





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

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

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

- (c) For the CPA certification, submit with the original submission, 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 (Financial Analysis & Audit Division)  
 Financial Analysis and Customer Choice Section  
 4300 W. Saginaw Hwy.  
 Lansing, MI 48917

**IV. When to Submit**

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

**GENERAL INSTRUCTIONS**

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

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

- III.** Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV.** For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
  - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V.** Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI.** Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII.** Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VIII.** When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission (Financial Analysis & Audit Division)  
Financial Analysis and Customer Choice Section  
4300 W. Saginaw Hwy  
Lansing, MI 48917
- IX.** Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X.** Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI.** Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII.** Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII.** A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

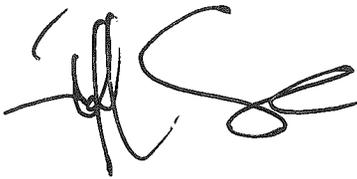
#### DEFINITIONS

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



MPSC FORM P-521

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Northern States Power Company (Wisconsin)	02 Year of Report 2017	
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 Avenue, P.O. Box 8, Eau Claire, WI 54702-0008		
05 Name of Contact Person Karen Everson	06 Title of Contact Person Director, Utility Accounting	
07 Address of Contact Person (Street, City, St., Zip) 1414 W. Hamilton Avenue, P.O. Box 8, Eau Claire, WI 54702-0008		
08 Telephone of Contact Person, Including Area Code: 715-737-2417	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) April 30, 2018
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 Jeffrey S. Savage	03 Signature 	04 Date Signed (Mo, Da,Yr) 4/24/18
02 Title Senior 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) 4/30/2018	Year of Report 2017
<b>LIST OF SCHEDULES (Electric Utility)</b>			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule  (a)	Reference Page No.  (b)	Remarks  (c)	
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information	101	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	
Statements of Accumulated Comprehensive Income	122a-b	See FERC Form 1, Pages 122a-122b	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
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	
General Description of Construction Overhead Procedure	M 218		
Accumulated Provision for Depreciation of Electric Utility Plant	M 219	See FERC Form 1, Page 219	
Investment in Subsidiary Companies	224-225	See FERC Form 1, Pages 224-225	
Materials and Supplies	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	
Transmission Service and Generation Interconnection Study Costs	231	See FERC Form 1, Page 231	
Other Regulatory Assets	M 232	See FERC Form 1, Page 232	
Miscellaneous Deferred Debits	M 233	See FERC Form 1, Page 233	
Accumulated Deferred Income Taxes (Account 190)	M 234A-B	See FERC Form 1, Page 234	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b>			
Capital Stock	250-251	See FERC Form 1, Pages 250-251	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) [ X ] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/30/2018	2017
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253	See FERC Form 1, Page 253	
Discount on Capital Stock	254	None	
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 261 A-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	
Accumulated Deferred Investment Tax Credits	266-267	See FERC Form 1, Page 266-267	
Other Deferred Credits	269	See FERC Form 1, Page 269	
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 276 A-B	See FERC Form 1, Pages 276-277	
Other Regulatory Liabilities	M 278	See FERC Form 1, Page 278	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
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	None	
Electric Operation and Maintenance Expenses	320-323	See FERC Form 1, Pages 320-323	
Purchased Power	326-327	See FERC Form 1, Pages 326-327	
Transmission of Electricity for Others	328-330	None	
Transmission of Electricity by Others	332	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	
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351	See FERC Form 1, Pages 350-351	
Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
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	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) 4/30/2018	2017
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Transmission Line Statistics	422-423	See FERC Form 1, Pages 422-423	
Transmission Lines Added During year	424-425	None	
Substations	426-427	See FERC Form 1, Pages 426-427	
Transactions with Associates (Affiliated) Companies	429	See FERC Form 1, Page 429	
Environmental Protection Facilities	430	No longer Required by FERC	
Environmental Protection Expenses	431	No longer Required by FERC	
Renewable Energy Resources	432		
Renewable Energy Resources Expenses	433		
Footnote Data	450		
Stockholders' Report	---		
<b>MPSC SCHEDULES</b>			
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		
Construction Overheads - Electric	217		
Nonutility Property	221		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221A		
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-C		
Miscellaneous Current and Accrued Assets	230A	None	
Preliminary Survey and Investigation Charges	231A-B	None	
Deferred Losses from Disposition of Utility Plant	235A-B	None	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252		
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		
Customer Choice Electric Operating Revenues	302-303	None	
Customer Choice Sales of Electricity by Rate Schedules	305	None	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	None	
Number of Electric Department Employees	323M		

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) 4/30/2018	Year of Report 2017
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>MPSC SCHEDULES (Continued)</b>		
Sales to Railroads & Railways and Interdepartmental Sales	331A	
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	None
Misc. Service Revenues & Other Electric Revenues	331B	
Lease Rentals Charged	333A-D	None - Pages 333 C & D
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340A-340B	
Expenditures for Certain Civic, Political and Related Activities	341	
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	
Electric Distribution Meters and Line Transformers	429A	
<b>SELECTED SCHEDULES FOR MICHIGAN ONLY (DOES NOT INCLUDE WISCONSIN OPERATIONS)</b>		
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 204-209	
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	None
Electric Operation and Maintenance Expenses	MICHIGAN 320-323	



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) 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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**CONTROL OVER RESPONDENT**

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

Northern States Power Company (Wisconsin) is a first tier subsidiary of Xcel Energy Inc.

**CORPORATIONS CONTROLLED BY RESPONDENT**

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

**Definitions**

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Chippewa and Flambeau Improvement Company	Operates hydro reservoirs	78.76	
2	Clearwater Investments, Inc.	Affordable housing projects	100	
3	NSP Lands, Inc.	Real estate holdings	100	
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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) 4/30/2018	Year of Report 2017	
<b>OFFICERS AND EMPLOYEES</b>					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line No.	Name and Title (a)	Base Wages (b)	Other Compensation (c)	Type of Other Compensation (d)	Total Compensation (e)
1	Ben Fowke, Chairman of the Board and Chief Executive Officer (1)	78,452			78,452
2	Mark E. Stoering, President	290,000			290,000
3					
4					
5					
6					
7					
8					
(1)	Footnote Data Salaries represent NSP-Wisconsin's allocation of officers' salaries greater than \$50,000 for the period of time that was served as an officer for NSP-Wisconsin.				
Compensation Type Codes:		A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements			

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**DIRECTORS**

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

Line No.	Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
1	Mark E. Stoering President	1414 W. Hamilton Ave. Eau Claire, Wisconsin 54701	4	0
2	Ben Fowke Chairman of the Board and Chief Executive Officer	414 Nicollet Mall Minneapolis, MN 55401	4	0
3	Robert C. Frenzel Executive Vice President and Chief Financial Officer	414 Nicollet Mall Minneapolis, MN 55401	4	0
4	Marvin E. McDaniel, Jr. Executive Vice President	414 Nicollet Mall Minneapolis, MN 55401	4	0

Footnote Data

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) 4/30/2018	Year of Report 2017
<b>SECURITY HOLDERS AND VOTING POWERS</b>			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p style="text-align: center;">Total:</p> <p style="text-align: center;">By Proxy:</p>			
<p>3. Give the date and place of such meeting:</p>			

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) 4/30/2018	Year of Report 2017
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities				
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below				
7					
8	Xcel Energy Inc.				
9	(a Minnesota Corporation)				
10	414 Nicollet Mall				
11	Minneapolis, MN 55401	933,000	933,000		
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
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35					

# RESPONSE/NOTES TO INSTRUCTION #

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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 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

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

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

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

The following important changes have been accumulated through Dec. 31, 2017:

**1. Franchise rights**

Township	State	Utility	Expiration
Erwin	Michigan	Electric	April 12, 2047

**2. Acquisitions**

None.

**3. Purchase or sale of an operating unit or system**

None.

**4. Important leaseholds acquired or given, assigned or surrendered**

None.

**5. Important extension or reduction of transmission or distribution system**

None.

**6. Obligations incurred as a result of securities or assumption of liabilities**

See Note 2 to the Financial Statements on page 123 for disclosures regarding short-term borrowings, long-term debt and other financing instruments.

Short term borrowings are authorized by the Public Service Commission of Wisconsin Certificate of Authority and Order in Docket Nos.: 4220-SB-130 and 4220-SB-133.

**7. Changes in articles of incorporation and amendments to charter**

None.

**8. Wage scale changes**

1. Union Employees - Merit base increase of 2.60 percent, effective January 1, 2017.
2. Non-Union Employees - Merit base increase of 3.00 percent, effective March 16, 2017.

**9. Legal proceedings**

See Note 8 to the Financial Statements on page 123 for disclosures regarding material legal proceedings.

**10. Other materially important transactions with associates**

None.

**11. (Reserved)**

**12. Important changes**

None.

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) 04/06/2018	Year/Period of Report 2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**13. Changes in officers, directors, major security holders and voting powers**

Xcel Energy (including NSP-Wisconsin) has previously announced that Marvin E. McDaniel, Jr. will retire in 2018.

**14. Cash management programs**

Not applicable as proprietary ratio is greater than 30 percent.

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	3,106,972,943	2,946,852,428
3	Construction Work in Progress (107)	200-201	148,770,098	118,818,152
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,255,743,041	3,065,670,580
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,312,833,230	1,257,637,763
6	Net Utility Plant (Enter Total of line 4 less 5)		1,942,909,811	1,808,032,817
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,942,909,811	1,808,032,817
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		1,930,985	2,315,298
19	(Less) Accum. Prov. for Depr. and Amort. (122)		57,556	54,706
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	3,296,428	3,183,316
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		2,755,305	2,718,564
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		7,925,162	8,162,472
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	0
36	Special Deposits (132-134)		0	0
37	Working Fund (135)		50,200	50,650
38	Temporary Cash Investments (136)		713,108	874,827
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		60,528,363	56,647,150
41	Other Accounts Receivable (143)		19,206,716	5,622,408
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		4,873,065	4,864,738
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		3,391,811	333,300
45	Fuel Stock (151)	227	3,874,831	4,751,951
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	6,916,262	6,576,269
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	5,774

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		6,367,535	6,214,738
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		598,911	760,498
57	Prepayments (165)		26,186,013	25,612,340
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		3,933	3,943
61	Accrued Utility Revenues (173)		60,007,661	53,638,242
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		72,139	148,511
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		183,044,418	156,375,863
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		6,505,058	4,696,795
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	301,997,032	300,217,164
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	737,338	778,016
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		3,332,910	4,133,555
82	Accumulated Deferred Income Taxes (190)	234	73,067,163	121,973,259
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		385,639,501	431,798,789
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,519,518,892	2,404,369,941

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 57 Column: c**

Prepayments (Account 165). The Form 1 reports prepayments at the total Company level, at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of the year prepayments balance in the formula. In addition, since prepayments are reported in the Form 1 at the total Company level, they are allocated to the electric utility based on the ratio of electric net plant to the sum of electric and gas net plant as reported in the Form 1, page 200. The formula allocates the electric prepayments to the transmission function using a gross plant allocator.

NSP-Wisconsin's Prepayments (Account No. 165) balance at Dec. 31, 2017, includes \$99,301 for state income taxes. This balance was largely driven by an overpayment for 2017 income taxes. NSP-Wisconsin expects the overpayment for 2017 will be settled in 2018 after extensions and tax returns are filed.

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	93,300,000	93,300,000
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		33,337,651	33,337,651
7	Other Paid-In Capital (208-211)	253	416,012,934	361,976,997
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	331,462,447	320,935,247
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,545,080	2,432,618
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-69,122	-132,914
16	Total Proprietary Capital (lines 2 through 15)		876,588,990	811,849,599
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	750,000,000	650,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	19,022,310	19,056,095
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,869,627	2,865,888
24	Total Long-Term Debt (lines 18 through 23)		766,152,683	666,190,207
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		13,500,000	200,000
29	Accumulated Provision for Pensions and Benefits (228.3)		47,462,999	52,784,000
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,858,718	1,781,295
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		14,423,295	11,391,934
35	Total Other Noncurrent Liabilities (lines 26 through 34)		77,245,012	66,157,229
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		11,000,000	60,000,000
38	Accounts Payable (232)		64,882,932	48,248,433
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		29,751,493	29,039,502
41	Customer Deposits (235)		4,416,309	2,185,659
42	Taxes Accrued (236)	262-263	7,404,580	13,344,403
43	Interest Accrued (237)		7,967,038	7,817,848
44	Dividends Declared (238)		15,480,500	10,728,900
45	Matured Long-Term Debt (239)		0	0



STATEMENT OF INCOME

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

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,005,299,430	955,181,945		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	703,138,934	668,550,791		
5	Maintenance Expenses (402)	320-323	26,658,567	28,222,804		
6	Depreciation Expense (403)	336-337	92,154,657	84,536,578		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	257,871	237,240		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	8,192,278	6,736,110		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)			118,271		
13	(Less) Regulatory Credits (407.4)		680,108	579,416		
14	Taxes Other Than Income Taxes (408.1)	262-263	27,758,087	27,637,856		
15	Income Taxes - Federal (409.1)	262-263	2,540,098	5,021,210		
16	- Other (409.1)	262-263	103,329	212,059		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	111,879,737	96,057,926		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	71,093,979	57,776,162		
19	Investment Tax Credit Adj. - Net (411.4)	266	-523,108	-523,108		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		390,508	1,016,777		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		422,237	342,176		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		900,418,092	857,777,558		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		104,881,338	97,404,387		

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
880,941,011	847,801,441	124,185,475	107,205,064	172,944	175,440	2
						3
607,781,348	585,110,619	95,357,586	83,440,172			4
24,968,535	25,783,163	1,690,032	2,439,641			5
81,546,396	75,240,916	10,569,804	9,257,205	38,457	38,457	6
182,679	175,997	75,192	61,243			7
7,361,258	6,020,084	831,020	716,026			8
						9
						10
						11
			118,271			12
265,173	261,613	414,935	317,803			13
25,696,023	25,466,456	2,062,064	2,171,400			14
14,127,045	10,385,180	-11,630,104	-5,406,848	43,157	42,878	15
2,305,924	1,284,253	-2,210,250	-1,079,571	7,655	7,377	16
62,292,847	70,629,044	49,586,890	25,428,882			17
39,388,791	41,281,357	31,694,812	16,484,950	10,376	9,855	18
-508,738	-508,072	-11,856	-12,522	-2,514	-2,514	19
						20
						21
390,508	1,016,777					22
						23
82,494	85,616	339,743	256,560			24
785,791,339	757,113,509	114,550,374	100,587,706	76,379	76,343	25
95,149,672	90,687,932	9,635,101	6,617,358	96,565	99,097	26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		104,881,338	97,404,387		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		246,981	139,450		
34	(Less) Expenses of Nonutility Operations (417.1)		131,815	341,621		
35	Nonoperating Rental Income (418)		72,275	77,525		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	150,515	49,959		
37	Interest and Dividend Income (419)		576,682	56,376		
38	Allowance for Other Funds Used During Construction (419.1)		4,409,004	2,953,569		
39	Miscellaneous Nonoperating Income (421)		3,201,370	2,525,816		
40	Gain on Disposition of Property (421.1)		1,835,708	622,674		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		10,360,720	6,083,748		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		12,639			
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		700,732	1,029,537		
46	Life Insurance (426.2)		-92,296	-137,222		
47	Penalties (426.3)		8,927	17,252		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		456,547	417,744		
49	Other Deductions (426.5)		195,188	179,212		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,281,737	1,506,523		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	168,676	172,089		
53	Income Taxes-Federal (409.2)	262-263	977,139	359,727		
54	Income Taxes-Other (409.2)	262-263	202,916	-3,026		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,580,366	190,296		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	2,456,749	658,142		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,472,348	60,944		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		7,606,635	4,516,281		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		32,480,626	32,202,107		
63	Amort. of Debt Disc. and Expense (428)		732,711	727,057		
64	Amortization of Loss on Reaquired Debt (428.1)		800,645	802,839		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		154,737	34,415		
68	Other Interest Expense (431)		1,297,214	493,517		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,394,072	1,473,920		
70	Net Interest Charges (Total of lines 62 thru 69)		33,071,861	32,786,015		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		79,416,112	69,134,653		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		79,416,112	69,134,653		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 114 Line No.: 2 Column: k**  
Revenue from Plant Leased to Others

**Schedule Page: 114 Line No.: 2 Column: l**  
Revenue from Plant Leased to Others

**Schedule Page: 114 Line No.: 4 Column: d**  
The prior year column reflects certain adjustments between accounts that were not filed in the 2016 FERC Form 1. These adjustments have been included in the Company's formula rate mechanism through workpaper adjustments.

**Schedule Page: 114 Line No.: 5 Column: d**  
The prior year column reflects certain adjustments between accounts that were not filed in the 2016 FERC Form 1. These adjustments have been included in the Company's formula rate mechanism through workpaper adjustments.

**Schedule Page: 114 Line No.: 6 Column: k**  
Expenses of Plant Leased to Others

**Schedule Page: 114 Line No.: 6 Column: l**  
Expenses of Plant Leased to Others

**Schedule Page: 114 Line No.: 12 Column: d**  
Gas Storage Plant Removal

	\$118,271
	\$118,271

**Schedule Page: 114 Line No.: 13 Column: c**

Asset Retirement Obligation Regulatory Credits - Electric	\$265,173
Asset Retirement Obligation Regulatory Credits - Gas	414,935
	\$680,108

**Schedule Page: 114 Line No.: 13 Column: d**

Asset Retirement Obligation Regulatory Credits - Electric	\$261,613
Asset Retirement Obligation Regulatory Credits - Gas	317,803
	\$579,416

**Schedule Page: 114 Line No.: 46 Column: c**  
Income on Company Owned Life Insurance

**Schedule Page: 114 Line No.: 46 Column: d**  
Income on Company Owned Life Insurance

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) 4/30/2018	Year of Report 2017
<b>RECONCILIATION OF DEFERRED INCOME TAX EXPENSE</b>			
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. 2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190	36,513,512	42,057,871
3	Account 281	313,804	0
4	Account 282	14,003,468	4,671,371
5	Account 283	11,462,063	2,857,648
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	<b>62,292,847</b>	<b>49,586,890</b>
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	11,277,680	423,456
12	Account 281	0	0
13	Account 282	0	0
14	Account 283	28,111,111	31,271,356
15	Account 284		
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	<b>39,388,791</b>	<b>31,694,812</b>
18	TOTAL Account 411.2 (on page 117 line 56)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR		
21	ITC Amortized for the Year CR	508,738	11,856
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	<b>508,738</b>	<b>11,856</b>
26	Net Reconciling Adjustments Account 411.5**		
27	Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

Name of Respondent 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) 4/30/2018	Year of Report 2017
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**RECONCILIATION OF DEFERRED INCOME TAX EXPENSE**

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

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	78,571,383	2,677,371	81,248,754	2
	313,804	0	313,804	3
	18,674,839	35,210	18,710,049	4
	14,319,711	(132,215)	14,187,496	5
				6
				7
<b>0</b>	<b>111,879,737</b>			8
		<b>2,580,366</b>		9
	11,701,136	1,647,549	13,348,685	10
				11
				12
				13
10,376	59,392,843	809,200	60,202,043	14
				15
				16
<b>10,376</b>	<b>71,093,979</b>			17
		<b>2,456,749</b>		18
				19
				20
2,514	523,108		523,108	21
				22
				23
				24
<b>2,514</b>	<b>523,108</b>	<b>0</b>		25
		<b>0</b>		26
		<b>0</b>		27

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		302,582,203	282,529,717
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Reclassification of Tax Effects from Account 219	219	12,250	
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		12,250	
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		79,265,597	69,084,694
17	Appropriations of Retained Earnings (Acct. 436)			
18			-595,467	( 562,361)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-595,467	( 562,361)
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31			-68,788,700	( 48,507,900)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-68,788,700	( 48,507,900)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		38,053	38,053
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		312,513,936	302,582,203
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

**STATEMENT OF RETAINED EARNINGS**

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		18,948,511	18,353,044
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		18,948,511	18,353,044
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		331,462,447	320,935,247
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		2,432,618	2,420,712
50	Equity in Earnings for Year (Credit) (Account 418.1)		150,515	49,959
51	(Less) Dividends Received (Debit)		38,053	38,053
52				
53	Balance-End of Year (Total lines 49 thru 52)		2,545,080	2,432,618

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 118 Line No.: 4 Column: c**

On March 19, 2018 the Edison Electric Institute requested that FERC grant blanket approval for public utilities and centralized service companies to use Account 439 to record reclassifications of "accumulated other comprehensive income" to address stranded tax effects resulting from the 2017 Tax Cuts and Jobs Act (Docket No. AC18-59-000). Commission action is pending.

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**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	79,416,112	69,134,653
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	92,946,062	85,230,093
5	Amortization of Software and Other	8,084,366	6,624,387
6	Amortization of Premium, Discount, and Debt Expense	1,533,356	1,529,896
7	Amortization of Regulatory Assets and Liabilities	-680,108	-579,416
8	Deferred Income Taxes (Net)	40,909,375	37,813,918
9	Investment Tax Credit Adjustment (Net)	-523,108	-523,108
10	Net (Increase) Decrease in Receivables	-3,689,650	855,802
11	Net (Increase) Decrease in Inventory	545,917	3,250,174
12	Net (Increase) Decrease in Allowances Inventory	5,774	-614
13	Net Increase (Decrease) in Payables and Accrued Expenses	2,713,676	20,950,958
14	Net (Increase) Decrease in Other Regulatory Assets	-21,772,919	-18,272,300
15	Net Increase (Decrease) in Other Regulatory Liabilities	1,229,323	5,442,352
16	(Less) Allowance for Other Funds Used During Construction	4,409,004	2,953,569
17	(Less) Undistributed Earnings from Subsidiary Companies	113,112	12,949
18	(Increase) Decrease in Accrued Utility Revenues	-6,369,419	-5,940,240
19	Net Realized and Unrealized Hedging Derivative Transactions	127,634	159,936
20	Changes in Other Current Assets and Liabilities	3,148,872	3,163,697
21	Change in Noncurrent Liabilities and Deferred Amounts	-11,197,595	-3,932,406
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	181,905,552	201,941,264
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-166,214,654	-172,604,485
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-54,393,351	-31,801,698
29	Gross Additions to Nonutility Plant	1,861,435	-3,747
30	(Less) Allowance for Other Funds Used During Construction	-4,409,004	-2,953,569
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-214,337,566	-201,456,361
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other: Miscellaneous Other Investing Activities	-36,741	1,197,064
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-214,374,307	-200,259,297
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	97,455,287	
62	Preferred Stock		
63	Common Stock		
64	Other: Capital Contribution by Parent	47,991,962	1,935,447
65			
66	Net Increase in Short-Term Debt (c)		50,000,000
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	145,447,249	51,935,447
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-33,785	-33,785
74	Preferred Stock		
75	Common Stock		
76	Other: Miscellaneous Other Financing Activities	-69,778	-54,394
77			
78	Net Decrease in Short-Term Debt (c)	-49,000,000	
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-64,037,100	-53,100,600
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	32,306,586	-1,253,332
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-162,169	428,635
87			
88	Cash and Cash Equivalents at Beginning of Period	925,477	496,842
89			
90	Cash and Cash Equivalents at End of period	763,308	925,477

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 10 Column: b**

<u>Change in Receivables:</u>	
Provision for bad debts	\$ 4,105,000
Change in accounts receivable	(7,794,650)
	\$ (3,689,650)

**Schedule Page: 120 Line No.: 10 Column: c**

<u>Change in Receivables:</u>	
Provision for bad debts	\$ 3,730,000
Change in accounts receivable	(2,874,198)
	\$ 855,802

**Schedule Page: 120 Line No.: 20 Column: b**

<u>Changes in Other Current Assets and Liabilities:</u>	
Other (Gain on Sale of PPE)	\$ (1,823,603)
Change in Other Current Assets and Liabilities	2,427,762
	\$ 604,159

**Schedule Page: 120 Line No.: 20 Column: c**

<u>Changes in Other Current Assets and Liabilities:</u>	
Other (Gain on Sale of PPE)	\$ (622,674)
Change in Other Current Assets and Liabilities	3,786,371
	\$ 3,163,697

**Schedule Page: 120 Line No.: 21 Column: b**

<u>Change in Noncurrent Liabilities and Deferred Amounts</u>	
Change in pension and employee benefit obligation	\$ (8,889,265)
Change in deferred credits	873,923
Change in deferred debits	40,678
Change in noncurrent liabilities	(3,222,931)
	\$ (11,197,595)

**Schedule Page: 120 Line No.: 21 Column: c**

<u>Change in Noncurrent Liabilities and Deferred Amounts</u>	
Change in pension and employee benefit obligation	(6,055,338)
Change in deferred credits	\$ 919,429
Change in deferred debits	(717,668)
Change in noncurrent liabilities	1,921,171
	\$ (3,932,406)

**Schedule Page: 120 Line No.: 90 Column: b**

Cash (131)	\$ -
Working Fund (135)	50,200
Temporary Cash Investments (136)	713,108
Cash and Cash Equivalents at End of Period	\$ 763,308

**Schedule Page: 120 Line No.: 90 Column: c**

Cash (131)	\$ -
Working Fund (135)	50,650
Temporary Cash Investments (136)	874,827
Cash and Cash Equivalents at End of Period	\$ 925,477

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 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 1. Summary of Significant Accounting Policies

**Business and System of Accounts** — NSP-Wisconsin is principally engaged in the regulated generation, transmission, distribution and sale of electricity and in the regulated purchase, transportation and sale of natural gas. NSP-Wisconsin is subject to regulation by the Federal Energy Regulatory Commission (FERC) and state utility commissions.

**Basis of Accounting** — The accompanying financial statements were prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

- Current maturities of long-term debt are included as long-term debt, while GAAP requires such maturities to be classified as current liabilities.
- Accumulated deferred income taxes are shown as long-term assets and liabilities at their gross amounts in the FERC presentation, in contrast to the GAAP presentation as net long-term assets and liabilities.
- Regulatory assets and liabilities are classified as current and noncurrent for GAAP, while the FERC classifies all regulatory assets and liabilities as noncurrent deferred debits and credits, respectively.
- Unrecognized tax benefits are recorded for temporary adjustments in accounts established for accumulated deferred income taxes in the FERC presentation, in contrast to the GAAP presentation as taxes accrued and noncurrent other liabilities.
- Removal costs for future removal obligations are classified as accumulated depreciation on the utility plant in the FERC presentation and as regulatory liabilities in the GAAP presentation.
- Certain commodity trading purchases and sales transactions are presented gross as expenses and revenues for the FERC presentation, however the net margin is reported as net sales for the GAAP presentation.
- Various expenses such as donations, lobbying, and other non-regulatory expenses are presented as other income and deductions for the FERC presentation and reported as operating expenses for the GAAP presentation.
- Income tax expense related to utility operations is shown as a component of utility operating expenses in the FERC presentation, in contrast to its GAAP presentation as a below-the-line deduction from operating income.
- Wholly-owned subsidiaries are reported using the equity method of accounting in the FERC presentation and are required to be consolidated for GAAP.
- For certain capital projects where there is recovery of a return on construction work in progress (CWIP), certain amounts of allowance for funds used during construction (AFUDC) are not recognized in CWIP for GAAP, while for the FERC presentation they are recorded in CWIP but the benefit is deferred as a deferred liability and amortized over the life of the property as a reduction of costs.
- Deferred financing costs are included as deferred debits for the FERC presentation, while GAAP presentation includes them with long-term liabilities.

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If GAAP were followed, the financial statement line items would have values greater/(lesser) than those shown by the FERC presentation of approximately:

**(Thousands of Dollars)**

Balance Sheet:

Net utility plant	\$	145,818
Current assets		24,638
Current liabilities		186,017
Other long-term assets		(108,255)
Long-term debt and other long-term liabilities		(123,816)

Statement of Income:

Operating revenues	\$	152
Operating expenses		(43,195)
Other income and deductions		(67)

Statement of Cash Flows:

Cash used in operating activities	\$	(2,402)
Cash provided by investing activities		5,009
Cash used in financing activities		(2,588)

**Use of Estimates** — In recording transactions and balances resulting from business operations, NSP-Wisconsin uses estimates based on the best information available. Estimates are used for such items as plant depreciable lives or potential disallowances, asset retirement obligations (AROs), certain regulatory assets and liabilities, tax provisions, uncollectible amounts, environmental costs, unbilled revenues, jurisdictional fuel and energy cost allocations and actuarially determined benefit costs. The recorded estimates are revised when better information becomes available or when actual amounts can be determined. Those revisions can affect operating results.

**Regulatory Accounting** — NSP-Wisconsin accounts for certain income and expense items in accordance with accounting guidance for regulated operations. Under this guidance:

- Certain costs, which would otherwise be charged to expense or other comprehensive income (OCI), are deferred as regulatory assets based on the expected ability to recover the costs in future rates; and
- Certain credits, which would otherwise be reflected as income or OCI, are deferred as regulatory liabilities based on the expectation the amounts will be returned to customers in future rates, or because the amounts were collected in rates prior to the costs being incurred.

Estimates of recovering deferred costs and returning deferred credits are based on specific ratemaking decisions or precedent for each item. Regulatory assets and liabilities are amortized consistent with the treatment in the rate setting process.

If restructuring or other changes in the regulatory environment occur, NSP-Wisconsin may no longer be eligible to apply this accounting treatment, and may be required to eliminate regulatory assets and liabilities from its balance sheets. Such changes could have a material effect on NSP-Wisconsin's financial condition, results of operations and cash flows. See Note 9 for further discussion of regulatory assets and liabilities.

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**Revenue Recognition** — Revenues related to the sale of energy are generally recorded when service is rendered or energy is delivered to customers. However, the determination of the energy sales to individual customers is based on the reading of their meter, which occurs on a systematic basis throughout the month. At the end of each month, amounts of energy delivered to customers since the date of the last meter reading are estimated and the corresponding unbilled revenue is recognized. NSP-Wisconsin presents its revenues net of any excise or other fiduciary-type taxes or fees.

NSP-Wisconsin has various rate-adjustment mechanisms in place that provide for the recovery of purchased natural gas, electric fuel and purchased energy costs. These cost-adjustment tariffs may increase or decrease the level of revenue collected from customers and are revised periodically, for differences between the total amount collected under the clauses and the costs incurred. When applicable, under governing regulatory commission rate orders, fuel cost over-recoveries (the excess of fuel revenue billed to customers over fuel costs incurred) are deferred as regulatory liabilities and under-recoveries (the excess of fuel costs incurred over fuel revenues billed to customers) are deferred as regulatory assets. Under Wisconsin rules, NSP-Wisconsin must submit a forward looking fuel cost plan annually for approval by the Public Service Commission of Wisconsin (PSCW). The rules also allow for deferral of any under-recovery or over-recovery of fuel costs in excess of a two percent annual tolerance band, for future rate recovery or refund, subject to PSCW approval.

**Joint Operating System** — The electric production and transmission system of NSP-Wisconsin is managed as an integrated system with that of NSP-Minnesota, jointly referred to as the NSP System. The electric production and transmission costs of the entire NSP System are shared by NSP-Minnesota and NSP-Wisconsin. A FERC approved agreement between the two companies, called the Interchange Agreement, provides for the sharing of all costs of generation and transmission facilities of the system, including capital costs. Such costs include current and potential obligations of NSP-Minnesota related to its nuclear generating facilities.

NSP-Minnesota's public liability for claims resulting from any nuclear incident is limited to \$13.4 billion under the Price-Anderson amendment to the Atomic Energy Act. NSP-Minnesota has secured \$450 million of coverage for its public liability exposure with a pool of insurance companies. The remaining \$13.0 billion of exposure is funded by the Secondary Financial Protection Program, available from assessments by the federal government in case of a nuclear incident. NSP-Minnesota is subject to assessments of up to \$127 million per reactor-incident for each of its three licensed reactors, to be applied for public liability arising from a nuclear incident at any licensed nuclear facility in the United States. The maximum funding requirement is \$19 million per reactor per incident during any one year. These maximum assessment amounts are both subject to inflation adjustment by the Nuclear Regulatory Commission (NRC) and state premium taxes. The NRC's last adjustment was effective September 2013.

NSP-Minnesota purchases insurance for property damage and site decontamination cleanup costs from Nuclear Electric Insurance Ltd. (NEIL) and European Mutual Association for Nuclear Insurance (EMANI). The coverage limits are \$2.3 billion for each of NSP-Minnesota's two nuclear plant sites. NEIL also provides business interruption insurance coverage, including the cost of replacement power obtained during certain prolonged accidental outages of nuclear generating units. Premiums are expensed over the policy term. All companies insured with NEIL are subject to retroactive premium adjustments if losses exceed accumulated reserve funds. Capital has been accumulated in the reserve funds of NEIL and EMANI to the extent that NSP-Minnesota would have no exposure for retroactive premium assessments in case of a single incident under the business interruption and the property damage insurance coverage. However, in each calendar year, NSP-Minnesota could be subject to maximum assessments of approximately \$19 million for business interruption insurance and \$41 million for property damage insurance if losses exceed accumulated reserve funds.

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**Conservation Programs** — NSP-Wisconsin participates in and funds conservation programs in its retail jurisdictions to assist customers in conserving energy and reducing peak demand on the electric and natural gas systems. NSP-Wisconsin recovers approved conservation program costs in base rate revenue.

For operations in the state of Wisconsin, NSP-Wisconsin is required to contribute 1.2 percent of its three-year average annual operating revenues to the statewide energy efficiency and renewable resource program Focus on Energy. Funding is collected through base rates, and there is no financial incentive provided to the utility. The PSCW has full oversight of Focus on Energy including auditing and verification of programs. The program portfolio is outsourced to a third-party administrator who subcontracts as necessary to implement programs.

**Property, Plant and Equipment and Depreciation** — Property, plant and equipment is stated at original cost. The cost of plant includes direct labor and materials, contracted work, overhead costs and AFUDC. The cost of plant retired is charged to accumulated depreciation and amortization. Significant additions or improvements extending asset lives are capitalized, while repairs and maintenance costs are charged to expense as incurred. Maintenance and replacement of items determined to be less than a unit of property are charged to operating expenses as incurred. Planned major maintenance activities are charged to operating expense unless the cost represents the acquisition of an additional unit of property or the replacement of an existing unit of property. Property, plant and equipment also includes costs associated with property held for future use. The depreciable lives of certain plant assets are reviewed annually and revised, if appropriate.

Property, plant and equipment is tested for impairment when it is determined that the carrying value of the assets may not be recoverable. A loss is recognized in the current period if it becomes probable that part of a cost of a plant under construction or recently completed plant will be disallowed for recovery from customers and a reasonable estimate of the disallowance can be made. For investments in property, plant and equipment that are abandoned and not expected to go into service, incurred costs and related deferred tax amounts are compared to the discounted estimated future rate recovery, and a loss is recognized, if necessary.

NSP-Wisconsin records depreciation expense related to its plant using the straight-line method over the plant's useful life. Actuarial life studies are performed and submitted to the state and federal commissions for review. Upon acceptance by the various commissions, the resulting lives and net salvage rates are used to calculate depreciation. Depreciation expense, expressed as a percentage of average depreciable property, was approximately 3.4 and 3.3 percent for the years ended Dec. 31, 2017 and 2016, respectively.

**Leases** — NSP-Wisconsin evaluates a variety of contracts for lease classification at inception, including rental arrangements for office space, vehicles and equipment. Contracts determined to contain a lease because of per unit pricing that is other than fixed or market price, terms regarding the use of a particular asset, and other factors are evaluated further to determine if the arrangement is a capital lease. See Note 8 for further discussion of leases.

**AFUDC** — AFUDC represents the cost of capital used to finance utility construction activity. AFUDC is computed by applying a composite financing rate to qualified CWIP. The amount of AFUDC capitalized as a utility construction cost is credited to nonoperating income (for equity capital) and interest charges (for debt capital). AFUDC amounts capitalized are included in NSP-Wisconsin's rate base for establishing utility service rates.

Generally, AFUDC costs are recovered from customers as the related property is depreciated.

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**AROs** — NSP-Wisconsin accounts for AROs under accounting guidance that requires a liability for the fair value of an ARO to be recognized in the period in which it is incurred if it can be reasonably estimated, with the offsetting associated asset retirement costs capitalized as a long-lived asset. The liability is generally increased over time by applying the effective interest method of accretion, and the capitalized costs are depreciated over the useful life of the long-lived asset. Changes resulting from revisions to the timing or amount of expected asset retirement cash flows are recognized as an increase or a decrease in the ARO. The recording of the obligation for regulated operations has no income statement impact due to the deferral of the amounts through the establishment of a regulatory asset and recovery in rates. NSP-Wisconsin also recovers through rates certain future plant removal costs in addition to AROs. See Note 8 for further discussion of AROs.

**Income Taxes** — NSP-Wisconsin accounts for income taxes using the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. NSP-Wisconsin defers income taxes for all temporary differences between pretax financial and taxable income, and between the book and tax bases of assets and liabilities. NSP-Wisconsin uses the tax rates that are scheduled to be in effect when the temporary differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in the period that includes the enactment date.

The effects of NSP-Wisconsin's tax rate changes are generally subject to a normalization method of accounting. Therefore, the revaluation of most its net deferred taxes upon a tax rate reduction results in the establishment of a net regulatory liability which will be refundable to utility customers over the remaining life of the related assets. A tax rate increase would result in the establishment of a similar regulatory asset. Due to the effects of past regulatory practices, when deferred taxes were not required to be recorded due to the use of flow through accounting for ratemaking purposes, the reversal of some temporary differences are accounted for as current income tax expense. Tax credits are recorded when earned unless there is a requirement to defer the benefit and amortize it over the book depreciable lives of the related property. The requirement to defer and amortize tax credits only applies to federal investment tax credits (ITCs) related to public utility property. Utility rate regulation also has resulted in the recognition of certain regulatory assets and liabilities related to income taxes, which are summarized in Note 9.

Deferred tax assets are reduced by a valuation allowance if it is more likely than not that some portion or all of the deferred tax asset will not be realized. In making such a determination, all available evidence is considered, including scheduled reversals of deferred tax liabilities, projected future taxable income, tax planning strategies and recent financial operations.

NSP-Wisconsin follows the applicable accounting guidance to measure and disclose uncertain tax positions that it has taken or expects to take in its income tax returns. NSP-Wisconsin recognizes a tax position in its financial statements when it is more likely than not that the position will be sustained upon examination based on the technical merits of the position. Recognition of changes in uncertain tax positions are reflected as a component of income tax.

Xcel Energy Inc. and its subsidiaries, including NSP-Wisconsin, file consolidated federal income tax returns as well as combined or separate state income tax returns. Federal income taxes paid by Xcel Energy Inc. are allocated to Xcel Energy Inc.'s subsidiaries based on separate company computations of tax. A similar allocation is made for state income taxes paid by Xcel Energy Inc. in connection with combined state filings. Xcel Energy Inc. also allocates its own income tax benefits to its direct subsidiaries which are recorded directly in equity by the subsidiaries based on the relative positive tax liabilities of the subsidiaries.

Interest and penalties are recorded separately to their respective line items in the income statement.

See Note 4 for further discussion of income taxes.

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**Types of and Accounting for Derivative Instruments** — NSP-Wisconsin uses derivative instruments in connection with its utility commodity price and interest rate activities, including forward contracts, futures, swaps and options. All derivative instruments not designated and qualifying for the normal purchases and normal sales exception, as defined by the accounting guidance for derivatives and hedging, are recorded on the balance sheets at fair value as derivative instruments. This includes certain instruments used to mitigate market risk for the utility operations. The classification of changes in fair value for those derivative instruments is dependent on the designation of a qualifying hedging relationship. Changes in fair value of derivative instruments not designated in a qualifying hedging relationship are reflected in current earnings or as a regulatory asset or liability. The classification as a regulatory asset or liability is based on commission approved regulatory recovery mechanisms.

Interest rate hedging transactions are recorded as a component of interest expense. NSP-Wisconsin is allowed to recover in electric or natural gas rates the costs of certain financial instruments purchased to reduce commodity cost volatility. For further information on derivatives entered to mitigate commodity price risk on behalf of electric and natural gas customers, see Note 6.

**Cash Flow Hedges** — Certain qualifying hedging relationships are designated as a hedge of a forecasted transaction or future cash flow (cash flow hedge). Changes in the fair value of a derivative designated as a cash flow hedge, to the extent effective, are included in OCI, or deferred as a regulatory asset or liability based on recovery mechanisms until earnings are affected by the hedged transaction.

**Normal Purchases and Normal Sales** — NSP-Wisconsin enters into contracts for the purchase and sale of commodities for use in its business operations. Derivatives and hedging accounting guidance requires a company to evaluate these contracts to determine whether the contracts are derivatives. Certain contracts that meet the definition of a derivative may be exempted from derivative accounting if designated as normal purchases or normal sales.

NSP-Wisconsin evaluates all of its contracts at inception to determine if they are derivatives and if they meet the normal purchases and normal sales designation requirements. See Note 6 for further discussion of NSP-Wisconsin's risk management and derivative activities.

**Fair Value Measurements** — NSP-Wisconsin presents cash equivalents, interest rate derivatives and commodity derivatives at estimated fair values in its financial statements. Cash equivalents are recorded at cost plus accrued interest; money market funds are measured using quoted net asset values (NAVs). For interest rate derivatives, quoted prices based primarily on observable market interest rate curves are used as a primary input to establish fair value. For commodity derivatives, the most observable inputs available are generally used to determine the fair value of each contract. In the absence of a quoted price for an identical contract in an active market, NSP-Wisconsin may use quoted prices for similar contracts, or internally prepared valuation models to determine fair value. For the pension and postretirement plan assets published trading data and pricing models, generally using the most observable inputs available, are utilized to estimate fair value for each security. See Note 6 for further discussion.

**Cash and Cash Equivalents** — NSP-Wisconsin considers investments in certain instruments, including commercial paper and money market funds, with a remaining maturity of three months or less at the time of purchase, to be cash equivalents.

**Accounts Receivable and Allowance for Bad Debts** — Accounts receivable are stated at the actual billed amount net of an allowance for bad debts. NSP-Wisconsin establishes an allowance for uncollectible receivables based on a policy that reflects its expected exposure to the credit risk of customers.

**Inventory** — All inventory is recorded at average cost.

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**Renewable Energy Credits (RECs)** — RECs are marketable environmental instruments that represent proof that energy was generated from eligible renewable energy sources. RECs are awarded upon delivery of the associated energy and can be bought and sold. RECs are typically used as a form of measurement of compliance to renewable portfolio standards enacted by those states that are encouraging construction and consumption from renewable energy sources, but can also be sold separately from the energy produced. NSP-Wisconsin acquires RECs from the generation or purchase of renewable power.

When RECs are purchased or acquired in the course of generation they are recorded as inventory at cost. The cost of RECs that are utilized for compliance purposes is recorded as electric fuel and purchased power expense.

Sales of RECs that are purchased or acquired in the course of generation are recorded in electric utility operating revenues on a gross basis. The cost of these RECs and related transaction costs are recorded in electric fuel and purchased power expense.

**Emission Allowances** — Emission allowances, including the annual sulfur dioxide (SO<sub>2</sub>) and nitrogen oxide (NO<sub>x</sub>) emission allowance entitlement received from the United States Environmental Protection Agency (EPA), are recorded at cost plus associated broker commission fees. NSP-Wisconsin follows the inventory accounting model for all emission allowances. Sales of emission allowances are included in electric utility operating revenues and the operating activities section of the statements of cash flows.

**Environmental Costs** — Environmental costs are recorded when it is probable NSP-Wisconsin is liable for remediation costs and the liability can be reasonably estimated. Costs are deferred as a regulatory asset if it is probable that the costs will be recovered from customers in future rates. Otherwise, the costs are expensed. If an environmental expense is related to facilities currently in use, such as emission-control equipment, the cost is capitalized and depreciated over the life of the plant.

Estimated remediation costs, excluding inflationary increases, are recorded based on experience, an assessment of the current situation and the technology currently available for use in the remediation. The recorded costs are regularly adjusted as estimates are revised and remediation proceeds. If other participating potentially responsible parties (PRPs) exist and acknowledge their potential involvement with a site, costs are estimated and recorded only for NSP-Wisconsin's expected share of the cost.

Any future costs of restoring sites where operation may be extended are treated as a capitalized cost of plant retirement. The depreciation expense levels recoverable in rates include a provision for removal expenses, which may include final remediation costs.

See Note 8 for further discussion of environmental costs.

**Benefit Plans and Other Postretirement Benefits** — NSP-Wisconsin maintains pension and postretirement benefit plans for eligible employees. Recognizing the cost of providing benefits and measuring the projected benefit obligation of these plans under applicable accounting guidance requires management to make various assumptions and estimates.

Based on regulatory recovery mechanisms, certain unrecognized actuarial gains and losses and unrecognized prior service costs or credits are recorded as regulatory assets and liabilities, rather than OCI.

See Note 5 for further discussion of benefit plans and other postretirement benefits.

**Guarantees** — NSP-Wisconsin recognizes, upon issuance or modification of a guarantee, a liability for the fair market value of the obligation that has been assumed in issuing the guarantee. This liability includes consideration of specific triggering events and other conditions which may modify the ongoing obligation to perform under the guarantee.

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The obligation recognized is reduced over the term of the guarantee as NSP-Wisconsin is released from risk under the guarantee. See Note 8 for specific details of issued guarantees.

**Subsequent Events** — Management has evaluated the impact of events occurring after Dec. 31, 2017 up to Feb. 26, 2018, the date NSP-Wisconsin's GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 6, 2018. These statements contain all necessary adjustments and disclosures resulting from that evaluation.

## 2. Borrowings and Other Financing Instruments

**Commercial Paper** — NSP-Wisconsin meets its short-term liquidity requirements primarily through the issuance of commercial paper and borrowings under its credit facility. Commercial paper outstanding for NSP-Wisconsin was as follows:

(Amounts in Millions, Except Interest Rates)	Twelve Months Ended Dec. 31, 2017	Twelve Months Ended Dec. 31, 2016
Borrowing limit	\$ 150	\$ 150
Amount outstanding at period end	11	60
Average amount outstanding	52	15
Maximum amount outstanding	129	64
Weighted average interest rate, computed on a daily basis	1.23%	0.69%
Weighted average interest rate at period end	1.73	0.95

**Letters of Credit** — NSP-Wisconsin may use letters of credit, generally with terms of one-year, to provide financial guarantees for certain operating obligations. At Dec. 31, 2017 and 2016, there were no letters of credit outstanding.

**Credit Facility** — In order to use its commercial paper program to fulfill short-term funding needs, NSP-Wisconsin must have a revolving credit facility in place at least equal to the amount of its commercial paper borrowing limit and cannot issue commercial paper in an aggregate amount exceeding available capacity under this credit facility. The line of credit provides short-term financing in the form of notes payable to banks, letters of credit and back-up support for commercial paper borrowings.

NSP-Wisconsin has the right to request an extension of the June 2021 termination date for an additional one-year period. The extension requests are subject to majority bank group approval.

Other features of NSP-Wisconsin's credit facility include:

- The credit facility has a financial covenant requiring that the debt-to-total capitalization ratio be less than or equal to 65 percent. NSP-Wisconsin was in compliance as its debt-to-total capitalization ratio was 47 percent at both Dec. 31, 2017 and 2016. If NSP-Wisconsin does not comply with the covenant, an event of default may be declared, and if not remedied, any outstanding amounts due under the facility can be declared due by the lender.
- The credit facility has a cross-default provision that provides NSP-Wisconsin will be in default on its borrowings under the facility if NSP-Wisconsin or any of its subsidiaries whose total assets exceed 15 percent of NSP-Wisconsin's total assets, default on certain indebtedness in an aggregate principal amount exceeding \$75 million.
- NSP-Wisconsin was in compliance with all financial covenants on its debt agreements as of Dec. 31, 2017 and 2016.

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At Dec. 31, 2017, NSP-Wisconsin had the following committed credit facility available (in millions):

Credit Facility (a)	Drawn (b)	Available
\$ 150	\$ 11	\$ 139

(a) This credit facility matures in June 2021.

(b) Includes outstanding commercial paper.

All credit facility bank borrowings, outstanding letters of credit and outstanding commercial paper reduce the available capacity under the credit facility. NSP-Wisconsin had no direct advances on the credit facility outstanding at Dec. 31, 2017 and 2016.

### *Long-Term Borrowings and Other Financing Instruments*

Generally, all real and personal property of NSP-Wisconsin is subject to the liens of its first mortgage indentures. Debt premiums, discounts and expenses are amortized over the life of the related debt. The premiums, discounts and expenses associated with refinanced debt are deferred and amortized over the life of the related new issuance, in accordance with regulatory guidelines.

In 2017, NSP-Wisconsin issued \$100 million of 3.75 percent first mortgage bonds due Dec. 1, 2047.

During the next five years, NSP-Wisconsin has long-term debt maturities of approximately \$151 million, \$19 million and \$1 million due in 2018, 2021 and 2022, respectively.

**Deferred Financing Costs** — Deferred financing costs of approximately \$7 million and \$5 million, net of amortization, are presented as deferred debits at Dec. 31, 2017 and 2016, respectively. NSP-Wisconsin is amortizing these financing costs over the remaining maturity periods of the related debt.

**Dividend Restrictions** — NSP-Wisconsin's dividends are subject to the FERC's jurisdiction, which prohibits the payment of dividends out of capital accounts; payment of dividends is allowed out of retained earnings only.

The most restrictive dividend limitation for NSP-Wisconsin is imposed by its state regulatory commission. NSP-Wisconsin cannot pay annual dividends in excess of approximately \$53 million if its calendar year average equity-to-total capitalization ratio is or falls below the state commission authorized level as calculated consistent with PSCW requirements. NSP-Wisconsin's calendar year average equity-to-total capitalization ratio calculated on this basis was 53.1 percent at Dec. 31, 2017 and \$19 million in retained earnings was not restricted. NSP-Wisconsin's authorized equity ratio was 52.5 percent for 2016 and 2017, but will be 51.5 percent for 2018.

### **3. Joint Ownership of Transmission Facilities**

Following are the investments by NSP-Wisconsin in jointly owned transmission facilities and the related ownership percentages as of Dec. 31, 2017:

(Thousands of Dollars)	Plant in Service	Accumulated Depreciation (a)	CWIP	Ownership %
Electric Transmission:				
CapX2020 Transmission	\$ 162,108	\$ 12,205	\$ 103,144	81%
La Crosse, Wis. to Madison, Wis.	—	—	101,546	37
Total	\$ 162,108	\$ 12,205	\$ 204,690	

(a) Asset retirement obligation is not included

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NSP-Wisconsin's share of operating expenses and construction expenditures are included in the applicable utility accounts. Each of the respective owners is responsible for providing its own financing.

#### 4. Income Taxes

**Federal Tax Reform** — In December 2017, the 2017 federal tax reform enacted as Public Law No: 115-97, commonly referred to as the Tax Cuts and Jobs Act (TCJA) was signed into law. While the legislation will require interpretations and regulations to be issued by the Internal Revenue Service (IRS), the key provisions impacting Xcel Energy (which includes NSP-Wisconsin) generally beginning in 2018, include:

- Corporate federal tax rate reduction from 35 percent to 21 percent;
- Normalization of resulting plant-related excess deferred taxes;
- Elimination of the corporate alternative minimum tax;
- Continued interest expense deductibility and discontinued bonus depreciation for regulated public utilities;
- Limitations on certain executive compensation deductions;
- Limitations on certain deductions for net operating losses (NOLs) arising after Dec. 31, 2017 (limited to 80 percent of taxable income);
- Repeal of the section 199 manufacturing deduction; and
- Reduced deductions for meals and entertainment as well as state and local lobbying.

Entities are required under Accounting Standards Codification (ASC) Topic 740 to recognize the accounting impacts of a tax law change, including the impacts of a change in tax rates on deferred tax assets and liabilities, in the period including the date of the tax law enactment. The Securities and Exchange Commission (SEC) staff issued guidance in Staff Accounting Bulletin 118 that supplements the accounting requirements of ASC Topic 740 if elements of the TCJA assessment are not complete, and provides for up to a one year period to finalize the required accounting. Xcel Energy has estimated the effects of the TCJA, which have been reflected in the Dec. 31, 2017 financial statements. Issuance of U.S. Treasury regulations interpreting the TCJA, other U.S. Treasury and IRS guidance or interpretations of the application of ASC Topic 740 may result in changes to these estimates.

Overall for Xcel Energy, reductions in deferred tax assets and liabilities due to the reduction in corporate federal tax rates result in a net tax benefit. However, as a result of IRS requirements and past regulatory treatment of deferred taxes in the determination of regulated rates of the utility subsidiaries, including deferred taxes related to regulated plant and certain other deferred tax assets and liabilities, the impact was primarily recognized as a regulatory liability refundable to utility customers.

The fourth quarter 2017 estimated accounting impacts of the December 2017 enactment of the new tax law at NSP-Wisconsin included:

- \$149 million (\$210 million grossed-up for tax) of reclassifications of plant-related excess deferred taxes to regulatory liabilities upon valuation at the new 21 percent federal rate. The regulatory liabilities will be amortized consistent with IRS normalization requirements, resulting in customer refunds over the average remaining life of the related property;
- \$23 million and \$41 million of reclassifications (grossed-up for tax) of excess deferred taxes for non-plant related deferred tax assets and liabilities, respectively, to regulatory assets and liabilities;
- An immaterial income tax benefit related to the federal tax reform implementation, and a \$1 million reduction to net income related to the allocation of Xcel Energy Services Inc.'s tax rate change on its deferred taxes.

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Xcel Energy has accounted for the state tax impacts of federal tax reform based on currently enacted state tax laws. Any future state tax law changes related to the TCJA will be accounted for in the periods state laws are enacted.

**Consolidated Appropriations Act, 2016** — In December 2015, the Consolidated Appropriations Act, 2016 (Act) was signed into law. The Act provided for the following:

- Immediate expensing, or “bonus depreciation,” of 50 percent for property placed in service in 2015, 2016, and 2017;
- Production tax credits (PTCs) at 100 percent of the applicable rate for wind energy projects that begin construction by the end of 2016; 80 percent of the credit rate for projects that begin construction in 2017; 60 percent of the credit rate for projects that begin construction in 2018; and 40 percent of the credit rate for projects that begin construction in 2019. The wind energy PTC was not extended for projects that begin construction after 2019;
- ITCs at 30 percent for commercial solar projects that begin construction by the end of 2019; 26 percent for projects that begin construction in 2020; 22 percent for projects that begin construction in 2021; and 10 percent for projects thereafter;
- Research and experimentation (R&E) credit was permanently extended; and
- Delay of two years (until 2020) of the excise tax on certain employer-provided health insurance plans.

The accounting related to the Act was recorded beginning in the fourth quarter of 2015 because a change in tax law is accounted for beginning in the period of enactment.

**Federal Audit** — NSP-Wisconsin is a member of the Xcel Energy affiliated group that files a consolidated federal income tax return. The statutes of limitations applicable to Xcel Energy’s federal income tax returns expire as follows:

Tax Year(s)	Expiration
2009 - 2011	June 2018
2012 - 2013	October 2018
2014	September 2018
2015	September 2019
2016	September 2020

In 2012, the IRS commenced an examination of tax years 2010 and 2011, including the 2009 carryback claim. The IRS proposed an adjustment to the federal tax loss carryback claims that would have resulted in \$14 million of income tax expense for the 2009 through 2011 claims, and the 2013 through 2015 claims. In the fourth quarter of 2015, the IRS forwarded the issue to the Office of Appeals (“Appeals”). In the third quarter of 2017, Xcel Energy and Appeals reached an agreement and the benefit related to the agreed upon portions was recognized. NSP-Wisconsin did not accrue any income tax benefit related to this adjustment. As of Dec. 31, 2017, the case has been forwarded to the Joint Committee on Taxation.

In the third quarter of 2015, the IRS commenced an examination of tax years 2012 and 2013. In the third quarter of 2017, the IRS concluded the audit of tax years 2012 and 2013 and proposed an adjustment that would impact Xcel Energy’s NOL and effective tax rate (ETR). After evaluating the proposed adjustment, Xcel Energy filed a protest with the IRS. Xcel Energy anticipates the issue will be forwarded to Appeals. As of Dec, 31, 2017, Xcel Energy has recognized its best estimate of income tax expense that will result from a final resolution of this issue; however, the outcome and timing of a resolution is uncertain.

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**State Audits** — NSP-Wisconsin is a member of the Xcel Energy affiliated group that files consolidated state income tax returns. As of Dec. 31, 2017, NSP-Wisconsin's earliest open tax year that is subject to examination by state taxing authorities under applicable statutes of limitations is 2012. In 2016, the state of Wisconsin began an audit of years 2012 and 2013. As of Dec. 31, 2017, Wisconsin had not proposed any material adjustments, and there were no other state income tax audits in progress.

**Uncertainty in Income Taxes** — The FERC has not fully adopted the guidance for uncertainty in income taxes. Accordingly, NSP-Wisconsin has recorded its unrecognized tax benefits for temporary adjustments, including net operating loss and tax credit carryforwards, in accounts established for accumulated deferred income taxes.

**Unrecognized Tax Benefits** — The unrecognized tax benefit balance includes permanent tax positions, which if recognized would affect the annual ETR. In addition, the unrecognized tax benefit balance includes temporary tax positions for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility. A change in the period of deductibility would not affect the ETR but would accelerate the payment of cash to the taxing authority to an earlier period.

A reconciliation of the amount of unrecognized tax benefit is as follows:

(Millions of Dollars)	Dec. 31, 2017	Dec. 31, 2016
Unrecognized tax benefit — Permanent tax positions	\$ 1.4	\$ 0.4
Unrecognized tax benefit — Temporary tax positions	1.0	4.9
Total unrecognized tax benefit	\$ 2.4	\$ 5.3

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

(Millions of Dollars)	2017	2016
Balance at Jan. 1	\$ 5.3	\$ 4.5
Additions based on tax positions related to the current year	0.4	0.5
Reductions based on tax positions related to the current year	(0.3)	—
Additions for tax positions of prior years	1.3	0.5
Reductions for tax positions of prior years	(4.3)	(0.2)
Balance at Dec. 31	\$ 2.4	\$ 5.3

The unrecognized tax benefit amounts were reduced by the tax benefits associated with NOL and tax credit carryforwards. The amounts of tax benefits associated with NOL and tax credit carryforwards are as follows:

(Millions of Dollars)	Dec. 31, 2017	Dec. 31, 2016
NOL and tax credit carryforwards	\$ (1.9)	\$ (1.2)

It is reasonably possible that NSP-Wisconsin's amount of unrecognized tax benefits could significantly change in the next 12 months as the IRS Appeals progresses and audit resumes, the Wisconsin audit progresses, and other state audits resume. As the IRS Appeals and Wisconsin audit progress, it is reasonably possible that the amount of unrecognized tax benefit could decrease up to approximately \$1 million.

The payable for interest related to unrecognized tax benefits is partially offset by the interest benefit associated with NOL and tax credit carryforwards. The payables for interest related to unrecognized tax benefits at Dec. 31, 2017 or 2016 were not material. No amounts were accrued for penalties related to unrecognized tax benefits as of Dec. 31, 2017 or 2016.

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**Other Income Tax Matters** — NOL amounts represent the amount of the tax loss that is carried forward and tax credits represent the deferred tax asset. NOL and tax credit carryforwards as of Dec. 31 were as follows:

(Millions of Dollars)	2017	2016
Federal NOL carryforward	\$ 60	\$ 92
Federal tax credit carryforwards	4	3
State NOL carryforwards	3	—
State tax credit carryforwards, net of federal detriment	1	—

The federal carryforward periods expire between 2028 and 2037. The state carryforward periods expire between 2021 and 2032.

Total income tax expense from operations differs from the amount computed by applying the statutory federal income tax rate to income before income tax expense. The following reconciles such differences for the years ending Dec. 31:

	2017	2016 <sup>(b)</sup>
Federal statutory rate	35.0%	35.0%
State income tax on pretax income, net of federal tax effect	5.1%	5.1%
Increases (decreases) in tax from:		
Adjustments attributable to tax returns	(2.3)	(0.3)
Regulatory differences - effects of rate changes <sup>(a)</sup>	(0.1)	(0.2)
Regulatory differences - other utility plant items	(1.7)	(0.6)
Tax credits recognized, net of federal income tax expense	(1.0)	(0.7)
Other, net	0.7	0.0
Effective income tax rate	35.7%	38.3%

<sup>(a)</sup> The amortization of excess deferred taxes.

<sup>(b)</sup> The prior periods included in this footnote have been reclassified to conform to current year presentation.

The components of income tax expense for the years ending Dec. 31 were:

(Thousands of Dollars)	2017	2016
Current federal tax expense	\$ 2,769	\$ 5,324
Current state tax expense	14	139
Current change in unrecognized tax expense	1,040	127
Deferred federal tax expense	32,962	29,615
Deferred state tax expense	7,947	8,199
Deferred investment tax credits	(523)	(523)
Rounding	1	—
Total income tax expense	\$ 44,210	\$ 42,881

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The components of deferred income tax expense for the years ending Dec. 31 were:

(Thousands of Dollars)	2017	2016
Deferred tax (benefit) expense excluding items below	\$ (178,554)	\$ 39,977
Amortization and adjustments to deferred income taxes on income tax regulatory assets and liabilities	219,514	(2,112)
Tax expense allocated to other comprehensive income, net of adoption of ASU No. 2018-02, and other	(51)	(51)
Deferred tax expense	<u>\$ 40,909</u>	<u>\$ 37,814</u>

The components of the net deferred tax liability at Dec. 31 were as follows:

(Thousands of Dollars)	2017	2016 <sup>(a)</sup>
<b>Deferred tax liabilities:</b>		
Difference between book and tax bases of property	\$ 309,753	\$ 450,860
Regulatory assets	(528)	75,392
Pension expense	14,245	21,575
Other	6,702	9,805
Total deferred tax liabilities	<u>\$ 330,172</u>	<u>\$ 557,632</u>
<b>Deferred tax assets:</b>		
Differences between book and tax bases of property	\$ 38,759	\$ 36,645
Regulatory liabilities	(3,196)	5,779
NOL carryforward	12,947	33,355
Environmental remediation	8,068	25,842
Tax credit carryforward	4,243	2,653
Other employee benefits	3,868	6,132
Deferred investment tax credits	3,175	4,996
Other	5,203	6,571
Total deferred tax assets	<u>\$ 73,067</u>	<u>\$ 121,973</u>
Net deferred tax liability	<u>\$ 257,105</u>	<u>\$ 435,659</u>

(a) The prior period included in this footnote has been reclassified to conform to current year presentation.

## 5. Benefit Plans and Other Postretirement Benefits

Consistent with the process for rate recovery of pension and postretirement benefits for its employees, NSP-Wisconsin accounts for its participation in, and related costs of, pension and other postretirement benefit plans sponsored by Xcel Energy Inc. as multiple employer plans. NSP-Wisconsin is responsible for its share of cash contributions, plan costs and obligations and is entitled to its share of plan assets; accordingly, NSP-Wisconsin accounts for its pro rata share of these plans, including pension expense and contributions, resulting in accounting consistent with that of a single employer plan exclusively for NSP-Wisconsin employees.

Xcel Energy, which includes NSP-Wisconsin, offers various benefit plans to its employees. Approximately 71 percent of employees that receive benefits are represented by several local labor unions under several collective-bargaining agreements. At Dec. 31, 2017, NSP-Wisconsin had 383 bargaining employees covered under a collective-bargaining agreement, which expires in December 2019.

The plans invest in various instruments which are disclosed under the accounting guidance for fair value measurements which establishes a hierarchical framework for disclosing the observability of the inputs utilized in measuring fair value. The three levels in the hierarchy and examples of each level are as follows:

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Level 1 — Quoted prices are available in active markets for identical assets as of the reporting date. The types of assets included in Level 1 are highly liquid and actively traded instruments with quoted prices.

Level 2 — Pricing inputs are other than quoted prices in active markets, but are either directly or indirectly observable as of the reporting date. The types of assets included in Level 2 are typically either comparable to actively traded securities or contracts, or priced with models using highly observable inputs.

Level 3 — Significant inputs to pricing have little or no observability as of the reporting date. The types of assets included in Level 3 are those with inputs requiring significant management judgment or estimation.

Specific valuation methods include the following:

*Cash equivalents* — The fair values of cash equivalents are generally based on cost plus accrued interest; money market funds are measured using quoted NAVs.

*Insurance contracts* — Insurance contract fair values take into consideration the value of the investments in separate accounts of the insurer, which are priced based on observable inputs.

*Investments in commingled funds, equity securities and other funds* — Equity securities are valued using quoted prices in active markets. The fair values for commingled funds are measured using NAVs, which take into consideration the value of underlying fund investments, as well as the other accrued assets and liabilities of a fund, in order to determine a per share market value. The investments in commingled funds may be redeemed for NAV with proper notice. Proper notice varies by fund and can range from daily with a few days' notice to annually with 90 days' notice. Private equity investments require approval of the fund for any unscheduled redemption, and such redemptions may be approved or denied by the fund at its sole discretion. Depending on the fund, unscheduled distributions from real estate investments may require approval of the fund or may be redeemed with proper notice, which is typically quarterly with 45-90 days' notice; however, withdrawals from real estate investments may be delayed or discounted as a result of fund illiquidity.

*Investments in debt securities* — Fair values for debt securities are determined by a third party pricing service using recent trades and observable spreads from benchmark interest rates for similar securities.

*Derivative Instruments* — Fair values for foreign currency derivatives are determined using pricing models based on the prevailing forward exchange rate of the underlying currencies. The fair values of interest rate derivatives are based on broker quotes that utilize current market interest rate forecasts.

### **Pension Benefits**

Xcel Energy, which includes NSP-Wisconsin, has several noncontributory, defined benefit pension plans that cover almost all employees. Generally, benefits are based on a combination of years of service, the employee's average pay and, in some cases, social security benefits. Xcel Energy Inc.'s and NSP-Wisconsin's policy is to fully fund into an external trust the actuarially determined pension costs recognized for ratemaking and financial reporting purposes, subject to the limitations of applicable employee benefit and tax laws.

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In addition to the qualified pension plans, Xcel Energy maintains a supplemental executive retirement plan (SERP) and a nonqualified pension plan. The SERP is maintained for certain executives that were participants in the plan in 2008, when the SERP was closed to new participants. The nonqualified pension plan provides unfunded, nonqualified benefits for compensation that is in excess of the limits applicable to the qualified pension plans, with distributions attributable to NSP-Wisconsin funded by NSP-Wisconsin's operating cash flows. The total obligations of the SERP and nonqualified plan as of Dec. 31, 2017 and 2016 were \$37 million and \$44 million, respectively, of which \$1 million was attributable to NSP-Wisconsin in both 2017 and 2016. In 2017 and 2016, Xcel Energy recognized net benefit cost for financial reporting for the SERP and nonqualified plans of \$5 million and \$8 million, respectively, of which amounts attributable to NSP-Wisconsin were immaterial.

In 2016, Xcel Energy established rabbi trusts to provide partial funding for future distributions of the SERP and its deferred compensation plan. Rabbi trust funding of deferred compensation plan distributions attributable to NSP-Wisconsin will be supplemented by NSP-Wisconsin's operating cash flows as determined necessary. The amount of rabbi trust funding attributable to NSP-Wisconsin is immaterial. Also in 2016, Xcel Energy amended the deferred compensation plan to provide eligible participants the ability to diversify deferred settlements of equity awards, other than time-based equity awards, into various fund options.

Xcel Energy Inc. and NSP-Wisconsin base the investment-return assumption on expected long-term performance for each of the investment types included in the pension asset portfolio and consider the historical returns achieved by the asset portfolio over the past 20-year or longer period, as well as the long-term return levels projected and recommended by investment experts. Xcel Energy Inc. and NSP-Wisconsin continually review pension assumptions. The pension cost determination assumes a forecasted mix of investment types over the long term.

- Investment returns in 2017 were above the assumed level of 7.10 percent;
- Investment returns in 2016 were below the assumed level of 7.10 percent; and
- In 2018, NSP-Wisconsin's expected investment-return assumption is 7.10 percent.

The assets are invested in a portfolio according to Xcel Energy Inc.'s and NSP-Wisconsin's return, liquidity and diversification objectives to provide funding for plan obligations and minimize contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected asset allocation given the long-term risk, return, and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any particular industry, index, or entity. Market volatility can impact even well-diversified portfolios and significantly affect the return levels achieved by pension assets in any year.

The following table presents the target pension asset allocations for NSP-Wisconsin at Dec. 31 for the upcoming year:

	2017	2016
Domestic and international equity securities	38%	40%
Long-duration fixed income and interest rate swap securities	23	23
Short-to-intermediate fixed income securities	21	16
Alternative investments	16	19
Cash	2	2
Total	100%	100%

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The ongoing investment strategy is based on plan-specific investment recommendations that seek to minimize potential investment and interest rate risk as a plan's funded status increases over time. The investment recommendations result in a greater percentage of long-duration fixed income securities being allocated to specific plans having relatively higher funded status ratios and a greater percentage of growth assets being allocated to plans having relatively lower funded status ratios. The aggregate projected asset allocation presented in the table above for the master pension trust results from the plan-specific strategies.

### Pension Plan Assets

The following tables present, for each of the fair value hierarchy levels, NSP-Wisconsin's pension plan assets that are measured at fair value as of Dec. 31, 2017 and 2016:

(Thousands of Dollars)	Dec. 31, 2017				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents	\$ 8,091	\$ —	\$ —	\$ —	\$ 8,091
Commingled funds:					
U.S. equity funds	21,850	—	—	—	21,850
Non U.S. equity funds	3,900	—	—	8,479	12,379
U.S. corporate bond funds	14,035	—	—	—	14,035
Emerging market equity funds	—	—	—	13,381	13,381
Emerging market debt funds	3,198	—	—	7,079	10,277
Private equity investments	—	—	—	3,583	3,583
Real estate	—	—	—	8,309	8,309
Other commingled funds	206	—	—	4,965	5,171
Debt securities:					
Government securities	—	12,167	—	—	12,167
U.S. corporate bonds	—	10,178	—	—	10,178
Non U.S. corporate bonds	—	1,730	—	—	1,730
Equity securities:					
U.S. equities	4,863	—	—	—	4,863
Other	(1,334)	149	—	23	(1,162)
Total	\$ 54,809	\$ 24,224	\$ —	\$ 45,819	\$ 124,852

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Dec. 31, 2016					
(Thousands of Dollars)	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents	\$ 3,939	\$ —	\$ —	\$ —	\$ 3,939
Commingled funds:					
U.S. equity funds	21,415	—	—	—	21,415
Non U.S. equity funds	7,406	—	—	8,942	16,348
U.S. corporate bond funds	10,581	—	—	—	10,581
Emerging market equity funds	—	—	—	8,577	8,577
Emerging market debt funds	3,519	—	—	3,787	7,306
Commodity funds	—	—	—	889	889
Private equity investments	—	—	—	4,652	4,652
Real estate	—	—	—	8,108	8,108
Other commingled funds	—	—	—	8,752	8,752
Debt securities:					
Government securities	—	12,773	—	—	12,773
U.S. corporate bonds	—	9,432	—	—	9,432
Non U.S. corporate bonds	—	1,514	—	—	1,514
Mortgage-backed securities	—	254	—	—	254
Asset-backed securities	—	120	—	—	120
Equity securities:					
U.S. equities	4,219	—	—	—	4,219
Other	—	97	—	—	97
<b>Total</b>	<b>\$ 51,079</b>	<b>\$ 24,190</b>	<b>\$ —</b>	<b>\$ 43,707</b>	<b>\$ 118,976</b>

There were no assets transferred in or out of Level 3 for the years ended Dec. 31, 2017 or 2016.

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**Benefit Obligations** — A comparison of the actuarially computed pension benefit obligation and plan assets for NSP-Wisconsin is presented in the following table:

(Thousands of Dollars)	2017	2016
<b>Accumulated Benefit Obligation at Dec. 31</b>	\$ 145,387	\$ 146,448
<b>Change in Projected Benefit Obligation:</b>		
Obligation at Jan. 1	\$ 157,457	\$ 152,545
Service cost	4,618	4,417
Interest cost	6,218	6,816
Plan amendments	(713)	305
Actuarial loss	6,499	7,315
Benefit payments (a)	(17,331)	(13,941)
Obligation at Dec. 31	\$ 156,748	\$ 157,457
<b>(Thousands of Dollars)</b>		
<b>Change in Fair Value of Plan Assets:</b>		
Fair value of plan assets at Jan. 1	\$ 118,976	\$ 119,314
Actual return on plan assets	13,923	6,163
Employer contributions	9,284	7,440
Benefit payments (a)	(17,331)	(13,941)
Fair value of plan assets at Dec. 31	\$ 124,852	\$ 118,976
<b>(Thousands of Dollars)</b>		
<b>Funded Status of Plans at Dec. 31:</b>		
Funded status (b)	\$ (31,896)	\$ (38,481)

(a) 2017 amount includes approximately \$13 million of lump-sum benefit payments used in the determination of a settlement charge.

(b) Amounts are recognized in other noncurrent liabilities on NSP-Wisconsin's balance sheets.

(Thousands of Dollars)	2017	2016
<b>Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:</b>		
Net loss	\$ 80,429	\$ 91,531
Prior service (credit) cost	(346)	750
Total	\$ 80,083	\$ 92,281
<b>(Thousands of Dollars)</b>		
<b>Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:</b>		
Other Regulatory Assets	\$ 80,083	\$ 92,281

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Measurement date	Dec. 31, 2017	Dec. 31, 2016
	2017	2016
<b>Significant Assumptions Used to Measure Benefit Obligations:</b>		
Discount rate for year-end valuation	3.63%	4.13%
Expected average long-term increase in compensation level	3.75	3.75
Mortality table	RP 2014	RP 2014

**Mortality** — In 2014, the Society of Actuaries published a new mortality table (RP-2014) that increased the overall life expectancy of males and females. In 2014, NSP-Wisconsin adopted this mortality table, with modifications, based on its population and specific experience. During 2017, a new projection table was released (MP-2017). NSP-Wisconsin evaluated the updated projection table and concluded that the methodology currently in use and adopted in 2016 is consistent with the recently updated 2017 table and continues to be representative of NSP-Wisconsin's population.

**Cash Flows** — Cash funding requirements can be impacted by changes to actuarial assumptions, actual asset levels and other calculations prescribed by the funding requirements of income tax and other pension-related regulations. Required contributions were made in 2016 through 2018 to meet minimum funding requirements.

Total voluntary and required pension funding contributions across all four of Xcel Energy's pension plans were as follows:

- \$150 million in January 2018, of which \$10 million was attributable to NSP-Wisconsin;
- \$162 million in 2017, of which \$9 million was attributable to NSP-Wisconsin; and
- \$125 million in 2016, of which \$7 million was attributable to NSP-Wisconsin;

For future years, Xcel Energy and NSP-Wisconsin anticipate contributions will be made as necessary.

**Plan Amendments** — Xcel Energy, which includes NSP-Wisconsin, amended the Xcel Energy Pension Plan in 2017 to reduce supplemental benefits for non-bargaining participants as well as to allow the transfer of a portion of non-qualified pension obligations into the qualified plans. In 2016, the Xcel Energy Pension Plan was amended to change the discount rate basis for lump-sum conversion to annuity participants and annuity conversion to lump-sum participants.

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**Benefit Costs** — The components of NSP-Wisconsin's net periodic pension cost were:

(Thousands of Dollars)	2017	2016
Service cost	\$ 4,618	\$ 4,417
Interest cost	6,218	6,816
Expected return on plan assets	(9,180)	(9,157)
Amortization of prior service cost	138	111
Amortization of net loss	5,846	5,392
Settlement charge (a)	7,107	—
Net periodic pension cost	14,747	7,579
Costs not recognized due to effects of regulation	(4,176)	—
Net benefit cost recognized for financial reporting	\$ 10,571	\$ 7,579

(a) A settlement charge is required when the amount of lump-sum distributions during the year is greater than the sum of the service and interest cost components of the annual net periodic pension cost. In the fourth quarter of 2017 as a result of lump-sum distributions during the 2017 plan year, NSP-Wisconsin recorded a total pension settlement charge of \$7 million, the majority of which was not recognized due to the effects of regulation. A total of \$2 million of that amount was recorded in operating expenses in the fourth quarter of 2017.

	2017	2016
<b>Significant Assumptions Used to Measure Costs:</b>		
Discount rate	4.13%	4.66%
Expected average long-term increase in compensation level	3.75	4.00
Expected average long-term rate of return on assets	7.10	7.10

In addition to the benefit costs in the table above, for the pension plans sponsored by Xcel Energy Inc., costs are allocated to NSP-Wisconsin based on Xcel Energy Services Inc. employees' labor costs. The amount allocated to NSP-Wisconsin was \$3 million and \$2 million in 2017 and 2016, respectively. Pension costs include an expected return impact for the current year that may differ from actual investment performance in the plan. The return assumption used for 2018 pension cost calculations is 7.10 percent. The cost calculation uses a market-related valuation of pension assets. Xcel Energy, including NSP-Wisconsin, uses a calculated value method to determine the market-related value of the plan assets. The market-related value begins with the fair market value of assets as of the beginning of the year. The market-related value is determined by adjusting the fair market value of assets to reflect the investment gains and losses (the difference between the actual investment return and the expected investment return on the market-related value) during each of the previous five years at the rate of 20 percent per year. As these differences between actual investment returns and the expected investment returns are incorporated into the market-related value, the differences are recognized over the expected average remaining years of service for active employees.

#### Defined Contribution Plans

Xcel Energy, which includes NSP-Wisconsin, maintains 401(k) and other defined contribution plans that cover substantially all employees. The expense to these plans for NSP-Wisconsin was approximately \$1 million in 2017 and 2016.

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### Postretirement Health Care Benefits

Xcel Energy, which includes NSP-Wisconsin, has a contributory health and welfare benefit plan that provides health care and death benefits to certain Xcel Energy retirees. NSP-Wisconsin discontinued contributing toward health care benefits for nonbargaining employees retiring after 1998 and for bargaining employees who retired after 1999.

Regulatory agencies for nearly all retail utility customers have allowed rate recovery of accrued postretirement benefit costs.

**Plan Assets** — Certain state agencies that regulate Xcel Energy Inc.'s utility subsidiaries also have issued guidelines related to the funding of postretirement benefit costs. These assets are invested in a manner consistent with the investment strategy for the pension plan.

The following table presents the target postretirement asset allocations for Xcel Energy Inc. and NSP-Wisconsin at Dec. 31 for the upcoming year:

	2017	2016
Domestic and international equity securities	24%	25%
Short-to-intermediate fixed income securities	60	57
Alternative investments	9	13
Cash	7	5
Total	100%	100%

Xcel Energy Inc. and NSP-Wisconsin base investment-return assumptions for the postretirement health care fund assets on expected long-term performance for each of the investment types included in the asset portfolio. Assumptions and target allocations are determined at the master trust level. The investment mix at each of Xcel Energy Inc.'s utility subsidiaries may vary from the investment mix of the total asset portfolio. The assets are invested in a portfolio according to Xcel Energy Inc.'s and NSP-Wisconsin's return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected asset allocation given the long-term risk, return, correlation and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any particular industry, index, or entity. Market volatility is not considered to be a material factor in postretirement health care costs.

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The following tables present, for each of the fair value hierarchy levels, NSP-Wisconsin's proportionate allocation of the total postretirement benefit plan assets that are measured at fair value as of Dec. 31, 2017 and 2016:

(Thousands of Dollars)	Dec. 31, 2017				Total
	Level 1	Level 2	Level 3	Investments Measured at NAV	
Cash equivalents	\$ 68	\$ —	\$ —	\$ —	\$ 68
Insurance contracts	—	115	—	—	115
Commingled funds:					
U.S. equity funds	172	—	—	—	172
U.S. fixed income funds	79	—	—	—	79
Emerging market debt funds	94	—	—	—	94
Debt securities:					
Government securities	—	134	—	—	134
U.S. corporate bonds	—	147	—	—	147
Non U.S. corporate bonds	—	50	—	—	50
Asset-backed securities	—	54	—	—	54
Mortgage-backed securities	—	80	—	—	80
Equity securities:					
Non U.S. equities	82	—	—	—	82
Other	—	3	—	—	3
<b>Total</b>	<b>\$ 495</b>	<b>\$ 583</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,078</b>

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(Thousands of Dollars)	Dec. 31, 2016				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents	\$ 25	\$ —	\$ —	\$ —	\$ 25
Insurance contracts	—	58	—	—	58
Commingled funds:					
U.S. equity funds	67	—	—	—	67
U.S. fixed income funds	33	—	—	—	33
Emerging market debt funds	38	—	—	—	38
Other commingled funds	—	—	—	67	67
Debt securities:					
Government securities	—	46	—	—	46
U.S. corporate bonds	—	77	—	—	77
Non U.S. corporate bonds	—	21	—	—	21
Asset-backed securities	—	23	—	—	23
Mortgage-backed securities	—	36	—	—	36
Equity securities:					
Non U.S. equities	50	—	—	—	50
Other	—	2	—	—	2
<b>Total</b>	<b>\$ 213</b>	<b>\$ 263</b>	<b>\$ —</b>	<b>\$ 67</b>	<b>\$ 543</b>

There were no assets transferred in or out of Level 3 for the years ended Dec. 31, 2017 and 2016.

**Benefit Obligations** — A comparison of the actuarially computed benefit obligation and plan assets for NSP-Wisconsin is presented in the following table:

(Thousands of Dollars)	2017	2016
<b>Change in Projected Benefit Obligation:</b>		
Obligation at Jan. 1	\$ 14,973	\$ 14,718
Service cost	29	24
Interest cost	590	651
Medicare subsidy reimbursements	—	7
Plan participants' contributions	71	87
Actuarial loss	2,069	775
Benefit payments	(1,368)	(1,289)
Obligation at Dec. 31	<b>\$ 16,364</b>	<b>\$ 14,973</b>

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(Thousands of Dollars)	2017	2016
<b>Change in Fair Value of Plan Assets:</b>		
Fair value of plan assets at Jan. 1	\$ 543	\$ 418
Actual loss on plan assets	(6)	(12)
Plan participants' contributions	71	87
Employer contributions	1,838	1,339
Benefit payments	(1,368)	(1,289)
Fair value of plan assets at Dec. 31	\$ 1,078	\$ 543

(Thousands of Dollars)	2017	2016
<b>Funded Status of Plans at Dec. 31:</b>		
Funded status	\$ (15,286)	\$ (14,430)
Current and accrued liabilities	(269)	(822)
Other liabilities	(15,017)	(13,608)
Net postretirement amounts recognized on balance sheets	\$ (15,286)	\$ (14,430)

(Thousands of Dollars)	2017	2016
<b>Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:</b>		
Net loss	\$ 10,553	\$ 8,883
Prior service credit	(1,783)	(2,134)
Total	\$ 8,770	\$ 6,749

(Thousands of Dollars)	2017	2016
<b>Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:</b>		
Other Regulatory Assets	\$ 8,770	\$ 6,749

Measurement date	Dec. 31, 2017	Dec. 31, 2016
	2017	2016

<b>Significant Assumptions Used to Measure Benefit Obligations:</b>		
Discount rate for year-end valuation	3.62%	4.13%
Mortality table	RP 2014	RP 2014
Health care costs trend rate — initial Pre-65	7.00%	5.50%
Health care costs trend rate — initial Post-65	5.50%	5.50%

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Beginning with the Dec. 31, 2017 measurement, Xcel Energy Inc. and NSP-Wisconsin separated its initial medical trend assumption for pre-Medicare (Pre-65) and post-Medicare (Post-65) claims costs of 7.0 percent and 5.5 percent, respectively, in order to reflect different short-term expectations based on recent experience differences. The ultimate trend assumption remained at 4.5 percent for both Pre-65 and Post-65 claims costs as similar long-term trend rates are expected for both populations. The period until the ultimate rate is reached is five years. Xcel Energy Inc. and NSP-Wisconsin base the medical trend assumption on the long-term cost inflation expected in the health care market, considering the levels projected and recommended by industry experts, as well as recent actual medical cost increases experienced by the retiree medical plan.

A one-percent change in the assumed health care cost trend rate would have the following effects on NSP-Wisconsin:

(Thousands of Dollars)	One-Percentage Point	
	Increase	Decrease
APBO	\$ 1,588	\$ (1,344)
Service and interest components	65	(55)

**Cash Flows** — The postretirement health care plans have no funding requirements under income tax and other retirement-related regulations other than fulfilling benefit payment obligations, when claims are presented and approved under the plans. Additional cash funding requirements are prescribed by certain state and federal rate regulatory authorities. Xcel Energy, which includes NSP-Wisconsin, contributed \$20 million and \$18 million during 2017 and 2016, respectively, of which \$2 million and \$1 million were attributable to NSP-Wisconsin. Xcel Energy expects to contribute approximately \$12 million during 2018, of which \$1 million is attributable to NSP-Wisconsin.

**Plan Amendments** — In 2017 and 2016, there were no plan amendments made which affected the benefit obligation.

**Benefit Costs** — The components of NSP-Wisconsin's net periodic postretirement benefit costs were:

(Thousands of Dollars)	2017	2016
Service cost	\$ 29	\$ 24
Interest cost	590	651
Expected return on plan assets	(31)	(24)
Amortization of prior service credit	(351)	(351)
Amortization of net loss	436	330
Net periodic postretirement benefit cost	\$ 673	\$ 630
	2017	2016

**Significant Assumptions Used to Measure Costs:**

Discount rate	4.13%	4.65%
Expected average long-term rate of return on assets	5.80	5.80

In addition to the benefit costs in the table above, for the postretirement health care plans sponsored by Xcel Energy Inc., costs are allocated to NSP-Wisconsin based on Xcel Energy Services Inc. employees' labor costs.

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## Projected Benefit Payments

The following table lists NSP-Wisconsin's projected benefit payments for the pension and postretirement benefit plans:

(Thousands of Dollars)	Projected Pension Benefit Payments	Gross Projected Postretirement Health Care Benefit Payments	Expected Medicare Part D Subsidies	Net Projected Postretirement Health Care Benefit Payments
2018	\$ 11,189	\$ 1,352	\$ 5	\$ 1,347
2019	11,812	1,329	4	1,325
2020	12,361	1,298	3	1,295
2021	11,842	1,254	3	1,251
2022	11,640	1,215	3	1,212
2023-2027	58,627	5,111	14	5,097

## Multiemployer Plans

NSP-Wisconsin contributes to several union multiemployer pension plans, none of which are individually significant. These plans provide pension benefits to certain union employees who may perform services for multiple employers and do not participate in the NSP-Wisconsin sponsored pension plans. Contributing to these types of plans creates risk that differs from providing benefits under NSP-Wisconsin sponsored plans, in that if another participating employer ceases to contribute to a multiemployer plan, additional unfunded obligations may need to be funded over time by remaining participating employers.

Contributions to multiemployer plans were as follows for the years ended Dec. 31, 2017 and 2016. There were no significant changes to the nature or magnitude of the participation of NSP-Wisconsin in multiemployer plans for the years presented:

(Thousands of Dollars)	2017	2016
Multiemployer plan contributions:		
Pension	\$ 248	\$ 707

## 6. Fair Value of Financial Assets and Liabilities

### Fair Value Measurements

The accounting guidance for fair value measurements and disclosures provides a single definition of fair value and requires certain disclosures about assets and liabilities measured at fair value. A hierarchical framework for disclosing the observability of the inputs utilized in measuring assets and liabilities at fair value is established by this guidance. The three levels in the hierarchy are as follows:

Level 1 — Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices.

Level 2 — Pricing inputs are other than quoted prices in active markets, but are either directly or indirectly observable as of the reporting date. The types of assets and liabilities included in Level 2 are typically either comparable to actively traded securities or contracts, or priced with models using highly observable inputs.

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Level 3 — Significant inputs to pricing have little or no observability as of the reporting date. The types of assets and liabilities included in Level 3 are those valued with models requiring significant management judgment or estimation.

Specific valuation methods include the following:

*Cash equivalents* — The fair values of cash equivalents are generally based on cost plus accrued interest; money market funds are measured using quoted NAVs.

*Interest rate derivatives* — The fair values of interest rate derivatives are based on broker quotes that utilize current market interest rate forecasts.

*Commodity derivatives* — The methods used to measure the fair value of commodity derivative forwards and options utilize forward prices and volatilities, as well as pricing adjustments for specific delivery locations, and are generally assigned a Level 2 classification. When contractual settlements relate to inactive delivery locations or extend to periods beyond those readily observable on active exchanges or quoted by brokers, the significance of the use of less observable forecasts of forward prices and volatilities on a valuation is evaluated, and may result in Level 3 classification.

#### ***Derivative Instruments Fair Value Measurements***

NSP-Wisconsin enters into derivative instruments, including forward contracts, futures, swaps and options, for trading purposes and to manage risk in connection with changes in interest rates and utility commodity prices.

***Interest Rate Derivatives*** — NSP-Wisconsin enters into various instruments that effectively fix the interest payments on certain floating rate debt obligations or effectively fix the yield or price on a specified benchmark interest rate for an anticipated debt issuance for a specific period. These derivative instruments are generally designated as cash flow hedges for accounting purposes.

At Dec. 31, 2017, accumulated other comprehensive loss related to interest rate derivatives included \$0.1 million of net losses expected to be reclassified into earnings during the next 12 months as the related hedged interest rate transactions impact earnings, including forecasted amounts for unsettled hedges, as applicable.

***Commodity Derivatives*** — NSP-Wisconsin may enter into derivative instruments to manage variability of future cash flows from changes in commodity prices in its electric and natural gas operations, as well as for trading purposes. This could include the purchase or sale of natural gas to generate electric energy and natural gas for resale.

The following table details the gross notional amounts of commodity options at Dec. 31:

(Amounts in Thousands) (a)(b)	2017	2016
Million British thermal units of natural gas	42	255

(a) Amounts are not reflective of net positions in the underlying commodities

(b) Notional amounts for options are included on a gross basis, but are weighted for the probability of exercise.

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**Consideration of Credit Risk and Concentrations** — NSP-Wisconsin continuously monitors the creditworthiness of the counterparties to its interest rate derivatives and commodity derivative contracts prior to settlement, and assesses each counterparty's ability to perform on the transactions set forth in the contracts. Given this assessment, as well as an assessment of the impact of NSP-Wisconsin's own credit risk when determining the fair value of derivative liabilities, the impact of credit risk was immaterial to the fair value of unsettled commodity derivatives presented in the balance sheets.

NSP-Wisconsin employs additional credit risk control mechanisms when appropriate, such as letters of credit, parental guarantees, standardized master netting agreements and termination provisions that allow for offsetting of positive and negative exposures. Credit exposure is monitored and, when necessary, the activity with a specific counterparty is limited until credit enhancement is provided.

**Financial Impact of Qualifying Cash Flow Hedges** — The impact of qualifying interest rate cash flow hedges on NSP-Wisconsin's accumulated other comprehensive loss, included in the statements of common stockholder's equity and in the statements of comprehensive income, is detailed in the following table:

(Thousands of Dollars)	2017	2016
Accumulated other comprehensive loss related to cash flow hedges at Jan. 1	\$ (133)	\$ (209)
After-tax net realized losses on derivative transactions reclassified into earnings	76	76
Accumulated other comprehensive loss related to cash flow hedges at Dec. 31	\$ (57)	\$ (133)

Pre-tax losses related to interest rate derivatives reclassified from accumulated other comprehensive loss into earnings were \$0.1 million for each of the years ended Dec. 31, 2017 and 2016.

During the years ended Dec. 31, 2017 and 2016, changes in the fair value of natural gas commodity derivatives resulted in net losses of \$0.3 million and \$0.2 million, recognized as regulatory assets and liabilities. The classification as a regulatory asset or liability is based on commission approved regulatory recovery mechanisms.

During the years ended Dec. 31, 2017 and 2016, \$0.2 million and \$0.8 million of natural gas commodity derivatives settlement losses were recognized and were subject to purchased natural gas cost recovery mechanisms, which result in reclassifications of derivative settlement gains and losses out of income to a regulatory asset or liability, as appropriate.

NSP-Wisconsin had no derivative instruments designated as fair value hedges during the years ended Dec. 31, 2017 and 2016. Therefore, no gains or losses from fair value hedges or related hedged transactions were recognized for these periods.

**Recurring Fair Value Measurements** — The following table presents for each of the fair value hierarchy levels, NSP-Wisconsin's derivative assets and liabilities measured at fair value on a recurring basis:

(Thousands of Dollars)	Dec. 31, 2017					
	Fair Value			Fair Value Total	Counterparty Netting <sup>(a)</sup>	Total <sup>(b)</sup>
	Level 1	Level 2	Level 3			
<b>Current derivative assets</b>						
Natural gas commodity	\$ —	\$ 72	\$ —	\$ 72	\$ —	\$ 72

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(Thousands of Dollars)	Dec. 31, 2016					
	Fair Value			Fair Value Total	Counterparty Netting <sup>(a)</sup>	Total <sup>(b)</sup>
	Level 1	Level 2	Level 3			
<b>Current derivative assets</b>						
Natural gas commodity	\$ —	\$ 149	\$ —	\$ 149	\$ —	\$ 149

(a) NSP-Wisconsin nets derivative instruments and related collateral in its balance sheet when supported by a legally enforceable master netting agreement, and all derivative instruments and related collateral amounts were subject to master netting agreements at Dec. 31, 2017 and 2016. The counterparty netting amounts presented exclude settlement receivables and payables and non-derivative amounts that may be subject to the same master netting agreements.

(b) Included in the derivative instruments assets balance of \$3.5 million and \$3.1 million at Dec. 31, 2017 and 2016, respectively, in the balance sheets.

### ***Fair Value of Long-Term Debt***

As of Dec. 31, 2017 and 2016, other financial instruments for which the carrying amount did not equal fair value were as follows:

(Thousands of Dollars)	2017		2016	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	Long-term debt, including current portion	\$ 766,153	\$ 854,574	\$ 666,190

The fair value of NSP-Wisconsin's long-term debt is estimated based on recent trades and observable spreads from benchmark interest rates for similar securities. The fair value estimates are based on information available to management as of Dec. 31, 2017 and 2016, and given the observability of the inputs to these estimates, the fair values presented for long-term debt have been assigned a Level 2.

## **7. Rate Matters**

### ***Tax Reform - Regulatory Proceedings***

The specific impacts of the TCJA on retail customer rates are subject to regulatory approval. NSP-Wisconsin is in the process of quantifying the rate impacts of the TCJA and addressing these impacts in its open and recently concluded proceedings focused on retail base rate impacts for its utility subsidiaries.

In January 2018, the PSCW issued an order requiring public utilities to apply deferred accounting for the impacts of the TCJA. The PSCW has also requested that utilities provide responses to questions on tax reform and its impact on electric and natural gas revenue requirements. In February 2018, NSP-Wisconsin proposed levelizing upcoming rate cases, advancing infrastructure investments and buying down assets such as the regulatory asset for Ashland clean-up.

The MPSC has issued an order for utilities to use deferred accounting for the impacts of the TCJA. In February 2018, the MPSC issued an order directing each utility in Michigan to file an application for determination of the benefits related to the reduction in the corporate federal tax rate by March 30, 2018. The MPSC will address the remaining benefits related to the TCJA in the second quarter of 2018. NSP-Wisconsin plans to include the TCJA tax benefits as part of the electric rate case pending before the MPSC.

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***Recently Concluded Regulatory Proceedings — PSCW***

***Wisconsin 2018 Electric and Gas Rate Case*** — In May 2017, NSP-Wisconsin filed a request with the PSCW to increase electric rates by \$25 million, or 3.6 percent, and natural gas rates by \$12 million, or 10.1 percent, effective Jan. 1, 2018. The rate filing was based on a 2018 forecast test year, a return on equity (ROE) of 10 percent, an equity ratio of 52.53 percent and a forecasted rate base of approximately \$1.2 billion for the electric utility and \$138 million for the natural gas utility.

In December 2017, the PSCW approved electric and natural gas rate increases of approximately \$9 million, or 1.4 percent, and \$10 million, or 8.3 percent, respectively, based on a 9.8 percent ROE and an equity ratio of 51.45 percent. New rates went into effect on Jan. 1, 2018.

***Pending Regulatory Proceedings – Michigan Public Service Commission (MPSC)***

***Michigan 2018 Electric Rate Case*** — In November 2017, NSP-Wisconsin filed a request with the MPSC to increase rates for electric service by \$1 million, or 7.1 percent. The filing was based on a 2018 forecast test year, a 10.1 percent ROE, an equity ratio of 52.5 percent and a forecasted average rate base of approximately \$43 million. The primary driver of the requested increase is continuing investment in transmission and distribution infrastructure. The filing also included a request for step increases in 2019 and 2020 related to electric distribution system investments in those years. In addition to the MPSC staff, intervenors in the case include the Michigan Attorney General and the Association of Businesses Advocating Tariff Equity, a voluntary association of large industrial businesses. Hearings are scheduled for April 2018. The parties have agreed to meet in March 2018 to discuss potential settlement of the case.

***Recently Concluded Regulatory Proceedings — Minnesota Public Utilities Commission (MPUC)***

***Monticello Prudence Investigation*** — In 2013, NSP-Minnesota completed the Monticello life cycle management (LCM) / extended power upgrade (EPU) project. The multi-year project extended the life of the facility and increased the capacity from 600 to 671 megawatts in 2015. The Monticello LCM/EPU project expenditures were approximately \$665 million. Total capitalized costs were approximately \$748 million, which includes AFUDC. In 2008, project expenditures were initially estimated at approximately \$320 million, excluding AFUDC.

In 2015, the MPUC voted to allow for full recovery, including a return, on \$415 million of the total plant costs (inclusive of AFUDC), but only allow recovery of the remaining \$333 million of costs with no return on this portion of the investment. As a result, Xcel Energy recorded a pre-tax loss of \$129 million in the first quarter of 2015, after which the remaining book value of the Monticello project represented the present value of the estimated future cash flows. As NSP-Wisconsin shares in the costs of the Monticello plant through the Interchange Agreement with NSP-Minnesota, the MPUC decision also affects NSP-Wisconsin. NSP-Wisconsin's portion of the \$129 million pre-tax loss, recorded in the first quarter of 2015, was approximately \$5 million.

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**Pending Regulatory Proceedings — FERC**

**Midcontinent Independent System Operator, Inc. (MISO) ROE Complaints/ROE Adder** — In November 2013, a group of customers filed a complaint at the FERC against MISO transmission owners (TOs), including NSP-Minnesota and NSP-Wisconsin. The complaint argued for a reduction in the ROE in transmission formula rates in the MISO region from 12.38 percent to 9.15 percent, and the removal of ROE adders (including those for Regional Transmission Organizations (RTO) membership), effective Nov. 12, 2013.

In December 2015, an administrative law judge (ALJ) recommended the FERC approve a base ROE of 10.32 percent for the MISO TOs. The ALJ found the existing 12.38 percent ROE to be unjust and unreasonable. The recommended 10.32 percent ROE applied a FERC ROE policy adopted in a June 2014 order (Opinion 531). The FERC approved the ALJ recommended 10.32 percent base ROE in an order issued in September 2016. This ROE would be applicable for Nov. 12, 2013 to Feb. 11, 2015, and prospectively from the date of the FERC order. The total prospective ROE would be 10.82 percent, including a 50 basis point adder for RTO membership. Various parties requested rehearing of the September 2016 order. The requests are pending FERC action.

In February 2015, a second complaint seeking to reduce the MISO ROE from 12.38 percent to 8.67 percent prior to any adder was filed with the FERC, resulting in a second period of potential refund from Feb. 12, 2015 to May 11, 2016. In June 2016, the ALJ recommended a ROE of 9.7 percent, applying the methodology adopted by the FERC in Opinion 531. In April 2017, the D.C. Circuit vacated and remanded Opinion 531. It is unclear how the D.C. Circuit's opinion to vacate and remand Opinion 531 will affect the September 2016 FERC order or the timing and outcome of the second ROE complaint. In September 2017, certain MISO TOs (not including NSP-Minnesota and NSP-Wisconsin) filed a motion to dismiss the second ROE complaint. The motion to dismiss is pending FERC action.

As of Dec. 31, 2017, NSP-Minnesota has processed the refunds for the Nov. 12, 2013 to Feb. 11, 2015 complaint period based on the 10.32 percent ROE. NSP-Minnesota has also recognized a current refund liability consistent with the best estimate of the final ROE for the Feb. 12, 2015 to May 11, 2016 complaint period.

**8. Commitments and Contingencies**

**Commitments**

**Fuel Contracts** — NSP-Wisconsin has entered into various long-term commitments for the purchase and delivery of a significant portion of its current coal and natural gas requirements. These contracts expire in various years between 2018 and 2029. In addition, NSP-Wisconsin is required to pay additional amounts depending on actual quantities shipped under these agreements. As NSP-Wisconsin does not have an automatic electric fuel adjustment clause for Wisconsin retail customers, NSP-Wisconsin utilizes deferred accounting treatment for future rate recovery or refund when fuel costs differ from the amount included in rates by more than two percent on an annual basis, as determined by the PSCW after an opportunity for a hearing and an earnings test based on NSP-Wisconsin's authorized ROE.

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The estimated minimum purchases for NSP-Wisconsin under these contracts as of Dec. 31, 2017 are as follows:

(Millions of Dollars)	Coal	Natural gas supply	Natural gas storage and transportation
2018	\$ 6.4	\$ 9.4	\$ 13.3
2019	0.6	0.4	12.3
2020	0.6	0.3	10.1
2021	0.7	0.3	9.5
2022	0.7	0.2	8.2
Thereafter	0.7	—	30.5
Total (a)	\$ 9.7	\$ 10.6	\$ 83.9

(a) Excludes additional amounts allocated to NSP-Wisconsin through intercompany charges.

Additional expenditures for fuel and natural gas storage and transportation will be required to meet expected future electric generation and natural gas needs.

**Leases** — NSP-Wisconsin leases a variety of equipment and facilities. These leases, primarily for office space, vehicles, aircraft and power-operated equipment, are accounted for as operating leases. Total expenses under operating lease obligations were approximately \$1.2 million for both 2017 and 2016.

Future commitments under operating leases are:

(Millions of Dollars)	
2018	\$ 0.9
2019	0.9
2020	0.9
2021	0.8
2022	0.8
Thereafter	4.6
Total	\$ 8.9

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Amounts reflected in NSP-Wisconsin's balance sheets for low-income housing limited partnerships include the following:

(Thousands of Dollars)	Dec. 31, 2017	Dec. 31, 2016
Current assets	\$ 426	\$ 375
Property, plant and equipment, net	1,882	2,025
Other noncurrent assets	137	125
Total assets	\$ 2,445	\$ 2,525
Current liabilities	\$ 1,214	\$ 1,269
Mortgages and other long-term debt payable	486	486
Other noncurrent liabilities	56	54
Total liabilities	\$ 1,756	\$ 1,809

**Guarantees** — NSP-Wisconsin provides a guarantee for payment of customer loans related to NSP-Wisconsin's farm rewiring program. NSP-Wisconsin's exposure under the guarantee is based upon the net liability under the agreement. The guarantee issued by NSP-Wisconsin limits the exposure of NSP-Wisconsin to a maximum amount stated in the guarantee. The guarantee contains no recourse provisions and requires no collateral.

The following table presents the guarantee issued and outstanding for NSP-Wisconsin:

(Millions of Dollars)	Guarantee Amount	Current Exposure	Term or Expiration Date	Triggering Event
Guarantee of customer loans for the Farm Rewiring Program <sup>(a)</sup>	\$ 1.0	\$ —	2020	(b)

(a) The term of this guarantee expires in 2020, which is the final scheduled repayment date for the loans. As of Dec. 31, 2017, no claims had been made by the lender.

(b) The debtor becomes the subject of bankruptcy or other insolvency proceedings.

## Environmental Contingencies

NSP-Wisconsin has been or is currently involved with the cleanup of contamination from certain hazardous substances at several sites. In many situations, NSP-Wisconsin believes it will recover some portion of these costs through insurance claims. Additionally, where applicable, NSP-Wisconsin is pursuing, or intends to pursue, recovery from other PRPs and through the regulated rate process. New and changing federal and state environmental mandates can also create added financial liabilities for NSP-Wisconsin, which are normally recovered through the regulated rate process. To the extent any costs are not recovered through the options listed above, NSP-Wisconsin would be required to recognize an expense.

**Site Remediation** — Various federal and state environmental laws impose liability, without regard to the legality of the original conduct, where hazardous substances or other regulated materials have been released to the environment. NSP-Wisconsin may sometimes pay all or a portion of the cost to remediate sites where past activities of NSP-Wisconsin or other parties have caused environmental contamination. Environmental contingencies could arise from various situations, including sites of former MGPs operated by NSP-Wisconsin, its predecessors, or other entities; and third-party sites, such as landfills, for which NSP-Wisconsin is alleged to be a PRP that sent wastes to that site.

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### ***Manufactured Gas Plant (MGP) Sites***

***Ashland MGP Site*** — NSP-Wisconsin was named a PRP for contamination at a site in Ashland, Wis. The Ashland/Northern States Power Lakefront Superfund Site (the Site) includes NSP-Wisconsin property, previously operated as a MGP facility (the Upper Bluff), and two other properties: an adjacent city lakeshore park area (Kreher Park); and an area of Lake Superior’s Chequamegon Bay adjoining the park.

In 2012, NSP-Wisconsin agreed to remediate the Phase I Project Area (which includes the Upper Bluff and Kreher Park areas of the Site), under a settlement agreement with the EPA. In January 2017, NSP-Wisconsin agreed to remediate the Phase II Project Area (the Sediments), under a settlement agreement with the EPA. The settlement agreements were approved by the U.S. District Court for the Western District of Wisconsin. NSP-Wisconsin initiated a full scale wet dredge remedy of the Sediments in 2017. Going forward, NSP-Wisconsin anticipates completion of restoration activities of the Sediments in 2018 with finalization of Phase I Project Area construction and restoration activities in 2019. Groundwater treatment activities at the Site will continue.

The current cost estimate for the entire site (both Phase I Project Area and the Sediments) is approximately \$168 million, of which approximately \$138 million has been spent. As of Dec. 31, 2017 and 2016, NSP-Wisconsin had recorded a total liability of \$30 million and \$64 million, respectively, for the entire site.

NSP-Wisconsin has deferred the unrecovered portion of the estimated Site remediation costs as a regulatory asset. The PSCW has authorized NSP-Wisconsin rate recovery for all remediation costs incurred at the Site. In 2012, the PSCW agreed to allow NSP-Wisconsin to pre-collect certain costs, to amortize costs over a ten-year period and to apply a three percent carrying cost to the

unamortized regulatory asset. In December 2017, the PSCW approved an NSP-Wisconsin natural gas rate case which included recovery of additional expenses associated with remediating the Site. The annual recovery of MGP clean-up costs will increase from \$12 million in 2017 to \$18 million in 2018.

***Other MGP, Landfill or Disposal Sites*** — In addition to the site in Ashland, Wis., NSP-Wisconsin is currently involved in investigating and/or remediating an MGP, landfill or other disposal site. NSP-Wisconsin has identified one site where contamination is present and where investigation and/or remediation activities are currently underway. Other parties may have responsibility for some portion of the investigation and/or remediation activities that are underway. NSP-Wisconsin anticipates that these investigation or remediation activities will continue through at least 2018. NSP-Wisconsin had accrued \$0.1 million for this site at Dec. 31, 2017 and 2016, respectively. NSP-Wisconsin anticipates that any amounts spent will be fully recovered from customers.

### ***Environmental Requirements***

#### **Water and Waste**

***Asbestos Removal*** — Some of NSP-Wisconsin’s facilities contain asbestos. Most asbestos will remain undisturbed until the facilities that contain it are demolished or removed. NSP-Wisconsin has recorded an estimate for final removal of the asbestos as an ARO. It may be necessary to remove some asbestos to perform maintenance or make improvements to other equipment. The cost of removing asbestos as part of other work is not expected to be material and is recorded as incurred as operating expenses for maintenance projects, capital expenditures for construction projects or removal costs for demolition projects.

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**Federal CWA Waters of the United States Rule** — In 2015, the EPA and the U.S. Army Corps of Engineers (Corps) published a final rule that significantly expanded the types of water bodies regulated under the CWA and broadened the scope of waters subject to federal jurisdiction. In October 2015, the U.S. Court of Appeals for the Sixth Circuit issued a nationwide stay of the final rule and subsequently ruled that it, rather than the federal district courts, had jurisdiction over challenges to the rule. In January 2017, the U.S. Supreme Court agreed to resolve the dispute as to which court should hear challenges to the rule. A ruling is expected in 2018.

In February 2017, President Trump issued an executive order requiring the EPA and the Corps to review and revise the final rule. On June 27, 2017, the agencies issued a proposed rule that rescinds the final rule and reinstates the prior definition of “Water of the U.S.” The agencies are also undertaking a rulemaking to develop a new definition of “Waters of the U.S.”

**Federal CWA Effluent Limitations Guidelines (ELG)** — In 2015, the EPA issued a final ELG rule for power plants that use coal, natural gas, oil or nuclear materials as fuel and discharge treated effluent to surface waters as well as utility-owned landfills that receive coal combustion residuals. In 2017, the EPA delayed the compliance date for flue gas desulfurization wastewater and bottom ash transport until November 2020 while the agency conducts a rulemaking process to potentially revise the effluent limitations and pretreatment standards for these waste streams.

**Federal CWA Section 316(b)** — The federal CWA requires the EPA to regulate cooling water intake structures to assure that these structures reflect the best technology available for minimizing adverse environmental impacts to aquatic species. The EPA published the final 316(b) rule in 2014. The rule prescribes technology for protecting fish that get stuck on plant intake screens (known as impingement) and describes a process for site-specific determinations by each state for sites that must protect the small aquatic organisms that pass through the intake screens into the plant cooling systems (known as entrainment). NSP-Wisconsin believes at least two plants could be required by state regulators to make improvements to reduce entrainment. NSP-Wisconsin estimates the likely cost for complying with impingement requirements may be incurred between 2018 and 2027 and is approximately \$4 million, while the total cost of entrainment improvements are anticipated to be immaterial. NSP-Wisconsin anticipates these costs will be fully recoverable in rates.

## Air

**Greenhouse Gas (GHG) Emission Standard for Existing Sources (CPP)** — In 2015, the EPA issued its final CPP rule for existing power plants. Among other things, the CPP requires that state plans include enforceable measures to ensure emissions from existing power plants achieve the EPA’s state-specific interim and final emission performance targets.

The CPP was challenged by multiple parties in the United States Court of Appeals for the District of Columbia Circuit (D.C. Circuit Court). In February 2016, the U.S. Supreme Court issued an order staying the final CPP rule. The stay will remain in effect until the D.C. Circuit Court reaches its decision and the U.S. Supreme Court either declines to review the lower court’s decision or reaches a decision of its own.

In March 2017, President Trump signed an executive order requiring the EPA Administrator to review the CPP rule and if appropriate publish proposed rules suspending, revising or rescinding it. Accordingly, the EPA requested that the D.C. Circuit Court hold the litigation in abeyance until the EPA completes its work under the executive order. The D.C. Circuit granted the EPA’s request and is holding the litigation in abeyance, while considering briefs by the parties on whether the court should remand the challenges to the EPA rather than holding them in abeyance, determining whether and how the court continues or ends the stay that currently applies to the CPP.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

In October 2017, the EPA published a proposed rule to repeal the CPP, based on an analysis that the CPP exceeds the EPA's statutory authority under the CAA. In the proposal, the EPA stated it has not yet determined whether it will promulgate a new rule to regulate GHG emissions from existing EGUs. In December 2017, the EPA issued an Advanced Notice of Proposed Rulemaking to take and consider comments on whether to issue a future rule and what such a rule should include.

**Revisions to the National Ambient Air Quality Standards (NAAQS) for Ozone** — In 2015, the EPA revised the NAAQS for ozone by lowering the eight-hour standard from 75 parts per billion (ppb) to 70 ppb. In November 2017, the EPA published final designations of areas that meet the 2015 ozone standard. NSP-Wisconsin meets the 2015 ozone standard in all areas where its generating units operate.

### Asset Retirement Obligations

**Recorded AROs** — AROs have been recorded for property related to the following: electric production (steam, other and hydro), electric distribution and transmission, natural gas distribution, and general property. The electric production obligations include asbestos, processed water and ash-containment facilities, storage tanks and control panels. The asbestos recognition associated with electric production includes certain specific plants. AROs also have been recorded for NSP-Wisconsin steam production related to processed water and ash-containment facilities such as solid waste landfills.

NSP-Wisconsin has recognized AROs for the retirement costs of natural gas mains and lines and for the removal of electric transmission and distribution equipment, which consists of obligations associated with polychlorinated biphenyl, lithium batteries, mercury and street lighting lamps. The common general ARO includes obligations related to storage tanks.

A reconciliation of NSP-Wisconsin's AROs for the years ended Dec. 31, 2017 and 2016 is as follows:

(Thousands of Dollars)	Beginning Balance Jan. 1, 2017	Liabilities Recognized	Accretion	Cash Flow Revisions	Ending Balance Dec. 31, 2017 <sup>(4)</sup>
<b>Electric plant</b>					
Steam production asbestos	\$ 2,194	\$ 949 <sup>(b)</sup>	\$ 50	\$ —	\$ 3,193
Steam production ash containment	452	—	15	—	467
Steam, hydro and other production miscellaneous	376	—	12	—	388
Electric distribution	32	—	3	—	35
<b>Natural gas plant</b>					
Gas distribution	8,293	—	339	1,661 <sup>(c)</sup>	10,293
<b>Common and other property</b>					
Common miscellaneous	45	—	2	—	47
<b>Total liability <sup>(4)</sup></b>	<b>\$ 11,392</b>	<b>\$ 949</b>	<b>\$ 421</b>	<b>\$ 1,661</b>	<b>\$ 14,423</b>

<sup>(4)</sup> There were no ARO liabilities settled during the year ended Dec. 31, 2017.

<sup>(b)</sup> The liability recognized relates to asbestos at the French Island plant.

<sup>(c)</sup> Changes in the gas distribution ARO are mainly related to increased labor costs.

<sup>(4)</sup> Included in other noncurrent liabilities balance in the balance sheet.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

(Thousands of Dollars)	Beginning Balance Jan. 1, 2016	Liabilities Settled	Accretion	Cash Flow Revisions	Ending Balance Dec. 31, 2016 <sup>(a)</sup>
<b>Electric plant</b>					
Steam production asbestos	\$ 2,145	\$ —	\$ 49	\$ —	\$ 2,194
Steam production ash containment	617	—	18	(183)	452
Steam, hydro and other production miscellaneous	363	—	13	—	376
Electric distribution	72	—	3	(43)	32
Electric transmission	28	(29)	1	—	—
<b>Natural gas plant</b>					
Gas distribution	6,367	—	256	1,670	8,293
<b>Common and other property</b>					
Common miscellaneous	95	—	2	(52)	45
Total liability <sup>(b)</sup>	\$ 9,687	\$ (29)	\$ 342	\$ 1,392	\$ 11,392

<sup>(a)</sup> There were no ARO liabilities recognized during the year ended Dec. 31, 2016.

<sup>(b)</sup> Included in other noncurrent liabilities balance in the balance sheet.

**Indeterminate AROs** — Outside of the known and recorded asbestos AROs, other plants or buildings may contain asbestos due to the age of many of NSP-Wisconsin's facilities, but no confirmation or measurement of the amount of asbestos or cost of removal could be determined as of Dec. 31, 2017. Therefore, an ARO has not been recorded for these facilities.

### Legal Contingencies

NSP-Wisconsin is involved in various litigation matters that are being defended and handled in the ordinary course of business. The assessment of whether a loss is probable or is a reasonable possibility, and whether the loss or a range of loss is estimable, often involves a series of complex judgments about future events. Management maintains accruals for such losses that are probable of being incurred and subject to reasonable estimation. Management is sometimes unable to estimate an amount or range of a reasonably possible loss in certain situations, including but not limited to when (1) the damages sought are indeterminate, (2) the proceedings are in the early stages, or (3) the matters involve novel or unsettled legal theories. In such cases, there is considerable uncertainty regarding the timing or ultimate resolution of such matters, including a possible eventual loss. For current proceedings not specifically reported herein, management does not anticipate that the ultimate liabilities, if any, arising from such current proceedings would have a material effect on NSP-Wisconsin's financial statements. Unless otherwise required by GAAP, legal fees are expensed as incurred.

### Employment, Tort and Commercial Litigation

**Gas Trading Litigation** — e prime inc. (e prime) is a wholly owned subsidiary of Xcel Energy Inc. e prime was in the business of natural gas trading and marketing but has not engaged in natural gas trading or marketing activities since 2003. Thirteen lawsuits were commenced against e prime and Xcel Energy (and NSP-Wisconsin, in two instances) between 2003 and 2009 alleging fraud and anticompetitive activities in conspiring to restrain the trade of natural gas and manipulate natural gas prices.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

e prime, Xcel Energy Inc. and its other affiliates were sued along with several other gas marketing companies. These cases were all consolidated in the U.S. District Court in Nevada. Six of the cases remain active, which includes a multi-district litigation (MDL) matter consisting of a Colorado class (Breckenridge), a Wisconsin class (Arandell Corp.), a Missouri class, a Kansas class, and two other cases identified as "Sinclair Oil" and "Farmland." In March 2017, summary judgment was granted by the MDL judge in favor of Xcel Energy and e prime in the Sinclair Oil and Farmland cases. In November 2017, the U.S District Court in Nevada granted summary judgment against two plaintiffs in the Arandell Corp. case in favor of Xcel Energy and NSP-Wisconsin, leaving only three individual plaintiffs remaining in the litigation. In addition, the plaintiffs' motions for class certification and remand back to originating courts in these cases were denied in March 2017. Plaintiffs have appealed the summary judgment motions granted in the Farmland and Sinclair Oil cases and the denial of class certification and remand to the U.S. Court of Appeals for the Ninth Circuit (Ninth Circuit). Oral arguments were heard before the Ninth Circuit in February 2018. A final decision is expected by the end of the first quarter of 2019. Xcel Energy, NSP-Wisconsin and e prime have concluded that a loss is remote.

### Other Contingencies

See Note 7 for further discussion.

### 9. Regulatory Assets and Liabilities

NSP-Wisconsin's financial statements are prepared in accordance with the applicable accounting guidance, as discussed in Note 1. Under this guidance, regulatory assets and liabilities are created for amounts that regulators may allow to be collected, or may require to be paid back to customers in future electric and natural gas rates. Any portion of the business that is not rate regulated cannot establish regulatory assets and liabilities. If changes in the utility industry or the business of NSP-Wisconsin no longer allow for the application of regulatory accounting guidance under GAAP, NSP-Wisconsin would be required to recognize the write-off of regulatory assets and liabilities in net income or OCI.

The components of regulatory assets shown on the balance sheets of NSP-Wisconsin at Dec. 31, 2017 and 2016 are:

(Thousands of Dollars)	Dec. 31, 2017	Dec. 31, 2016
<b>Regulatory Assets</b>		
Environmental remediation costs	\$ 152,152	\$ 159,550
Pension and retiree medical obligations <sup>(a)</sup>	93,179	99,149
Excess deferred taxes - TCJA	22,605	—
State commission adjustments	16,648	14,711
Recoverable deferred taxes on AFUDC recorded in plant <sup>(b)</sup>	14,286	22,345
Other	3,127	4,462
<b>Other regulatory assets</b>	<b>\$ 301,997</b>	<b>\$ 300,217</b>

<sup>(a)</sup> Includes the non-qualified pension plan.

<sup>(b)</sup> Includes a write-down of \$11.3 million as a result of the revaluation of deferred tax gross up at the new federal tax rate at Dec. 31, 2017.

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The components of regulatory liabilities shown on the balance sheets of NSP-Wisconsin at Dec. 31, 2017 and 2016 are:

(Thousands of Dollars)	Dec. 31, 2017	Dec. 31, 2016
<b>Regulatory Liabilities</b>		
Excess deferred taxes – TCJA	\$ 40,978	\$ —
Deferred electric production and natural gas costs	13,950	11,377
Department of Energy settlement	5,210	4,762
Investment tax credit deferrals	4,362	8,342
Conservation programs	1,369	1,122
Other <sup>(a)</sup>	195,225	215
Other regulatory liabilities	\$ 261,094	\$ 25,818

<sup>(a)</sup> Primarily relates to the revaluation of recoverable/regulated plant ADIT and \$41.0 million revaluation impact of non-plant ADIT at Dec. 31, 2017.

## 10. Other Comprehensive Income

Changes in accumulated other comprehensive loss, net of tax, for the years ended Dec. 31, 2017 and 2016 were as follows:

(Thousands of Dollars)	Gains and Losses on Cash Flow Hedges	
	Year Ended Dec. 31, 2017	Year Ended Dec. 31, 2016
Accumulated other comprehensive loss at Jan. 1	\$ (133)	\$ (209)
Losses reclassified from net accumulated other comprehensive loss	76	76
Net current period other comprehensive income	76	76
Adoption of ASU No. 2018-02 <sup>(a)</sup>	(12)	—
Accumulated other comprehensive loss at Dec. 31	\$ (69)	\$ (133)

<sup>(a)</sup> In 2017, NSP-Wisconsin implemented ASU No. 2018-02 related to the TCJA, which resulted in reclassification of certain credit balances within net accumulated other comprehensive loss to retained earnings. For further information, see Note 2.

Reclassifications from accumulated other comprehensive loss for the years ended Dec. 31, 2017 and 2016 were as follows:

(Thousands of Dollars)	Amounts Reclassified from Accumulated Other Comprehensive Loss	
	Year Ended Dec. 31, 2017	Year Ended Dec. 31, 2016
Losses on cash flow hedges:		
Interest rate derivatives	\$ 126 <sup>(a)</sup>	\$ 127 <sup>(a)</sup>
Total, pre-tax	126	127
Tax benefit	(50)	(51)
Total amounts reclassified, net of tax	\$ 76	\$ 76

<sup>(a)</sup> Included in interest charges.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## 11. Related Party Transactions

Xcel Energy Services Inc. provides management, administrative and other services for the subsidiaries of Xcel Energy Inc., including NSP-Wisconsin. The services are provided and billed to each subsidiary in accordance with service agreements executed by each subsidiary. NSP-Wisconsin uses services provided by Xcel Energy Services Inc. whenever possible. Costs are charged directly to the subsidiary and are allocated if they cannot be directly assigned.

The electric production and transmission costs of the entire NSP System are shared by NSP-Minnesota and NSP-Wisconsin. The Interchange Agreement provides for the sharing of all costs of generation and transmission facilities of the system, including capital costs.

The table below contains significant affiliate transactions among the companies and related parties including billings under the Interchange Agreement for the years ended Dec. 31:

(Thousands of Dollars)	2017	2016
Operating revenues:		
Electric	\$ 177,234	\$ 170,483
Operating expenses:		
Purchased power	421,609	413,615
Transmission expense	68,613	61,920
Natural gas purchased for resale	47	41
Other operating expenses — paid to Xcel Energy Services Inc.	92,715	106,372
Interest expense	7	-

Accounts receivable and payable with affiliates at Dec. 31 were:

(Thousands of Dollars)	2017		2016	
	Accounts Receivable	Accounts Payable	Accounts Receivable	Accounts Payable
NSP-Minnesota	\$ —	\$ 17,825	\$ —	\$ 18,567
PSCo	—	61	—	974
SPS	—	7	333	—
Other subsidiaries of Xcel Energy Inc.	3,392	11,859	—	9,499
	\$ 3,392	\$ 29,752	\$ 333	\$ 29,040

## 12. Supplementary Cash Flow Data

(Thousands of Dollars)	Years Ended Dec. 31	
	2017	2016
Supplemental disclosure of cash flow information:		
Cash paid for interest (net of amounts capitalized)	\$ (31,389)	\$ (31,099)
Cash (paid) received for income taxes, net	(4,999)	5,863
Supplemental disclosure of non-cash investing transactions:		
Property, plant and equipment additions in accounts payable	\$ 27,753	\$ 16,172

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NOTES TO FINANCIAL STATEMENTS (Continued)			

### 13. Investments Accounted for by the Equity Method

Under FERC regulations, NSP-Wisconsin's investment in and income from its wholly-owned subsidiaries are presented using the equity method of accounting, rather than the GAAP method of consolidation. NSP-Wisconsin's subsidiaries are:

	Geographic Area	Percent voting stock owned
Chippewa and Flambeau Improvement Co.	USA	78.76%
Clearwater Investments, Inc.	USA	100%
NSP Lands, Inc.	USA	100%

*Summarized Financial Information of Unconsolidated Investees* – Summarized financial information for all equity-method subsidiaries:

#### **Financial Position:**

(Thousands of Dollars)	2017	2016
Current assets	\$ 782	\$ 771
Other assets	4,403	4,396
Total assets	\$ 5,185	\$ 5,167
Current liabilities	\$ 1,832	\$ 1,817
Other liabilities	677	685
Equity	2,676	2,665
Total liabilities and equity	\$ 5,185	\$ 5,167

#### **Results of Operations:**

(Thousands of Dollars)	2017	2016
Operating revenues	\$ 1,440	\$ 1,316
Operating income (loss)	155	108
Net income	151	50

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

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

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



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

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,696,623,650	2,260,720,898
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	407,509,141	344,481,806
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	3,104,132,791	2,605,202,704
9	Leased to Others	2,832,049	2,832,049
10	Held for Future Use	8,103	8,103
11	Construction Work in Progress	148,770,098	135,208,675
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	3,255,743,041	2,743,251,531
14	Accum Prov for Depr, Amort, & Depl	1,312,833,230	1,106,470,915
15	Net Utility Plant (13 less 14)	1,942,909,811	1,636,780,616
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,273,465,550	1,093,439,093
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	38,086,665	11,750,807
22	Total In Service (18 thru 21)	1,311,552,215	1,105,189,900
23	Leased to Others		
24	Depreciation	1,281,015	1,281,015
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)	1,281,015	1,281,015
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,312,833,230	1,106,470,915

Name of Respondent  
Northern States Power Company (Wisconsin)

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
04/06/2018

Year/Period of Report  
End of 2017/Q4

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
307,056,178				128,846,574	3
					4
					5
19,666,527				43,360,808	6
					7
326,722,705				172,207,382	8
					9
					10
3,283,687				10,277,736	11
					12
330,006,392				182,485,118	13
159,093,816				47,268,499	14
170,912,576				135,216,619	15
					16
					17
157,805,871				22,220,586	18
					19
					20
1,287,945				25,047,913	21
159,093,816				47,268,499	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
159,093,816				47,268,499	33

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 21 Column: c**

The amortization of other utility plant within account 111 includes the following:

Intangible Plant	\$ 8,132,071
Hydro Production Conventional	3,618,736
Total	<u>\$11,750,807</u>

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	5,904,937	
4	(303) Miscellaneous Intangible Plant	14,684,749	6,384,432
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	20,589,686	6,384,432
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	74,018	
9	(311) Structures and Improvements	14,847,625	93,673
10	(312) Boiler Plant Equipment	98,871,499	1,464,324
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	11,285,608	884,520
13	(315) Accessory Electric Equipment	9,451,003	
14	(316) Misc. Power Plant Equipment	2,626,184	104,085
15	(317) Asset Retirement Costs for Steam Production	2,634,862	948,608
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	139,790,799	3,495,210
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	2,433,789	
28	(331) Structures and Improvements	20,887,345	78,104
29	(332) Reservoirs, Dams, and Waterways	140,079,990	4,003,148
30	(333) Water Wheels, Turbines, and Generators	75,989,936	1,264,362
31	(334) Accessory Electric Equipment	34,584,551	383,149
32	(335) Misc. Power PLant Equipment	4,859,407	
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production	10,795	
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	278,845,813	5,728,763
36	D. Other Production Plant		
37	(340) Land and Land Rights	192,347	
38	(341) Structures and Improvements	2,723,571	30,537
39	(342) Fuel Holders, Products, and Accessories	4,317,238	
40	(343) Prime Movers	32,997,216	
41	(344) Generators	27,197,439	1,561,642
42	(345) Accessory Electric Equipment	10,422,690	123,789
43	(346) Misc. Power Plant Equipment	1,702,401	
44	(347) Asset Retirement Costs for Other Production	113,016	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	79,665,918	1,715,968
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	498,302,530	10,939,941

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			5,904,937		3
762,261			20,306,920		4
762,261			26,211,857		5
					6
					7
			74,018		8
			14,941,298		9
524,559			99,811,264		10
					11
93,324			12,076,804		12
			9,451,003		13
			2,730,269		14
			3,583,470		15
617,883			142,668,126		16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
29,481			2,404,308		27
3,511			20,961,938		28
252,561			143,830,577		29
26,046			77,228,252		30
43			34,967,657		31
			4,859,407		32
					33
			10,795		34
311,642			284,262,934		35
					36
			192,347		37
395,093			2,359,015		38
556,282			3,760,956		39
769,798			32,227,418		40
2,046,016			26,713,065		41
776,869			9,769,610		42
51,898			1,650,503		43
			113,016		44
4,595,956			76,785,930		45
5,525,481			503,716,990		46

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	<b>3. TRANSMISSION PLANT</b>		
48	(350) Land and Land Rights	31,253,662	8,332,961
49	(352) Structures and Improvements	27,854,191	1,786,117
50	(353) Station Equipment	318,896,812	11,740,388
51	(354) Towers and Fixtures	2,836,909	
52	(355) Poles and Fixtures	454,895,183	10,218,693
53	(356) Overhead Conductors and Devices	167,926,184	2,716,133
54	(357) Underground Conduit	6,313,729	
55	(358) Underground Conductors and Devices	9,044,585	
56	(359) Roads and Trails	26,067	
57	(359.1) Asset Retirement Costs for Transmission Plant	-2,880	
58	<b>TOTAL Transmission Plant (Enter Total of lines 48 thru 57)</b>	<b>1,019,044,442</b>	<b>34,794,292</b>
59	<b>4. DISTRIBUTION PLANT</b>		
60	(360) Land and Land Rights	2,308,977	
61	(361) Structures and Improvements	14,314,177	282,124
62	(362) Station Equipment	164,190,425	7,168,194
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	133,118,990	9,447,412
65	(365) Overhead Conductors and Devices	133,566,561	10,503,400
66	(366) Underground Conduit	19,896,981	1,215,875
67	(367) Underground Conductors and Devices	112,654,827	4,338,102
68	(368) Line Transformers	127,127,232	7,472,766
69	(369) Services	99,650,902	3,633,129
70	(370) Meters	36,547,542	595,089
71	(371) Installations on Customer Premises	4,542,382	-54,334
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	14,064,777	974,430
74	(374) Asset Retirement Costs for Distribution Plant	-38,850	
75	<b>TOTAL Distribution Plant (Enter Total of lines 60 thru 74)</b>	<b>861,944,923</b>	<b>45,576,187</b>
76	<b>5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT</b>		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	<b>TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)</b>		
85	<b>6. GENERAL PLANT</b>		
86	(389) Land and Land Rights	176,548	
87	(390) Structures and Improvements	12,672,269	17,047
88	(391) Office Furniture and Equipment	5,773,605	1,824,790
89	(392) Transportation Equipment	32,904,185	9,130,991
90	(393) Stores Equipment	61,702	
91	(394) Tools, Shop and Garage Equipment	23,347,235	3,074,112
92	(395) Laboratory Equipment	1,047,573	
93	(396) Power Operated Equipment	5,350,029	
94	(397) Communication Equipment	20,696,790	4,889,866
95	(398) Miscellaneous Equipment	21,909	
96	<b>SUBTOTAL (Enter Total of lines 86 thru 95)</b>	<b>102,051,845</b>	<b>18,936,806</b>
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	<b>TOTAL General Plant (Enter Total of lines 96, 97 and 98)</b>	<b>102,051,845</b>	<b>18,936,806</b>
100	<b>TOTAL (Accounts 101 and 106)</b>	<b>2,501,933,426</b>	<b>116,631,658</b>
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	<b>TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)</b>	<b>2,501,933,426</b>	<b>116,631,658</b>

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
254,057			39,332,566	48
238,927			29,401,381	49
692,519			329,944,681	50
-32,829			2,869,738	51
686,182			464,427,694	52
1,022,200			169,620,117	53
			6,313,729	54
			9,044,585	55
			26,067	56
			-2,880	57
2,861,056			1,050,977,678	58
				59
9,526			2,299,451	60
1,475			14,594,826	61
273,600			171,085,019	62
				63
270,003			142,296,399	64
627,155			143,442,806	65
30,608			21,082,248	66
338,679			116,654,250	67
928,218			133,671,780	68
665,681			102,618,350	69
50,975			37,091,656	70
16,131			4,471,917	71
				72
35,080			15,004,127	73
			-38,850	74
3,247,131			904,273,979	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
2,324			174,224	86
56,252			12,633,064	87
162,439			7,435,956	88
			42,035,176	89
			61,702	90
235,048			26,186,299	91
281,693			765,880	92
227,175			5,122,854	93
1,520			25,585,136	94
			21,909	95
966,451			120,022,200	96
				97
				98
966,451			120,022,200	99
13,362,380			2,605,202,704	100
				101
				102
				103
13,362,380			2,605,202,704	104

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 5 Column: g**

This footnote also applies to the following pages, lines and columns:

Schedule Page: 205 Line No: 46 Column: g  
Schedule Page: 207 Line No: 58 Column: g  
Schedule Page: 207 Line No: 75 Column: g  
Schedule Page: 207 Line No: 99 Column: g

Electric Plant in Service (Accounts 101, 102, 103 and 106). The Form 1 reports total intangible plant (line 5), production plant (line 46), transmission plant (line 58), distribution plant (line 75) and general plant (line 99) at the beginning of the year and at the end of the year. The Company uses a 13-month average calculation for the plant in service balances included in the formula. Production plant and distribution plant balances are included in the development of the gross plant and net plant allocators that are used.

Negative additions to Asset Retirement Costs represent an Asset Retirement Obligation layer decrease which translates to a negative addition to the account.

**Schedule Page: 204 Line No.: 58 Column: b**

**Transmission Serving Production**

	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
Account 352 - Structures & Improvements	726,507	-	-	-	-	726,507
Account 353 - Station Equipment	8,422,278	-	(6,691)	-	-	8,415,587

**Schedule Page: 204 Line No.: 75 Column: b**

**Distribution Serving Production**

	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
Account 360 - Land & Land Rights	-	-	-	-	-	-
Account 361 - Structures & Improvements	3,588	-	-	-	-	3,588
Account 362 - Station Equipment	139,066	-	-	-	-	139,066

Name of Respondent  
Northern States Power Company (Wisconsin)

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
04/06/2018

Year/Period of Report  
End of 2017/Q4

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	**Chippewa and Flambeau	Chippewa reservoir located			
2	Improvement Company	on Chippewa River near Winter, WI			
3					
4		Exempt Licensed			
5		Project No. 8286	11/26/1921		2,832,049
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				2,832,049

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Flambeau Transmission Sub	1979	2019+	8,103
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
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36				
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43				
44				
45				
46	Footnote from Page 106b			
47	Total			8,103

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/06/2018	2017/Q4
FOOTNOTE DATA			

**Schedule Page: 214 Line No.: 46 Column: d**

Electric Plant Held for Future Use (Account 105). The Form 1 reports the plant held for future use balances at the end of the year. NSP-Wisconsin uses only the transmission-related land and land rights plant held for future use in the MISO Transmission Formula Rate. NSP-Wisconsin uses a 13-month average calculation of these plant balances included in the formula rate.

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) 4/30/2018	Year of Report 2017
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**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION  
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

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

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

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

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

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	LAX-MAD New 345kV Non Shared L	100,426,580		
2	ADMS SW WI	2,963,595		
3	Dura-Base Composite Mats 2015W	2,046,483		
4	W3351 BFT IRW Refurbish Line SP Compat	1,506,129		
5	WI - OH Extension Blanket	1,454,595		
6	Bayfield Loop Pre Construction	1,301,070		
7	Briggs Road Sub 345kV Term. Su	1,197,619		
8	W3503 Barron-Rice Lake 69kV Rebuild	1,130,259		
9	BFT - IRW - PERMIT LINE	1,089,083		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Minor Projects	22,093,262		
25				
26				
27	Completed Construction Non Classified - Electric		344,481,806	
28				
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>135,208,675</b>	<b>344,481,806</b>	<b>0</b>

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) 4/30/2018	Year of Report 2017
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>				
1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.		should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.		
2. On page 218 furnish information concerning construction overheads.		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.		
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	CONSTRUCTION ENGINEERING /SUPERVISION	10,318,791		
2	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	5,573,694		
3	ADMINISTRATIVE AND GENERAL EXPENSE	72,255		
4	POWER ENGINEERS INC	1,109		
5	EDM INTERNATIONAL, INC	1,176		
6	EXCEL ENGINEERING INC	95,039		
7	GEOMETRIC RESULTS INC	1,577,147		
8	HDR	61,233		
9	HIGH ENERGY INC	4,250		
10	SARGENT LUNDY, LLC	15,549		
11	HOOPER CORP	33,995		
12	ULTEIG ENGINEERS INC	24,861		
13	WALKER ENGINEERING INC.	28,638		
14	XP RS LLC	909		
15				
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38				
39				
40	<b>TOTAL</b>	<b>17,808,646</b>		



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	4/30/2018	2017
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, operation & maintenance, and supervision & 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 utility 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 2017, the Company capitalized AFUDC on production and transmission plant at a 5.18% 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, 1986 the Public Service Commission of Wisconsin (PSCW) authorized the company to capitalize AFUDC on production and transmission property effective January 1, 1985 at the FERC formula rate.

AFUDC at 5.18% rate was capitalized on distribution, general and common electric plant and gas plant effective January 1, 2016. By order dated December 22, 1988, the PSCW instructed the Company to capitalize AFUDC at the adjusted weighted cost of capital, which was 7.81% for the reporting year of 2017. 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.

Beginning January 1, 2012, the Company capitalized AFUDC on production and transmission plant at the adjusted weighted cost of capital per PSCW order in Docket 4220-UR-117 dated December 22, 2011. The Company records carrying charges for the amounts allowed by the PSCW in excess of that in the above formula to Account 182.3 Regulatory Assets.

$$(2.a) \left[ \frac{1.249\% * 57,917,000}{142,764,000} \right] + \left[ \left[ \frac{5.129\% * 669,056,000}{(669,056,000 + 811,850,000)} \right] * \left[ \frac{1 - 57,917,000}{142,764,000} \right] \right]$$

$$= 1.88\%$$

$$AI = (RS * (S/W)) + (RD * (D/(D+P+C))) * (1-S/W)$$

$$(2.b) \left[ \frac{1 - 57,917,000}{142,764,000} \right] * \left[ 10.00\% * \left[ \frac{811,850,000}{(669,056,000+811,850,000)} \right] \right]$$

$$= 3.26\%$$

$$AE = (1-S/W) * (RP * (P/(D+P+C)) + RC * (C/(D+P+C)))$$

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

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

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,034,932,049	1,033,689,491		1,242,558
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	77,384,420	77,384,420		
4	(403.1) Depreciation Expense for Asset Retirement Costs	181,497	181,497		
5	(413) Exp. of Elec. Plt. Leas. to Others	38,457			38,457
6	Transportation Expenses-Clearing	4,100,117	4,100,117		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	81,704,491	81,666,034		38,457
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	12,570,633	12,570,633		
13	Cost of Removal	9,199,625	9,199,625		
14	Salvage (Credit)	464,452	464,452		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	21,305,806	21,305,806		
16	Other Debit or Cr. Items (Describe, details in footnote):	-610,626	-610,626		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,094,720,108	1,093,439,093		1,281,015

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

20	Steam Production	96,586,485	96,586,485		
21	Nuclear Production				
22	Hydraulic Production-Conventional	172,543,727	171,262,712		1,281,015
23	Hydraulic Production-Pumped Storage				
24	Other Production	61,670,705	61,670,705		
25	Transmission	278,432,827	278,432,827		
26	Distribution	434,286,781	434,286,781		
27	Regional Transmission and Market Operation				
28	General	51,199,583	51,199,583		
29	TOTAL (Enter Total of lines 20 thru 28)	1,094,720,108	1,093,439,093		1,281,015

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

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

Net change in RWIP	\$ (699,685)
Net Transfers	8,540
Gain/Loss	80,519
Total	<u>\$ (610,626)</u>

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

Schedule Page: 219  
Line No.: 20-26, 28  
Column: c

Accumulated Provision for Depreciation (Account 108). The Form 1 reports the accumulated provision for depreciation balances at the end of year. The Company uses a 13-month average calculation for the accumulated provision for depreciation balances included in the formula. Production and distribution accumulated provision for depreciation balances are included in developing the net plant allocator used to allocate costs to the transmission function in the formula.

**Schedule Page: 219 Line No.: 25 Column: c**

Transmission Serving Production	\$ 8,098,277
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**Schedule Page: 219 Line No.: 26 Column: c**

Distribution Serving Production	\$ 119,869
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**Schedule Page: 219 Line No.: 29 Column: c**

	"Non-Legal" ARO Balances
Steam Plant	<u>\$ 1,760,422</u>
Hydraulic Production-Conventional	13,993,528
Other Production	(782,442)
Transmission	45,204,767
Distribution	55,562,749
General	(102,557)
Total	<u>\$ 115,636,467</u>

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) 4/30/2018	Year of Report 2017
<b>NONUTILITY PROPERTY (Account 121)</b>				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
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.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		(2) other nonutility property.		
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Miscellaneous lands	201,366		201,366
2	Dunn County site lands	1,887,179	(380,566)	1,506,613
3				
4				
5				
6				
7				
8				
9				
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23				
24				
25				
26				
27				
28				
29	Minor Items-Other Nonutility Property (1)	226,753	(3,747)	223,006
30	TOTAL	2,315,298	(384,313)	1,930,985

(1) The total is compiled from various items all under \$100,000 each.

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) 4/30/2018	Year of Report 2017
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**NONUTILITY PROPERTY (Account 121)**

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

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	See Page 221			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL	0	0	0

**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	54,706
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	2,850
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	2,850
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14	(122) Depreciation of Nonutility Property	0
15	(122) Reserve Transfer*	
16	* Retirement Work-In-Progress	
17	Balance, End of Year (Enter Total of lines 1, 7, 12, 14, and 15)	57,556

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) 4/30/2018	Year of Report 2017
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**INVESTMENTS (Accounts 123, 124, 136)**

1. Report below the investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investment*, and 136, *Temporary Cash Investments*.

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.

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 user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included

(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be

Line No.	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)
		Original Cost	Book Value	
1	OTHER INVESTMENTS (124)			
2				
3	Life Insurance Investments		2,067,674	166,277
4	Economic Development Loans			
5	Gateway Industrial Park		517,500	22,604
6	City of Menomonie		133,390	1,426
7				
8				
9				
10	Total Account (124)		2,718,564	190,307
11				
12	TEMPORARY CASH INVESTMENTS (136)		874,827	383,742,821
13				
14				
15				
16				
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22				
23				
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27				
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) 4/30/2018	Year of Report 2017
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**INVESTMENTS (Accounts 123, 124, 136) (Cont'd)**

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

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

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

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

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

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain of Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
			2,233,951			1
18,750			521,354	22,604		2
134,816			0	1,426		3
						4
						5
						6
						7
						8
						9
153,566			2,755,305	24,030		10
383,904,540			713,108	20,965		11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Chippewa and Flambeau Improvement Co.			
2	Capital Stock	Various		549,326
3	Additional paid in capital			5
4	Equity in undistributed earnings			156,902
5	SUBTOTAL			706,233
6				
7	Clearwater Investments, Inc.			
8	Capital Stock	6/1/92		100
9	Additional paid in capital			151,187
10	Equity in undistributed earnings			2,195,575
11	SUBTOTAL			2,346,862
12				
13	NSP Lands, Inc.			
14	Capital Stock	6/1/92		100
15	Additional paid in capital			49,981
16	Equity in undistributed earnings			80,140
17	SUBTOTAL			130,221
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	Total Cost of Account 123.1 \$	751,349	TOTAL	3,183,316

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

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

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		549,326		2
	-63	68		3
35,840	38,053	154,689		4
35,840	37,990	704,083		5
				6
				7
		100		8
	-668	151,855		9
115,142		2,310,717		10
115,142	-668	2,462,672		11
				12
				13
		100		14
	81	49,900		15
-467		79,673		16
-467	81	129,673		17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
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				36
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				38
				39
				40
				41
150,515	37,403	3,296,428		42

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

Capital Stock for Chippewa and Flambeau Improvement Company was acquired through various purchases and stock dividends between September 30, 1926 and August 10, 1992.

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

Annual allocation of unitary tax (benefit)/detriment.

**Schedule Page: 224 Line No.: 9 Column: f**

Annual allocation of unitary tax (benefit)/detriment.

**Schedule Page: 224 Line No.: 15 Column: f**

Annual allocation of unitary tax (benefit)/detriment.

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) 4/30/2018	Year of Report 2017
<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>			
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).			
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	0	0
2	Customer Accounts Receivable (Account 142)	56,647,150	60,528,363
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	5,622,408	19,206,716
4	<b>TOTAL</b>	<b>62,269,558</b>	<b>79,735,079</b>
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	4,864,738	4,873,065
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>57,404,820</b>	<b>74,862,014</b>
7			
8			
9			
10			
11			
12			
13			
14			

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
1. Report below the information called for concerning this accumulated provision.						
2. Explain any important adjustments of subaccounts.						
3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	4,864,738				4,864,738
2	Prov. for uncollectibles for current year (1)	4,104,742				4,104,742
3	Account written off (less)	5,048,060				5,048,060
4	Coll. of accounts written off	951,645				951,645
5	Adjustments (explain):					
6						
7	Balance end of year	4,873,065	0	0	0	<b>4,873,065</b>
8						
9						
10						

(1) Line 2 includes a provision for (\$4,919) in which the offsetting transaction was not FERC Account 904. Total FERC Account 904 is \$4,099,823.

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) 4/30/2018	Year of Report 2017
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**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNTS RECEIVABLE FROM					
2	ASSOCIATED COMPANIES (146)					
3						
4	Clearwater Investments, Inc.	35			163	
5	NSP Lands, Inc.	0			163	
6	Xcel Energy, Inc.	0			3,388,540	
7	Southwestern Public Service Company	333,265			0	
8	XE Southwestern Transmission	0			2,945	
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	TOTAL	333,300			3,391,811	

\* NSP Wisconsin records the intercompany billings into 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 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.

See FERC page 429 for detail of transactions with Associated (Affiliated) Companies.

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) 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	4,751,951	3,874,831	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	3,629,933	4,132,763	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	1,939,651	2,066,108	Electric
8	Transmission Plant (Estimated)	336,940	86,894	Electric
9	Distribution Plant (Estimated)	625,436	582,273	Electric & Gas
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	44,309	48,224	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	6,576,269	6,916,262	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18	note re: page 106 formula rates			
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	11,328,220	10,791,093	

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

Includes miscellaneous inventory items such as obsolescence, suspense items, purchase price variance, and inventory held for sale.

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

Includes miscellaneous inventory items such as obsolescence, suspense items, purchase price variance, and inventory held for sale.

**Schedule Page: 227 Line No.: 18 Column: a**

Materials & Supplies (Accounts 154 and 163). The Form 1 reports the materials and supplies balances at the beginning and end of the year. The Company uses the average of the beginning and end of the year materials and supplies balances in the formula rate (see page 106).

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) 4/30/2018	Year of Report 2017
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**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

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

Line No.	Item (a)	Total Cost (b)	COAL	
			Quantity (c)	Cost (d)
1	<b>On hand beginning of year</b>	4,751,953	7,033	390,973
2	<b>Received during year</b>	12,593,544	0	0
3	<b>TOTAL</b>	17,345,497	7,033	390,973
4	<b>Used during year (specify department): Production</b>	13,470,666	429	23,846
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>Sold or transferred</b>			
16	<b>TOTAL DISPOSED OF</b>	13,470,666	429	23,846
17	<b>BALANCE END OF YEAR</b>	<b>3,874,831</b>	<b>6,604</b>	<b>367,127</b>

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) 4/30/2018	Year of Report 2017	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>						
OIL		WOOD WASTE		RDF		
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
37,220	4,193,311	4,799	160,923	30	(1,714)	1
(251)	0	318,522	9,599,658	54,813	(436,179)	2
36,969	4,193,311	323,321	9,760,581	54,843	(437,893)	3
6,739	755,576	320,823	9,673,271	54,393	(412,092)	4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
6,739	755,576	320,823	9,673,271	54,393	(412,092)	16
<b>30,230</b>	<b>3,437,735</b>	<b>2,498</b>	<b>87,310</b>	<b>450</b>	<b>(25,801)</b>	17

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) 4/30/2018	Year of Report 2017	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>						
NATURAL GAS		PROPANE				
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
0	0	17,955	8,460			1
1,100,881	3,430,065	311	0			2
1,100,881	3,430,065	18,266	8,460			3
1,100,881	3,430,065	0	0			4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
1,100,881	3,430,065	0	0	0	0	16
<b>0</b>	<b>0</b>	<b>18,266</b>	<b>8,460</b>	<b>0</b>	<b>0</b>	17

Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	20,435.00		1,695.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	1,695.00		1,695.00	
5	Returned by EPA	18.00			
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	167.00			
19	Other:				
20	Adjust Balance	1,685.00		1,695.00	
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	20,296.00		1,695.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	17.00		17.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	17.00			
40	Balance-End of Year			17.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	17.00	1		
45	Gains		1		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
1,695.00		1,695.00		60,843.00		86,363.00		1
								2
								3
1,695.00		1,695.00		30,510.00		37,290.00		4
						18.00		5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						167.00		18
								19
1,695.00		1,695.00		60,843.00		67,613.00		20
								21
								22
								23
								24
								25
								26
								27
								28
1,695.00		1,695.00		30,510.00		55,891.00		29
								30
								31
								32
								33
								34
								35
								36
17.00		17.00		799.00		867.00		36
				34.00		34.00		37
								38
				17.00		34.00		39
17.00		17.00		816.00		867.00		40
								41
								42
								43
						17.00		44
								45
								46

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 228 Line No.: 44 Column: m**

Proceeds from SO2 allowance sales from plants owned by NSP-Wisconsin. This amount will not agree to account 411.8 on the Income Statement (see page 114-117) due to proceeds from the sale of Renewable Energy Credits and the sharing of the sale proceeds through the FERC-approved Interchange Agreement.

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Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	489.00	5,774	427.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	427.00		427.00	
5	Returned by EPA	9.00			
6					
7					
8	Purchases/Transfers:				
9	Fathom Energy LLC-Seasonl	238.00	45,220		
10	Fathom Energy LLC-Annual	200.00	600		
11	Broker Fee		1,240		
12					
13					
14					
15	Total	438.00	47,060		
16					
17	Relinquished During Year:				
18	Charges to Account 509	862.00			
19	Other:				
20	Adjust Balance	428.00	52,834	427.00	
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	73.00		427.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
427.00		427.00				1,770.00	5,774	1
								2
								3
427.00		427.00		7,686.00		9,394.00		4
						9.00		5
								6
								7
								8
						238.00	45,220	9
						200.00	600	10
							1,240	11
								12
								13
								14
						438.00	47,060	15
								16
								17
						862.00		18
								19
427.00		427.00				1,709.00	52,834	20
								21
								22
								23
								24
								25
								26
								27
								28
427.00		427.00		7,686.00		9,040.00		29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
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29					
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31					
32					
33					
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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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 231 Line No.: 2 Column: a**

Transmission Service Study costs for Northern States Power Co. (a Wisconsin corporation) are included as part of the NSP system, which is filed in the annual report for Northern States Power Co. (a Minnesota Corporation).

**Schedule Page: 231 Line No.: 22 Column: a**

Generation Interconnection Study costs for Northern States Power Co. (a Wisconsin corporation) are included as part of the NSP system, which is filed in the annual report for Northern States Power Co. (a Minnesota Corporation).

**OTHER REGULATORY ASSETS (Account 182.3)**

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

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	AFC in Excess of FERC-Carrying Chgs-Electric	12,836,803	2,227,842	405	495,159	14,569,486
2	- Amortized over plant lives					
3						
4	AFC in Excess of FERC-Carrying Chgs-Gas	456,030	86,549	405	47,732	494,847
5	- Amortized over plant lives					
6						
7	AFC in Excess of FERC-Carrying Chgs-Common	1,418,808	359,171	405	194,483	1,583,496
8	- Amortized over plant lives					
9						
10	Net-of-Tax AFUDC Adjustments	22,345,206	3,252,187	282	11,311,076	14,286,317
11	- Amortized over plant lives					
12						
13	Prior Flow Through and Excess ADIT	2,078,125		254	2,078,125	
14						
15	Environmental Cleanup - MGP Sites	159,549,637	38,047,635	Various	45,444,923	152,152,349
16	- Amortized per PSCW rate order 4220-UR-122					
17						
18	Derivatives & Hedging - Retail Gas		62,209			62,209
19						
20	Pension and Employee Benefit Obligations	99,148,659	3,099,265	184	13,245,000	89,002,924
21						
22	Pension and Employee Benefit Obligations (FAS 88)		5,572,709	926	1,396,447	4,176,262
23	- Deferred per PSCW order 4220-AF-100					
24						
25	Asset Retirement Recovery	2,383,896	680,107			3,064,003
26						
27	Nonplant Excess ADIT		22,605,139			22,605,139
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	<b>TOTAL</b>	300,217,164	75,992,813		74,212,945	301,997,032

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

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

Accounts Charged:

242	\$30,969,339
253	3,806,167
735	10,669,417
	<u>\$45,444,923</u>

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

Electric	\$14,991,641
Gas	6,501,898
Other	1,111,600
	<u>\$22,605,139</u>

This amount would be included as an increase to rate base for purposes of calculating the NSP companies formula rates, as applicable.

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Contracts Receivable	19,958		252	19,958	
2						
3	Debt Issuance Expense	758,058	838,780	181	1,401,788	195,050
4						
5	Prepays - Facility Fees		711,626	921	169,338	542,288
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	778,016				737,338

**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Electric Non-Plant	42,094,049	26,586,404
3	Electric Plant	38,671,146	22,554,228
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	80,765,195	49,140,632
9	Gas		
10	Gas	38,241,741	22,053,187
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	38,241,741	22,053,187
17	Other (Specify)	2,966,323	1,873,344
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	121,973,259	73,067,163

Notes

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 3 Column: c**

Electric Plant Related Only:	12/31/2016	12/31/2017
Electric Distribution Plant	\$15,382,067	\$16,910,893
Electric General Plant	127,749	143,724
Electric Intangible Plant	5,412	5,054
Electric Production Plant	3,164,736	3,040,739
Electric Transmission Plant	9,709,930	10,493,067
Electric Transmission-Production Plant	(59,388)	(46,254)
Common (Allocation to Electric)	375,166	423,378
Regulatory Difference - Effect of Rate Changes	1,673,552	(12,755,211)
Regulatory Difference - ITC Grossup	8,291,922	4,338,838
Total Electric Plant Related Only	\$38,671,146	\$22,554,228

**Schedule Page: 234 Line No.: 8 Column: c**

Electric:	12/31/2016	12/31/2017
Avoided Tax Interest	\$13,039,740	\$13,806,641
Bad Debts	1,826,786	1,240,016
Contributions In Aid Construction - Connection Fees	14,824,935	16,296,186
Deferred Compensation Plan Reserve	140,836	101,887
Employee Incentive Plan	455,227	228,795
Employee Stock Option Plan Dividends	840,997	867,774
Environmental Remediation	2,807	0
Federal Net Operating Loss	27,493,707	10,555,860
Fuel Tax Credit - Income Addback	984	715
Hydropower Credit	444,221	527,307
Investment Tax Credit	1,132,209	0
Interest Income/Expense on Disputed Tax	160,581	37,803
Litigation Reserve	80,205	0
Medical Deductions - Self Insured	114,700	116,143
New Hire Retention Credit	3,289	3,277
Nonplant Accumulated Deferred Income Tax Rate Change	0	3,259,488
Non Qualified Pension Plans	211,770	102,334
Performance Recognition Awards	2,673	936
Performance Share Plan	142,025	120,862
Post Employment Benefits - Long Term Disability	587,348	414,201
Post Employment Benefits - Retiree Medical	2,532,400	1,451,914
PUCIP Adjustment	418,868	365,603
Regulatory Asset/Liability - Farm Rewiring	37,287	36,164
Regulatory Difference - Effect of Rate Changes	1,673,552	(12,755,211)
Regulatory Difference - ITC Grossup	8,291,922	4,338,838
Regulatory Liability - Refund Obligation	3,958,870	2,765,970
Regulatory Reserve	129,925	198,501
Research & Experimentation Credit	1,072,729	2,949,577
Section 174 - Section 59(e) Adjustment	0	853,586
State Tax Deduction Cash Versus Accrual	289,862	79,802
Vacation Accrual	854,740	581,675
Wisconsin Research & Experimentation Credit	0	593,988
Total Electric	<u>\$80,765,195</u>	<u>\$49,140,632</u>

Accumulated Deferred Income Taxes (Account 190). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of year accumulated deferred income taxes balances in the formula. An adjustment is made to eliminate the accumulated deferred income tax balances related to postretirement employee benefits and regulatory differences related to income taxes. An adjustment is made to include the regulatory asset balance related to nonplant accumulated deferred income tax rate change.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 10 Column: c**

Gas:	12/31/2016	12/31/2017
Avoided Tax Interest	\$345,560	\$400,761
Bad Debts	124,095	85,653
Contributions In Aid Construction - Connection Fees	1,074,090	1,330,506
Deferred Compensation Plan Reserve	30,451	22,494
Employee Incentive Plans	98,429	50,512
Employee Stock Ownership Plan Dividends	340,622	359,942
Environmental Remediation	25,839,645	8,068,297
Environmental Remediation - Plant	6,160,443	5,678,648
Federal Net Operating Loss	3,005,653	729,921
Fuel Tax Credit - Income Addback	88	66
Interest Income/Expense on Disputed Tax	10,908	2,611
Lower of Cost or Market on Gas Inventory	7,833	31,090
Medical Deductions - Self Insured	24,800	86,804
New Hire Retention Credit	711	723
Nonplant Accumulated Deferred Income Tax Rate Change	0	7,888,257
Non Qualified Pension Plans	45,789	22,593
Performance Recognition Awards	578	207
Performance Share Plan	30,709	26,683
Post Employment Benefits - Long Term Disability	126,996	91,445
Post Employment Benefits - Retiree Medical	547,554	320,546
PUCIP Adjustment	31,260	6,752
Regulatory Difference - Effect of Rate Changes	142,807	(3,382,445)
Regulatory Difference - ITC Grossup	49,627	23,270
Section 174 - Section 59(e) Adjustment	0	79,361
State Tax Deduction Cash Versus Accrual	18,255	71
Vacation Accrual	184,838	128,419
<b>Total Gas</b>	<b>\$38,241,741</b>	<b>\$22,053,187</b>

**Schedule Page: 234 Line No.: 17 Column: c**

Non-utility	12/31/2016	12/31/2017
Contributions Carryover	\$1,185,902	\$138,637
Environmental Remediation	18,120	18,120
Federal Alternative Minimum Tax Credit	0	167,899
Federal Net Operating Loss	1,669,496	1,342,954
Other Comprehensive Income	88,988	25,831
State Net Operating Loss	0	179,903
State Tax Deduction Cash Versus Accrual	3,817	0
<b>Total Non-Utility</b>	<b>\$2,966,323</b>	<b>\$1,873,344</b>

**Schedule Page: 234 Line No.: 18 Column: c**

Refer to FERC page 232 for NSPW's regulatory asset related to nonplant excess ADIT.

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) 4/30/2018	Year of Report 2017	
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	UNAMORTIZED LOSS ON REACQUIRED DEBT (ACCOUNT 189)			
2	First Mortgage Bonds Series Due:			
3	July 1, 2016, 9 1/4% (1)	3/31/1993	47,500,000	(3,210,052)
4	March 1, 2018, 9 3/4 % (2)	3/26/1993	46,200,000	(3,752,901)
5	October 1, 2023, 7 1/4% (3)	10/15/2003	110,000,000	(4,980,780)
6	December 1, 2026, 7 3/8% (4)	3/2/2009	65,000,000	(2,516,879)
7	April 1, 2021 9 1/8% (5)	12/24/1996	44,635,000	(3,609,843)
8	Subtotal		313,335,000	(18,070,455)
9				
10	Other Long Term Debt:			
11	La Crosse Resource Recovery 7 3/4% (6)	11/1/1996	18,600,000	(558,480)
12	Subtotal		18,600,000	(558,480)
13				
14	Total		<b>331,935,000</b>	<b>(18,628,935)</b>
15				
16	(1) maturity date of new issue - 10/1/2018			
17	(2) maturity date of new issue - 10/1/2018			
18	(3) maturity date of new issue - 10/1/2018			
19	(4) maturity date of new issue - 9/1/2038			
20	(5) maturity date of new issue - 12/1/2026			
21	(6) maturity date of new issue - 11/1/2021			
22				
23				
24				
25				

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) 4/30/2018	Year of Report 2017
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)**

4. Show loss amounts in red or by enclosure in parentheses. Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

5. Explain any debits and credits other than amortization debited to Account 428.1,

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
230,938		132,117	98,821	3
200,715		114,831	85,884	4
581,499		332,675	248,824	5
1,853,689		85,505	1,768,184	6
1,192,836		120,238	1,072,598	7
4,059,677	0	785,366	3,274,311	8
				9
				10
73,878		15,279	58,599	11
73,878	0	15,279	58,599	12
				13
<b>4,133,555</b>	<b>0</b>	<b>800,645</b>	<b>3,332,910</b>	14
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CAPITAL STOCKS (Account 201 and 204)

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

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	Common Stock	1,000,000	100.00	
2	All NSP-Wisconsin Common Stock is owned by			
3	its parent, Xcel Energy Inc.			
4				
5				
6				
7				
8				
9				
10	TOTAL COMMON STOCK	1,000,000		
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CAPITAL STOCKS (Account 201 and 204) (Continued)

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

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

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

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
933,000	93,300,000					1
						2
						3
						4
						5
						6
						7
						8
						9
933,000	93,300,000					10
						11
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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) 4/30/2018	Year of Report 2017
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> <b>(Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p>		<p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>	
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Account 207 - Premium on Capital Stock</u>		
2	Excess of consideration received over par value of common		
3	stock issued in conversion on 2,132 shares of 5% Cumulative		
4	Preferred Stock on the basis of 1.5 shares of Preferred Stock		
5	for each share of Common Stock	1,855	27,825
6			
7	Premium over book value on 162,000 shares of Common Stock		
8	issued in Lake Superior District Power Company from		
9	parent company		10,432,916
10			
11	Premium over book value on 71,000 shares of Common Stock		
12	issued to parent company		22,876,910
13			
14			
15			
16	<u>Account 202, 203, 205, 206 and 212</u>		
17	None		
18			
19			
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40	TOTAL	1,855	33,337,651

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid in Capital	
2	Acquisition of Natural Gas, Inc. common stock (1998)	80,000
3	Contribution of capital by parent company	415,932,934
4		
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40	TOTAL	416,012,934

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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) 4/30/2018	2017

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

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

First Mortgage Bonds

NSP-Wisconsin issued \$100 million of 3.75 percent First Mortgage Bonds due December 1, 2047. NSP-Wisconsin used a portion of the net proceeds from the sale to repay short-term borrowings and for other general corporate purposes. The issuance was pursuant to the PSCW's order in Docket No. 4220-SB-136 order dated March 23, 2017.

Debit Account 131 - Cash	\$	98,857,000	
Debit Account 181 - Unamortized Debt Expenses	\$	875,000	
Debit Account 226 - Unamortized Discount on Long-Term Debt	\$	268,000	
Credit Account 221 - First Mortgage Bonds due 12/1/2047			\$ 100,000,000

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221-Bonds		
2			
3	5.25%, Oct. 1, 2018 First Mortgage Bonds	150,000,000	1,422,420
4			861,000 D
5			
6	6.375%, Sept. 1, 2038 First Mortgage Bonds	200,000,000	2,098,945
7			1,530,000 D
8			
9	3.70%, Oct. 1, 2042 First Mortgage Bonds	100,000,000	1,319,371
10			823,000 D
11			
12	3.75%, Dec. 1, 2047 First Mortgage Bonds	100,000,000	2,276,713
13			268,000 D
14			
15	3.30%, June 15, 2024 First Mortgage Bonds	100,000,000	1,230,247
16			353,000 D
17			
18	3.30%, June 15, 2024 First Mortgage Bonds	100,000,000	1,099,908
19			829,000 D
20			
21	Total Account 221	750,000,000	14,111,604
22			
23			
24	Account 224-Other Long Term Debt		
25			
26	Fort McCoy System Acquisition, 7%, Oct. 31, 2030	996,655	
27	Resource Recovery Revenue Bonds, 6%, Nov. 1, 2021	18,600,000	192,829
28			
29	Total Account 224	19,596,655	192,829
30			
31			
32	Interest on Debt to Associated Companies		
33	TOTAL	769,596,655	14,304,433

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
10/02/2003	10/01/2018	10/02/2003	10/01/2018	150,000,000	8,001,949	3
						4
						5
09/10/2008	09/01/2038	09/10/2008	09/01/2038	200,000,000	12,750,000	6
						7
						8
10/10/2012	10/01/2042	10/10/2012	10/01/2042	100,000,000	3,700,000	9
						10
						11
12/04/2017	12/01/2047	12/04/2017	12/01/2047	100,000,000	281,250	12
						13
						14
06/23/2014	06/15/2024	06/23/2014	06/15/2024	100,000,000	3,300,000	15
						16
						17
06/29/2015	06/15/2024	06/29/2015	06/15/2024	100,000,000	3,300,000	18
						19
						20
				750,000,000	31,333,199	21
						22
						23
						24
						25
10/15/2000	10/15/2030			422,310	31,427	26
11/01/1996	11/01/2021	11/01/1996	11/01/2021	18,600,000	1,116,000	27
						28
				19,022,310	1,147,427	29
						30
						31
					154,737	32
				769,022,310	32,635,363	33

Name of Respondent	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) 04/06/2018	2017/Q4
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 3 Column: i**

Interest at stated rate	\$7,875,000
Interest swap loss	\$126,949
	\$8,001,949

**Schedule Page: 256 Line No.: 12 Column: a**

NSP-Wisconsin issued \$100 million of 3.75 percent first mortgage bonds due Dec. 1, 2047. NSP-Wisconsin used a portion of the net proceeds from the sale to repay short-term borrowings and for other general corporate purposes. The issuance was pursuant to the PSCW's order in Docket No. 4220-SB-136 order dated Mar. 23, 2017.

**Schedule Page: 256 Line No.: 24 Column: a**

Instruction 12

Details for Account 224 of Net Changes during the Year

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Fort McCoy System Acquisition	\$ 456,095		\$ (33,785)	\$ 422,310
Resource Recovery Revenue Bonds	18,600,000			18,600,000
Total	\$19,056,095		\$ (33,785)	\$ 19,022,310

**Schedule Page: 256 Line No.: 32 Column: i**

Xcel Energy Services Inc	\$ 154,737
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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) 4/30/2018	Year of Report 2017
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**NOTES PAYABLE (Accounts 231)**

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

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance End of Year (f)
1	Bank of New York Mellon	Short-term funding needs	12/29/2017	1/2/2018	1.73%	11,000,000
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<b>TOTAL</b>						<b>11,000,000</b>

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) 4/30/2018	Year of Report 2017			
<b>PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)</b>						
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral. <p style="text-align: center;"><b>*See definition on page 226B</b></p>						
Line No.	Particulars  (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	NOTES PAYABLE TO ASSOCIATED					
2	COMPANIES (ACCOUNT 233)					
3		0	0	0	0	0
4	Subtotal	0	0	0	0	0
5						
6	ACCOUNTS PAYABLE TO ASSOCIATED					
7	COMPANIES (ACCOUNT 234)					
8	Northern States Power Company Minnesota	18,566,770			17,824,948	
9	Public Service Company of Colorado	973,770			60,606	
10	Xcel Energy Services Inc.	6,752,670			11,728,758	154,737
11	Chippewa & Flambeau Improvement Company	6,052			129,986	
12	Xcel Energy Inc.	2,740,033			0	
13	Joint Venture Hayden	207			0	
14	Southwestern Public Service Company	0			7,195	
15	Subtotal	29,039,502	0	0	29,751,493	154,737
16						
17						
18						
19						
20						
21						
22						
23						
24						
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26						
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29						
	TOTAL	29,039,502	0	0	29,751,493	154,737

NSP Wisconsin records the intercompany billings into 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 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. See FERC page 429 for detail of transactions with Associated (Affiliated) Companies.

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	79,416,112
2		
3		
4	Taxable Income Not Reported on Books	
5		6,535,016
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		124,240,102
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		-8,026,384
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		-223,545,316
21		
22	Reconciling Items: Equity Earnings in Subsidiary Companies	-150,515
23		
24	Total Income Tax Expense	44,209,749
25		
26		
27	Federal Tax Net Income	22,678,764
28	Show Computation of Tax:	
29	35% of Federal Tax Net Income	7,937,567
30		
31		
32	Other	-4,420,330
33		
34		
35		
36	Total Federal Income Tax Payable	3,517,237
37		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 5 Column: b**

TAXABLE INCOME NOT REPORTED ON BOOKS:

Contributions In Aid Construction	\$6,464,045
Equity Earnings in Subsidiaries	32,918
Subsidiary Dividends	38,053
	\$6,535,016

**Schedule Page: 261 Line No.: 10 Column: b**

DEDUCTION RECORDED ON BOOKS NOT DEDUCTED FOR RETURN:

Avoided Cost Interest	\$3,305,906
Bad Debts	8,327
Book Unamortized Cost of Retired Debt	800,645
Book Amortization-Computer Software	7,630,799
Book Amortization-Other	265,623
Book Depreciation	91,937,716
Capitalization of Software Expense	96,081
Clearing Account Book Expense	6,262,571
Contribution Carryover	509,619
Deferred Compensation Plan Reserve	30,094
Employee Stock Ownership Plan Dividends	267,858
Lobbying Expenses	309,000
Meals (Travel) and Entertainment	76,000
Medical Deduction - Self Insured	139,691
Penalties	3,718
Pension Expense	1,437,271
Performance Share Plan	111,634
Post Employment Benefits - Long Term Disability	77,423
Prepaid Insurance	472,518
PUCIP Adjustment	246,307
Rate Refund	295,636
Regulatory Asset/Liability - Farm Rewiring	132,936
Regulatory Reserve	405,693
Regulatory Reserve - Environmental	7,397,288
Section 174 - Section 59(e) Adjustment	2,001,319
State Income Taxes	472
Vacation Accrual	17,957
	\$124,240,102

**Schedule Page: 261 Line No.: 15 Column: b**

INCOME RECORDED ON BOOKS NOT INCLUDED IN RETURN:

AFDC Equity (Non-CIP)	(\$6,288,272)
Deferred Revenue (ITC Grant Accounting)	(263,220)
Gain/Loss on Dispositions (Book)	(1,474,892)
	(\$8,026,384)

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

DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME:

AFDC Debt (Non-CIP)	(\$2,634,099)
CIP/DSM Advertising	(\$774,620)
Dividends Received Deduction	(30,442)
Employee Incentive Plans	(353,889)
Environmental Remediation	(34,782,506)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern States Power Company (Wisconsin)		04/06/2018	2017/Q4
FOOTNOTE DATA			

Federal Net Operating Loss	(23,233,649)
Gain/Loss on Dispositions (Tax)	(981,835)
Insurance Fund Income (Cash Value)	(64,386)
Interest Income/Expense on Disputed Tax	(279,071)
Internally Developed Software	(67,618)
Litigation Reserve	(200,000)
Non Qualified Pension Plans	(183,030)
Pension & Benefits Capitalized	(1,505,829)
Performance Recognition Awards	(3,903)
Post Employment Benefits - Retiree Medical	(1,164,767)
Regulatory Asset/Liability - TCR Rider	(92,979)
Repair Expenditures	(16,263,303)
Section 174 Adjustment	(2,400,000)
Tax Amortization - Computer Software	(8,056,150)
Tax Amortization - Pollution Control Facilities	(1,121,417)
Tax Depreciation	(116,877,835)
Tax Removal Cost Over Book	(11,745,927)
Wisconsin Annual License Fee	(728,060)
	<u>(\$223,545,316)</u>

**Schedule Page: 261 Line No.: 29 Column: b**

Northern States Power Company (a Wisconsin Corporation) is a member of an affiliated group which will file a consolidated federal income tax return for the year 2017. The other members of the affiliated group and the federal income tax provision of each are:

Xcel Energy Inc.	(\$67,591,052)
Northern States Power Company (Minnesota) and Subsidiaries	17,334,039
Clearwater Investments, Inc.	(10,452)
NSP Lands, Inc.	(672)
Public Service Company of Colorado and Subsidiaries	41,359,335
Southwestern Public Service Company	(20,028,344)
Nicollet Holdings Company, LLC and Subsidiaries	(157,595)
Nicollet Projects Holdings Company, LLC and Subsidiaries	(2,940)
Xcel Energy Communications Group Inc. and Subsidiaries	106,783
Xcel Energy Markets Holdings Inc. and Subsidiaries	310,840
Xcel Energy International Inc.	(10,835)
Xcel Energy Retail Holdings Inc. and Subsidiaries	(326,529)
Xcel Energy Transmission Holding Company, LLC and Subsidiaries	(168,863)
Xcel Energy Ventures Inc. and Subsidiaries	366,955
Xcel Energy Venture Holdings, Inc. and Subsidiaries	(143,164)
Xcel Energy Wholesale Group Inc. and Subsidiaries	(1,946,252)
Xcel Energy WYCO Inc.	6,600,530
WestGas Interstate, Inc.	51,113
Xcel Energy Services Inc.	11,859,462

The consolidated federal income tax liability is apportioned among the member companies based on the stand-alone method. The stand-alone method allocates the consolidated federal income tax liability among the companies based on the recognition of the benefits/burdens contributed by each member to the consolidated return. Under the stand-alone method, the sum of the amounts allocated to the member companies equals the consolidated amount.

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Income	11,541,947		2,769,262	4,999,771	-2,684,867
3	Income Tax Adjustment			747,975		-747,975
4	Subtotal	11,541,947		3,517,237	4,999,771	-3,432,842
5	Unemployment-2016	329			329	
6	Unemployment-2017			25,926	24,765	
7	FICA-2016	572,247			572,247	
8	FICA-2017			3,865,254	3,621,168	
9	TOTAL FEDERAL	12,114,523		7,408,417	9,218,280	-3,432,842
10						
11	WISCONSIN					
12	Income	778,858		-10,075	-36,421	-901,837
13	Income Tax Adjustment			292,280		-292,280
14	Subtotal	778,858		282,205	-36,421	-1,194,117
15	Unemployment-2016	1,388			1,388	
16	Unemployment-2017			111,588	109,490	
17	Gross Receipts		22,773,384	22,002,624	22,730,684	
18	Real Estate-2016	160,000		3,960	163,960	
19	Real Estate-2017			160,000		
20	Use-2016	116,189		7,071	123,260	
21	Use-2017			1,726,425	1,358,962	
22	TOTAL WISCONSIN	1,056,435	22,773,384	24,293,873	24,451,323	-1,194,117
23						
24	MICHIGAN					
25	Income	29,256		24,355	35,949	-20,330
26	Income Tax Adjustment			-315		315
27	Subtotal	29,256		24,040	35,949	-20,015
28	Unemployment-2016	22			22	
29	Unemployment-2017			3,437	3,456	
30	Real Estate-2016	50,192		-19,985	30,207	
31	Real Estate-2017			271,213	271,213	
32	Personal Property-2016	93,342		110,632	203,974	
33	Personal Property-2017			1,435,611	1,435,611	
34	Use-2016	511		180	691	
35	Use-2017			7,836	4,821	
36	TOTAL MICHIGAN	173,323		1,832,964	1,985,944	-20,015
37						
38	MINNESOTA					
39	Income					
40	Unemployment-2016	122				
41	TOTAL	13,344,403	22,773,384	33,815,675	35,935,885	-4,646,974

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
6,626,571		13,805,810			-11,036,548	2
		364,392			383,583	3
6,626,571		14,170,202			-10,652,965	4
						5
1,161		19,822			6,104	6
						7
244,086		2,899,271			965,983	8
6,871,818		17,089,295			-9,680,878	9
						10
						11
	96,633	1,952,380			-1,962,455	12
		303,711			-11,431	13
	96,633	2,256,091			-1,973,886	14
						15
2,098		76,053			35,535	16
	23,501,444	20,996,364			1,006,260	17
		101			3,859	18
160,000		2,000			158,000	19
					7,071	20
367,463					1,726,425	21
529,561	23,598,077	23,330,609			963,264	22
						23
						24
	2,668	57,560			-33,205	25
		-72			-243	26
	2,668	57,488			-33,448	27
						28
-19		1,721			1,716	29
		-18,511			-1,474	30
		261,838			9,375	31
		90,279			20,353	32
		1,249,274			186,337	33
					180	34
3,015					7,836	35
2,996	2,668	1,642,089			190,875	36
						37
						38
						39
122						40
7,404,580	23,600,745	42,179,804			-8,364,129	41

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Unemployment-2017			83		
2	TOTAL MINNESOTA	122		83		
3						
4	KANSAS					
5	Personal Property-2017			146,715	146,715	
6	TOTAL KANSAS			146,715	146,715	
7						
8	Other Miscellaneous Taxes			133,623	133,623	
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
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35						
36						
37						
38						
39						
40						
41	TOTAL	13,344,403	22,773,384	33,815,675	35,935,885	-4,646,974

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
83		39			44	1
205		39			44	2
						3
						4
					146,715	5
					146,715	6
						7
		117,772			15,851	8
						9
						10
						11
						12
						13
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						36
						37
						38
						39
						40
7,404,580	23,600,745	42,179,804			-8,364,129	41

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

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

Federal income tax expense (409.1 and 409.2) accrued for long-term income tax payable (253)	\$ 135,451
Annual allocation of unitary benefit/detriment for state income tax accrued as additional paid in capital (207)	320,922
Federal tax benefit (accrual and cash) for net operating loss carryback in other accounts receivable (143)	(3,141,240)
	<u>\$ (2,684,867)</u>

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

Gas (Account No. 409.1)	\$ (11,626,811)
Other income and deductions (Account No. 409.2)	590,263
	<u>\$ (11,036,548)</u>

**Schedule Page: 262 Line No.: 3 Column: f**

Federal income tax expense (409.1 and 409.2) accrued liability for uncertain tax positions (242)	\$ (319,683)
Federal income tax expense (409.1 and 409.2) accrued liability for uncertain tax positions (253)	(428,291)
Rounding	(1)
	<u>\$ (747,975)</u>

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

Gas (Account No. 409.1)	\$ (3,293)
Other income and deductions (Account No. 409.2)	386,876
	<u>\$ 383,583</u>

**Schedule Page: 262 Line No.: 6 Column: l**

Gas (Account No. 408.1)	\$ 4,272
Other income and deductions (Account No. 408.2)	16
Other	1,816
	<u>\$ 6,104</u>

**Schedule Page: 262 Line No.: 8 Column: l**

Gas (Account No. 408.1)	\$ 637,688
Other income and deductions (Account No. 408.2)	6,741
Other	321,554
	<u>\$ 965,983</u>

**Schedule Page: 262 Line No.: 12 Column: f**

Annual allocation of unitary benefit/detriment for Wisconsin income tax accrued as additional paid in capital (207)	(896,669)
State income tax expense (409.1 and 409.2) accrued for long-term income tax payable (253)	(5,169)
Rounding	1
	<u>(901,837)</u>

**Schedule Page: 262 Line No.: 12 Column: l**

Gas (Account No. 409.1)	\$ (2,174,733)
Other income and deductions (Account No. 409.2)	212,278

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
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FOOTNOTE DATA			

\$ (1,962,455)

**Schedule Page: 262 Line No.: 13 Column: f**

State income tax expense (409.1 and 409.2) accrued liability for uncertain tax positions (242)	\$ 5,827
State income tax expense (409.1 and 409.2) accrued liability for uncertain tax positions (253)	(298,107)
	<u>\$ (292,280)</u>

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

Gas (Account No. 409.1)	\$ (737)
Other income and deductions (Account No. 409.2)	(10,694)
	<u>\$ (11,431)</u>

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

Gas (Account No. 408.1)	\$ 36,300
Other income and deductions (Account No. 408.2)	60
Other	(825)
	<u>\$ 35,535</u>

**Schedule Page: 262 Line No.: 17 Column: l**

Gas (Account No. 408.1)	\$ 1,006,260
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**Schedule Page: 262 Line No.: 18 Column: l**

Other income and deductions (Account No. 408.2)	\$ 3,859
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**Schedule Page: 262 Line No.: 19 Column: l**

Other income and deductions (Account No. 408.2)	\$ 158,000
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**Schedule Page: 262 Line No.: 25 Column: f**

Annual allocation of unitary benefit/detriment for Michigan income tax accrued as additional paid in capital (207)	\$ (20,250)
State income tax expense (409.1 and 409.2) accrued for long-term income tax payable (253)	(100)
State tax benefit (accrual and cash) for Michigan amended return in other accounts receivable (143)	19
Rounding	1
	<u>\$ (20,330)</u>

**Schedule Page: 262 Line No.: 25 Column: l**

Gas (Account No. 409.1)	\$ (34,765)
Other income and deductions (Account No. 409.2)	1,560
	<u>\$ (33,205)</u>

**Schedule Page: 262 Line No.: 26 Column: f**

State income tax expense (409.1 and 409.2) accrued liability for uncertain tax positions (242)	\$ 125
State income tax expense (409.1 and 409.2) accrued liability for uncertain tax positions (253)	191
Rounding	(1)
	<u>\$ 315</u>

**Schedule Page: 262 Line No.: 26 Column: l**

Gas (Account No. 409.1)	\$ (15)
Other income and deductions (Account No. 409.2)	(228)

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) 04/06/2018	Year/Period of Report 2017/Q4
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\$ (243)

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

Gas (Account No. 408.1)	\$ 379
Other	1,337
	<u>\$ 1,716</u>

**Schedule Page: 262 Line No.: 30 Column: I**

Gas (Account No. 408.1)	\$ (1,474)
-------------------------	------------

**Schedule Page: 262 Line No.: 31 Column: I**

Gas (Account No. 408.1)	\$ 9,375
-------------------------	----------

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

Gas (Account No. 408.1)	\$ 20,353
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**Schedule Page: 262 Line No.: 33 Column: I**

Gas (Account No. 408.1)	\$ 186,337
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**Schedule Page: 262.1 Line No.: 1 Column: I**

Gas (Account No. 408.1)	\$ 9
Other	35
	<u>\$ 44</u>

**Schedule Page: 262.1 Line No.: 5 Column: I**

Gas (Account No. 408.1)	\$ 146,715
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**Schedule Page: 262.1 Line No.: 8 Column: I**

Gas (Account No. 408.1)	\$ 15,851
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	1,915			411.4	171	
4	7%						
5	10%	5,917,465			411.4	398,605	
6	30%	1,981,257			411.4	107,980	
7							
8	TOTAL	7,900,637				506,756	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12	10%	65,985			411.4	11,267	
13	TOTAL	65,985				11,267	
14							
15							
16	10%	70,304			411.4	5,085	
17	TOTAL	70,304				5,085	
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	Utility & Non-Util	8,036,926				523,108	
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
1,744	56 Years		3
			4
5,518,860	46 Years		5
1,873,277	22 Years		6
			7
7,393,881			8
			9
			10
			11
54,718	39 Years		12
54,718			13
			14
			15
65,219	45 Years		16
65,219			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
7,513,818			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 8 Column: h**

Accumulated Deferred Investment Tax Credits (Account 255). The formula excludes this account because the Company has chosen to utilize the amortization of tax credits against taxable income, that is, income tax expense is reduced by the amount of the amortized investment tax credit.

**Schedule Page: 266 Line No.: 16 Column: h**

(a) Common Allocation

Electric - 88.42%	\$57,669
Gas - 11.58%	7,550
	-----
	\$65,219

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) 4/30/2018	Year of Report 2017
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>			
1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Environmental Clean Up	10,468,661	
2	FIN 48	435,512	
3	Retiree Medical Liability	269,000	
4	Customer Advances for Construction	139,471	
5	DOE Settlement	50,849	
6	Miscellaneous	59,000	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	TOTAL	11,422,493	

<b>CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)</b>			
Line No.	List Advances by department (a)	Balance End of Year (b)	
21	Electric Utility	14,250,910	
22	Gas Utility	2,073,647	
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	TOTAL	16,324,557	

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Comp Liability	425,945	232	30,645	61,918	457,218
2						
3	Deferred Comp Wealth Option	1,179	Various	1,226	47	
4						
5	Environmental Cleanup Liability	23,003,000	Various	3,813,167		19,189,833
6						
7	Red Cedar River Enhancement Fund	53,266	232	3,354	6,689	56,601
8						
9	Executive PSP - Long Term	171,339	232	147,191	223,963	248,111
10						
11	Long Term Income Tax and Interest Payable	855,131			584,031	1,439,162
12						
13						
14	Pre-Funded AFUDC FERC	5,235,932	405	107,837		5,128,095
15						
16	Deferred Revenue - ITC Grant	4,422,097	405	263,220		4,158,877
17						
18	Customer Prepay - Capital CIAC				32,500	32,500
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46	** Footnote from page 106b **					
47	TOTAL	34,167,889		4,366,640	909,148	30,710,397

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 269 Line No.: 3 Column: d**

Accounts Charged:

232	\$ 1,100
920	126
	\$ 1,226

**Schedule Page: 269 Line No.: 5 Column: d**

Accounts Charged:

182.3	\$ 3,806,167
566	7,000
	\$ 3,813,167

**Schedule Page: 269 Line No.: 14 Column: d**

For purposes of calculating the Midcontinent ISO Formula Rate under Attachment O of the Northern States Power Companies FERC Tariff, a total company (unjurisdictionalized) amount is provided as a footnote to page 269 of the FERC Form 1 for Northern States Power Company (Minnesota).

**Schedule Page: 269 Line No.: 46 Column: a**

Other Deferred Credits (Account 253). The Form 1 reports the other deferred credits balances at the beginning of the year and at the end of the year. Included in this account is the credit for pre-funded AFUDC on CWIP related to the specific transmission projects that are included in the formula rate. The net pre-funded AFUDC amount is the total NSP system number (unjurisdictionalized). The Company uses a 13-month average calculation for the adjustment to rate base for the cumulative pre-funded AFUDC included in the formula rate calculation. The total NSP system (unjurisdictionalized) amount is provided as a footnote to page 269 of the FERC Form 1 for the Northern States Power Company (Minnesota).

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

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

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	2,711,522	313,804	
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	2,711,522	313,804	
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	2,711,522	313,804	
18	Classification of TOTAL			
19	Federal Income Tax	2,566,411	166,550	
20	State Income Tax	145,111	147,254	
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						3,025,326	4
							5
							6
							7
						3,025,326	8
							9
							10
							11
							12
							13
							14
							15
							16
						3,025,326	17
							18
						2,732,961	19
						292,365	20
							21

NOTES (Continued)

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 272 Line No.: 8 Column: b**

All amounts in columns b - k are related to Electric Steam Production Plant

**Schedule Page: 272 Line No.: 8 Column: k**

Accumulated Deferred Income Taxes (Account 281). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company used the average of the beginning of the year and the end of the year accumulated deferred income taxes balances in the formula.

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

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

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	413,543,729	14,003,468	
3	Gas	37,037,381	4,671,371	
4				
5	TOTAL (Enter Total of lines 2 thru 4)	450,581,110	18,674,839	
6	Other (Non-Operating)	-108,352		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	450,472,758	18,674,839	
10	Classification of TOTAL			
11	Federal Income Tax	386,367,870	12,026,791	
12	State Income Tax	64,104,888	6,648,048	
13	Local Income Tax			

NOTES

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			207,925,589		4,892,198	224,513,806	2
			20,835,928		794,756	21,667,580	3
							4
			228,761,517		5,686,954	246,181,386	5
35,209						-73,143	6
							7
							8
35,209			228,761,517		5,686,954	246,108,243	9
							10
35,088			210,666,256		4,484,458	192,247,951	11
121			18,095,261		1,202,496	53,860,292	12
							13

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

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

	12/31/2016	410.1 & Adjustments	12/31/2017
Electric Distribution Plant	\$130,633,028	\$4,488,872	\$135,121,900
Electric General Plant	15,884,880	1,547,350	17,432,230
Electric Intangible Plant	861,021	71,468	932,489
Electric Production Plant	47,567,684	(1,650,495)	45,917,189
Electric Transmission Plant	186,861,343	8,084,408	194,945,751
Electric Transmission-Production Plant	248,243	(59,105)	189,138
Common (Allocation to Electric)	5,500,524	1,520,970	7,021,494
Regulatory Difference - Prior Flow Thru/Rate Change	4,449,148	(195,238,733)	(190,789,585)
Regulatory Difference - AFUDC	21,537,858	(7,794,658)	13,743,200
Total Electric Plant Related Only	<u>\$413,543,729</u>	<u>(\$189,029,923)</u>	<u>\$224,513,806</u>

Accumulated Deferred Income Taxes (Account No. 282). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of year accumulated deferred income taxes balances in the formula. An adjustment is made to eliminate the accumulated deferred income tax balances related to regulatory differences related to income taxes.

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

182.3 & 254

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

182.3 & 254

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

182.3 & 254

**Schedule Page: 274 Line No.: 3 Column: i**

182.3 & 254

**Schedule Page: 274 Line No.: 11 Column: g**

182.3 & 254

**Schedule Page: 274 Line No.: 11 Column: i**

182.3 & 254

**Schedule Page: 274 Line No.: 12 Column: g**

182.3 & 254

**Schedule Page: 274 Line No.: 12 Column: i**

182.3 & 254

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Electric	28,396,179	7,894,900	28,121,487
4	Electric - Plant	6,744,630	3,567,163	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	35,140,809	11,462,063	28,121,487
10	Gas			
11	Gas	69,307,210	2,857,648	31,271,357
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	69,307,210	2,857,648	31,271,357
18	Other (Non-Operating)			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	104,448,019	14,319,711	59,392,844
20	Classification of TOTAL			
21	Federal Income Tax	84,614,867	11,765,874	56,697,287
22	State Income Tax	19,833,152	2,553,837	2,695,557
23	Local Income Tax			

NOTES

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
				254	14,991,642	23,161,234	3
						10,311,793	4
							5
							6
							7
							8
					14,991,642	33,473,027	9
							10
				254	6,501,899	47,395,400	11
							12
							13
							14
							15
							16
					6,501,899	47,395,400	17
-132,215	809,200			254	1,111,599	170,184	18
-132,215	809,200				22,605,140	81,038,611	19
							20
-132,215	809,200				20,829,912	59,571,951	21
					1,775,228	21,466,660	22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 4 Column: k**

	Balance at Beginning of Year	410.1 & Adjustments	Balance at End of Year
Electric Intangible Plant	1,930,331	(96,698)	1,833,633
Common (Allocation to Electric)	4,814,299	3,663,861	8,478,160
Total Electric Plant Related Only	<u>\$6,744,630</u>	<u>\$3,567,163</u>	<u>\$10,311,793</u>

Accumulated Deferred Income Taxes (Account No. 283). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of year accumulated deferred income taxes balances in the formula. An adjustment is made to eliminate the accumulated deferred income tax balances related to regulatory differences related to income taxes. An adjustment is made to include the regulatory liability balance related to nonplant accumulated deferred income tax rate change.

**Schedule Page: 276 Line No.: 19 Column: k**

Refer to FERC page 278 for NSPW's regulatory liability related to nonplant excess ADIT.

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**OTHER REGULATORY LIABILITIES (Account 254)**

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

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited  (c)	Amount  (d)		
1	ITC Gross Up	8,341,550	190	3,979,442		4,362,108
2						
3	Prior Flow Through and Excess ADIT	108,377	182.3	2,078,125	197,061,661	195,091,913
4						
5	Conservation Programs - Electric	1,044,493	908	9,745,727	10,045,166	1,343,932
6	- Amortized per PSCW rate order 4220-UR-121					
7						
8	Conservation Programs - Gas	77,951	908	1,911,089	1,857,957	24,819
9	- Amortized per PSCW rate order 4220-UR-121					
10						
11	Deferred Electric Fuel Cost - Michigan PSCR	323,981			405,693	729,674
12	- Amortized over 12 month period					
13						
14	WI DOE Settlement Refund	4,761,648	557	1,929,670	2,377,689	5,209,667
15						
16	WI Retail Fuel Refund - 2015	56,823	142	1,411	332	55,744
17	- Refunds commenced per PSCW					
18	rate order 4220-UR-120					
19						
20	WI Retail Fuel Refund - 2016	9,815,054	Various	9,878,208	63,154	
21	- Refunds commenced per PSCW					
22	rate order 4220-UR-121					
23						
24	WI Retail Fuel Refund - 2017				10,111,769	10,111,769
25	- Deferred per Wis. Stats. Chapter PSC 116					
26						
27	Purchased Gas Over/Under Recovery	1,181,205			1,871,835	3,053,040
28	- Generally amortized over 12 month period					
29						
30	Farm Rewiring Program	92,979			39,957	132,936
31	- Amortized per PSCW rate order 4220-UR-121					
32						
33	Derivatives & Hedging - Retail Gas	13,478	175	13,478		
34						
35	Nonplant Excess ADIT				40,978,335	40,978,335
36						
37						
38						
39						
40						
41	<b>TOTAL</b>	<b>25,817,539</b>		<b>29,537,150</b>	<b>264,813,548</b>	<b>261,093,937</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 20 Column: d**

Accounts Charged:

142	\$ 9,699,926
431	21,141
456	157,141
	\$ 9,878,208

**Schedule Page: 278 Line No.: 35 Column: f**

Electric	\$11,981,656
Gas	28,996,679
	\$40,978,335

This amount would be included as a decrease to rate base for the purpose of calculating the NSP companies formula rates, as applicable.

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) 4/30/2018	Year of Report 2017
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**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)**

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	Gain on sale of excess utility land:				
4	Shell Lake Service Center Land 1.3 Acres	2,324	n/a	35,111	
5	Galloway Street Land 1.75 Acres	9,074	n/a	17,085	
6	Other	1,024	n/a	19,280	
7					
8	Gain on sale of excess non-utility land:				
9	Tyrone Land 990.55 Acres	380,566	n/a	1,477,123	
10	New Richmond Gas Land 3 Acres	3,433	n/a	268,314	
11	Beaser Avenue Substation 5 Acres	314	n/a	18,795	
12					
13					
14					
15					
16					
17	<b>Total Gain</b>	<b>396,735</b>		<b>1,835,708</b>	

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) 4/30/2018	Year of Report 2017	
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20	Loss on sale of excess utility land:				
21	Hallie Substation 6.41 acres	253,678	n/a		8,139
22	St. Croix Land 7.4684 Acres	0	n/a		4,500
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	<b>Total Loss</b>	<b>253,678</b>			<b>12,639</b>

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) 4/30/2018	Year of Report 2017
<b>INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)</b>			
<p>1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.</p> <p>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</p>		<p>subtraction from revenues, and income as the remainder.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars of the method of determining the annual rental for the property.</p> <p>5. Designate associated companies.</p>	
Line No.			
1	NSP-Wisconsin leases the Chippewa Reservoir, located near Winter, Wisconsin, on the Chippewa River		
2	to Chippewa and Flambeau Improvement Company, an associated company. Designated by FERC as		
3	Exempt Licensed Project 8286.		
4			
5	Revenues		172,944
6	Depreciation Expense		38,457
7			
8	Pre-Tax Income (Leased Plant)		134,487
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
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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) 4/30/2018	Year of Report 2017
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**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS**

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

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

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

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 415 - Nontraditional services - revenue	\$ -
2	Account 416 - Nontraditional services - expense	-
3	Account 417 - ConnectSmart - revenue	84,686
4	Account 417 - InfoWise energy management - revenue	100,079
5	Account 417 - Tyrone Lands revenue	62,216
6	Account 417.1 - InfoWise energy management - expense	(121,025)
7	Account 417.1 - Tyrone lands expense	(2,996)
8	Account 417.1 - ConnectSmart - expense	(3,131)
9	Account 417.1 - Other nonutility expense	(4,663)
10		\$ 115,166
11		
12	Account 418 - Nonoperating rental income	
13	Land rent	\$ 72,275
14		
15	Account 418.1 - Equity in earnings of subsidiary companies	
16	Chippewa and Flambeau Improvement Company	\$ 35,840
17	Clearwater Investments, Inc.	115,142
18	NSP Lands, Inc.	(467)
19		\$ 150,515
20	Account 419 - Interest and dividend income	
21	Temporary Cash investments	\$ 20,965
22	Economic Development loan interest	24,030
	Nonqualified deferred compensation	197,050
	Income tax audit and uncertain tax positions	330,777
23	Miscellaneous	3,860
24		\$ 576,682
25		
26	Account 419.1 - Allowance for Funds Used During Construction	\$ 4,409,004
27		
28	Account 421 - Miscellaneous nonoperating income	
29	Supplemental AFUDC	\$ 2,764,202
30	Carrying charge on MGP unamortized balance	203,802
31	Timber sales	185,570
32	Life Insurance Death Benefit	47,780
33	Miscellaneous	16
34		\$ 3,201,370
35		
36		
37	Accounts 421.1 and 421.2 Gain/(Loss) from disposition of property	\$ 1,823,069
38		
39	Total Other Income	\$ 10,348,081

**ELECTRIC OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	254,143,956	248,475,859
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	299,053,099	287,059,738
5	Large (or Ind.) (See Instr. 4)	151,345,284	142,941,765
6	(444) Public Street and Highway Lighting	4,813,108	4,819,341
7	(445) Other Sales to Public Authorities	1,329,084	1,285,435
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	323,796	221,091
10	TOTAL Sales to Ultimate Consumers	711,008,327	684,803,229
11	(447) Sales for Resale		
12	TOTAL Sales of Electricity	711,008,327	684,803,229
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	711,008,327	684,803,229
15	Other Operating Revenues		
16	(450) Forfeited Discounts	983,308	931,068
17	(451) Miscellaneous Service Revenues	539,572	569,581
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	683,865	675,489
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	167,725,939	160,822,074
22	(456.1) Revenues from Transmission of Electricity of Others		
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	169,932,684	162,998,212
27	TOTAL Electric Operating Revenues	880,941,011	847,801,441

**ELECTRIC OPERATING REVENUES (Account 400)**

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
1,852,970	1,868,561	216,796	215,852	2
				3
2,892,065	2,856,647	39,564	39,368	4
1,951,789	1,884,755	122	120	5
17,537	18,929	768	757	6
10,708	10,701	392	394	7
				8
2,671	1,949	26	49	9
6,727,740	6,641,542	257,668	256,540	10
				11
6,727,740	6,641,542	257,668	256,540	12
				13
6,727,740	6,641,542	257,668	256,540	14

Line 12, column (b) includes \$ 4,171,128 of unbilled revenues.  
 Line 12, column (d) includes 25,018 MWH relating to unbilled revenues

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 5 Column: b**

Commercial and industrial sales are classified as "Large" for purposes of this report if the customer has a twelve month average minimum registered demand of 1,000 kilowatts or more.

**Schedule Page: 300 Line No.: 5 Column: c**

Commercial and industrial sales are classified as "Large" for purposes of this report if the customer has a twelve month average minimum registered demand of 1,000 kilowatts or more.

**Schedule Page: 300 Line No.: 17 Column: b**

Customer Connection Charges	\$628,237
Returned Check Charge	35,697
Other, less than \$250,000 each	(124,362)
	<u>\$539,572</u>

**Schedule Page: 300 Line No.: 17 Column: c**

Customer Connection Charges	\$640,446
Returned Check Charge	33,194
Other, less than \$250,000 each	(104,059)
	<u>\$569,581</u>

**Schedule Page: 300 Line No.: 19 Column: b**

Rent from Electric Property (Account 454). The rent revenue credit from electric property included in the formula is income directly related to transmission facilities, such as pole attachments, rentals and special use.

**Schedule Page: 300 Line No.: 21 Column: b**

Includes reimbursement from Northern States Power Co. (a Minnesota corporation) for production and transmission costs shared under the FERC-approved Interchange Agreement between the companies. Northern States Power Co. (a Minnesota corporation) and Northern States Power Co. (a Wisconsin corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through the FERC-approved Interchange Agreement.

Fixed Production Expenses	\$48,769,506
Variable Production Expenses	18,006,880
Transmission Expenses	110,457,340
Total Interchange Agreement	<u>\$177,233,726</u>

Also includes the following items:

Windsor Revenue	238,316
Timber Sales	111,716
MI Power Supply Cost Recovery	(405,693)
WI Retail Fuel Over Recovery (Wis. Stats. Chapter PSC 116)	(9,901,747)
EEl Mutual Aid Revenue	388,967
Sales and Use Tax Handling	12,294
Full Cost Billing	1,500
Other Miscellaneous	46,860
	<u>\$167,725,939</u>

**Schedule Page: 300 Line No.: 21 Column: c**

Includes reimbursement from Northern States Power Co. (a Minnesota corporation) for production and transmission costs shared under the FERC-approved Interchange Agreement between the companies.

Northern States Power Co. (a Minnesota corporation) and Northern States Power Co. (a

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

Wisconsin corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through the FERC-approved Interchange Agreement.

Fixed Production Expenses	\$46,601,900
Variable Production Expenses	16,415,715
Transmission Expenses	107,465,543
Total Interchange Agreement	<u>\$170,483,158</u>

Also includes the following items:

Windsor Revenue	\$196,958
Timber Sales	282,834
MI Power Supply Cost Recovery	(134,028)
WI Retail Fuel Over Recovery (Wis. Stats. Chapter PSC 116)	(10,094,265)
EI Mutual Aid Revenue	43,029
Sales and Use Tax Handling	12,170
Full Cost Billing	1,500
Other Miscellaneous	30,718
	<u>\$160,822,074</u>

**SALES OF ELECTRICITY BY RATE SCHEDULES**

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	RESIDENTIAL					
2	Wisconsin					
3	General Water Heating B00	863	101,773	261	3,307	0.1179
4	Residential Service B01	1,633,249	226,327,659	198,328	8,235	0.1386
5	Residential Time-Of-Day B02	92,450	11,030,413	6,974	13,256	0.1193
6	Farm Service B04	58,086	7,463,306	3,591	16,175	0.1285
7	Water Heating - Farm B08	84	9,933	7	12,000	0.1183
8	Optional Off-Peak Service B11	1,423	97,472			0.0685
9	Auto Protective Lighting B30	2,841	512,909			0.1805
10	Controlled Water Heating B37	10	1,440	7	1,429	0.1440
11	Unbilled	8,364	1,585,915			0.1896
12	Michigan					
13	Residential Service C01	53,803	6,831,850	7,488	7,185	0.1270
14	Residential Time-Of-Day C02	1,572	171,501	140	11,229	0.1091
15	Automatic Outdoor Lighting C04	117	21,191			0.1811
16	Unbilled	108	-11,406			-0.1056
17	Total Residential	1,852,970	254,143,956	216,796	8,547	0.1372
18						
19	COMMERCIAL AND INDUSTRIAL					
20	Wisconsin					
21	Small General Time-Of Day B05	3,899	469,680	266	14,658	0.1205
22	Small General Service B06	282,182	38,204,478	27,214	10,369	0.1354
23	General Water Heating B07	119	14,390	12	9,917	0.1209
24	Small Gen Serv-Unmetered B09	7,822	1,339,899	1,811	4,319	0.1713
25	Optional Off-peak Service B11	3,291	229,605			0.0698
26	Large General Time-Of-Day B13	1,227,704	117,869,845	900	1,364,116	0.0960
27	Peak Controlled TOD B14	233,296	21,289,030	136	1,715,412	0.0913
28	General TOD Service B15	1,028,715	107,820,944	7,858	130,913	0.1048
29	Peak Controlled TOD Gen B16	34,827	3,264,048	84	414,607	0.0937
30	Auto Protective Lighting B30	4,585	652,098			0.1422
31	Unbilled	13,967	1,984,106			0.1421
32	Michigan					
33	Automatic Outdoor Lighting C04	163	22,749			0.1396
34	Small Commercial Unmtrd C09	336	45,450	56	6,000	0.1353
35	Small Commercial C10	12,728	1,593,014	1,080	11,785	0.1252
36	Time of Day C11	300	34,022	8	37,500	0.1134
37	Commercial/Industrial C12	21,685	2,454,872	123	176,301	0.1132
38	Industrial Rate Schedule C13	14,236	1,577,511	13	1,095,077	0.1108
39	Peak Controlled TOD C20	2,088	198,126	2	1,044,000	0.0949
40	Peak Controlled General C21	216	21,211	1	216,000	0.0982
41	TOTAL Billed	6,702,722	706,837,199	257,668	26,013	0.1055
42	Total Unbilled Rev.(See Instr. 6)	25,018	4,171,128	0	0	0.1667
43	TOTAL	6,727,740	711,008,327	257,668	26,110	0.1057

**SALES OF ELECTRICITY BY RATE SCHEDULES**

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Unbilled	-94	-31,979			0.3402
2	Total Small Commercial and Indust	2,892,065	299,053,099	39,564	73,098	0.1034
3						
4	LARGE COMMERCIAL AND IND					
5	Wisconsin					
6	Large General Time-Of-Day B13	1,050,765	88,133,570	78	13,471,346	0.0839
7	Peak Controlled TOD B14	463,087	35,342,895	30	15,436,233	0.0763
8	General TOD Service B15	110	11,537	1	110,000	0.1049
9	Experimental Real Time B60	406,523	25,036,267	11	36,956,636	0.0616
10	Unbilled	2,544	693,109			0.2724
11	Michigan					
12	Peak Controlled TOD C20	28,713	2,137,544	2	14,356,500	0.0744
13	Unbilled	47	-9,638			-0.2051
14	Total Large Commercial and Indust	1,951,789	151,345,284	122	15,998,270	0.0775
15						
16	PUBLIC STREET & HWY					
17	Wisconsin					
18	Street Lighting System B31	94	26,077	33	2,848	0.2774
19	Cust Owned Street Lighting B33	6,012	518,821	86	69,907	0.0863
20	Underground Area Lighting B35	948	348,610	66	14,364	0.3677
21	Street Lighting Service B36	5,036	304,681	165	30,521	0.0605
22	Underground Area Lighting B38	89	32,093	31	2,871	0.3606
23	Co Own LED St Light OH B39	4,178	2,824,680	246	16,984	0.6761
24	Co Own LED St Light UG B40	695	636,477	122	5,697	0.9158
25	Cust Owned LED Street Light B41	9	1,163	3	3,000	0.1292
26	Unbilled	103	-40,238			-0.3907
27	Michigan					
28	Street Lighting C30	373	160,216	16	23,313	0.4295
29	Unbilled		528			
30	Total Public Street and Highway	17,537	4,813,108	768	22,835	0.2745
31						
32	OTHER SALES TO PUB AUTH					
33	Wisconsin					
34	Fire Siren Service B20		2,559	83		
35	Municipal Water Pumping B22	9,905	1,233,764	280	35,375	0.1246
36	Unbilled	-13	1,903			-0.1464
37	Michigan					
38	Municipal Pumping Service C32	824	92,030	29	28,414	0.1117
39	Unbilled	-8	-1,172			0.1465
40	Total Other Sales to Pub Auth	10,708	1,329,084	392	27,316	0.1241
41	TOTAL Billed	6,702,722	706,837,199	257,668	26,013	0.1055
42	Total Unbilled Rev.(See Instr. 6)	25,018	4,171,128	0	0	0.1667
43	TOTAL	6,727,740	711,008,327	257,668	26,110	0.1057

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
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4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2	Interdepartmental - Wisconsin	2,653	320,953	22	120,591	0.1210
3	Interdepartmental - Michigan	18	2,843	4	4,500	0.1579
4						
5	Total Interdepartmental	2,671	323,796	26	102,731	0.1212
6						
7	Footnote					
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41	TOTAL Billed	6,702,722	706,837,199	257,668	26,013	0.1055
42	Total Unbilled Rev.(See Instr. 6)	25,018	4,171,128	0	0	0.1667
43	TOTAL	6,727,740	711,008,327	257,668	26,110	0.1057

Name of Respondent	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) 04/06/2018	2017/Q4
FOOTNOTE DATA			

**Schedule Page: 304.2 Line No.: 7 Column: a**

Estimated Fuel Cost Adjustment Collected Through Michigan Power Supply Cost Recovery (PSCR) Factor:

STATE OF MICHIGAN

C01	\$ (22,686)
C02	(713)
C04	(120)
C09	(299)
C10	(5,559)
C11	(204)
C12	(10,072)
C13	(6,737)
C20	(13,328)
C21	(91)
C30	(157)
C32	(354)
Total Michigan PSCR Revenue	\$ (60,319)

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	356,650	225,084
5	(501) Fuel	10,581,273	9,849,216
6	(502) Steam Expenses	1,907,174	1,662,579
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	776,577	679,610
10	(506) Miscellaneous Steam Power Expenses	1,145,462	1,114,069
11	(507) Rents	642,250	522,670
12	(509) Allowances		9,761
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	15,409,386	14,062,989
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	9,663	20,928
16	(511) Maintenance of Structures	475,247	685,592
17	(512) Maintenance of Boiler Plant	1,298,699	1,844,234
18	(513) Maintenance of Electric Plant	439,883	336,431
19	(514) Maintenance of Miscellaneous Steam Plant	1,328,483	1,437,979
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	3,551,975	4,325,164
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	18,961,361	18,388,153
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	1,202,862	1,108,710
45	(536) Water for Power	653,318	501,494
46	(537) Hydraulic Expenses	385,540	183,936
47	(538) Electric Expenses	3,140,721	1,920,418
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,555,614	2,186,457
49	(540) Rents	715,981	622,204
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	7,654,036	6,523,219
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	843,843	984,208
54	(542) Maintenance of Structures	242,423	511,294
55	(543) Maintenance of Reservoirs, Dams, and Waterways	439,708	853,663
56	(544) Maintenance of Electric Plant	1,030,657	995,869
57	(545) Maintenance of Miscellaneous Hydraulic Plant	134,603	124,610
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	2,691,234	3,469,644
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	10,345,270	9,992,863

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	28,397	65,949
63	(547) Fuel	4,055,809	2,502,157
64	(548) Generation Expenses	646,996	230,046
65	(549) Miscellaneous Other Power Generation Expenses	242,718	231,027
66	(550) Rents	131,283	90,220
67	TOTAL Operation (Enter Total of lines 62 thru 66)	5,105,203	3,119,399
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	158	1,704
70	(552) Maintenance of Structures	155,090	228,849
71	(553) Maintenance of Generating and Electric Plant	978,716	637,999
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,980	2,414
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	1,135,944	870,966
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	6,241,147	3,990,365
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	2,050,254	2,258,578
77	(556) System Control and Load Dispatching	32,151	27,482
78	(557) Other Expenses	422,768,178	421,479,176
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	424,850,583	423,765,236
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	460,398,361	456,136,617
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	4,243,271	2,636,571
84			
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,350,756	1,603,163
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	91	1,533
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	643,240	338,621
94	(563) Overhead Lines Expenses	386,095	819,270
95	(564) Underground Lines Expenses	403	
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses	66,303,770	54,292,351
98	(567) Rents	1,482,850	725,224
99	TOTAL Operation (Enter Total of lines 83 thru 98)	74,410,476	60,416,733
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	10,432	18,575
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	2,105,037	2,737,496
108	(571) Maintenance of Overhead Lines	3,542,919	2,683,311
109	(572) Maintenance of Underground Lines	2,655	607
110	(573) Maintenance of Miscellaneous Transmission Plant		13,625
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,661,043	5,453,614
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	80,071,519	65,870,347

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	<b>3. REGIONAL MARKET EXPENSES</b>		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)		
132	<b>4. DISTRIBUTION EXPENSES</b>		
133	Operation		
134	(580) Operation Supervision and Engineering	1,673,100	1,879,009
135	(581) Load Dispatching	251,727	239,814
136	(582) Station Expenses	878,520	672,820
137	(583) Overhead Line Expenses	766,134	742,208
138	(584) Underground Line Expenses	552,544	875,726
139	(585) Street Lighting and Signal System Expenses	162,221	262,211
140	(586) Meter Expenses	802,039	992,140
141	(587) Customer Installations Expenses	438,492	362,291
142	(588) Miscellaneous Expenses	7,842,473	7,332,334
143	(589) Rents	1,102,363	1,094,882
144	TOTAL Operation (Enter Total of lines 134 thru 143)	14,469,613	14,453,435
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	15,365	39,837
147	(591) Maintenance of Structures	3,919	
148	(592) Maintenance of Station Equipment	715,349	777,983
149	(593) Maintenance of Overhead Lines	9,729,155	8,879,945
150	(594) Maintenance of Underground Lines	1,072,620	1,479,109
151	(595) Maintenance of Line Transformers	27,121	18,360
152	(596) Maintenance of Street Lighting and Signal Systems	62,277	75,469
153	(597) Maintenance of Meters	72,934	80,575
154	(598) Maintenance of Miscellaneous Distribution Plant	77,434	6,821
155	TOTAL Maintenance (Total of lines 146 thru 154)	11,776,174	11,358,099
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	26,245,787	25,811,534
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
158	Operation		
159	(901) Supervision	18,490	20,948
160	(902) Meter Reading Expenses	1,885,552	1,839,300
161	(903) Customer Records and Collection Expenses	3,677,359	3,850,643
162	(904) Uncollectible Accounts	3,394,598	3,088,468
163	(905) Miscellaneous Customer Accounts Expenses	687,225	536,329
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	9,663,224	9,335,688

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	11,883,596	11,993,431
169	(909) Informational and Instructional Expenses	368,586	324,852
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>12,252,182</b>	<b>12,318,283</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	53,360	54,646
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>53,360</b>	<b>54,646</b>
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	13,855,055	11,466,001
182	(921) Office Supplies and Expenses	7,506,017	7,754,213
183	(Less) (922) Administrative Expenses Transferred-Credit	5,104,702	3,632,740
184	(923) Outside Services Employed	3,561,558	3,635,324
185	(924) Property Insurance	821,337	881,088
186	(925) Injuries and Damages	561,232	746,603
187	(926) Employee Pensions and Benefits	15,007,336	13,849,758
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,374,449	1,051,567
190	(929) (Less) Duplicate Charges-Cr.	625,259	587,355
191	(930.1) General Advertising Expenses	569,731	538,461
192	(930.2) Miscellaneous General Expenses	556,533	505,687
193	(931) Rents	5,829,998	4,852,384
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>43,913,285</b>	<b>41,060,991</b>
195	Maintenance		
196	(935) Maintenance of General Plant	152,165	305,676
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>44,065,450</b>	<b>41,366,667</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>632,749,883</b>	<b>610,893,782</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 78 Column: b**

Includes \$237,479,540 of fixed costs and \$187,264,280 of variable costs reimbursed to Northern States Power Co. (a Minnesota corporation) for production costs shared through the FERC-approved Interchange Agreement.

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through a FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 78 Column: c**

Includes \$239,774,694 of fixed costs and \$181,754,204 of variable costs reimbursed to Northern States Power Co. (a Minnesota corporation) for production costs shared through the FERC-approved Interchange Agreement.

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through a FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 97 Column: b**

Includes \$65,477,314 of fixed costs reimbursed to Northern States Power Co. (a Minnesota corporation) for transmission costs shared through the FERC-approved Interchange Agreement.

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through the FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 97 Column: c**

Includes \$54,005,161 of fixed costs reimbursed to Northern States Power Co. (a Minnesota corporation) for transmission costs shared through the FERC-approved Interchange Agreement.

Account 566 also includes (\$60,217) related to the amortization of the 2014 deferral for Theoretical Depreciation Reserve Surplus pursuant to filing with Michigan Public Service Commission in Docket U-17710.

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through the FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 107 Column: c**

The prior year column reflects certain adjustments between accounts that were not filed in the 2016 FERC Form 1. These adjustments have been included in the Company's formula rate mechanism through workpaper adjustments.

**Schedule Page: 320 Line No.: 112 Column: b**

Total Transmission Expense as reported in the Form 1, page 321, line 112 is reduced by amounts related to transactions with an affiliated Company based on the FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 136 Column: c**

The prior year column reflects certain adjustments between accounts that were not filed in the 2016 FERC Form 1. These adjustments have been included in the Company's formula rate mechanism through workpaper adjustments.

**Schedule Page: 320 Line No.: 142 Column: c**

The prior year column reflects certain adjustments between accounts that were not filed in the 2016 FERC Form 1. These adjustments have been included in the Company's formula rate mechanism through workpaper adjustments.

**Schedule Page: 320 Line No.: 148 Column: c**

Name of Respondent	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) 04/06/2018	2017/Q4
FOOTNOTE DATA			

The prior year column reflects certain adjustments between accounts that were not filed in the 2016 FERC Form 1. These adjustments have been included in the Company's formula rate mechanism through workpaper adjustments.

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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) 4/30/2018	Year of Report 2017
<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>			
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)		12/31/2017	
2. Total Regular Full-Time Employees		435	
3. Total Part-Time and Temporary Employees		21	
4. Total Employees		456	
<p>Reflects employees of Northern States Power Company (Wisconsin) in the states of Wisconsin and Michigan. Employee count information does not include employees of Xcel Energy Services Inc. performing work on behalf of Northern States Power Company (Wisconsin).</p>			

PURCHASED POWER (Account 555)  
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Contract Parallel Generation	OS		N/A	N/A	N/A
2	Northern States Power Co. - MN**					
3	Northern States Power Co. - MN**	AD				
4						
5	** Transactions involving					
6	Purchased Power and Sales to Other					
7	are included in and shared through the					
8	Interchange Agreement with utility					
9	affiliate Northern States Power Co.,					
10	Minnesota corporation					
11						
12						
13						
14						
	Total					

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				2,050,254		2,050,254	1
5,928,421					31,295,262	31,295,262	2
					34,736	34,736	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
5,928,421				2,050,254	31,329,998	33,380,252	

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 1 Column: g**  
Megawatt Hours Purchased for Contract Parallel Generation Customers total 31,178 for 2017.

**Schedule Page: 326 Line No.: 2 Column: a**  
Northern States Power Co. (a Minnesota corporation)

Ownership interest or affiliation per Instruction 2:

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both wholly owned operating subsidiaries of Xcel Energy Inc.

Transactions involving Purchased Power and Sales to Other are included in and shared through the FERC-approved Interchange Agreement with utility affiliate Northern States Power Co. (a Minnesota corporation).

**Schedule Page: 326 Line No.: 3 Column: a**  
Adjustments primarily relate to true-up of estimated December 2016 energy requirements to actual energy requirements and true up of estimated 2016 Interchange Agreement Fixed Charges to actual 2016 Interchange Agreement Fixed Charges.

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) 4/30/2018	Year of Report 2017
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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

- |   |   |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	Account 448				
2					
3	Gas Department	Various	2,671,485	323,796	0.1212
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total 448		2,671,485	323,796	0.1212
14					
15					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Rent from Electric Property (454)		
17			
18	Rental E - Leases	Rents	206,705
19	Various Telephone & Cable TV Co's	Pole Attachments	477,160
20			
21			
22			
23			
24			
25			
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27			
28	Total 454		683,865
29			
30			

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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) 4/30/2018	Year of Report 2017
<b>SALES OF WATER AND WATER POWER (Account 453)</b>				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.	
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			0

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Miscellaneous Service Revenues (451)	
12	Service Connections	628,237
13	Return Check Charges	35,697
14	Other Miscellaneous	(124,362)
15		
16	Total Account (451)	539,572
17		
18	Other Electric Revenues (456)	
19		
20	Interchange Agreement - NSP-WI Billings to NSP-MN	177,233,726
21	Windsorce Revenue	238,316
22	EEl Mutual Aid Revenue	388,967
23	Timber Sales	111,716
24	Sales & Use Tax Handling	12,294
25	WI Retail Fuel Over Recovery (Wis. Stats. Chapter PSC 116)	(9,901,747)
26	Michigan Power Supply Cost Recovery	(405,693)
27	Other Miscellaneous	48,360
28		
29	Total Account (456)	167,725,939
30		
31		
32	TOTAL	168,265,511



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) 4/30/2018	Year of Report 2017				
<b>LEASE RENTALS CHARGED (Continued)</b>							
<p>Description of property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.</p> <p>8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.</p>		<p>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.</p> <p>* See definition on page 226 (B)</p>					
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES</b>							
Original Cost (O) or Fair Market Value (F) of Property  (d)	Expenses to be Paid by Lessee Itemize  (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged  (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor  (f)	Other  (g)	Lessor  (h)	Other  (i)		
		71,025				921	140,069

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	313,279
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	54,252
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Director Fees and Expenses	183,273
7	SEC Filing Expenses	5,729
8		
9		
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45		
46	TOTAL	556,533

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

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,473,127	111,537	2,584,664
2	Steam Production Plant	3,993,774	174,931		31,468	4,200,173
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	9,495,227	456		-234,744	9,260,939
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	2,022,191	9,353		10,622	2,042,166
7	Transmission Plant	27,348,966			28,558	27,377,524
8	Distribution Plant	30,053,166	-3,243		153,849	30,203,772
9	Regional Transmission and Market Operation					
10	General Plant	4,471,096			22,813	4,493,909
11	Common Plant-Electric	4,161,976	1,182	4,592,262	171,766	8,927,186
12	<b>TOTAL</b>	81,546,396	182,679	7,065,389	295,869	89,090,333

**B. Basis for Amortization Charges**

**Account 404**  
Column (d) Franchises for Hydraulic Production Plant - Conventional is amortized over the license life of the plant and Intangible Plant and Common Plant-Electric (Software) are amortized over their expected useful lives of 3, 5, 7, or 15 years.

**Account 405**  
Column (e) Prefunded and Excess AFUDC is amortized over the average life of the property.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production						
13	310	74					
14	311	14,894					
15	312	99,341					
16	314	11,681					
17	315	9,451					
18	316	2,678					
19	317	3,109					
20	Subtotal Steam	141,228					
21							
22	Hydro Production						
23	330	2,419					
24	331	20,925					
25	332	141,955					
26	333	76,609					
27	334	34,776					
28	335	4,859					
29	336						
30	337	11					
31	Subtotal Hydro	281,554					
32							
33	Other Production						
34	340	192					
35	341	2,541					
36	342	4,039					
37	343	32,612					
38	344	26,955					
39	345	10,096					
40	346	1,676					
41	347	113					
42	Subtotal Other	78,224					
43							
44	Transmission						
45	350	35,293					
46	352	28,628					
47	353	324,421					
48	354	2,853					
49	355	459,662					
50	356	168,773					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	357	6,314					
13	358	9,045					
14	359	26					
15	359.1	-3					
16	Subtotal Trans	1,035,012					
17							
18	Distribution						
19	360	2,304					
20	361	14,455					
21	362	167,638					
22	364	137,708					
23	365	138,505					
24	366	20,490					
25	367	114,655					
26	368	126,877					
27	368	3,522					
28	369	13,797					
29	369	87,338					
30	370	26,419					
31	370	10,400					
32	371	2,637					
33	371	1,870					
34	373	14,534					
35	374	-39					
36	Subtotal Dist	883,110					
37							
38	General						
39	389	175					
40	390	12,653					
41	391	3,323					
42	391	3,282					
43	392	4,432					
44	392	1,144					
45	392	8,962					
46	392	2,444					
47	392	20,488					
48	393	62					
49	394	24,767					
50	395	907					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	396	5,236					
13	397	2,104					
14	397	2,530					
15	397	7,715					
16	397	10,793					
17	398	22					
18	Subtotal General	111,039					
19							
20							
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48							
49							
50	TOTAL	2,530,167					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 1 Column: d**

The Amortization of Limited Term Electric Plant within Account 404 includes the following:

Intangible Plant	\$ 2,246,113
Hydraulic Production Plant-Conventional	227,014
	\$ 2,473,127

**Schedule Page: 336 Line No.: 7 Column: b**

Transmission Serving Production \$ 209,579

**Schedule Page: 336 Line No.: 8 Column: b**

Distribution Serving Production \$ 3,423

**Schedule Page: 336.1 Line No.: 26 Column: a**

368 Line Transformers

**Schedule Page: 336.1 Line No.: 27 Column: a**

368 Line Capacitors

**Schedule Page: 336.1 Line No.: 28 Column: a**

369 Overhead Services

**Schedule Page: 336.1 Line No.: 29 Column: a**

369 Underground Services

**Schedule Page: 336.1 Line No.: 30 Column: a**

370 Distribution Meters

**Schedule Page: 336.1 Line No.: 31 Column: a**

370 Distribution Meters AMR

**Schedule Page: 336.1 Line No.: 32 Column: a**

371 Distribution Installation on Customer Premises

**Schedule Page: 336.1 Line No.: 33 Column: a**

371 Distribution Installation on Customer Premises-REMS

**Schedule Page: 336.1 Line No.: 41 Column: a**

391 Office Furniture and Equipment

**Schedule Page: 336.1 Line No.: 42 Column: a**

391 Network Equipment

**Schedule Page: 336.1 Line No.: 43 Column: a**

392 Transportation Equipment

**Schedule Page: 336.1 Line No.: 44 Column: a**

392 Transportation Equipment - Automobiles

**Schedule Page: 336.1 Line No.: 45 Column: a**

392 Transportation Equipment - Light Trucks

**Schedule Page: 336.1 Line No.: 46 Column: a**

392 Transportation Equipment - Trailers

**Schedule Page: 336.1 Line No.: 47 Column: a**

392 Transportation Equipment - Heavy Trucks

**Schedule Page: 336.2 Line No.: 12 Column: a**

392/396 Separate Provision is charged to clearing accounts monthly, computed as described below in footnote (1).

	Charged to Clearing Accts	Depreciable Plant Base
392 Transportation Equipment	\$ 3,674,368	\$ 37,470,000
396 Power Operated Equipment	425,749	5,236,000
Total	\$ 4,100,117	\$ 42,706,000

**Schedule Page: 336.2 Line No.: 13 Column: a**

397 Communication Equipment

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 336.2 Line No.: 14 Column: a**

397 Communication Equipment - Two Way

**Schedule Page: 336.2 Line No.: 15 Column: a**

397 Communication Equipment - AES

**Schedule Page: 336.2 Line No.: 16 Column: a**

397 Communication Equipment - EMS

**Schedule Page: 336.2 Line No.: 50 Column: b**

(1) Column (b) Computation:

Depreciable Plant Balances are an average of the beginning and ending plant balance for the year.

(2) Column (c) through (g):

Subaccounts 311-346: A remaining life technique is applied to each generating facility. No changes to the underlying factors presented in columns (c) through (g) have occurred since filing the 2016 FERC Form 1.

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) 4/30/2018	Year of Report 2017
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS  
AND INTEREST CHARGES ACCOUNTS**

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

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

(b) *Miscellaneous Income Deductions*-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (Account 425)	\$ -
2	SUBTOTAL-425	\$ -
3		
4	Miscellaneous Income Deductions (Account 426.1 - 426.5)	
5	Donations - (426.1)	
6	Community Sponsorships	\$ 330,227
7	Xcel Energy Foundation	147,133
8	Charitable Contributions	109,280
9	Corporate Giving Foundation	47,147
10	Economic Development	66,945
11	SUBTOTAL-426.1	\$ 700,732
12		
13	Life Insurance - (426.2)	\$ (92,296)
14	SUBTOTAL-426.2	\$ (92,296)
15		
16	Penalties - (426.3)	
17	MN Audit Liability Penalties	\$ 5,076
18	Labor Union Penalties	2,684
19	Other direct expenditures less than 5 percent of total	1,167
20	SUBTOTAL-426.3	\$ 8,927
21		
22	Expenditures for Certain Civic, Political, and Related Activities - (426.4)	
23	Company Labor and Expenses	\$ 109,924
24	The Hamilton Consulting Group	117,432
25	Chamber of Commerce Dues	27,649
26	Other direct expenditures less than 5 percent of total	201,542
27	SUBTOTAL-426.4	\$ 456,547
28		
29	Other Deductions - (426.5)	
30	Interest on Life Insurance Loans	\$ 130,494
31	Other items less than 5 percent of total	64,694
32	SUBTOTAL-426.5	\$ 195,188
33		
34		
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) 4/30/2018	Year of Report 2017
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (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.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- 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</p>		<p>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 <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (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.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1			
2	Interest on Debt to Associated Companies - (430)		
3	Xcel Energy Services, variable rate advances on open account	\$	154,737
4	SUBTOTAL-430	\$	154,737
5			
6	Other Interest Expense - (431)		
7	Commercial paper interest	\$	652,982
8	Customer deposit interest		166,910
9	WI Retail Fuel Refund		95,226
10	Michigan PSCR Interest		47,587
11	Credit Line Fees		321,422
12	Miscellaneous		13,087
13			
14			
15			
16	SUBTOTAL-431	\$	1,297,214
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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) 4/30/2018	Year of Report 2017
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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 customer's bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

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

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

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

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

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4	SEE PAGE 340	
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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-121 2016 Retail Rate Case	11,956		11,956	
3					
4					
5	4220-UR-123 2018 Retail Rate Case	335,990	164,253	500,243	
6					
7					
8	4220-BA-100 Electric Billing Audit	11,246		11,246	
9					
10					
11	9300-EI-2017 Energy Markets/MISO Investigation	5,838		5,838	
12					
13	2016-2017 Stray Voltage Assessment	62,896		62,896	
14					
15	Remainder Assessment	757,579		757,579	
16					
17					
18	Miscellaneous	21,457	21,001	42,458	
19					
20					
21	MICHIGAN PUBLIC SERVICE COMMISSION				
22	U-18140 2017 Test Year Michigan Gas Rate Case		10,984	10,984	
23	U-18093 Avoided Cost Calculation Under PURPA		36,781	36,781	
24	U-17913-R 2016 PSCR Plan Reconciliation		7,485	7,485	
25	U-18334 Energy Optimization Reconciliation		9,764	9,764	
26	U-18264 Energy Waste Reduction Biennial Plan		5,904	5,904	
27	U-18234 2016 Renewable Energy Reconciliation		6,973	6,973	
28	U-17944-R 2016 GCR Reconciliation		5,042	5,042	
29	U-18462 2018 Test Year Electric Rate Case		49,702	49,702	
30					
31					
32	Public Utility Assessment	48,618		48,618	
33					
34					
35	Utility Consumer Participation Board	4,949		4,949	
36					
37					
38	Miscellaneous		15,264	15,264	
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	1,260,529	333,153	1,593,682	

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	11,723					2
Gas	928	233					3
							4
Electric	928	441,674					5
Gas	928	58,569					6
							7
Electric	928	11,133					8
Gas	928	113					9
							10
Electric	928	5,838					11
							12
Electric	928	62,896					13
							14
Electric	928	649,200					15
Gas	928	108,379					16
							17
Electric	928	24,819					18
Gas	928	17,639					19
							20
							21
Gas	928	10,984					22
Electric	928	36,781					23
Electric	928	7,485					24
Electric	928	9,764					25
Electric	928	5,904					26
Electric	928	6,973					27
Gas	928	5,042					28
Electric	928	49,702					29
							30
							31
Electric	928	37,266					32
Gas	928	11,352					33
							34
Electric	928	3,680					35
Gas	928	1,269					36
							37
Electric	928	9,611					38
Gas	928	5,653					39
							40
							41
							42
							43
							44
							45
		1,593,682					46

**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:**

- |  |  |
|--|--|
| <p><b>A. Electric R, D &amp; D Performed Internally:</b></p> <p>(1) Generation</p> <p style="padding-left: 20px;">a. hydroelectric</p> <p style="padding-left: 40px;">i. Recreation fish and wildlife</p> <p style="padding-left: 40px;">ii Other hydroelectric</p> <p style="padding-left: 20px;">b. Fossil-fuel steam</p> <p style="padding-left: 20px;">c. Internal combustion or gas turbine</p> <p style="padding-left: 20px;">d. Nuclear</p> <p style="padding-left: 20px;">e. Unconventional generation</p> <p style="padding-left: 20px;">f. Siting and heat rejection</p> <p>(2) Transmission</p> | <p style="padding-left: 40px;">a. Overhead</p> <p style="padding-left: 40px;">b. Underground</p> <p>(3) Distribution</p> <p>(4) Regional Transmission and Market Operation</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$50,000.)</p> <p>(7) Total Cost Incurred</p> <p><b>B. Electric, R, D &amp; D Performed Externally:</b></p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p> |
|--|--|

Line No.	Classification (a)	Description (b)
1	B(1)	Electric Power Research Institute
2		
3	B(2)	Edison Electric Institute
4		
5		
6		
7		
8		
9		
10		
11		
12		
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15		
16	B(5)	Total
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

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

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

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

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

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

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	76,018	Various	76,018		1
					2
	153,794	Various	153,794		3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
	229,812		229,812		16
					17
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 352 Line No.: 1 Column: e**

Accounts charged:

921	\$8,094
930.2	67,924
	<u>\$76,018</u>

**Schedule Page: 352 Line No.: 3 Column: e**

Accounts charged:

426.1	\$2,104
426.4	16,300
560	27,835
930.2	107,555
	<u>\$153,794</u>

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution	1,277,522		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	1,324,801		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)	54,456		
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)	173,872		
55	Storage, LNG Terminating and Processing (Total of lines 31 thru	94,654		
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)	6,553,442		
58	Customer Accounts (Line 37)	985,702		
59	Customer Service and Informational (Line 38)	424,587		
60	Sales (Line 39)	23,333		
61	Administrative and General (Lines 40 and 49)	1,975,068		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	10,285,114	309,807	10,594,921
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	57,990,887	1,725,336	59,716,223
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	16,322,800	7,363,456	23,686,256
69	Gas Plant	1,925,317	2,112,554	4,037,871
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	18,248,117	9,476,010	27,724,127
72	Plant Removal (By Utility Departments)			
73	Electric Plant	1,515,561	692,388	2,207,949
74	Gas Plant	200,315	198,644	398,959
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,715,876	891,032	2,606,908
77	Other Accounts (Specify, provide details in footnote):			
78	Fuel Inventory (Acct No. 151)	1,151,179	4,994	1,156,173
79	Regulatory Assets (Acct No. 182.3)	318,079	48,089	366,168
80	Regulatory Liabilities (Acct No. 254)	351,125	7,171	358,296
81	Nonutility (Accts No. 416-417.1)	1,794	23	1,817
82	Misc. Income and Deductions (Accts No. 426.1-5)	91,416	3,337	94,753
83	Nonutility CWIP and RWIP	4,958		4,958
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,918,551	63,614	1,982,165
96	TOTAL SALARIES AND WAGES	79,873,431	12,155,992	92,029,423

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) 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

Instruction 1:

COMMON UTILITY PLANT IN SERVICE (101 and 106)

Allocated to Utility Departments

Account (a)	Cost at Dec 31, 2017 (b)	Electric (c)	Gas (d)
301 Organization	0	0	0
303 Misc. Intangible Plant	64,931,766	57,325,659	7,606,107
389 Land and Land Rights	3,372,646	2,977,574	395,072
390 Structures and Improvements	80,525,442	71,092,692	9,432,750
391 Office Furniture & Equipment	16,283,240	14,375,821	1,907,419
392 Transportation Equipment	4,779,884	4,219,968	559,916
393 Stores Equipment	43,644	38,532	5,112
394 Tools, Shop & Garage Equipment	1,844,540	1,628,471	216,069
395 Laboratory Equipment	0	0	0
396 Power Operated Equipment	250,023	220,735	29,288
397 Communication Equipment	111,571	98,502	13,069
398 Miscellaneous Equipment	28,877	25,494	3,383
399.1 Asset Retirement Costs	35,749	31,561	4,188
Total	172,207,382	152,035,009	20,172,373

COMMON UTILITY PLANT HELD FOR FUTURE USE (105)

389 Land and Land Rights	0	0	0
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COMMON UTILITY CONSTRUCTION WORK IN PROGRESS (107)

General Plant	10,277,736	9,073,802	1,203,934
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Instruction 2:

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) 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

COMMON UTILITY ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION (108 and 111)  
ALLOCATION TO UTILITY DEPARTMENTS

	Electric -----	Gas -----	Total -----
General Plant	41,731,467	5,537,032	47,268,499

"Non-Legal" ARO Balances

	Electric -----	Gas -----	Total -----
General Plant	(1,812,663)	(240,509)	(2,053,172)

Instruction 3:

Common Utility Expenses

	Total -----	Electric -----	Gas -----
403 Depreciation Expense	4,712,495	4,161,976	550,519
403.1 ARC Depreciation Expense	1,338	1,182	156
404 Amortization Expense	5,199,821	4,592,262	607,559
405 Amortization Expense	194,483	171,766	22,717

Basis of Allocation of Common Utility Expenses

Accounts 403, 403.1, 404 and 405 - 3 factor (operating revenue, utility plant in service, supervised O&M)

Common Utility Plant and Accumulated Provision for Depreciation and Amortization. The Form 1 reports common utility plant and accumulated provision for depreciation and amortization allocated to the electric department at the end of the year. The Company uses a 13-month average calculation for the electric department common utility plant and accumulated provision for depreciation and amortization in the formula.

Common plant operation and maintenance charges and rents are not separately accounted for; therefore, are not available.

Instruction 4:

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) 04/06/2018	Year/Period of Report End of <u>2017/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

Common Utility Plant 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 88.286% and Gas 11.714%).

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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) 4/30/2018	Year of Report 2017		
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
<p>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 \$250,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain civic,</p>		<p>Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged.</p> <p>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.</p> <p>3. Designate with an asterisk associated companies.</p>			
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	Geometric Results Inc.	Staff Augmentation Management Services	per hour plus expenses	923	1,012,678
2	500 Woodward Avenue Ste 1950				
3	Detroit, MI 48226				
4					
5	Accenture LLP	Network Strategy	per hour plus expenses	923	147,464
6	161 North Clark Street				
7	Chicago, IL 60601				
8					
9	Deloitte & Touche LLP	Accounting	per hour plus expenses	923	281,773
10	50 S Sixth Street Ste 2800				
11	Minneapolis, MN 55402				
12					
13	PricewaterhouseCoopers LLP	IT and Business Accounting	per hour plus expenses	923	274,080
14	300 Madison Avenue				
15	New York, NY 10017				
16					
17	IBM Corp	Computer Support	per hour plus expenses	923	66,348
18	301 Kalamath Street				
19	Denver, CO 80223				
20					
21	Securitas Security Services USA, Inc.	Security Services	per hour plus expenses	923	183,043
22	7555 E Hampden Avenue				
23	Denver, CO 80231				
24					
25	McKinsey & Company Inc.	Management Consulting	per hour plus expenses	923	63,396
26	80 S 8th Street Ste 3800				
27	Minneapolis, MN 55402				
28					
29	Concord Inc.	IT Consulting	per hour plus expenses	923	52,810
30	509 2nd Avenue South				
31	Hopkins, MN 55343				
32					
33	The Boston Consulting Group Inc.	Management Consulting	per hour plus expenses	923	216,471
34	Exchange Place 31st Floor				
35	Boston, MA 02109				
36					
37					

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) 4/30/2018	Year of Report 2017
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

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 \$250,000, including payments for legislative services, except those which should be reported in Account

426.4, Expenditures for Certain civic, Political and Related Activities.)  
(a) Name and address of person or organization rendering services,  
(b) description of services received during year and project or case to which services relate,  
(c) basis of charges,  
(d) total charges for the year, detailing utility department and account charged.

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

3. Designate with an asterisk associated companies.

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	York Solutions LLC				
2	1 Westbrook Corporate Center, Suite 910				
3	Westchester, IL 60154	IT Consulting	per hour plus expenses	923	310,409
4					
5					
6	Various, less than \$50,000 per vendor and	Various	per hour plus expenses		
7	accruals		and assessment	923	1,476,837
8					
9					
10	Amount column reflects total				
11	company amounts				
12					
13					
14					
15					
16					
17					
18					
19					
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24					
25					
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27					
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29					
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31					
32					
33					
34					
35					
36					
37	Total Outside and Other Consultative Services				4,085,309

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) 4/30/2018	Year of Report 2017	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc. ).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	See FERC page 429 for detail of transactions with Associated (Affiliated) Companies				
2					
3					
4					
5					
6					
7					
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28					
29					
30					
<b>TOTAL</b>					0

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) 4/30/2018	Year of Report 2017			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.		reported.				
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which		7. In column (j) report the total.				
		8. In column (k) indicate the pricing method (cost, per contract terms, etc.)				
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
						1
						2
						3
						4
						5
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						26
						27
						28
						29
						30
	0		0	0		

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) 4/30/2018	Year of Report 2017
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES**

1. In column (a) report the name of the associated company. services provided (administrative and general expenses, dividends declared, etc.).
2. In column (b) describe the affiliation (percentage ownership, etc. ).
3. In column (c) describe the nature of the goods and
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	See FERC page 429 for				
2	detail of transactions				
3	with Associated				
4	(Affiliated) Companies				
5					
6					
7					
8					
9					
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30					

<b>TOTAL</b>					0
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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) 4/30/2018	Year of Report 2017
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
						1
						2
						3
						4
						5
						6
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						26
						27
						28
						29
						30
	0		0	0		

**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' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (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 Year to Date/Year									

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 400 Line No.: 1 Column: b**  
Transmission load statistics for Northern States Power Co. (a Wisconsin corporation) are included as part of the NSP System, which is filed in the annual report for Northern States Power Co. (a Minnesota corporation).

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)	6,727,740
3	Steam	233,732	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional	1,101,365	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	6,187
7	Other	73,757	27	Total Energy Losses	603,348
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	7,337,275
9	Net Generation (Enter Total of lines 3 through 8)	1,408,854			
10	Purchases	5,928,421			
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)	7,337,275			

**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: Northern States Power Co. Integrated System

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	641,383		1,097	5	1800
30	February	568,166		1,025	1	1900
31	March	605,881		991	15	900
32	April	540,118		912	26	1200
33	May	561,618		961	16	1700
34	June	615,950		1,158	13	1800
35	July	680,381		1,175	17	1800
36	August	636,963		1,230	1	1600
37	September	609,142		1,251	22	1700
38	October	593,739		998	3	1400
39	November	613,702		1,035	16	1800
40	December	670,232		1,139	27	1800
41	TOTAL	7,337,275				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 401 Line No.: 29 Column: Sys**

The Northern States Power Co. Integrated System refers to the interconnected production and transmission facilities of both Northern States Power Co. (a Minnesota corporation) which has customers in Minnesota, North Dakota and South Dakota, and Northern States Power Co. (a Wisconsin corporation) which has customers in Michigan and Wisconsin. The construction, operation and maintenance of the two companies' systems is coordinated. This table shows the integrated system peak and the demand of each jurisdiction at the time of the integrated system peak. The monthly peaks reported in column d of page 401b are the sums of the monthly peaks for the states of Wisconsin and Michigan shown below.

Day	Hour	Integrated System	Northern States Power Co. (a Minnesota corporation)			Northern States Power Co. (a Wisconsin corporation)	
			Minnesota	North Dakota	South Dakota	Wisconsin	Michigan
5-Jan	1800	6,476	4,659	388	332	1,071	26
1-Feb	1900	6,104	4,396	375	308	1,000	25
15-Mar	900	5,682	4,072	328	291	968	23
26-Apr	1200	5,397	3,911	304	270	892	20
16-May	1700	6,203	4,602	280	360	942	19
13-Jun	1800	7,883	5,978	304	443	1,138	20
17-Jul	1800	8,546	6,484	403	484	1,155	20
1-Aug	1600	7,979	5,921	379	449	1,208	22
22-Sep	1700	8,246	6,216	324	455	1,227	24
3-Oct	1400	5,762	4,240	251	273	979	19
16-Nov	1800	5,914	4,262	328	289	1,014	21
27-Dec	1800	6,410	4,542	392	337	1,114	25

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

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

Line No.	Item (a)	Plant Name: <i>Bay Front</i> (b)	Plant Name: <i>Flambeau Station</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Gas Turbine				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional				
3	Year Originally Constructed	1917	1969				
4	Year Last Unit was Installed	1958	1969				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	67.22	0.00				
6	Net Peak Demand on Plant - MW (60 minutes)	36	0				
7	Plant Hours Connected to Load	8336	0				
8	Net Continuous Plant Capability (Megawatts)	56	0				
9	When Not Limited by Condenser Water	56	0				
10	When Limited by Condenser Water	56	0				
11	Average Number of Employees	33	0				
12	Net Generation, Exclusive of Plant Use - KWh	175583056	-178240				
13	Cost of Plant: Land and Land Rights	67165	0				
14	Structures and Improvements	8026463	0				
15	Equipment Costs	77693287	0				
16	Asset Retirement Costs	2013082	0				
17	Total Cost	87799997	0				
18	Cost per KW of Installed Capacity (line 17/5) Including	1306.1588	0				
19	Production Expenses: Oper, Supv, & Engr	3490	0				
20	Fuel	9194104	6600				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	1198565	0				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	548059	8963				
26	Misc Steam (or Nuclear) Power Expenses	597122	17405				
27	Rents	404379	1187				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	3704	0				
30	Maintenance of Structures	375658	7965				
31	Maintenance of Boiler (or reactor) Plant	556586	0				
32	Maintenance of Electric Plant	215414	2028				
33	Maintenance of Misc Steam (or Nuclear) Plant	580940	0				
34	Total Production Expenses	13678021	44148				
35	Expenses per Net KWh	0.0779	-0.2477				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	WOOD	COAL	GAS		GAS	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	TON	TON	MCF		MCF	
38	Quantity (Units) of Fuel Burned	257110	429	22627	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	5682	8419	1018	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	30.830	55.600	4.750	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	34.460	59.240	4.750	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	3.030	3.520	4.670	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.050	0.000	0.000	-0.040	0.000
44	Average BTU per KWh Net Generation	0.000	16813.920	0.000	0.000	0.000	0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>French Island 1 &amp; 2</i> (d)	Plant Name: <i>Wheaton</i> (e)	Plant Name: <i>French Island 3 &amp; 4</i> (f)	Line No.						
Steam	Gas Turbine	Gas Turbine	1						
Conventional	Heated Individually	Heated Individually	2						
1940	1973	1973	3						
1948	1974	1974	4						
30.45	300.25	157.50	5						
18	230	126	6						
5934	962	27	7						
16	313	162	8						
16	313	162	9						
16	238	122	10						
31	4	0	11						
58149300	73392428	543200	12						
6853	182549	0	13						
6914835	1743657	615358	14						
46376053	54137290	18992924	15						
948608	113016	0	16						
54246349	56176512	19608282	17						
1781.4893	187.0991	124.4970	18						
353160	11564	3742	19						
1387169	3576344	472865	20						
0	0	0	21						
708610	0	0	22						
0	0	0	23						
0	0	0	24						
228518	576166	61867	25						
548340	132415	46	26						
237871	106442	18174	27						
0	0	0	28						
5959	0	0	29						
99707	143431	3575	30						
641412	0	100701	31						
164160	1000369	36628	32						
747543	1980	0	33						
5122449	5548711	697598	34						
0.0881	0.0756	1.2842	35						
WOOD	RDF	GAS	GAS	OIL			OIL		36
TON	TON	MCF	MCF	BARREL			BARREL		37
63713	54393	4190	1051587	2493	0	0	4245	0	38
6050	4730	1054	1020	142546	0	0	139615	0	39
27.430	0.510	5.330	3.130	113.400	0.000	0.000	111.380	0.000	40
38.000	0.510	5.330	3.130	113.400	0.000	0.000	111.380	0.000	41
3.140	0.050	5.050	3.070	18.940	0.000	0.000	18.990	0.000	42
0.000	0.040	0.000	0.000	0.050	0.000	0.000	0.420	0.000	43
0.000	22402.320	0.000	0.000	14825.420	0.000	0.000	22366.970	0.000	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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 402 Line No.: -1 Column: c**  
 Flambeau Station was retired on Dec. 31, 2017.

**Schedule Page: 402 Line No.: 39 Column: b1**  
 The "Average Heat Content of Fuel Burned" is calculated as:

- Coal: Btu/pound
- Oil: Btu/gallons
- Gas: Btu/cubic ft

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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: Cornell (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)	21.60	35.30
6	Net Peak Demand on Plant-Megawatts (60 minutes)	22	30
7	Plant Hours Connect to Load	8,750	8,323
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	12	20
10	(b) Under the Most Adverse Oper Conditions	12	20
11	Average Number of Employees	0	1
12	Net Generation, Exclusive of Plant Use - Kwh	93,085,010	115,699,055
13	Cost of Plant		
14	Land and Land Rights	112,909	51,432
15	Structures and Improvements	831,467	2,193,652
16	Reservoirs, Dams, and Waterways	3,211,659	13,473,334
17	Equipment Costs	9,663,888	6,218,673
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	13,819,923	21,937,091
21	Cost per KW of Installed Capacity (line 20 / 5)	639.8113	621.4473
22	Production Expenses		
23	Operation Supervision and Engineering	102,770	127,737
24	Water for Power	68,076	89,439
25	Hydraulic Expenses	0	255,603
26	Electric Expenses	190,911	0
27	Misc Hydraulic Power Generation Expenses	148,192	160,724
28	Rents	52,132	50,681
29	Maintenance Supervision and Engineering	71,333	88,663
30	Maintenance of Structures	9,455	14,753
31	Maintenance of Reservoirs, Dams, and Waterways	25,314	35,180
32	Maintenance of Electric Plant	64,548	52,967
33	Maintenance of Misc Hydraulic Plant	9,313	10,364
34	Total Production Expenses (total 23 thru 33)	742,044	886,111
35	Expenses per net KWh	0.0080	0.0077

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. 2670 Plant Name: Eau Claire Dells (d)	FERC Licensed Project No. 1982 Plant Name: Holcombe (e)	FERC Licensed Project No. 2491 Plant Name: Jim Falls (f)	Line No.
Peaking	Peaking	Peaking	1
Conventional	Conventional	Conventional	2
1907	1950	1923	3
2009	1950	1988	4
12.43	33.75	59.80	5
11	35	55	6
8,756	7,444	8,085	7
			8
7	22	25	9
7	22	25	10
1	1	2	11
62,994,000	139,009,500	187,861,638	12
			13
91,190	230,815	850,613	14
1,572,994	1,404,674	9,745,927	15
8,629,736	7,739,647	69,550,049	16
24,269,124	5,673,874	28,040,829	17
0	0	0	18
0	0	0	19
34,563,044	15,049,010	108,187,418	20
2,780.6150	445.8966	1,809.1541	21
			22
69,548	153,472	207,407	23
60,301	94,600	121,974	24
17,255	11,567	0	25
169,982	3,573	356,901	26
77,248	168,931	242,112	27
52,506	47,817	73,218	28
48,274	106,526	143,963	29
44,712	20,706	18,885	30
31,325	13,253	5,353	31
64,598	260,590	15,140	32
29,246	11,268	27,835	33
664,995	892,303	1,212,788	34
0.0106	0.0064	0.0065	35

**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. 0 Plant Name: St Croix Falls (b)	FERC Licensed Project No. 2567 Plant Name: Wissota (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	1905	1917
4	Year Last Unit was Installed	1911	1917
5	Total installed cap (Gen name plate Rating in MW)	23.20	39.47
6	Net Peak Demand on Plant-Megawatts (60 minutes)	21	34
7	Plant Hours Connect to Load	7,513	8,726
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	15	18
10	(b) Under the Most Adverse Oper Conditions	12	18
11	Average Number of Employees	3	7
12	Net Generation, Exclusive of Plant Use - Kwh	111,892,000	186,737,394
13	Cost of Plant		
14	Land and Land Rights	56,210	379,040
15	Structures and Improvements	882,749	1,572,110
16	Reservoirs, Dams, and Waterways	4,386,446	16,150,134
17	Equipment Costs	11,103,446	9,339,926
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	16,428,851	27,441,210
21	Cost per KW of Installed Capacity (line 20 / 5)	708.1401	695.2422
22	Production Expenses		
23	Operation Supervision and Engineering	123,533	206,166
24	Water for Power	0	126,744
25	Hydraulic Expenses	0	27,326
26	Electric Expenses	378,434	827,084
27	Misc Hydraulic Power Generation Expenses	200,906	255,381
28	Rents	71,338	141,568
29	Maintenance Supervision and Engineering	85,745	143,101
30	Maintenance of Structures	9,935	33,941
31	Maintenance of Reservoirs, Dams, and Waterways	52,911	8,125
32	Maintenance of Electric Plant	202,226	124,162
33	Maintenance of Misc Hydraulic Plant	12,782	15,061
34	Total Production Expenses (total 23 thru 33)	1,137,810	1,908,659
35	Expenses per net KWh	0.0102	0.0102

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. 0 Plant Name: (d)	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

**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	2.25		13,876,435	4,558,076
3						
4	Cedar Falls	1910	6.00	8.0	44,309,008	6,517,677
5						
6	Menomonie	1958	5.40	6.0	29,703,384	8,907,251
7						
8	Riverdale	1905	0.50		2,733,017	1,024,942
9						
10	Trego	1926	1.20		9,939,000	1,876,652
11						
12	Big Falls	1922	7.78	9.0	51,829,200	8,109,138
13						
14	Hayward	1910	0.17		889,508	708,234
15						
16	Ladysmith	1941	3.40		15,541,740	5,269,123
17						
18	Saxon Falls	1912	1.55		7,740,600	1,771,816
19						
20	Superior Falls	1917	1.49		12,599,550	2,458,144
21						
22	Thornapple	1927	1.40		11,067,400	2,992,030
23						
24	White River	1907	1.00		3,857,820	2,270,736
25						
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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
2,025,812	136,982		40,523			2
						3
1,086,280	305,123		60,810			4
						5
1,649,491	242,994		64,973			6
						7
2,049,884	65,105		14,367			8
						9
1,563,877	141,308		135,836			10
						11
1,042,306	425,215		124,147			12
						13
4,166,082	59,318		19,610			14
						15
1,549,742	141,439		35,540			16
						17
1,143,107	176,610		138,939			18
						19
1,649,761	240,633		53,550			20
						21
2,137,164	153,897		27,701			22
						23
2,270,736	143,676		63,845			24
						25
						26
						27
						28
						29
						30
						31
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						45
						46

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) 04/06/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 410 Line No.: 1 Column: g**

The Plant Cost is manually calculated (not calculated by the FERC software) - (col g = col f / col c)

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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) 4/30/2018	Year of Report 2017
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**STEAM ELECTRIC GENERATING PLANTS**

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

Line No.	Name of Plant  (a)	Location of Plant  (b)	BOILERS <i>(Include both ratings for the boiler and the turbine-generator or dual-rated installations)</i>				
			Number and Year Installed  (c)	Kind of Fuel And Method of Firing  (d)	Rated Pressure (In psig)  (e)	Rated Steam Temp. <i>(Indicate reheat boilers as 1050/1000)</i>  (f)	Rated Max. Continuous M lbs. Steam per Hour  (g)
1	Bay Front	Ashland WI	1952	Coal/Wood/Gas/Tires	650	900	200
2			1954	Coal/Wood/Gas/Tires	650	900	200
3			1958	Gas	900	900	320
4							
5							
6							
7							
8	French Island (Units 1 and 2)	La Crosse WI	1941	Wood/RDF/Gas	450	750	150
9			1948	Wood/RDF/Gas	450	750	150
10							
11							
12							
13							
14							
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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) 4/30/2018	Year of Report 2017
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**STEAM ELECTRIC GENERATING PLANTS (cont'd)**

operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment

and its book cost are contemplated.  
7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)													Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS NAME PLATE Rating in Kw						Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		
	Max. Rating Mega- Watt	Type (Indicate tandem- compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non- condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)	Hydrogen Pressure <i>(Designate air cooled generators)</i>		Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)					
							Min.	Max.						
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)			
1949	22.0	SC	625	3600	20000	20010	0.5	15	1.00	13.8	67,220	1		
1952	22.0	SC	625	3600	20000	20010	0.5	15	1.00	13.8		2		
1957	30.0	SC	600	3600	25600	27200	0.5	30	0.85	13.8		3		
												4		
												5		
												6		
												7		
1941	16.2	SC	450	3600	n/a	n/a	AC	AC	0.87	13.8	-	8		
1948	16.6	SC	450	3600	n/a	n/a	AC	AC	0.87	13.8		9		
												10		
												11		
												12		
												13		
												14		
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												31		
												32		
												33		

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) 4/30/2018	Year of Report 2017
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**HYDROELECTRIC GENERATING PLANTS**

1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars

2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.

3. Exclude from this schedule, plant, the book cost of which is included in Account 121, *Nonutility Property*,

4. Designate any plant or portion thereof for which

Line No.	Name of Plant  (a)	Location  (b)	Name of Stream  (c)	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended  (d)	Type of Unit  (e)	Year Installed  (f)	Gross Static Head with Pond Full  (g)
1	Chippewa Falls	Chippewa Falls WI	Chippewa River	Attended	VABPro	1994	33.3
2					FP	1994	
3							
4	Cornell	Cornell WI	Chippewa River	Attended	HORPro	1976	42.5
5					VERPro	1977	
6							
7	Eau Claire Dells	Eau Claire, WI	Chippewa River	Attended	VABPro	2008	27.0
8					HORPro	2009	
9					HORPro	2009	
10							
11	Holcombe	Holcombe WI	Chippewa River	Attended	VFBPro	1950	43.2
12							
13	Jim Falls	Jim Falls WI	Chippewa River	Attended	VABKap	1988	56.7
14					VFBFr	1988	
15							
16	St. Croix Falls	St. Croix Falls WI	St. Croix River	Attended	HorFr	1905	63.4
17					HorFr	2005	
18					HorFr	2007	
19					HorFr	1910	
20					HorFr	2011	
21							
22	Wissota	Chippewa Falls WI	Chippewa River	Attended	VerFr	1917	58.9
23					VerFr	2012	
24					VerFr	2013	
25							
26							
27							
28							
29							
30							
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42							
43							

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) 4/30/2018	Year of Report 2017
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**HYDROELECTRIC GENERATING PLANTS (Continued)**

(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.  
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
29.6	138	5,525	1928	4,000	3	60	3.60	2		1
29.6	138	5,525	1928	4,000	3	60	3.60	4	21.60	2
										3
36	100	13,900	1976	7,200	3	60	11.50	3		4
40	450	1,075	1977	7,200	3	60	0.80	1	35.30	5
										6
25	150	4,023	1922	2,400	3	60	2.930	1		7
25	157	3,351	2009	2,400	3	60	2.635	3		8
25	200	1,813	1930	2,400	3	60	1.60	1	12.43	9
										10
42	120	16,000	1950	6,900	3	60	11.25	3	33.75	11
										12
53	128.6	38,500	1988	7,200	3	60	29.60	2	59.20	13
34	900	697	1986	7,200	3	60	0.60	1	0.60	14
										15
58	277	4,500	1905	2,300	3	60	2.50	2		16
58	277	4,500	1905	2,300	3	60	2.50	1		17
58	277	4,500	1905	2,300	3	60	2.50	1		18
52	277	4,200	1910	2,300	3	60	3.40	2		19
58	277	4,500	1911	2,400	3	60	3.20	2	23.20	20
										21
55	120	7,500	1917	13,800	3	60	6.00	4		22
55	120	10,660	1917	13,800	3	60	7.735	1		23
55	120	10,660	1917	13,800	3	60	7.735	1	39.47	24
										25
										26
										27
										28
										29
										30
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										43

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) 4/30/2018	Year of Report 2017
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**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS**

- |  |  |
|--|--|
| <p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> | <p>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</p> |
|--|--|

Line No.	Name of Plant  (a)	Location of Plant  (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine  (c)	Year Installed  (d)	Cycle  (e)	Belted or Direct Connected  (f)
1	Flambeau Station	Park Falls WI	Gas Turbine	1969	Open	Direct Connected
2						
3						
4	French Island (Units 3 and 4)	La Crosse WI	Gas Turbine	(2) 1974	Open	Direct Connected
5						
6						
7	Wheaton	Town of Wheaton WI	Gas Turbine	(4) 1973 (2) 1973	Open	Direct Connected
8						
9						
10						
11						
12						
13						
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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) 4/30/2018	Year of Report 2017
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**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)**

operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.  
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers (Continued)	Generators						Total Installed Generating Capacity	Line	
	Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	No.
	22,078	1969	13,800	3	60	16.32	1*	16.32	1
									2
									3
	105,000	1974	13,800	3	60	78.75	2	157.50	4
									5
									6
	73,000	1973	13,800	3	60	48.50	4	300.25	7
	105,000	1973	13,800	3	60	53.125	2**		8
									9
									10
									11
									12
									13
									14
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									26
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\* In 2017, the Flambeau Station unit was retired.

\*\* NSP-Wisconsin placed Wheaton 5 in a suspended status with Midcontinent Independent System Operator (MISO). NSP-W will reach the MISO suspension limit and will retire Wheaton 5 on June 1, 2018.

**TRANSMISSION LINE STATISTICS**

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	(W3103-WI;01) BRIGGS	NORTH ROCHESTER	345.00	345.00	SINGLE POLE	48.62		1
2	(W3102;01) ARPIN (WP&L)	EAU CLAIRE	345.00	345.00	SINGLE POLE	78.43		1
3			345.00	345.00	TOWER	1.60		1
4	(W3101-WI;01) ALLEN S	EAU CLAIRE	345.00	345.00	SINGLE POLE	63.84		1
5	(W3222;01) OSPREY	RADISSON	161.00	161.00	SINGLE POLE	35.98		1
6	(W3221;01) RADISSON	STONE LAKE	161.00	161.00	SINGLE POLE	12.69	5.68	1
7	(W3218-WI;01) LAWRENCE	ST CROIX FALLS	161.00	161.00	SINGLE POLE	0.08		1
8	(W3218;01) POPLAR LAKE	ST CROIX FALLS	161.00	161.00	UNDERGROU	2.38		1
9	(W3217;01) FARMERS INN	GINGLES	161.00	161.00	SINGLE POLE	54.25		1
10	(W3217;01) FARMERS INN	STONE LAKE	161.00	161.00	SINGLE POLE	9.46		1
11	(W3216;01) STONE LAKE	STINSON (SWL&P)	161.00	161.00	SINGLE POLE	0.10	20.26	1
12	(W3215;01) CRYSTAL CAVE	RED CEDAR	161.00	161.00	SINGLE POLE	27.20	1.56	1
13	(W3214;01) GRAVEL ISLAND	HYDRO LANE	161.00	161.00	SINGLE POLE	6.53		1
14	(W3214;01) GRAVEL ISLAND	WHEATON	161.00	161.00	SINGLE POLE	6.32	1.80	1
15	(W3213;01) EAU CLAIRE	JEFFERS ROAD	161.00	161.00	H-FRAME	0.58		1
16			161.00	161.00	SINGLE POLE	1.40	0.24	1
17	(W3213;01) JEFFERS ROAD	WHEATON	161.00	161.00	SINGLE POLE	2.01		1
18	(W3213;01) RED CEDAR	WHEATON	161.00	161.00	SINGLE POLE	20.62	0.06	1
19	(W3219...;01) EAU CLAIRE	GRAVEL ISLAND	161.00	161.00	SINGLE POLE	1.80	0.03	1
20			161.00	161.00	SINGLE POLE	6.66	0.27	1
21	(W3210;01) EAU CLAIRE	ELK MOUND (DPC)	161.00	161.00	H-FRAME	4.14		1
22			161.00	161.00	SINGLE POLE	3.59		1
23	(W3209;01) APPLE RIVER	PINE LAKE	161.00	161.00	SINGLE POLE	1.05		1
24			161.00	161.00	SINGLE POLE	31.47		1
25	(W3209;01) CRYSTAL CAVE	EAST BALDWIN	161.00	161.00	SINGLE POLE	7.96		1
26	(W3207;01) LA CROSSE	MONROE CO.	161.00	161.00	SINGLE POLE	26.66	0.12	1
27	(W3206;01) COULEE	GENOA (DPC)	161.00	161.00	H-FRAME		0.44	1
28			161.00	161.00	SINGLE POLE	0.79	0.51	1
29	(W3205;01) COULEE	LA CROSSE	161.00	161.00	H-FRAME	0.44		1
30			161.00	161.00	SINGLE POLE	7.88		1
31	(W3204;01) JACKSON CO.	TREMPVAL	161.00	161.00	SINGLE POLE	23.55	0.14	1
32	(W3203;01) BRIGGS ROAD	LA CROSSE	161.00	161.00	SINGLE POLE	10.92	0.24	1
33	(W3203;01) BRIGGS ROAD	TREMPVAL	161.00	161.00	SINGLE POLE	15.87		1
34			161.00	161.00	SINGLE POLE	0.61	7.97	1
35	(W3203;01) EAU CLAIRE	SEVEN MILE	161.00	161.00	SINGLE POLE	8.32		1
36					TOTAL	2,271.28	248.74	37

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)	
6-954 ACSS/TW	8,801,122	115,530,562	124,331,684					1
6-795 ACSR	340,838	36,305,283	36,646,120					2
6-795 ACSR								3
6-795 ACSR	426,269	21,938,426	22,364,695					4
3-795 ACSS	1,160,263	37,253,476	38,413,739					5
3-795 ACSS	586,589	18,110,835	18,697,424					6
3-795 ACSS		462,112	462,112					7
3000 kcmil CU		14,941,629	14,941,629					8
3-795 ACSR	472,665	16,320,437	16,793,102					9
3-795 ACSR	131,148	3,806,443	3,937,591					10
3-795 ACSS	30,345	47,869	78,214					11
3-795 ACSS	35,141	779,748	814,889					12
3-795 ACSS	218,264	1,618,769	1,837,033					13
3-795 ACSS	266,767	1,978,495	2,245,262					14
3-795 ACSS	31,739	598,770	630,509					15
3-795 ACSS								16
3-795 ACSS	31,741	568,363	600,105					17
3-795 ACSS	288,795	5,521,088	5,809,883					18
3-4/0 ACSR	113,405	6,754,197	6,867,602					19
3-795 ACSS								20
3-795 ACSS	20,271	3,002,184	3,022,455					21
3-795 ACSR								22
3-795 ACSS	218,861	5,178,873	5,397,734					23
3-954 ACSR								24
3-954 ACSR	57,339	1,286,746	1,344,086					25
3-795 ACSR	226,595	1,800,634	2,027,230					26
3-795 ACSS		428,954	428,954					27
3-795 ACSS								28
3-477 ACSR	96,279	1,899,114	1,995,393					29
3-477 ACSR								30
3-795 ACSR	159,903	1,115,279	1,275,182					31
3-477 ACSR	336,073	5,321,426	5,657,498					32
3-477 ACSR		9,760	9,760					33
3-795 ACSS								34
3-477 ACSR	-62,330	887,321	824,992					35
	26,136,597	650,653,072	676,789,670	386,498	3,545,574	1,482,850	5,414,922	36

**TRANSMISSION LINE STATISTICS**

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	(W3203;01) SEVEN MILE	TREMVAL	161.00	161.00	SINGLE POLE	36.93		1
2	(W3201;01) BRIGGS ROAD	LA CROSSE	161.00	161.00	SINGLE POLE	3.97	0.04	1
3								
4	SUMMARY OF 115 KV		115.00	161.00	Overhead	36.41	0.07	
5			115.00	115.00	Overhead	386.62	31.27	
6	SUMMARY OF 88 KV		88.00	115.00	Overhead	1.59	0.26	
7			88.00	88.00	Overhead	70.30	5.07	
8	SUMMARY OF 69 KV		69.00	69.00	Overhead	913.23	158.13	
9			69.00	69.00	Underground	0.87		
10	SUMMARY OF 34.5 KV		34.50	34.50	Overhead	281.07	14.58	
11			34.50	69.00	Overhead	9.66		
12	SUMMARY OF 23 KV		23.00	23.00	Overhead	6.83		
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35	All Lines							
36					TOTAL	2,271.28	248.74	37

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)	
3-477 ACSR	211,743	2,824,445	3,036,188					1
3-795 ACSS	25,111	688,016	713,127					2
								3
	3,343,259	118,764,845	122,108,104					4
								5
	239,382	9,588,805	9,828,187					6
								7
	7,576,836	183,006,994	190,583,830					8
								9
	744,253	31,686,236	32,430,488					10
								11
	7,931	626,938	634,869					12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
				386,498	3,545,574	1,482,850	5,414,922	35
								36
	26,136,597	650,653,072	676,789,670	386,498	3,545,574	1,482,850	5,414,922	36

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/06/2018	2017/Q4
FOOTNOTE DATA			

**Schedule Page: 422 Line No.: 1 Column: a**

Overall data organization has been adjusted for 2017 FERC Form 1 reporting; now reporting by OPERATING CIRCUIT, previous year reports were organized by LINE NUMBER

NSW ((W3103-WI;01) BRIGGS ROAD-NORTH ROCHESTER) : Xcel Energy owns 64.0000%(31.12 miles) of 48.62 miles of this line; remaining 36.0000%(17.50 miles) is owned by other members of the CapX2020 joint venture

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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	ALMA CENTER-TR01	UNATTENDED DISTRIB	69.00	12.50	
2	ALMA-TR01A,TR01B,TR01C	UNATTENDED DISTRIB	69.00	12.50	
3	ARKANSAS-TR01	UNATTENDED DISTRIB	69.00	23.00	
4	AUGUSTA-TR01	UNATTENDED DISTRIB	69.00	12.50	
5	AYER STREET-TR01	UNATTENDED DISTRIB	34.50	12.50	
6	BAY CITY-TR01	UNATTENDED DISTRIB	69.00	12.50	
7	BAYFIELD-TR01	UNATTENDED DISTRIB	34.50	12.50	
8	BAYFRONT-TR01	UNATTENDED DISTRIB	88.00	13.80	2.40
9	BAYFRONT-TR02	UNATTENDED DISTRIB	88.00	13.80	2.40
10	BAYFRONT-TR05	UNATTENDED DISTRIB	88.00	13.80	
11	BAYFRONT-TR06	UNATTENDED DISTRIB	88.00	13.80	
12	BAYFRONT-TR07	UNATTENDED TRANSM	115.00	88.00	
13	BEAR TRAP-TR01	UNATTENDED DISTRIB	69.00	12.50	
14	BEASER-TR01	UNATTENDED DISTRIB	69.00	12.50	
15	BERGLAND-TR01	UNATTENDED DISTRIB	34.50	12.50	
16	BESSEMER-TR01	UNATTENDED DISTRIB	34.50	12.50	
17	BIRCHWOOD-TR01	UNATTENDED DISTRIB	69.00	12.50	
18	BLAIR-TR01	UNATTENDED DISTRIB	69.00	12.50	
19	BLAIR-TR02	UNATTENDED DISTRIB	69.00	12.50	
20	BRIGGS ROAD-TR5	UNATTENDED TRANSM	161.00	69.00	13.80
21	BRIGGS ROAD-TR9	UNATTENDED TRANSM	345.00	161.00	34.50
22	BUGLE LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
23	BUTTERNUT-TR01	UNATTENDED DISTRIB	34.50	12.50	
24	CABLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
25	CAMERON-TR01	UNATTENDED DISTRIB	69.00	12.50	
26	CAMP MCCOY-TR01	UNATTENDED DISTRIB	69.00	7.20	
27	CAMP MCCOY-TR02	UNATTENDED DISTRIB	69.00	7.20	
28	CARTWRIGHT-TR01	UNATTENDED DISTRIB	69.00	23.00	
29	CASHTON-TR01	UNATTENDED DISTRIB	69.00	12.50	
30	CATARACT-TR01	UNATTENDED DISTRIB	69.00	12.50	
31	CATAWBA-TR01	UNATTENDED DISTRIB	115.00	12.50	
32	CEDAR FALLS-TR03	UNATTENDED DISTRIB	69.00	23.00	
33	CHIPPEWA FALLS SUB-TR04	UNATTENDED DISTRIB	69.00	12.50	
34	CHIPPEWA FALLS SUB-TR05	UNATTENDED DISTRIB	69.00	12.50	
35	CITY FOREST-TR01	UNATTENDED DISTRIB	69.00	4.16	
36	CLEAR LAKE-TR01A,TR01B,TR01C	UNATTENDED DISTRIB	69.00	23.00	
37	COCHRANE-TR01	UNATTENDED DISTRIB	69.00	12.50	
38	COON VALLEY-TR01	UNATTENDED DISTRIB	69.00	12.50	
39	CORNELL-TR01	UNATTENDED DISTRIB	115.00	2.40	
40	CORNELL-TR02	UNATTENDED DISTRIB	4.16	2.40	

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
3	3					2
11	1					3
14	1					4
8	1					5
11	1					6
14	1					7
13	1					8
13	1					9
22	1					10
30	1					11
50	1					12
5	1					13
5	1					14
3	1					15
7	1					16
7	1					17
11	1					18
14	1					19
112	1					20
448	1					21
7	1					22
3	1					23
4	1					24
11	1					25
11	1					26
11	1					27
11	1					28
4	1					29
3	1					30
6	1					31
11	1					32
22	1					33
22	1					34
11	1					35
6	3					36
3	1					37
5	1					38
8	1					39
6	1					40

**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	CORNUCOPIA-TR01	UNATTENDED DISTRIB	34.50	12.50	
2	COTTON SCHOOL-TR01	UNATTENDED DISTRIB	69.00	12.50	
3	COULEE-TR01	UNATTENDED DISTRIB	69.00	13.80	
4	COULEE-TR02	UNATTENDED DISTRIB	69.00	13.80	
5	COULEE-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
6	COULEE-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
7	CRYSTAL CAVE-TR01	UNATTENDED TRANSM	161.00	115.00	13.80
8	CUMBERLAND-TR01	UNATTENDED DISTRIB	69.00	23.00	2.40
9	DOUGHTY ROAD-TR01	UNATTENDED DISTRIB	69.00	23.00	
10	DRUMMOND-TR01	UNATTENDED DISTRIB	69.00	12.50	
11	DURAND-TR01	UNATTENDED DISTRIB	69.00	12.50	
12	EAGLE POINT-TR01	UNATTENDED DISTRIB	115.00	23.00	
13	EAGLE POINT-TR02	UNATTENDED DISTRIB	115.00	23.00	
14	EAST BALDWIN-TR01	UNATTENDED DISTRIB	161.00	23.00	
15	EAST BALDWIN-TR02	UNATTENDED DISTRIB	161.00	23.00	
16	EAST MELLEEN-TR01	UNATTENDED DISTRIB	34.50	12.50	
17	EAU CLAIRE-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
18	EAU CLAIRE-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
19	EAU CLAIRE-TR09	UNATTENDED TRANSM	345.00	161.00	13.80
20	EAU CLAIRE-TR10	UNATTENDED TRANSM	345.00	161.00	13.80
21	EAU GALLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
22	EDGEWATER-TR01	UNATTENDED DISTRIB	69.00	4.16	
23	ELK MOUND-TR01	UNATTENDED DISTRIB	69.00	12.50	
24	ELLIS-TR01	UNATTENDED DISTRIB	69.00	12.50	
25	ELLIS-TR02	UNATTENDED DISTRIB	69.00	12.50	
26	ELLSWORTH-TR01	UNATTENDED DISTRIB	69.00	12.50	
27	ELMWOOD-TR01	UNATTENDED DISTRIB	69.00	12.50	
28	ETTRICK-TR01	UNATTENDED DISTRIB	69.00	12.50	
29	FALL CREEK-TR01	UNATTENDED DISTRIB	69.00	4.16	
30	FARMERS INN-TR01	UNATTENDED DISTRIB	69.00	12.50	
31	FARMERS INN-TR05	UNATTENDED TRANSM	161.00	69.00	
32	FRENCH ISLAND-TR01	UNATTENDED DISTRIB	69.00	13.80	
33	FRENCH ISLAND-TR02	UNATTENDED DISTRIB	69.00	13.80	
34	GALESVILLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
35	GARDEN VALLEY-TR01	UNATTENDED DISTRIB	69.00	12.50	
36	GENOA-TR01	UNATTENDED DISTRIB	69.00	13.80	
37	GINGLES-TR03	UNATTENDED TRANSM	115.00	34.50	13.80
38	GINGLES-TR04	UNATTENDED TRANSM	115.00	34.50	13.80
39	GINGLES-TR05	UNATTENDED TRANSM	115.00	69.00	2.50
40	GINGLES-TR06	UNATTENDED TRANSM	161.00	115.00	13.80

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)	
3	1					1
4	1					2
47	1					3
47	1					4
112	1					5
112	1					6
187	1					7
5	1					8
14	1					9
2	1					10
15	1					11
47	1					12
52	1					13
50	1					14
50	1					15
7	1					16
112	1					17
112	1					18
300	1					19
300	1					20
7	1					21
14	1					22
5	1					23
28	1					24
28	1					25
11	1					26
5	1					27
3	1					28
3	1					29
14	1					30
50	1					31
28	1					32
20	1					33
11	1					34
4	1					35
4	1					36
47	1					37
47	1					38
47	1					39
187	1					40

**SUBSTATIONS**

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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	GOGEBIC-TR01	UNATTENDED DISTRIB	88.00	4.16	
2	GRAND VIEW-TR01	UNATTENDED DISTRIB	69.00	12.50	
3	GRASSLAND DISTRIBUTION-TR01	UNATTENDED DISTRIB	69.00	12.50	
4	GRASSLAND DISTRIBUTION-TR02	UNATTENDED DISTRIB	69.00	12.50	
5	GRAVEL ISLAND-TR01	UNATTENDED DISTRIB	161.00	12.50	
6	GRAVEL ISLAND-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
7	GRAVEL ISLAND-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
8	GREAT LAKES-TR01A,TR01B,TR01C	UNATTENDED DISTRIB	88.00	12.50	
9	GRIFFIN STREET-TR01	UNATTENDED DISTRIB	69.00	12.50	
10	GRIFFIN STREET-TR02	UNATTENDED DISTRIB	69.00	12.50	
11	HALLIE-TR01	UNATTENDED DISTRIB	161.00	12.50	
12	HALLIE-TR02	UNATTENDED DISTRIB	161.00	12.50	
13	HARSTAD-TR01	UNATTENDED DISTRIB	69.00	23.00	
14	HAY RIVER-TR01	UNATTENDED DISTRIB	69.00	23.00	
15	HAYWARD-TR02	UNATTENDED DISTRIB	69.00	12.50	
16	HERBSTER-TR01	UNATTENDED DISTRIB	34.50	12.50	
17	HOLMEN-TR01	UNATTENDED DISTRIB	69.00	13.80	
18	HOLMEN-TR02	UNATTENDED DISTRIB	69.00	13.80	
19	HURLEY-TR01	UNATTENDED DISTRIB	115.00	12.50	
20	HURLEY-TR02	UNATTENDED DISTRIB	115.00	13.20	
21	HURLEY-TR03	UNATTENDED DISTRIB	115.00	12.50	
22	HYDRO LANE-TR01	UNATTENDED DISTRIB	115.00	23.00	
23	HYDRO LANE-TR02	UNATTENDED DISTRIB	115.00	12.50	
24	HYDRO LANE-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
25	HYDRO LANE-TR06	UNATTENDED TRANSM	161.00	115.00	13.80
26	INDIANHEAD-TR01	UNATTENDED DISTRIB	34.50	12.50	
27	INO PUMP-TR01	UNATTENDED DISTRIB	115.00	4.16	
28	IRON RIVER-TR01	UNATTENDED TRANSM	115.00	34.50	
29	IRONWOOD-TR02	UNATTENDED TRANSM	115.00	34.50	13.80
30	IRONWOOD-TR03	UNATTENDED DISTRIB	34.50	4.16	
31	IRONWOOD-TR04A,TR04B,TR04C	UNATTENDED DISTRIB	34.50	4.16	
32	IRONWOOD-TR05	UNATTENDED TRANSM	115.00	34.50	13.80
33	JACKSON COUNTY-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
34	JEFFERS ROAD-TR01	UNATTENDED DISTRIB	161.00	23.00	
35	JEFFERS ROAD-TR02	UNATTENDED DISTRIB	161.00	23.00	
36	JIM FALLS-TR01	UNATTENDED DISTRIB	69.00	12.50	
37	JIM FALLS-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
38	JIM FALLS-TR06	UNATTENDED TRANSM	115.00	69.00	13.80
39	KINNICKINNIC-TR01	UNATTENDED DISTRIB	69.00	23.00	
40	LACROSSE-TR01	UNATTENDED TRANSM	161.00	69.00	13.80

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)	
6	1					1
1	3					2
14	1					3
14	1					4
29	1					5
70	1					6
70	1					7
1	3					8
11	1					9
28	1					10
28	1					11
28	1					12
11	1					13
11	1					14
6	1					15
3	1					16
14	1					17
14	1					18
7	1					19
37	1					20
14	1					21
47	1					22
47	1					23
63	1					24
187	1					25
3	1					26
7	1					27
9	1					28
50	1					29
3	1					30
4	3					31
50	1					32
70	1					33
47	1					34
47	1					35
11	1					36
112	1					37
112	1					38
9	1					39
70	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
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Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LACROSSE-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
2	LACROSSE-TR07	UNATTENDED DISTRIB	69.00	13.80	
3	LACROSSE-TR08	UNATTENDED DISTRIB	69.00	13.80	
4	LAKE CAMELIA-TR01	UNATTENDED DISTRIB	69.00	23.00	
5	LAKEHEAD-TR01	UNATTENDED DISTRIB	69.00	4.16	2.50
6	LAKEHEAD-TR02	UNATTENDED DISTRIB	69.00	4.16	2.50
7	LONDON-TR01	UNATTENDED DISTRIB	69.00	12.50	
8	LONDON-TR02	UNATTENDED DISTRIB	69.00	12.50	
9	LOUISIANA PACIFIC-TR01	UNATTENDED DISTRIB	34.50	4.16	
10	LOYAL-TR01	UNATTENDED DISTRIB	69.00	12.50	
11	LUCK-TR01	UNATTENDED DISTRIB	69.00	12.50	
12	LUFKIN-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
13	LYNN-TR01	UNATTENDED DISTRIB	69.00	12.50	
14	MADISON ST.-TR01	UNATTENDED DISTRIB	69.00	12.50	
15	MADISON ST.-TR02	UNATTENDED DISTRIB	69.00	12.50	
16	MAIDEN ROCK-TR01	UNATTENDED DISTRIB	69.00	12.50	
17	MARENISCO-TR01	UNATTENDED DISTRIB	34.50	12.50	
18	MARSHLAND-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
19	MARSHLAND-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
20	MAYFAIR-TR01	UNATTENDED DISTRIB	161.00	13.80	
21	MAYFAIR-TR02	UNATTENDED DISTRIB	161.00	13.80	
22	MELROSE-TR01	UNATTENDED DISTRIB	69.00	12.50	
23	MENOMONIE-TR02	UNATTENDED DISTRIB	69.00	12.50	
24	MENOMONIE-TR03	UNATTENDED DISTRIB	69.00	12.50	
25	MERCER AREA-TR01	UNATTENDED DISTRIB	34.50	12.50	
26	MERRICK-TR01	UNATTENDED DISTRIB	69.00	12.50	
27	MINE ROAD-TR01	UNATTENDED TRANSM	88.00	34.50	
28	MINERSVILLE-TR01	UNATTENDED DISTRIB	34.50	12.50	
29	MONROE COUNTY-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
30	MONROE COUNTY-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
31	MONROE COUNTY-TR03	UNATTENDED DISTRIB	69.00	12.50	
32	NAPLES-TR01	UNATTENDED DISTRIB	69.00	12.50	
33	NEILLSVILLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
34	NEILLSVILLE-TR02	UNATTENDED DISTRIB	69.00	12.50	
35	NELSON-TR01	UNATTENDED DISTRIB	69.00	12.50	
36	NEW RICHMOND-TR02	UNATTENDED DISTRIB	69.00	23.00	
37	NORRIE-TR01	UNATTENDED TRANSM	115.00	88.00	
38	NORTH FORK-TR01	UNATTENDED DISTRIB	34.50	12.50	
39	NORTH FORK-TR02	UNATTENDED DISTRIB	34.50	12.50	
40	NORTH SIDE-TR01	UNATTENDED DISTRIB	34.50	4.16	

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)	
70	1					1
47	1					2
47	1					3
14	1					4
6	1					5
6	1					6
28	1					7
28	1					8
3	1					9
14	1					10
5	1					11
112	1					12
14	1					13
28	1					14
28	1					15
4	1					16
7	1					17
112	1					18
112	1					19
47	1					20
47	1					21
3	1					22
28	1					23
28	1					24
7	1					25
5	1					26
6	1					27
3	1					28
70	1					29
70	1					30
28	1					31
11	1					32
14	1					33
11	1					34
2	1					35
14	1					36
70	1					37
11	1					38
11	1					39
3	1					40

**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	OJIBWAY-TR01	UNATTENDED DISTRIB	34.50	12.50	
2	ONALASKA-TR01	UNATTENDED DISTRIB	69.00	13.80	
3	OSCEOLA-TR01	UNATTENDED DISTRIB	69.00	12.50	
4	OSCEOLA-TR02	UNATTENDED DISTRIB	69.00	12.50	
5	OSPREY-TR01	UNATTENDED DISTRIB	69.00	23.00	
6	OSPREY-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
7	OSPREY-TR06	UNATTENDED TRANSM	161.00	115.00	13.80
8	OTTER CREEK-TR01	UNATTENDED DISTRIB	69.00	12.50	
9	OTTER CREEK-TR02	UNATTENDED DISTRIB	69.00	12.50	
10	OULU-TR01A,TR01B,TR01C	UNATTENDED DISTRIB	34.50	12.50	
11	OWEN AREA-TR01	UNATTENDED DISTRIB	69.00	12.50	7.60
12	PARK FALLS-TR01	UNATTENDED TRANSM	115.00	34.50	13.80
13	PARK FALLS-TR02	UNATTENDED TRANSM	115.00	34.50	13.80
14	PEPIN-TR01	UNATTENDED DISTRIB	69.00	12.50	
15	PHILLIPS-TR01	UNATTENDED DISTRIB	115.00	12.50	
16	PHILLIPS-TR02	UNATTENDED DISTRIB	115.00	12.50	
17	PINE LAKE-TR01	UNATTENDED TRANSM	115.00	69.00	13.80
18	PINE LAKE-TR02	UNATTENDED TRANSM	115.00	69.00	13.80
19	PINE LAKE-TR03	UNATTENDED TRANSM	161.00	115.00	13.80
20	POKEGAMA-TR01	UNATTENDED DISTRIB	69.00	13.80	
21	PORT WING-TR01A,TR01B,TR01C	UNATTENDED DISTRIB	34.50	4.16	
22	PRENTICE-TR01	UNATTENDED DISTRIB	115.00	12.50	
23	PRENTICE-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
24	PRESCOTT-TR01	UNATTENDED DISTRIB	69.00	12.50	
25	PRESCOTT-TR02	UNATTENDED DISTRIB	69.00	12.50	
26	PRESQUE ISLE-TR01	UNATTENDED DISTRIB	34.50	12.50	
27	RADISSON-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
28	RED CEDAR-TR01	UNATTENDED DISTRIB	69.00	12.50	
29	RED CEDAR-TR02	UNATTENDED DISTRIB	69.00	12.50	
30	RED CEDAR-TR03	UNATTENDED DISTRIB	69.00	12.50	
31	RED CEDAR-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
32	RED CEDAR-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
33	REST LAKE-TR01	UNATTENDED DISTRIB	34.50	12.50	
34	RIB LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
35	RICE LAKE-TR02	UNATTENDED DISTRIB	69.00	12.50	
36	RIDGELAND-TR01	UNATTENDED DISTRIB	69.00	23.00	12.50
37	RIVER FALLS-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
38	ROCKLAND-TR01	UNATTENDED DISTRIB	69.00	12.50	
39	RUSK-TR01	UNATTENDED DISTRIB	69.00	12.50	
40	SAND LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	

SUBSTATIONS (Continued)

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

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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	1					1
14	1					2
11	1					3
14	1					4
11	1					5
47	1					6
187	1					7
28	1					8
28	1					9
1	3					10
11	1					11
47	1					12
47	1					13
5	1					14
11	1					15
14	1					16
112	1					17
112	1					18
112	1					19
11	1					20
1	3					21
11	1					22
50	1					23
15	1					24
30	1					25
3	1					26
70	1					27
28	1					28
28	1					29
28	1					30
70	1					31
70	1					32
7	1					33
4	1					34
28	1					35
6	1					36
70	1					37
4	1					38
11	1					39
7	1					40

**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	SAXON FALLS-TR01	UNATTENDED DISTRIB	34.50	12.50	
2	SAXON PUMP-TR01	UNATTENDED DISTRIB	88.00	4.16	
3	SAXON PUMP-TR02	UNATTENDED DISTRIB	88.00	4.16	
4	SECOND ST-TR01	UNATTENDED DISTRIB	34.50	13.80	
5	SEVEN MILE-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
6	SEVEN MILE-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
7	SEVENTEENTH ST-TR01	UNATTENDED DISTRIB	13.80	4.16	
8	SHAWTOWN-TR01	UNATTENDED DISTRIB	69.00	12.50	
9	SHELDON PUMP-TR01	UNATTENDED DISTRIB	115.00	4.16	
10	SKY PARK-TR1	UNATTENDED DISTRIB	69.00	12.50	
11	SOUTHEAST-TR01	UNATTENDED DISTRIB	115.00	13.80	
12	SPARTA-TR02	UNATTENDED DISTRIB	69.00	12.50	
13	SPARTA-TR03	UNATTENDED DISTRIB	69.00	12.50	
14	SPENCER-TR01	UNATTENDED DISTRIB	69.00	12.50	
15	SPENCER-TR02	UNATTENDED DISTRIB	69.00	12.50	
16	SPRING VALLEY-TR01	UNATTENDED DISTRIB	69.00	12.50	
17	ST. CROIX FALLS-TR01	UNATTENDED DISTRIB	161.00	12.50	
18	ST. CROIX FALLS-TR02	UNATTENDED DISTRIB	161.00	12.50	
19	STANLEY AREA-TR01	UNATTENDED DISTRIB	69.00	23.00	
20	STANLEY AREA-TR02	UNATTENDED DISTRIB	69.00	23.00	
21	STERLING-TR01	UNATTENDED DISTRIB	69.00	12.50	
22	STERLING-TR02	UNATTENDED DISTRIB	69.00	12.50	
23	STONE LAKE PUMP-TR01	UNATTENDED DISTRIB	69.00	4.16	
24	STONE LAKE-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
25	STONE LAKE-TR09	UNATTENDED TRANSM	345.00	161.00	13.80
26	STRUM-TR01	UNATTENDED DISTRIB	69.00	12.50	
27	SUMNER-TR01	UNATTENDED DISTRIB	69.00	23.00	
28	SUPERIOR FALLS-TR02	UNATTENDED DISTRIB	34.50	2.40	
29	SWIFT CREEK-TR01	UNATTENDED DISTRIB	69.00	13.80	
30	SWIFT CREEK-TR02	UNATTENDED DISTRIB	69.00	13.80	
31	T-CORNERS-TR01	UNATTENDED TRANSM	115.00	69.00	13.80
32	T-CORNERS-TR02	UNATTENDED TRANSM	115.00	69.00	13.80
33	T-CORNERS-TR03	UNATTENDED DISTRIB	69.00	23.00	
34	T-CORNERS-TR04	UNATTENDED DISTRIB	69.00	23.00	
35	TADPOLE-TR01A,TR01B,TR01C	UNATTENDED DISTRIB	23.00	7.20	
36	THORP-TR01	UNATTENDED DISTRIB	69.00	12.50	
37	THREE LAKES-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
38	TOWNSHIP-TR02	UNATTENDED DISTRIB	34.50	12.50	
39	TRAILS END-TR01	UNATTENDED DISTRIB	69.00	23.00	
40	TREMPVAL-TR01	UNATTENDED TRANSM	161.00	69.00	13.80

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.

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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	1					1
6	1					2
6	1					3
14	1					4
112	1					5
112	1					6
2	1					7
11	1					8
14	1					9
28	1					10
28	1					11
28	1					12
28	1					13
11	1					14
14	1					15
4	1					16
29	1					17
29	1					18
14	1					19
28	1					20
14	1					21
14	1					22
6	1					23
112	1					24
336	1					25
11	1					26
14	1					27
2	1					28
25	1					29
28	1					30
112	1					31
112	1					32
28	1					33
28	1					34
1	3					35
11	1					36
112	1					37
6	1					38
11	1					39
112	1					40

**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.
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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	TREMVAl-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
2	TRUAX-TR01	UNATTENDED DISTRIB	69.00	12.50	
3	TRUAX-TR02	UNATTENDED DISTRIB	69.00	12.50	
4	TURTLE LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
5	TWELFTH ST-TR01	UNATTENDED DISTRIB	13.80	4.16	
6	TWIN TOWN-TR01	UNATTENDED DISTRIB	69.00	23.00	
7	U.S. RUBBER-TR01	UNATTENDED DISTRIB	69.00	4.16	
8	VAUGHN AVE-TR01	UNATTENDED DISTRIB	13.80	4.16	
9	VIROQUA-TR02	UNATTENDED DISTRIB	69.00	13.80	
10	VIROQUA-TR03	UNATTENDED DISTRIB	69.00	13.80	
11	WASHBURN IRON-TR01	UNATTENDED DISTRIB	34.50	12.50	
12	WASHBURN-TR01	UNATTENDED DISTRIB	34.50	13.20	
13	WAUMANDEE-TR01	UNATTENDED DISTRIB	69.00	23.00	
14	WEBER LAKE-TR05	UNATTENDED TRANSM	115.00	34.50	
15	WEST SALEM-TR01	UNATTENDED DISTRIB	69.00	23.00	
16	WEST SALEM-TR03	UNATTENDED DISTRIB	69.00	23.00	
17	WHITE RIVER-TR02	UNATTENDED DISTRIB	69.00	12.50	
18	WHITEHALL-TR01	UNATTENDED DISTRIB	69.00	12.50	
19	WHITETAIL-TR01	UNATTENDED TRANSM	69.00	34.50	7.20
20	WHITETAIL-TR02	UNATTENDED DISTRIB	69.00	13.80	
21	WILLOW RIVER-TR01	UNATTENDED DISTRIB	115.00	23.00	13.80
22	WILLOW RIVER-TR02	UNATTENDED DISTRIB	115.00	23.00	13.80
23	WISSOTA BEACH-TR01	UNATTENDED DISTRIB	69.00	12.50	
24	WOODMOHR-TR01	UNATTENDED DISTRIB	69.00	23.00	
25	YELLOW RIVER-TR01	UNATTENDED DISTRIB	69.00	23.00	
26					
27	Count TTL Transformer Banks	265			
28	Count TTL Transformers In Service	281			
29	TTL MVA In Service	9,180			
30	Count TTL Substations with Transformers	180			
31	Count TTL Substations without Transformer	23			
32	Count TTL Substations	203			
33	Count TTL Spares	54			
34					
35	Spare Transformers				
36					
37	Ashland	N/A	69.00	13.00	
38	Ashland	N/A	69.00	13.00	
39	Ashland	N/A	69.00	7.50	
40	Ashland	N/A	69.00	5.00	

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.

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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
28	1					2
28	1					3
11	1					4
2	1					5
14	1					6
14	1					7
3	1					8
13	1					9
29	1					10
3	1					11
9	1					12
11	1					13
28	1					14
28	1					15
28	1					16
3	1					17
6	1					18
20	1					19
11	1					20
70	1					21
70	1					22
6	1					23
14	1					24
7	1					25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
3		1				37
2		1				38
2		1				39
3		1				40

**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.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Ashland	N/A	69.00	5.00	
2	Ashland	N/A	69.00	2.50	
3	Ashland	N/A	35.00	13.00	
4	Ashland	N/A	35.00	7.50	
5	Ashland	N/A	35.00	7.50	
6	Ashland	N/A	35.00	2.50	
7	Ashland	N/A	35.00		
8	Ashland	N/A	35.00		
9	Ashland	N/A	35.00		
10	Ashland	N/A	35.00		
11	Ashland	N/A	35.00		
12	Ashland	N/A	35.00		
13	Crystal Cave	N/A	161.00	69.00	
14	Gingles	N/A	115.00	13.00	
15	Gingles	N/A	115.00	7.50	
16	Gingles	N/A	115.00	5.00	
17	Gingles	N/A	115.00	2.50	
18	Gingles	N/A	88.00	13.00	
19	Gingles	N/A	88.00	7.50	
20	Gingles	N/A	88.00	5.00	
21	Gingles	N/A	88.00	2.50	
22	Hurley	N/A	35.00	13.00	
23	Jackson County	N/A	161.00	69.00	
24	Melby	N/A	35.00	13.00	
25	Norrie	N/A	88.00	35.00	
26	Park Falls	N/A	115.00	35.00	
27	Park Falls	N/A	88.00	35.00	
28	Weber Lake	N/A	115.00	35.00	
29	Wheaton	N/A	115.00	13.00	
30	Wheaton	N/A	115.00	5.00	
31	Wheaton	N/A	88.00	13.00	
32	Wheaton	N/A	88.00	5.00	
33	Wheaton	N/A	69.00	25.00	
34	Wheaton	N/A	69.00	25.00	
35	Wheaton	N/A	69.00	14.00	
36	Wheaton	N/A	69.00	13.00	
37	Wheaton	N/A	69.00	13.00	
38	Wheaton	N/A	69.00	13.00	
39	Wheaton	N/A	69.00	13.00	
40	Wheaton	N/A	69.00	13.00	

SUBSTATIONS (Continued)

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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)	
2		1				1
2		1				2
5		1				3
1		1				4
		1				5
1		1				6
5		1				7
5		1				8
1		1				9
1		1				10
1		1				11
1		1				12
112		1				13
7		1				14
7		1				15
7		1				16
7		1				17
7		1				18
7		1				19
7		1				20
7		1				21
14		1				22
70		1				23
3		1				24
20		1				25
25		1				26
25		1				27
28		1				28
14		1				29
14		1				30
14		1				31
14		1				32
14		1				33
11		1				34
28		1				35
14		1				36
14		1				37
11		1				38
11		1				39
7		1				40

**SUBSTATIONS**

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Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Wheaton	N/A	69.00	13.00	
2	Wheaton	N/A	69.00	13.00	
3	Wheaton	N/A	69.00	13.00	
4	Wheaton	N/A	69.00	13.00	
5	Wheaton	N/A	69.00	13.00	
6	Wheaton	N/A	69.00	5.00	
7	Wheaton	N/A	69.00	5.00	
8	Whitetail	N/A	69.00	35.00	15.00
9	Willow River	N/A	115.00	25.00	14.00
10	Willow River	N/A	115.00	14.00	14.00
11					
12					
13					
14					
15					
16					
17					
18					
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20					
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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)	
7		1				1
6		1				2
6		1				3
6		1				4
3		1				5
11		1				6
2		1				7
20		1				8
28		1				9
28		1				10
						11
						12
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**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2				
3	Interchange agreement	NSP Minnesota	557 and 566	490,221,134
4	Company labor, benefits, and related payments	NSP Minnesota	see note	7,053,218
5	Vehicle and equipment use	NSP Minnesota	see note	1,771,876
6	Capital contribution	Xcel Energy Inc.	207-211	-47,991,962
7	Services provided by Xcel Energy Services Inc.	Xcel Energy Services	see note	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21				
22	Interchange agreement	NSP Minnesota	456	-177,233,726
23	Company labor, benefits, and related payments	NSP Minnesota	see note	-275,387
24	Dividends on common stock	Xcel Energy Inc.	215	64,037,100
25				
26				
27				
28				
29				
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42				

Name of Respondent	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) 04/06/2018	2017/Q4
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 4 Column: c**

107		\$	5,906,223
108			420,262
184			56,774
408.1			(61)
500			865
501			3,122
506			3,000
511			41,495
512			168,854
513			5,054
538			440
539			4,597
541			2,192
542			6
543			893
544			454
548			397
552			20,133
553			10,179
563			1,758
564			357
570			22,327
571			18,128
572			295
582			231
583			(65)
584			3
585			1,336
586			48,234
587			1,002
588			36,490
592			1,124
593			45,791
594			774
596			5
597			5,173
841			2,078
843			900
843.3			7,803
843.6			190
874			15,343
875			193
878			451
879			16
880			4,700
887			164,859
889			7,745
892			236
893			10,928
902			62
903			8,941
910			1,070
925			(2)
926			(137)
		\$	<u>7,053,218</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 5 Column: c**

107	\$ 1,624,582
108	79,182
184	198
511	410
512	2,768
552	1,199
553	511
563	17
570	6,928
571	27,176
586	6,215
587	230
588	6,184
592	621
593	7,852
594	94
597	338
843.3	663
874	30
875	22
887	6,622
893	34
	<u>\$ 1,771,876</u>

**Schedule Page: 429 Line No.: 7 Column: c**

Service Function Group	FERC Group	Total
Accounting, Financial Reporting & Taxes	107-CWIP	15,389
	254-Reg Liab	49,782
	408-409-Taxes	166,096
	417-421-Other Income	(184,819)
	426.1-426.5-Other Income Deductions	(5,589)
	430-431-Interest Charges	7,932
	500-514-Steam Power Generation	491
	535-545-Hydraulic Power Generation	2,436
	546-557-Other Power Generation	325
	560-573-Transmission Expenses	47,380
	580-598-Distribution Expenses	1,424
	710-759-Manufactured Gas Production	28,174
	807-813-Other Gas Supply Expenses	18,453
	850-870-Transmission Expenses	4,164
871-893-Distribution Expenses	4,019	
920-935-Administrative and General Expense	4,008,879	
Accounting, Financial Reporting & Taxes Total		4,164,536
Aviation Services	408-409-Taxes	4,340
	426.1-426.5-Other Income Deductions	41
	500-514-Steam Power Generation	14
	535-545-Hydraulic Power Generation	18
	546-557-Other Power Generation	3
	560-573-Transmission Expenses	60

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	580-598-Distribution Expenses	27
	807-813-Other Gas Supply Expenses	1
	871-893-Distribution Expenses	21
	920-935-Administrative and General Expense	378,938
Aviation Services Total		383,463
Business Systems	107-CWIP	15,372,407
	108-Accum Dep	697
	408-409-Taxes	161,519
	426.1-426.5-Other Income Deductions	79,452
	500-514-Steam Power Generation	111,783
	535-545-Hydraulic Power Generation	300,616
	546-557-Other Power Generation	139,349
	560-573-Transmission Expenses	986,536
	580-598-Distribution Expenses	1,072,667
	710-759-Manufactured Gas Production	1
	807-813-Other Gas Supply Expenses	2
	840-843.9-Other Storage Expenses	1,030
	850-870-Transmission Expenses	3,578
	871-893-Distribution Expenses	477,102
	901-905-Customer Accounts Expenses	1,051,941
	908-910-Customer Service and Informational Expenses	4,997
	920-935-Administrative and General Expense	15,513,854
Business Systems Total		35,277,531
Claims Services	408-409-Taxes	10,375
	920-935-Administrative and General Expense	195,644
Claims Services Total		206,019
Corporate Communications	107-CWIP	350
	254-Reg Liab	11,188
	408-409-Taxes	33,746
	426.1-426.5-Other Income Deductions	124,109
	580-598-Distribution Expenses	5,024
	850-870-Transmission Expenses	4,634
	901-905-Customer Accounts Expenses	346
	908-910-Customer Service and Informational Expenses	331,707
	920-935-Administrative and General Expense	562,034
Corporate Communications Total		1,073,138
Corporate Strategy & Business Development	408-409-Taxes	7,958
	426.1-426.5-Other Income Deductions	2,367
	920-935-Administrative and General Expense	178,231
Corporate Strategy & Business Development Total		188,556
Customer Service	107-CWIP	2,959
	254-Reg Liab	47,285
	408-409-Taxes	179,277
	417-421-Other Income	3,131

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	426.1-426.5-Other Income Deductions	13,591
	901-905-Customer Accounts Expenses	3,629,166
	908-910-Customer Service and Informational Expenses	70,736
	920-935-Administrative and General Expense	770,069
Customer Service Total		4,716,214
Employee Communications	107-CWIP	662
	408-409-Taxes	4,294
	920-935-Administrative and General Expense	80,523
Employee Communications Total		85,479
Energy Delivery - Engineering/Design	107-CWIP	11,079,723
	108-Accum Dep	51,161
	182.3-Reg Assets	263
	408-409-Taxes	223,688
	417-421-Other Income	1,978
	426.1-426.5-Other Income Deductions	12,122
	535-545-Hydraulic Power Generation	1,311
	560-573-Transmission Expenses	3,208,519
	580-598-Distribution Expenses	223,426
	840-843.9-Other Storage Expenses	489
	850-870-Transmission Expenses	347,784
	871-893-Distribution Expenses	2,882
	901-905-Customer Accounts Expenses	(1)
	908-910-Customer Service and Informational Expenses	1,567
	920-935-Administrative and General Expense	1,057,679
Energy Delivery - Engineering/Design Total		16,212,591
Energy Delivery Construction, Operations & Maintenance (COM)	107-CWIP	168,176
	108-Accum Dep	3,114
	408-409-Taxes	84,887
	426.1-426.5-Other Income Deductions	1,273
	560-573-Transmission Expenses	1,084,210
	580-598-Distribution Expenses	597,540
	710-759-Manufactured Gas Production	345
	830-837-Natural Gas Storage Maintenance	5,853
	840-843.9-Other Storage Expenses	23,658
	844.1-847.8-Liquefied Natural Gas Terminating Expenses	2,196
	850-870-Transmission Expenses	233,850
	871-893-Distribution Expenses	199,504
	920-935-Administrative and General Expense	676,202
Energy Delivery Construction, Operations & Maintenance (COM) Total		3,080,808
Energy Markets - Fuel Procurement	107-CWIP	133
	408-409-Taxes	8,990
	500-514-Steam Power Generation	1,943
	807-813-Other Gas Supply Expenses	157,091
	920-935-Administrative and General Expense	66,531

Name of Respondent	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) 04/06/2018	2017/Q4
FOOTNOTE DATA			

Energy Markets - Fuel Procurement Total		234,688
Energy Markets Regulated Trading & Marketing	107-CWIP	30
	408-409-Taxes	8,386
	426.1-426.5-Other Income Deductions	1,298
	500-514-Steam Power Generation	972
	535-545-Hydraulic Power Generation	21,784
	546-557-Other Power Generation	7,776
	807-813-Other Gas Supply Expenses	2,576
	920-935-Administrative and General Expense	106,450
Energy Markets Regulated Trading & Marketing Total		149,272
Energy Supply Business Resources	107-CWIP	152,842
	108-Accum Dep	4,691
	408-409-Taxes	19,800
	426.1-426.5-Other Income Deductions	10
	500-514-Steam Power Generation	360,181
	535-545-Hydraulic Power Generation	228,321
	546-557-Other Power Generation	46,997
	580-598-Distribution Expenses	412
	871-893-Distribution Expenses	36,770
920-935-Administrative and General Expense	203,814	
Energy Supply Business Resources Total		1,053,838
Energy Supply Engineering & Environmental	107-CWIP	147,707
	108-Accum Dep	70,964
	408-409-Taxes	25,940
	500-514-Steam Power Generation	74,831
	535-545-Hydraulic Power Generation	92,216
	546-557-Other Power Generation	13,533
	560-573-Transmission Expenses	1,275
	580-598-Distribution Expenses	1,996
	710-759-Manufactured Gas Production	2,121
	840-843.9-Other Storage Expenses	1,424
	871-893-Distribution Expenses	18,926
920-935-Administrative and General Expense	478,721	
Energy Supply Engineering & Environmental Total		929,654
Executive Management Services	107-CWIP	634,030
	182.3-Reg Assets	984,707
	186-Misc Deferred Debits	2,522,492
	254-Reg Liab	249,575
	408-409-Taxes	19,991
	417-421-Other Income	2,195
	426.1-426.5-Other Income Deductions	45,752
	500-514-Steam Power Generation	1,442
	535-545-Hydraulic Power Generation	(1,041)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	546-557-Other Power Generation	(432)
	560-573-Transmission Expenses	(17,410)
	580-598-Distribution Expenses	(1,676)
	850-870-Transmission Expenses	16,926
	871-893-Distribution Expenses	(1,582)
	908-910-Customer Service and Informational Expenses	4
	920-935-Administrative and General Expense	660,266
Executive Management Services Total		5,115,239
Facilities & Real Estate	107-CWIP	198,520
	108-Accum Dep	6,041
	408-409-Taxes	19,165
	417-421-Other Income	106
	426.1-426.5-Other Income Deductions	14,498
	500-514-Steam Power Generation	220,895
	535-545-Hydraulic Power Generation	254,783
	546-557-Other Power Generation	51,800
	560-573-Transmission Expenses	747,881
	580-598-Distribution Expenses	366,434
	710-759-Manufactured Gas Production	2,746
	807-813-Other Gas Supply Expenses	4,481
	840-843.9-Other Storage Expenses	72
	871-893-Distribution Expenses	242,568
	901-905-Customer Accounts Expenses	1
	920-935-Administrative and General Expense	2,662,069
Facilities & Real Estate Total		4,792,060
Finance & Treasury	107-CWIP	12
	408-409-Taxes	50,021
	426.1-426.5-Other Income Deductions	507
	430-431-Interest Charges	154,737
	908-910-Customer Service and Informational Expenses	5,497
	920-935-Administrative and General Expense	2,089,103
Finance & Treasury Total		2,299,877
Fleet	107-CWIP	467,053
	580-598-Distribution Expenses	101
	901-905-Customer Accounts Expenses	6,723
	920-935-Administrative and General Expense	15,321
Fleet Total		489,198
Government Affairs	408-409-Taxes	3,301
	426.1-426.5-Other Income Deductions	87,131
	920-935-Administrative and General Expense	78,350
Government Affairs Total		168,782
Human Resources	107-CWIP	(59,004)
	408-409-Taxes	106,326
	426.1-426.5-Other Income Deductions	4,327
	500-514-Steam Power Generation	16,780

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	535-545-Hydraulic Power Generation	30,026
	560-573-Transmission Expenses	1,345
	580-598-Distribution Expenses	124,343
	850-870-Transmission Expenses	280,719
	871-893-Distribution Expenses	81
	908-910-Customer Service and Informational Expenses	34,925
	920-935-Administrative and General Expense	4,832,979
Human Resources Total		5,372,847
Internal Audit	408-409-Taxes	9,014
	426.1-426.5-Other Income Deductions	36
	920-935-Administrative and General Expense	217,394
Internal Audit Total		226,444
Investor Relations	408-409-Taxes	2,911
	426.1-426.5-Other Income Deductions	168
	920-935-Administrative and General Expense	181,303
Investor Relations Total		184,382
Legal	107-CWIP	9,418
	108-Accum Dep	1,601
	182.3-Reg Assets	1,976
	408-409-Taxes	48,746
	426.1-426.5-Other Income Deductions	4,325
	560-573-Transmission Expenses	204
	901-905-Customer Accounts Expenses	1
	908-910-Customer Service and Informational Expenses	842
	920-935-Administrative and General Expense	1,225,908
Legal Total		1,293,021
Marketing & Sales	254-Reg Liab	2,780
	408-409-Taxes	21,288
	417-421-Other Income	(34,005)
	426.1-426.5-Other Income Deductions	1,097
	901-905-Customer Accounts Expenses	628
	908-910-Customer Service and Informational Expenses	939,321
	920-935-Administrative and General Expense	986,284
Marketing & Sales Total		1,917,393
Payment & Reporting	107-CWIP	3,250
	408-409-Taxes	901
	920-935-Administrative and General Expense	59,283
Payment & Reporting Total		63,434
Payroll	107-CWIP	341
	408-409-Taxes	7,927
	426.1-426.5-Other Income Deductions	15
	920-935-Administrative and General Expense	160,224
Payroll Total		168,507
Rates & Regulation	408-409-Taxes	11,713
	426.1-426.5-Other Income Deductions	6,704

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/06/2018	Year/Period of Report 2017/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	560-573-Transmission Expenses	57
	580-598-Distribution Expenses	48,617
	850-870-Transmission Expenses	(4,538)
	920-935-Administrative and General Expense	391,950
Rates & Regulation Total		454,503
Receipts Processing	408-409-Taxes	4,679
	426.1-426.5-Other Income Deductions	310
	901-905-Customer Accounts Expenses	67,646
	920-935-Administrative and General Expense	45,659
Receipts Processing Total		118,294
Supply Chain	107-CWIP	1,585,845
	108-Accum Dep	5,598
	182.3-Reg Assets	401,335
	408-409-Taxes	5,531
	426.1-426.5-Other Income Deductions	63
	560-573-Transmission Expenses	165,030
	580-598-Distribution Expenses	4,768
	710-759-Manufactured Gas Production	11,316
	871-893-Distribution Expenses	2,512
	920-935-Administrative and General Expense	56,839
Supply Chain Total		2,238,837
Grand Total		92,658,605

**Schedule Page: 429 Line No.: 23 Column: c**

107	\$ (85,489)
108	(8,404)
184	(110,970)
502	(2,973)
511	(248)
513	(326)
538	(1,603)
542	(40,458)
543	(2,812)
544	(10,246)
553	(161)
560	(3,820)
562	(97)
563	(444)
566	(383)
571	(488)
584	(275)
586	(339)
587	(311)
588	(2,082)
592	(494)
593	(2,010)
594	(5)
874	(468)
875	(193)
878	(100)

Name of Respondent	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) 04/06/2018	2017/Q4
FOOTNOTE DATA			

902		(96)
920		(92)
		\$ (275,387)

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) 4/30/2018	Year of Report 2017
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**ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS**

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

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

Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS	
			Number  (c)	Total Capacity (In Mva)  (d)
1	Number at Beginning of Year	337,210	86,196	3,700
2	Additions During Year			
3	Purchases	3,553	1,999	86
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	3,553	1,999	86
6	Reduction During Year			
7	Retirements	852	1,470	63
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	852	1,470	63
10	Number at End of Year (Lines 1+ 5 - 9)	339,911	86,725	3,723
11	In Stock	9,510	1,832	79
12	Locked Meters on Customers' Premises	4,354		
13	Inactive Transformers on System			
14	In Customers' Use	325,894	84,893	3,644
15	In Company's Use	153		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	339,911	86,725	3,723

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) 4/30/2018	Year of Report 2017
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**RENEWABLE ENERGY RESOURCES**

- |   |   |
|---|---|
| <p>1. Renewable energy means electricity generated using a renewable energy system</p> <p>2. Report all costs of renewable energy resources under the major classifications provided below and include as a minimum, the items listed hereunder:</p> <p>A. Biomass</p> <p>B. Solar</p> <p>C. Solar Thermal</p> <p>D. Wind Energy</p> <p>E. Kinetic energy of moving water including:</p> <p>    i. Waves, tides or currents</p> <p>    ii. Water released through a damn</p> <p>F. Geothermal Energy</p> <p>G. Municipal Solid Waste</p> <p>H. Landfill gas produced by municipal solid waste</p> <p>I. Other</p> | <p>4. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).</p> <p>5. Report construction work in progress relating to renewable energy resources at line 11.</p> |
|---|---|

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass	3,495,210	(617,883)		142,668,126	142,668,126
2	Solar					
3	Solar Thermal					
4	Wind Energy					
5	Kinetic energy of moving water	5,728,763	(311,642)		284,262,934	284,262,934
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	<b>TOTAL (Total of lines 1 thru 9)</b>	9,223,973	(929,525)	0	426,931,060	426,931,060
11	Construction work in progress *	1,596,686			4,786,122	4,786,122

**Biomass:**

Includes Bay Front and French Island steam plant. Amounts agree to FERC accounts 310-317 on pages 204-205.

Bay Front biomass plant primarily burns waste wood and railroad ties, as well as other alternative fuels such as used tires. The plant does burn coal when there are interruptions to the biomass feed system; however, the plant burns less than 10,000 tons of coal in an typical year.

French Island is a combination generating plant and resource recovery facility. The plant's two generating units burn wood waste, railroad ties and processed municipal solid waste, called refuse-derived fuel (RDF). There are also two oil-fired combustion turbines on-site to meet peak generation demands, not included in the amounts reported above.

**Kinetic energy of moving water:**

Includes all hydro plants owned by NSP-Wisconsin. Amounts agree to FERC accounts 330-337 on pages 204-205.

\* Negative additions represents classification of construction work in progress.

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) 4/30/2018	Year of Report 2017
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**RENEWABLE ENERGY RESOURCE EXPENSES**

1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of renewable energy equipment, facilities, and programs.

3. Item 6 subject to MCL460.1047(3)

4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.

6. In those instances where expenses are composed of both actual supportable data and estimates of costs specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	13,664,388	13,664,388
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	29,306,631	29,306,631
3	Financing Costs		
4	Ancillary to ensure Quality/Reliability		
5	Renewable Energy Credits		
6	Interest on Regulatory Liability (asset)		
7	Taxes and Fees (include credits)		
8	Administrative and General		
9	Other ( <i>Identify</i> )		
10	TOTAL	42,971,019	42,971,019

Depreciation:  
Amounts agree to FERC accounts 403 and 403.1 for functional classes Steam Production Plant and Hydraulic Production Plant- Conventional on page 336.

Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources:  
Amounts agree to FERC accounts 500-514 and 535-545 on page 320.

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

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) 4/30/2018	Year of Report 2017
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**STATEMENT OF INCOME FOR THE YEAR**

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

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	24,314,315	22,914,351
3	Operating Expenses			
4	Operation Expenses (401)	320-323	17,216,882	16,215,794
5	Maintenance Expenses (402)	320-323	727,463	773,386
6	Depreciation Expenses (403)	336-337	2,522,677	2,307,796
7	Depreciation Exp. for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	229,369	183,022
9	Amortization of Utility Plant Acq. Adj (406)	336-337	0	0
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. Of Conversion Expenses (407)		0	0
12	Regulatory Debits (407.3)		0	5,348
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	661,549	654,718
15	Income Taxes-Federal (409.1)	262-263	(91,600)	259,614
16	-Other (409.1)	262-263	(18,822)	55,178
17	Provision for Deferred Inc.Taxes (410.1), (411.1)	234,272-276	864,678	493,841
18			0	0
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(11,604)	(11,836)
20	(Less) Gain from Disposition of Utility Plant (411.6)		0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		<b>22,100,592</b>	<b>20,936,861</b>
26	Net Utility Operating Income Enter Total of line 2 less 25 (Carry forward to page 117, line 27)		<b>2,213,723</b>	<b>1,977,490</b>

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) 4/30/2018	Year of Report 2017
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

...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 resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.
8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had 9. Explain in a footnote if the previous year's figures are different from that reported in prior years. 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
18,569,380	18,167,432	5,744,935	4,746,919			2
						3
12,809,366	12,347,062	4,407,516	3,868,732			4
653,663	666,312	73,800	107,074			5
2,037,408	1,889,220	485,269	418,576			6
						7
191,216	150,646	38,153	32,376			8
						9
						10
						11
				5,348		12
				0		13
569,777	561,494	91,772	93,224			14
30,984	211,327	(122,584)	48,287			15
(15,936)	23,728	(2,886)	31,450			16
538,551	524,878	326,127	(31,037)			17
						18
(10,732)	(10,936)	(872)	(900)			19
						20
						21
						22
						23
						24
<b>16,804,297</b>	<b>16,363,731</b>	<b>5,296,295</b>	<b>4,573,130</b>	<b>0</b>	<b>0</b>	25
<b>1,765,083</b>	<b>1,803,701</b>	<b>448,640</b>	<b>173,789</b>	<b>0</b>	<b>0</b>	26

Column f reflects certain adjustments between accounts that were not filed in the 2016 report.

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) 4/30/2018	2017
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income <i>(Carried forward from page 114)</i>		2,213,723	1,977,490
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract	282		
32	(Less) Costs and Exp. Of Merchandising, Job. And	282		
33	Revenues From Nonutility Operations ( 417)	282		
34	(Less) Expenses of Nonutility Operations (417.1)	282		
35	Nonoperating Rental Income (418)	282		
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282		
37	Interest and Dividend Income (419)	282		
38	Allowance for Other Funds Used During Construction	282		
39	Miscellaneous Nonoperating Income (421)	282		
40	Gain on Disposition of Property (421.1)	280		
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>			
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280		
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)			
46	Life Insurance (426.2)			
47	Penalties (426.3)			
48	Exp. For Certain Civic, Political & Related Activities			
49	Other Deductions (426.5)			
50	49)			
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263		
53	Income Taxes - Federal (409.2)	262-263		
54	Income Taxes - Other (409.2)	262-263		
55	Provision for Deferred Income Taxes (410.2)	276		
56	(Less) Provision for Deffered Income Taxes - Cr. (411.2)	276		
57	Investment Tax Credit Adjustment - Net (411.5)	264-265		
58	(Less) Investment Tax Credits (420)	264-265		
59	52 thru 58)			
60	59)			
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257		
63	Amort. Of Debt Disc. And Expense (428)	256-257		
64	Amortizaion of Loss on Reacquired Debt (428.1)			
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257		
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Associated Companies (430)	257-340		
68	Other Interest Expense (431)	340		
69	Construction-Cr. (432)			
70	Net Interest Charges (total of lines 62 thru 69)			
71	Income Before Extraordinary Items (total lines 27,60,70)			
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342		
74	(Less) Extraordinary Deductions (435)	342		
75	Net Extraordinary Items (total line 73 less line 74)			
76	Income Taxes-Federal and Other (409.3)	262-263		
77	Extraordinary Items After Taxes (Enter Total of lines 75 less			
78	Net Income (Enter Total of lines 71 and 77)			

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

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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) 4/30/2018	Year of Report 2017
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	83,735,604	61,238,029	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	<b>Completed Construction not Classified</b>	3,485,562	3,006,599	
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>87,221,166</b>	<b>64,244,628</b>	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	871,751	492,451	
12	Acquisition Adjustments			
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	<b>88,092,917</b>	<b>64,737,079</b>	
14	Accum. Prov. For Depr., Amort., & Depl.	33,440,396	24,578,727	
15	Net Utility Plant (Enter Total of line 13 less 14)	54,652,521	40,158,352	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	33,440,396	24,578,727	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights			
20	Amort. Of Underground Storage Land & Land Rights			
21	Amort. Of Other Utility Plant			
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	<b>33,440,396</b>	<b>24,578,727</b>	
23	Leased to Others			
24	Depreciation			
25	Amortization & Depletion			
26	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>	<b>0</b>	<b>0</b>	
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	<b>TOTAL held for Future Use (Enter Total of Lines 28 and 29)</b>	<b>0</b>	<b>0</b>	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 &amp; 32)</b>	<b>33,440,396</b>	<b>24,578,727</b>	

Assets reported are those located in the State of Michigan.

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) 4/30/2018	2017
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
(d)	(e)	(f)	(g)	(h)	No.
					1
					2
12,969,412				9,528,163	3
					4
					5
423,337				55,626	6
					7
<b>13,392,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,583,789</b>	<b>8</b>
					9
					10
379,294				6	11
					12
<b>13,772,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,583,795</b>	<b>13</b>
7,807,642				1,054,027	14
5,964,401	0	0	0	8,529,768	15
					16
					17
7,807,642	0	0	0	1,054,027	18
					19
					20
					21
<b>7,807,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,054,027</b>	<b>22</b>
					23
					24
					25
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>
					27
					28
					29
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
					31
					32
<b>7,807,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,054,027</b>	<b>33</b>

Assets reported are those located in the State of Michigan.

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) 4/30/2018	Year of Report 2017
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)</b>			
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents	3,154	
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant	3,154	0
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land		
9	310.2 Land Rights		
10	311 Structures and Improvements		
11	312 Boiler Plant Equipment		
12	313 Engines and Engine-Driven Generators		
13	314 Turbogenerator Units		
14	315 Accessory Electric Equipment		
15	316 Miscellaneous Power Plant Equipment		
16	TOTAL Steam Production Plant	0	0
17	Nuclear Production Plant		
18	320.1 Land		
19	320.2 Land Rights		
20	321 Structures and Improvements		
21	322 Reactor Plant Equipment		
22	323 Turbogenerator Units		
23	324 Accessory Electric Equipment		

Assets reported are those located in the State of Michigan.

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) 4/30/2018	Year of Report 2017		
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
<p>reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)</p>		<p>to primary account classifications.</p> <p>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.</p> <p>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.</p>			
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				301	2
			3,154	302	3
				303	4
<b>0</b>	<b>0</b>	<b>0</b>	<b>3,154</b>		5
					6
					7
				310.1	8
				310.2	9
				311	10
				312	11
				313	12
				314	13
				315	14
				316	15
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		16
					17
				320.1	18
				320.2	19
				321	20
				322	21
				323	22
				324	23

Assets reported are those located in the State of Michigan.

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) 4/30/2018	Year of Report 2017
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment			
25	TOTAL Nuclear Production Plant	0	0	
26	Hydraulic Production Plant			
27	330.1 Land	22,708		
28	330.2 Land Rights			
29	331 Structures and Improvements	161,152		
30	332 Reservoirs, Dams and Waterways	1,584,114		
31	333 Water Wheels, Turbines and Generators	463,805		
32	334 Accessory Electric Equipment	142,645		
33	335 Miscellaneous Power Plant Equipment	157,871		
34	336 Roads, Railroads and Bridges			
35	TOTAL Hydraulic Production Plant	<b>2,532,295</b>	<b>0</b>	
36	Other Production Plant			
37	340.1 Land			
38	340.2 Land Rights			
39	341 Structures and Improvements			
40	342 Fuel Holders, Products and Accessories			
41	343 Prime Movers			
42	344 Generators			
43	345 Accessory Electric Equipment			
44	346 Miscellaneous Power Plant Equipment			
45	TOTAL Other Production Plant	0	0	
46	TOTAL Production Plant	<b>2,532,295</b>	<b>0</b>	
47	3. TRANSMISSION PLANT			
48	350.1 Land	0	0	
49	350.2 Land and Land Rights	596,741	71,867	
50	352 Structures and Improvements	1,654,202	0	
51	353 Station Equipment	13,578,008	53,599	
52	354 Towers and Fixtures	9,232	0	
53	355 Poles and Fixtures	10,669,284	1,233,551	
54	356 Overhead Conductors and Devices	6,144,269	(318,586)	
55	357 Underground Conduit			
56	358 Underground Conductors and Devices			

Assets reported are those located in the State of Michigan.

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	4/30/2018	2017		
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				325	24
0	0	0	0		25
					26
			22,708	330.1	27
			0	330.2	28
			161,152	331	29
0			1,584,114	332	30
			463,805	333	31
(43)			142,602	334	32
			157,871	335	33
				336	34
(43)	0	0	2,532,252		35
					36
				340.1	37
				340.2	38
				341	39
				342	40
				343	41
				344	42
				345	43
				346	44
0	0	0	0		45
(43)	0	0	2,532,252		46
					47
				350.1	48
			668,608	350.2	49
			1,654,202	352	50
			13,631,607	353	51
(284)			8,948	354	52
(31,948)			11,870,887	355	53
(34,427)			5,791,256	356	54
				357	55
				358	56

Assets reported are those located in the State of Michigan.

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 Resubmittal	(Mo, Da, Yr) 4/30/2018	2017
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails			
58	TOTAL Transmission Plant	<b>32,651,736</b>	<b>1,040,431</b>	
59	4. DISTRIBUTION PLANT			
60	360.1 Land	0	0	
61	360.2 Land Rights	39,759	0	
62	361 Structures and Improvements	658,783	(137)	
63	362 Station Equipment	3,110,638	115,285	
64	363 Storage Battery Equipment	0	0	
65	364 Poles, Towers and Fixtures	4,842,510	314,889	
66	365 Overhead Conductors and Devices	4,327,155	184,708	
67	366 Underground Conduit	450,784	11,525	
68	367 Underground Conductors and Devices	2,539,745	39,633	
69	368 Line Transformers	4,948,838	249,029	
70	368.1 Capacitors			
71	369 Services	2,945,107	81,364	
72	370 Meters	810,900	20,740	
73	371 Installations on Customers' Premises	90,786	0	
74	372 Leased Property on Customers' Premises	0	0	
75	373 Street Lighting and Signal Systems	882,779	12,651	
76	<b>TOTAL Distribution Plant</b>	<b>25,647,784</b>	<b>1,029,687</b>	
77	5. GENERAL PLANT			
78	389.1 Land	0	0	
79	389.2 Lands Rights	0	0	
80	390 Structures and Improvements	17,146	0	
81	391 Office Furniture and Equipment	0	27,194	
82	391.1 Computers / Computer Related Equipment	0	0	
83	392 Transportation Equipment	592,915	0	
84	393 Stores Equipment	0	0	
85	394 Tools, Shop and Garage Equipment	100,959	0	
86	395 Laboratory Equipment	3,035	0	
87	396 Power Operated Equipment	249,841	0	
88	397 Communication Equipment	459,587	88,047	
89	398 Miscellaneous Equipment	0	0	
90	SUBTOTAL	1,423,483	115,241	
91	399 Other Tangible Plant	0	0	
92	<b>TOTAL General Plant</b>	<b>1,423,483</b>	<b>115,241</b>	
93				
94	TOTAL (Accounts 101 and 106)	62,258,451	2,185,359	
95				
96	(102) Electric Plant Purchased (See Instr. 8)			
97	(Less) (102) Electric Plant Sold (See Instr. 8)			
98	(103) Experimental Plant Unclassified			
99	<b>TOTAL Electric Plant in Service</b>	<b>62,258,451</b>	<b>2,185,359</b>	
100				

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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) 4/30/2018	2017	
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				359	57
<b>(66,659)</b>	<b>0</b>	<b>0</b>	<b>33,625,508</b>		<b>58</b>
					59
0	0	0	0	360.1	60
0	0	0	39,759	360.2	61
0	0	0	658,646	361	62
0	0	0	3,225,923	362	63
0	0	0	0	363	64
(5,369)	0	0	5,152,030	364	65
(59,903)	0	0	4,451,960	365	66
(2,096)	0	0	460,213	366	67
(5,905)	0	0	2,573,473	367	68
(47,095)	0	0	5,150,772	368	69
	0	0	0	368.1	70
(3,248)	0	0	3,023,223	369	71
(932)	0	0	830,708	370	72
0	0	0	90,786	371	73
0	0	0	0	372	74
(654)	0	0	894,776	373	75
<b>(125,202)</b>	<b>0</b>	<b>0</b>	<b>26,552,269</b>		<b>76</b>
					77
0	0	0	0	389.1	78
0	0	0	0	389.2	79
0	0	0	17,146	390	80
0	0	0	27,194	391	81
0	0	0	0	391.1	82
0	0	0	592,915	392	83
0	0	0	0	393	84
(4,905)	0	0	96,054	394	85
(2,373)	0	0	662	395	86
	0	0	249,841	396	87
0	0	0	547,634	397	88
0	0	0	0	398	89
(7,278)	0	0	1,531,446		90
0	0	0	0	399	91
<b>(7,278)</b>	<b>0</b>	<b>0</b>	<b>1,531,446</b>		<b>92</b>
					93
(199,182)	0	0	64,244,628		94
					95
			0	102	96
					97
			0	103	98
<b>(199,182)</b>	<b>0</b>	<b>0</b>	<b>64,244,628</b>		<b>99</b>
					100

Assets reported are those located in the State of Michigan.

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) 4/30/2018	Year of Report 2017
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
<p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Ironwood Priority Replace Structure 12	105,161		
2	Ironwood Sub Communications Install	161,731		
3	Minor Projects	225,559		
4				
5				
6	Completed Construction Not Classified Electric		3,006,599	
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	<b>TOTAL</b>	<b>492,451</b>	<b>3,006,599</b>	<b>0</b>

Assets reported are those located in the State of Michigan.

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) 4/30/2018	Year of Report 2017
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 &amp; 110)</b>					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property. 3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.			If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications. 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	22,891,780	22,891,780		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	1,964,423	1,964,423		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	74,730	74,730		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):				
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	<b>2,039,153</b>	<b>2,039,153</b>	<b>0</b>	<b>0</b>
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	199,182	199,182		
13	Cost of Removal	144,984	144,984		
14	Salvage (Credit)	(5,937)	(5,937)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	<b>338,229</b>	<b>338,229</b>	<b>0</b>	<b>0</b>
16	Net Earnings of Decommissioning Funds				
17	Other Debit or Credit Items (Described)	(13,977)	(13,977)		
18	Change in Removal WIP and Misc. Transfers				
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	<b>24,578,727</b>	<b>24,578,727</b>	<b>0</b>	<b>0</b>
Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production				
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	2,087,425	2,087,425		
24	Hydraulic Production-Pumped Storage				
25	Other Production				
26	Transmission	7,943,342	7,943,342		
27	Distribution	13,653,047	13,653,047		
28	General	894,913	894,913		
29	TOTAL (Enter total of lines 20 thru 28)	<b>24,578,727</b>	<b>24,578,727</b>	<b>0</b>	<b>0</b>

Assets reported are those located in the State of Michigan.

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) 4/30/2018	Year of Report 2017
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**ELECTRIC OPERATING REVENUES (Account 400)**

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	7,013,136	6,655,505
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	5,914,976	5,776,398
5	Large (or Industrial)	2,127,906	1,998,998
6	(444) Public Street and Highway Lighting	160,744	174,426
7	(445) Other Sales to Public Authorities	90,858	87,346
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	2,843	3,293
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	15,310,463	14,695,966
13			
14	(447) Sales for Resale	-	-
15	TOTAL Sales of Electricity *	15,310,463	14,695,966
16			
17	(Less) (449.1) Provision for Rate Refunds		
18	TOTAL Revenue Net of Provision for Refunds	15,310,463	14,695,966
19	Other Operating Revenues		
20	(450) Forfeited discounts	28,337	27,382
21	(451) Miscellaneous Service Revenues	13,401	13,037
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	13,908	13,860
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	3,203,271	3,417,187
26			
27	TOTAL Other Operating Revenues	3,258,917	3,471,466
28			
29	TOTAL Electric Operating Revenues	18,569,380	18,167,432

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) 4/30/2018	Year of Report 2017
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**ELECTRIC OPERATING REVENUES (Account 400) (Continued)**

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

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
55,600	54,224	7,628	7,637	1
				2
				3
51,658	52,305	1,283	1,274	4
28,760	28,870	2	2	5
373	663	16	17	6
816	813	29	29	7
				8
18	23	4	6	9
				10
				11
137,225	136,898	8,962	8,965	12
				13
-	-	-	0	14
137,225	136,898	8,962	8,965	15
				16
				17
137,225	136,898	8,962	8,965	18

\* Column b includes (\$53,667) of unbilled revenues and Column d includes 53 of unbilled Mwh.

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) 4/30/2018	2017	
<b>SALES OF ELECTRICITY BY RATE SCHEDULES</b>						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	<u>Michigan Residential (440)</u>					
2						
3	C01 - Residential	53,803	6,831,850	7,488	7,185	0.1270
4	C02 - Residential TOD	1,572	171,501	140	11,229	0.1091
5	C04 - Automatic Outdoor Lighting	117	21,191			0.1811
6	Accrued Revenue	108	(11,406)			(0.1056)
7						
8	<b>Total Michigan Residential (440)</b>	<b>55,600</b>	<b>7,013,136</b>	<b>7,628</b>	<b>7,289</b>	<b>0.1261</b>
9						
10	<u>Michigan Small Commercial &amp; Industrial (442)</u>					
11						
12	C04 - Automatic Outdoor Lighting	163	22,749			0.1396
13	C09 - Small Commercial Unmetered	336	45,450	56	6,000	0.1353
14	C10 - Small Commercial	12,728	1,593,014	1,080	11,785	0.1252
15	C11 - Small Commercial Time of Day	300	34,022	8	37,500	0.1134
16	C12 - Commercial/Industrial	21,685	2,454,872	123	176,301	0.1132
17	C13 - Industrial Rate Schedule	14,236	1,577,511	13	1,095,077	0.1108
18	C20 - Peak Controlled TOD	2,088	198,126	2	1,044,000	0.0949
19	C21 - Peak Controlled General	216	21,211	1	216,000	0.0982
20	Accrued Revenue	(94)	(31,979)			0.3402
21						
22	<b>Total Michigan Small Commercial and Industrial (442)</b>	<b>51,658</b>	<b>5,914,976</b>	<b>1,283</b>	<b>40,263</b>	<b>0.1145</b>
23						
24	<u>Michigan Large Commercial and Industrial (442)</u>					
25						
26	C20 - Peak Controlled TOD	28,713	2,137,544	2	14,356,500	0.0744
27	Accrued Revenue	47	(9,638)			(0.2051)
28						
29	<b>Total Michigan Large Commercial and Industrial (442)</b>	<b>28,760</b>	<b>2,127,906</b>	<b>2</b>	<b>14,380,000</b>	<b>0.0740</b>
30						
31	<u>Michigan Street Lighting (444)</u>					
32						
33	C30 - Street Lighting	373	160,216	16	23,313	0.4295
34	Accrued Revenue		528			
35						
36	<b>Total Michigan Street Lighting (444)</b>	<b>373</b>	<b>160,744</b>	<b>16</b>	<b>23,313</b>	<b>0.4309</b>
37						
38	<u>Michigan Other Sales to Public Authorities (445)</u>					
39						
40	C32 - Municipal Pumping Service	824	92,030	29	28,414	0.1117
41	Accrued Revenue	(8)	(1,172)			0.1465
42						
43	<b>Total Michigan Other Sales to Public Authorities (445)</b>	<b>816</b>	<b>90,858</b>	<b>29</b>	<b>28,138</b>	<b>0.1113</b>
44						
45	<b>Michigan Interdepartmental (448)</b>	<b>18</b>	<b>2,843</b>	<b>4</b>	<b>4,500</b>	<b>0.1579</b>
46						
47						
48	<b>Total Billed</b>	<b>137,172</b>	<b>15,364,130</b>	<b>8,962</b>	<b>15,306</b>	<b>0.1120</b>
49	<b>Total Unbilled Rev. (See Instr. 6)</b>	<b>53</b>	<b>(53,667)</b>	<b>0</b>		<b>(1.0126)</b>
50	<b>TOTAL</b>	<b>137,225</b>	<b>15,310,463</b>	<b>8,962</b>	<b>15,312</b>	<b>0.1116</b>

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) 4/30/2018	2017
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	7,240	4,677	
5	(501) Fuel	215,193	202,077	
6	(502) Steam Expenses	38,717	34,543	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	15,765	14,120	
10	(506) Miscellaneous Steam Power Expenses	23,254	23,147	
11	(507) Rents	13,038	10,860	
12	Allowances	0	200	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	313,207	289,624	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	197	429	
16	(511) Maintenance of Structures	9,648	14,245	
17	(512) Maintenance of Boiler Plant	26,412	37,838	
18	(513) Maintenance of Electric Plant	8,946	6,903	
19	(514) Maintenance of Miscellaneous Steam Plant	26,969	29,877	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	72,172	89,292	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	385,379	378,916	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	0	0	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering	24,419	23,036	
45	(536) Water for Power	13,263	10,420	
46	(537) Hydraulic Expenses	7,827	3,822	
47	(538) Electric Expenses	63,759	39,900	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	31,580	45,428	
49	(540) Rents	14,535	12,927	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	155,383	135,533	

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) 4/30/2018	2017
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
51	<b>C. Hydraulic Power Generation (Continued)</b>			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	17,131	20,449	
54	(542) Maintenance of Structures	4,921	10,623	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	8,926	17,736	
56	(544) Maintenance of Electric Plant	20,961	20,432	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	2,733	2,589	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	54,672	71,829	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	210,055	207,362	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	576	1,370	
63	(547) Fuel	82,484	51,337	
64	(548) Generation Expenses	13,135	4,780	
65	(549) Miscellaneous Other Power Generation Expenses	4,927	4,800	
66	(550) Rents	2,665	1,874	
67	TOTAL Operation (Total of Lines 62 thru 66)	103,787	64,161	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	3	35	
70	(552) Maintenance of Structures	3,149	4,755	
71	(553) Maintenance of Generating and Electric Plant	19,869	13,256	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	40	50	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	23,061	18,096	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	126,848	82,257	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	41,696	46,339	
77	(556) System Control and Load Dispatching	653	571	
78	(557) Other Expenses	8,588,726	8,691,664	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	8,631,075	8,738,574	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	9,353,357	9,407,109	
81	<b>2. TRANSMISSION EXPENSES</b>			
82	Operation			
83	(560) Operation Supervision and Engineering	86,142	54,780	
84	(561) Load Dispatching	27,423	33,341	
85	(562) Station Expenses	13,058	7,035	
86	(563) Overhead Lines Expenses	7,838	17,022	
87	(564) Underground Lines Expenses	8	0	
88	(565) Transmission of Electricity by Others			
89	(566) Miscellaneous Transmission Expenses	1,346,022	1,128,029	
90	(567) Rents	30,103	15,068	
91	TOTAL Operation (Total of Lines 83 thru 90)	1,510,594	1,255,275	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	212	386	
94	(569) Maintenance of Structures			
95	(570) Maintenance of Station Equipment	42,734	54,918	
96	(571) Maintenance of Overhead Lines	71,924	55,751	
97	(572) Maintenance of Underground Lines	54	13	
98	(573) Maintenance of Miscellaneous Transmission Plant	0	283	
99	TOTAL Maintenance (Total of Lines 93 thru 98)	114,924	111,351	
100	TOTAL Transmission Expenses (Total of Lines 91 & 99)	1,625,518	1,366,626	
101	<b>3. DISTRIBUTION EXPENSES</b>			
102	Operation			
103	(580) Operation Supervision and Engineering	48,669	54,893	

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) 4/30/2018	2017
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
105	(581) Load Dispatching	5,678	9,014	
106	(582) Station Expenses	18,570	14,667	
107	(583) Overhead Line Expenses	26,497	25,925	
108	(584) Underground Line Expenses	12,530	19,712	
109	(585) Street Lighting and Signal System Expenses	9,696	11,886	
110	(586) Meter Expenses	17,846	21,901	
111	(587) Customer Installations Expenses	15,433	12,886	
112	(588) Miscellaneous Expenses	234,192	215,061	
113	(589) Rents	38,125	38,244	
114	TOTAL Operation (Total of Lines 103 thru 113)	427,236	424,189	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	447	1,164	
117	(591) Maintenance of Structures	83		
118	(592) Maintenance of Station Equipment	15,121	17,373	
119	(593) Maintenance of Overhead Lines	336,482	310,175	
120	(594) Maintenance of Underground Lines	24,324	33,293	
121	(595) Maintenance of Line Transformers	943	637	
122	(596) Maintenance of Street Lighting and Signal Systems	3,722	3,421	
123	(597) Maintenance of Meters	1,623	1,779	
124	(598) Maintenance of Miscellaneous Distribution Plant	2,312	203	
125	TOTAL Maintenance (Total of Lines 116 thru 124)	385,057	368,045	
126	TOTAL Distribution Expenses (Total of Lines 114 & 125)	812,293	792,234	
127	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
128	Operation			
129	(901) Supervision	547	632	
130	(902) Meter Reading Expenses	66,245	65,334	
131	(903) Customer Records and Collection Expenses	128,576	136,112	
132	(904) Uncollectible Accounts	73,098	66,279	
133	(905) Miscellaneous Customer Accounts Expenses	17,969	13,508	
134	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	286,435	281,865	
135	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses	64,729	69,295	
139	(909) Informational and Instructional Expenses	12,973	11,554	
140	(910) Miscellaneous Customer Service and Informational Expenses			
141	TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140)	77,702	80,849	
142	<b>6. SALES EXPENSE</b>			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses	1,878	1,943	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	Total Sales Expenses (Total of Lines 144 thru 147)	1,878	1,943	
149	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
150	Operation			
151	(920) Administrative and General Salaries	343,949	288,791	
152	(921) Office Supplies and Expenses	186,423	195,303	
153	(Less) (922) Administrative Expenses Transferred - CR	(126,723)	(91,497)	

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) 4/30/2018	Year of Report 2017
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
154	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
155	(923) Outside Services Employed	88,327	91,562	
156	(924) Property Insurance	19,015	20,613	
157	(925) Injuries and Damages	13,933	18,804	
158	(926) Employee Pensions and Benefits	453,105	348,830	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	166,875	68,921	
161	(929) Duplicate Charges - CR.	(15,522)	(14,794)	
162	(930.1) General Advertising Expenses	14,143	13,563	
163	(930.2) Miscellaneous General Expenses	13,816	12,737	
164	(931) Rents	144,728	122,216	
165	TOTAL Operation (Total of Lines 151 thru 164)	1,302,069	1,075,049	
166	Maintenance			
167	(935) Maintenance of General Plant	3,777	7,699	
168	TOTAL Administrative and General Expenses (Total of Lines 165 & 167)	1,305,846	1,082,748	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148, and 168)	13,463,029	13,013,374	

Column c reflects certain adjustments between accounts that were not filed in the 2016 report.

	2016 Originally Reported	2016 Revised	Change
(570) Maintenance of Station Equipment	71,743	54,918	(16,825)
(582) Station Expenses	14,518	14,667	149
(588) Miscellaneous Expenses	204,178	215,061	10,883
(592) Maintenance of Station Equipment	11,580	17,373	5,793

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