$0
Maintenance		
(528) Maintenance Supervision and Engineering		
(529) Maintenance of Structures		
(530) Maintenance of Reactor Plant Equipment		
(531) Maintenance of Electric Plant		
(532) Maintenance of Miscellaneous Nuclear Plant		
TOTAL Maintenance	\$0	\$0
TOTAL Power Production Expenses-Nuclear Power	\$0	\$0
C. Hydraulic Power Generation		
Operation		
(535) Operation Supervision and Engineering	\$12,426	\$13,566
(536) Water for Power	11,695	15,581
(537) Hydraulic Expenses	2,101	2,454
(538) Electric Expenses	32,650	35,308
(539) Misc. Hydraulic Power Generation Expenses	42,395	42,178
(540) Rents	8,373	(110)
TOTAL Operation	\$109,640	\$108,957

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Account (a)	Current Year (b)	Previous Year (c)
C. Hydraulic Power Generation (Continued)		
Maintenance		
(541) Maintenance Supervision and Engineering	\$13,354	\$2,965
(542) Maintenance of Structures	13,545	23,300
(543) Maintenance of Reservoirs, Dams, and Waterways	11,666	14,835
(544) Maintenance of Electric Plant	25,433	27,128
(545) Maintenance of Miscellaneous Hydraulic Plant	5,177	3,979
TOTAL Maintenance	\$69,175	\$72,207
TOTAL Power Production Expenses-Hydraulic Power	\$178,815	\$181,164
D. Other Power Generation		
Operation		
(546) Operation Supervision and Engineering	\$793	\$1,927
(547) Fuel	275,096	156,008
(548) Generation Expenses	5,511	7,277
(549) Miscellaneous Other Power Generation Expenses	2,729	4,668
(550) Rents	1,117	(3)
TOTAL Operation	\$285,246	\$169,877
Maintenance		
(551) Maintenance Supervision and Engineering	\$193	\$136
(552) Maintenance of Structures	3,492	5,894
(553) Maintenance of Generating and Electric Plant	12,933	28,315
(554) Maintenance of Miscellaneous Other Power Generation Plant	885	7,458
TOTAL Maintenance	\$17,503	\$41,803
TOTAL Power Production Expenses-Other Power	\$302,749	\$211,680
E. Other Power Supply Expenses		
(555) Purchased Power	\$0	\$0
(556) System Control and Load Dispatching	586	151
(557) Other Expenses	6,203,955	4,631,262
TOTAL Other Power Supply Expenses	\$6,204,541	\$4,631,413
TOTAL Power Production Expenses	\$7,030,653	\$5,363,312
2. TRANSMISSION EXPENSES		
Operation		
(560) Operation Supervision and Engineering	\$18,540	\$30,974
(561) Load Dispatching	20,222	19,947
(562) Station Expenses	3,949	3,551
(563) Overhead Line Expenses	5,456	8,203
(564) Underground Line Expenses	0	0
(565) Transmission of Electricity by Others	0	0
(566) Miscellaneous Transmission Expenses	452,095	403,670
(567) Rents	6,405	0
TOTAL Operation	\$506,667	\$466,345
Maintenance		
(568) Maintenance Supervision and Engineering	\$1,358	\$0
(569) Maintenance of Structures	0	0
(570) Maintenance of Station Equipment	19,825	15,761
(571) Maintenance of Overhead Lines	34,673	82,713
(572) Maintenance of Underground Lines	0	0
(573) Maintenance of Miscellaneous Transmission Plant	1,964	53
TOTAL Maintenance	\$57,820	\$98,527
TOTAL Transmission Expenses	\$564,487	\$564,872
3. DISTRIBUTION EXPENSES		
Operation		
(580) Operation Supervision and Engineering	\$35,974	\$35,339

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Account (a)	Current Year (b)	Previous Year (c)
3. DISTRIBUTION EXPENSES (CONTINUED)		
(581) Load Dispatching	\$14,379	\$15,138
(582) Station Expenses	4,618	4,694
(583) Overhead Line Expenses	30,686	44,570
(584) Underground Line Expenses	41,922	42,881
(585) Street Lighting and Signal System Expenses	9,776	15,737
(586) Meter Expenses	15,335	25,419
(587) Customer Installations Expenses	1,781	43,919
(588) Miscellaneous Distribution Expenses	145,870	140,051
(589) Rents	33,183	
TOTAL Operation	\$333,524	\$368,748
Maintenance		
(590) Maintenance Supervision and Engineering	\$5,764	\$6,532
(591) Maintenance of Structures	0	0
(592) Maintenance of Station Equipment	12,963	9,113
(593) Maintenance of Overhead Lines	230,075	229,909
(594) Maintenance of Underground Lines	25,199	20,757
(595) Maintenance of Line Transformers	3,836	9,176
(596) Maintenance of Street Lighting and Signal Systems	5,167	3,180
(597) Maintenance of Meters	1,008	1,177
(598) Maintenance of Miscellaneous Distribution Plant	13	163
TOTAL Maintenance	\$284,025	\$280,007
TOTAL Distribution Expenses	\$617,549	\$648,755
4. CUSTOMER ACCOUNTS EXPENSES		
Operation		
(901) Supervision	\$514	\$614
(902) Meter Reading Expenses	100,859	98,128
(903) Customer Records and Collection Expenses	155,340	202,424
(904) Uncollectible Accounts	42,467	63,922
(905) Miscellaneous Customer Accounts Expenses	30,182	18,484
TOTAL Customer Accounts Expenses	\$329,362	\$383,572
5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
Operation		
(907) Supervision	\$0	\$0
(908) Customer Assistance Expenses	55,821	59,344
(909) Informational and Instructional Expenses	6,450	8,372
(910) Miscellaneous Customer Service and Informational Expenses		4,781
TOTAL Cust. Service and Informational Expenses	\$62,271	\$72,497
6. SALES EXPENSES		
Operation		
(911) Supervision	\$0	\$0
(912) Demonstrating and Selling Expenses	13,264	10,597
(913) Advertising Expenses	0	0
(916) Miscellaneous Sales Expenses	0	0
TOTAL Sales Expenses	\$13,264	\$10,597
7. ADMINISTRATIVE AND GENERAL EXPENSES		
Operation		
(920) Administrative and General Salaries	\$213,116	\$199,956
(921) Office Supplies and Expenses	218,336	226,791
(Less) (922) Administrative expenses Transferred-Cr.	58,553	47,830

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Account (a)	Current Year (b)	Previous Year (c)
7. ADMINISTRATIVE AND GENERAL EXPENSES (CONTINUED)		
(923) Outside Services Employed	\$53,333	\$63,788
(924) Property Insurance	17,455	23,797
(925) Injuries and Damages	43,741	60,174
(926) Employee Pensions and Benefits	176,696	78,432
(927) Franchise Requirements	0	0
(928) Regulatory Commission Expenses	20,498	17,005
(Less) (929) Duplicate Charges-Cr.	7,703	9,496
(930.1) General Advertising Expenses	14,377	19,194
(930.2) Miscellaneous General Expenses	20,214	41,052
(931) Rents	72,609	61,981
TOTAL Operation	\$784,122	\$739,844
Maintenance		
(935) Maintenance of General Plant	\$1,087	\$411
TOTAL Administrative and General Expenses	\$785,209	\$740,255
TOTAL Electric Operation and Maintenance Expenses	\$9,402,795	\$7,783,660

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INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
NATURAL GAS UTILITIES (MAJOR AND NONMAJOR)

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1919 PA 419, as amended, being MCL 460.51 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

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

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

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

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

III. What and Where to Submit:

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

Michigan Public Service Commission
Market Monitoring & Enforcement Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 5, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission
Market Monitoring & Enforcement Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

- (c) For the CPA certification, submit with the original submission of the form, a letter or report prepared in conformity with current standards of reporting which will:

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

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

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

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____ we have also reviewed schedules _____ of Form P-522 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

- (d) Federal, state and local governments and other authorized users may obtain additional blank copies to meet their requirements for a charge from:

Michigan Public Service Commission
Market Monitoring & Enforcement Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

IV. When to Submit

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to

determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column ^c on the List of Schedules, pages 2, 3 and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impression are clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (See VIII, below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission
Market Monitoring & Enforcement Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Report all gas volumes on a pressure base of 14.65 psia and a temperature base 60° F.
- XIII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format

DEFINITIONS

- I. BTU per cubic foot - The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32° F, and under standard gravitational force (980.65 cm. Per sec.²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)

- II. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.
- III. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.