

MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF ELECTRIC UTILITIES (MAJOR AND NON-MAJOR)

This form is authorized by 1919 PA 419, as amended, being MCL 460.55 et seq.; and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you violation of state law.

Report submitted for year ending: December 31, 2017										
Present name of respondent: Wisconsin Electric Power Company										
Address of principal place of business: 231 West Michigan Street, Milwaukee, WI 53203										
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name: Scott J. Maas</td><td>Title: Controller - Corporate Services</td></tr><tr><td colspan="2">Address: 700 North Adams Street, P. O. Box 19001</td></tr><tr><td>City: Green Bay</td><td>State: WI</td><td>Zip: 54307-9001</td></tr><tr><td colspan="3">Telephone, Including Area Code: (920) 433-1421</td></tr></table>	Name: Scott J. Maas	Title: Controller - Corporate Services	Address: 700 North Adams Street, P. O. Box 19001		City: Green Bay	State: WI	Zip: 54307-9001	Telephone, Including Area Code: (920) 433-1421		
Name: Scott J. Maas	Title: Controller - Corporate Services									
Address: 700 North Adams Street, P. O. Box 19001										
City: Green Bay	State: WI	Zip: 54307-9001								
Telephone, Including Area Code: (920) 433-1421										
If the utility name has been changed during the past year: Prior Name: Date of Change:										
Two copies of the published annual report to stockholders: <table><tr><td>[]</td><td>were forwarded to the Commission</td></tr><tr><td>[]</td><td>will be forwarded to the Commission</td></tr><tr><td></td><td><u>on or about</u></td></tr></table>	[]	were forwarded to the Commission	[]	will be forwarded to the Commission		<u>on or about</u>				
[]	were forwarded to the Commission									
[]	will be forwarded to the Commission									
	<u>on or about</u>									
Annual reports to stockholders: <table><tr><td>[]</td><td>are published</td></tr><tr><td>[X]</td><td>are not published</td></tr></table>	[]	are published	[X]	are not published						
[]	are published									
[X]	are not published									

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at (517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
7109 W Saginaw Hwy
PO Box 30221
Lansing, MI 48909



Deloitte & Touche LLP
555 East Wells Street
Suite 1400
Milwaukee, WI 53202-3824
USA

Tel: +1 414 271 3000
Fax: +1 414 347 6200
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Wisconsin Electric Power Company:

Milwaukee, Wisconsin

We have audited the accompanying financial statements of Wisconsin Electric Power Company (the "Company"), which comprise the balance sheet – regulatory basis as of December 31, 2017, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Michigan Public Service Commission Form P-521, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

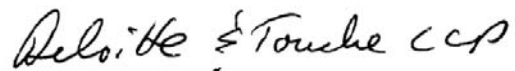
In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Electric Power Company as of December 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis of Accounting

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

Restricted Use

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

A handwritten signature in cursive script that reads "Deloitte & Touche LLP".

Milwaukee, Wisconsin
April 30, 2018

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

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

III. What and Where to Submit:

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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


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

DEFINITIONS

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

MPSC FORM P-521

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Wisconsin Electric Power Company	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) 231 West Michigan Street, Milwaukee, WI 53203		
05 Name of Contact Person Scott J. Maas	06 Title of Contact Person Controller - Corporate Services	
07 Address of Contact Person (Street, City, St., Zip) 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person, Including Area Code: (920) 433-1421	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 Scott J. Lauber	03 Signature 	04 Date Signed (Mo, Da, Yr) April 30, 2018
02 Title Executive Vice President & CFO		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent & Other Associated Companies	M 102		
Corporations Controlled by Respondent	103		
Officers and Employees	M 104		
Directors	105		
Security Holders and Voting Powers	M 106-107		
Important Changes During the Year	108-109		
Comparative Balance Sheet	M 110-113		
Statement of Income for the Year	M 114-117	Page 116 - None	
Statement of Retained Earnings for the Year	M 118-119		
Statement of Cash Flows	120-121		
Notes to Financial Statements	122-123		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
Nuclear Fuel Materials	202-203	None	
Electric Plant in Service	M 204-211		
Electric Plant Leased to Others	213	None	
Electric Plant Held for Future Use	214	None	
Construction Work in Progress - Electric	M 216		
Construction Overheads - Electric	217		
General Description of Construction Overhead Procedure	M 218		
Accumulated Provision for Depreciation of Electric Utility Plant	M 219		
Nonutility Property	M 221		
Investment in Subsidiary Companies	224-225		
Material and Supply	227		
Allowances	228-229		
Extraordinary Property Losses	230B	None	
Unrecovered Plant and Regulatory Study Costs	230B	None	
Other Regulatory Assets	M 232		
Miscellaneous Deferred Debits	M 233	None	
Accumulated Deferred Income Taxes (Account 190)	234A-B		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)			
Capital Stock	250-251		
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-in Capital	253		
Discount on Capital Stock	254	None	
Capital Stock Expense	254	None	
Long Term Debt	256-257		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B	Page 261B - None	
Calculation of Federal Income Tax			
Taxes Accrued, Prepaid and Charged During Year	M 262-263		
Distribution of Taxes Charged	M 262-263		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	None	
Accumulated Deferred Income Taxes - Other Property	M 274-275		
Accumulated Deferred Income Taxes - Other	M 276A-B		
Other Regulatory Liabilities	M 278		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	M 300-301		
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323		
Purchased Power	326-327		
Transmission of Electricity for Others	328-330	None	
Transmission of Electricity by Others	332		
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337	Page 337-None	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRICAL PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load	M 400	Not Applicable	
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Page 407 - None	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None	
Generating Plant Statistics (Other Plants)	410-411		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Lines Statistics	422-423	None	
Transmission Lines Added During Year	424-425	None	
Substations	426-427		
Electric Distribution Meters and Line Transformers	429		
Environmental Protection Facilities	430		
Environmental Protection Expenses	431		
Renewable Energy Resources	432		
Renewable Energy Resource Expenses	433		
Footnote Data	450		
Stockholders' Report	--		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expenses	117A-B		
Operating Loss Carry Forward	117C	None	
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work in Progress and Completed Construction Not Classified - Electric	216		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A	None	
Accumulated Provision for Uncollectible Accounts - Credit Receivables From Associated Companies	226A 226B	None	
Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A		
Preliminary Survey and Investigation Charges	231A-B		
Deferred Losses from Disposition of Utility Plant	235A-B	None	
Unamortized Loss and Gain on Reacquired Debt	237A-B	None	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	None	
Notes Payable	260A		
Payables to Associated Companies	260B		
Investment Tax Credit Generated and Utilized	264-265	Pages Eliminated by MPSC	
Miscellaneous Current and Accrued Assets	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	Page 280B - None	
Income from Utility Plant Leased to Others	281	None	
Particulars Concerning Certain Other Income Accounts	282		
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable	
Number of Electric Department Employees	324N	Not Applicable	
Sales to Railroad & 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		
Expenditures for Certain Civic, Political and Related Activities	341		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
MPSC SCHEDULES (Continued)		
Extraordinary Items	342	None
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	Not Applicable
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	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Scott J. Lauber, Executive Vice President & CFO 231 West Michigan Street Milwaukee, WI 53203</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state the fact and give the type of organization and date organized.</p> <p>The Company was incorporated in the State of Wisconsin in 1896.</p>			
<p>3. If at any time during the year the property of respondent was held by receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date which possession by receivership or trustee ceased.</p> <p>None.</p>			
<p>4. State the classes of utility or other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Electric service was furnished by the respondent during the year in the states of Wisconsin and Michigan. Natural gas and steam service was furnished solely in the state of Wisconsin.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>1. <input type="checkbox"/> Yes..... Enter date when such independent accountant was initially engaged: _____</p> <p>2. <input checked="" type="checkbox"/> No</p>			

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017		
CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES					
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.</p>					
<p>1. All outstanding shares of the company's stock, representing 99% of its voting securities, are owned by the parent company, WEC Energy Group, Inc.</p> <p>2. Associated companies include:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>American Transmission Company LLC ATC Holding LLC ATC Management, Inc. Bostco LLC Elm Road Generating Station Supercritical, LLC Elm Road Services, LLC Integrys Holding, Inc. Michigan Gas Utilities Corporation Minnesota Energy Resources Corporation Penvest, Inc. Peoples Energy, LLC Peoples Energy Neighborhood Development, LLC Peoples Energy Ventures, LLC Peoples Gas Neighborhood Development Corporation Peoples Technology, LLC Port Washington Generating Station, LLC North Shore Gas Company SSS Holdings, LLC State Energy Services, LLC The Peoples Gas Light and Coke Company Upper Michigan Energy Resources Corporation W.E. Power, LLC We Energies Foundation, Inc. WEC Business Services LLC Wexco of Dalware, Inc. Wisconsin Energy Capital Corporation Wisconsin Energy Services, LLC Wisconsin Gas LLC Wisconsin Public Service Corporation Wisconsin Public Service Foundation, Inc.</p> </td> <td style="width: 50%; vertical-align: top;"> <p>Wisconsin River Power Company Wisconsin Valley Improvement Company Wispark LLC Wisvest LLC Witech LLC WPS Community Foundation, Inc. WPS Investments, LLC WPS Power Development, LLC * WPS Visions, Inc.</p> </td> </tr> </table>				<p>American Transmission Company LLC ATC Holding LLC ATC Management, Inc. Bostco LLC Elm Road Generating Station Supercritical, LLC Elm Road Services, LLC Integrys Holding, Inc. Michigan Gas Utilities Corporation Minnesota Energy Resources Corporation Penvest, Inc. Peoples Energy, LLC Peoples Energy Neighborhood Development, LLC Peoples Energy Ventures, LLC Peoples Gas Neighborhood Development Corporation Peoples Technology, LLC Port Washington Generating Station, LLC North Shore Gas Company SSS Holdings, LLC State Energy Services, LLC The Peoples Gas Light and Coke Company Upper Michigan Energy Resources Corporation W.E. Power, LLC We Energies Foundation, Inc. WEC Business Services LLC Wexco of Dalware, Inc. Wisconsin Energy Capital Corporation Wisconsin Energy Services, LLC Wisconsin Gas LLC Wisconsin Public Service Corporation Wisconsin Public Service Foundation, Inc.</p>	<p>Wisconsin River Power Company Wisconsin Valley Improvement Company Wispark LLC Wisvest LLC Witech LLC WPS Community Foundation, Inc. WPS Investments, LLC WPS Power Development, LLC * WPS Visions, Inc.</p>
<p>American Transmission Company LLC ATC Holding LLC ATC Management, Inc. Bostco LLC Elm Road Generating Station Supercritical, LLC Elm Road Services, LLC Integrys Holding, Inc. Michigan Gas Utilities Corporation Minnesota Energy Resources Corporation Penvest, Inc. Peoples Energy, LLC Peoples Energy Neighborhood Development, LLC Peoples Energy Ventures, LLC Peoples Gas Neighborhood Development Corporation Peoples Technology, LLC Port Washington Generating Station, LLC North Shore Gas Company SSS Holdings, LLC State Energy Services, LLC The Peoples Gas Light and Coke Company Upper Michigan Energy Resources Corporation W.E. Power, LLC We Energies Foundation, Inc. WEC Business Services LLC Wexco of Dalware, Inc. Wisconsin Energy Capital Corporation Wisconsin Energy Services, LLC Wisconsin Gas LLC Wisconsin Public Service Corporation Wisconsin Public Service Foundation, Inc.</p>	<p>Wisconsin River Power Company Wisconsin Valley Improvement Company Wispark LLC Wisvest LLC Witech LLC WPS Community Foundation, Inc. WPS Investments, LLC WPS Power Development, LLC * WPS Visions, Inc.</p>				
<p>* WPS Power Development, LLC is the parent company of our non-regulated power generation subsidiaries.</p>					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the name 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 the end of the 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.
 4. If the above required information is available from the SEC 10-K Report From filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform Systems 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.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Bostco LLC	Property renovation and management	100%	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
103	1	(d)	As of March 31, 2017, Bostco LLC sold all of their assets.

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017		
OFFICERS AND EMPLOYEES					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	Chairman of the Board and CEO Allen L. Leverett (1) (2)	452,790	1,153,200	A	1,605,990
2	President J. Kevin Fletcher (1)	279,552	398,711	A	678,263
3	Executive VP and Chief Financial Officer Scott J. Lauber (1)	205,613	334,510	A	540,123
4	Vice President - Treasurer James A. Schubilske (1)	100,100	91,779	A	191,879
5	Executive VP, General Counsel and Corporate Secretary Susan H. Martin (1) (3)	233,398	332,884	A	566,282
<u>Footnote Data</u>					
1	Officer received compensation from WEC Energy Group and/or its other affiliated companies.				
2	On October 12, 2017, WEC Energy Group filed a Form 8-K to disclose that Mr. Leverett had suffered a stroke. The Board of Directors of WEC Energy Group appointed Mr. Gale E. Klappa to act as Chief Executive Officer of WEC Energy Group until such time as Mr. Leverett is able to resume those responsibilities. Mr. Klappa then became Chairman of the Board and Chief Executive Officer of WE effective January 1, 2018.				
3	In July 2017, WEC Energy Group announced Ms. Martin's intent to retire in early 2018. As part of that transition, effective January 1, 2018, Ms. Margaret C. Kelsey was appointed Executive Vice President, General Counsel, and Corporate Secretary of WEC Energy Group and WE, and Ms. Martin was appointed Executive Vice President of WEC Energy Group and WE.				
4					
Compensation Type Codes: A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

OFFICERS AND EMPLOYEES

1. Report below the name, title and salary for the five executive officers
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.
3. In column (c) report any other compensation 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).
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.
5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.

Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	Executive VP, Human Resources and Org Effectiveness Joan M. Shafer (1) (4)	167,024	221,203	A	388,227
2	Executive VP, Generation Tom Metcalfe (1)	213,547	293,694	A	507,241
3	Executive VP, External Affairs Robert M. Garvin (1)	197,158	261,111	A	458,269
4					
5					

Footnote Data

- | | |
|---|---|
| 1 | Officer received compensation from WEC Energy Group and/or its other affiliated companies |
| 2 | |
| 3 | |
| 4 | Ms. Shafer announced that she will be retiring effective May 1, 2018. |
| 5 | |

Compensation Type Codes:

- A = Executive Incentive Compensation
- B = Incentive Plan (Matching Employer Contribution)
- C = Stock Plans
- D = Other Reimbursements

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) 04/30/2018	Year of Report December 31, 2017
DIRECTORS			
<p>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.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
1 J. Kevin Fletcher President	231 West Michigan Street Milwaukee, WI 53203	15	None
2 Scott J. Lauber Executive Vice President and Chief Financial Officer	231 West Michigan Street Milwaukee, WI 53203	15	None
3 Allen L. Leverett Chairman of the Board and Chief Executive Officer	231 West Michigan Street Milwaukee, WI 53203	11	None
4 Susan H. Martin Executive Vice President, Corporate Secretary, and General Counsel	231 West Michigan Street Milwaukee, WI 53203	15	None
<p><u>Footnote Data</u> Number of Directors meetings includes in person meetings and unanimous consent actions.</p> <p>The company does not have an Executive Committee.</p> <p>WE has a declassified Board of Directors which requires directors to stand for election on an annual basis.</p> <p>Mr. Gale E. Klappa was appointed to the WE Board of Directors effective January 1, 2018. Refer to Page 104 for more information.</p> <p>Effective January 1, 2018, Ms. Margaret C. Kelsey became a Director of WE and Ms. Martin resigned as a Director of WE. Refer to Page 104 for more information.</p> <p>Mr. Tom Metcalfe was elected to the WE Board of Directors effective January 15, 2018.</p>			

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list 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>Books were not closed but listings were prepared as of December 31, 2017 for the purpose of updating records and preparing statistical data.</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>Total: 33,289,327</p> <p>By Proxy: 33,289,327</p>			
<p>3. Give the date and place of such meeting:</p> <p>Directors were elected at the annual meeting of stockholders that was held on April 27, 2017 at Wisconsin Electric Power Company, 231 West Michigan Street, Milwaukee, WI 53203</p>			

Name of Respondent		This Report Is:		Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017
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	33,593,825	33,289,327	304,498	-
5	TOTAL number of security holders	689	1	688	-
6	TOTAL votes of security holders listed below	33,575,430	33,289,327	286,103	-
7	1(A) Ten largest security holders - registered				
8	stockholders only				
9					
10	WEC Energy Group, Inc.	33,289,327	33,289,327	-	-
11	231 West Michigan Street, P.O. Box 1331				
12	Milwaukee, WI 53201				
13					
14	Cede & Co.	276,209	-	276,209	-
15	P.O. Box 20				
16	Bowling Green Station				
17	New York, NY 10274				
18					
19	Jack Rubens	5,166	-	5,166	-
20	6598 Grande Orchid Way				
21	Delray Beach, FL 33446				
22					
23	Jerry Albrecht Tr. UA 4/26/05	1,000	-	1,000	-
24	Jerry & Patricia Albrecht Revocable Trust				
25	613 Walnut Street, Apartment 201				
26	Yankton, SD 57078-3652				
27					
28	Jeffrey P. Reinmann	1,000	-	1,000	-
29	1517 W. Superior Avenue				
30	Sheboygan, WI 53081-2442				
31					
32	Jeanette R. Zeitler	670	-	670	-
33	E4720 State Highway 54				
34	Algoma, WI 54201-9754				
35					
36	Joseph J. Grajek	510	-	510	-
37	4060 East Allerton Avenue				
38	Cudahy, WI 53110-1205				
39					

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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)
40	1(A) Ten largest security holders - registered				
41	stockholders only (continued):				
42					
43	Robert Jaeger & Theresa Jaeger Jt. Ten.	428	-	428	-
44	13750 West National Avenue, Apartment 2117				
45	New Berlin, WI 53151-9554				
46					
47	Jeffery G. Franks	400	-	400	-
48	N76 W16100 Sherwood				
49	Menomonee Falls, WI 53051-7422				
50					
51	Randy Moering	370	-	370	-
52	2277 West Bridge Street				
53	Milwaukee, WI 53221-4946				
54					
55	Elaine Kornitzky-Swidler	350	-	350	-
56	1277 Sweetwood Circle				
57	Auburn, AL 36830-2127				
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					

RESPONSE/NOTES TO INSTRUCTION

- 1(B) Not applicable
- 2 Not applicable
- 3 Not applicable
- 4 Not applicable

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
IMPORTANT CHANGES DURING THE YEAR			
<p>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 acceptable" 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.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>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.</p> <p>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.</p> <p>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 conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>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</p> <p>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.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>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.</p> <p>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 106, 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.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease of each revenue classification. State the number of customers affected.</p> <p>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 attached to this page.</p>			

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

1. On January 1, 2017, all of WE's franchises located in the Upper Peninsula of Michigan transferred to U MERC.

In June 14, 2016, WE and WPS filed applications with both the MPSC and the PSCW for approval to transfer WE's Michigan electric distribution assets and WPS's Michigan electric and natural gas distribution assets to U MERC. This application fulfilled commitments made by their parent company, WEC Energy Group, in subparagraph 6.g. of an Amended and Restated Settlement Agreement approved by the MPSC in Case No. U-17682 wherein WEC Energy Group agreed to the creation of a Michigan jurisdictional utility. Approvals were received by the MPSC and the PSCW in December 2016. The transfer of the franchises resulted from the formation of U MERC.

WE and U MERC are both wholly owned subsidiaries of WEC Energy Group. WPS is an indirect wholly owned subsidiary of WEC Energy Group.

2. None.

3. None.

4. None.

5. None.

6. At December 31, 2017, WE had \$211,000,000 of commercial paper outstanding. PSCW authorization was issued on January 19, 2006 under a Supplemental Certificate of Authority and Order in Docket 6630-SB-120.

7. There have been no changes to the WE Articles of Incorporation (As Amended and Restated January 10, 1995) or Bylaws (As Amended to May 1, 2000, Inclusive).

8. Management employees at WE received an average 2.4% merit increase effective January 1, 2017.

Negotiated wage increases during 2017 that are part of collective bargaining agreements are as follows:

Local 2150 IBEW: 2.5% effective 02/16/2017, 2.8% effective 08/16/2017.

Local 510 IBEW: 1.4% effective 05/01/2017.

Local 420 IUOE: 1.5% effective 04/01/2017, 2.8% effective 10/01/2017.

Local 2006 Unit 1: 1.0% effective 11/01/2017, wage schedules for various occupations have been revised.

9. See WE Condensed Notes to Financial Statements, Note 19, Commitments and Contingencies.

10. No material transactions to report.

11. Reserved.

12. None.

13. There have been no changes during the reporting period.

14. Not applicable.

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114, 118)	200-201	13,095,507,315	13,383,392,500	
3	Construction Work in Progress (107)	200-201	111,495,048	159,456,680	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		13,207,002,363	13,542,849,180	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115, 119)		4,296,123,571	4,431,940,863	
6	Net Utility Plant (Enter Total of line 4 less 5)		8,910,878,792	9,110,908,317	
7	Nuclear Fuel (120.1-120.4, 120.6)				
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)				
9	Net Nuclear Fuel (Enter Total of line 7 less 8)				
10	Net Utility Plant (Enter Total of lines 6 and 9)		8,910,878,792	9,110,908,317	
11	Utility Plant Adjustments (116)	122-123			
12	Gas Stored-Base Gas (117.1)	220			
13	System Balancing Gas (117.2)	220			
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220			
15	Gas Owed to System Gas (117.4)	220			
16	OTHER PROPERTY AND INVESTMENTS				
17	Nonutility Property (121)	221	11,911,724	11,922,725	
18	(Less) Accum. Prov. for Depr. and Amort. (122)	221	(99,106)	(76,813)	
19	Investments in Associated Companies (123)	222-223			
20	Investments in Subsidiary Companies (123.1)	224-225	2,991,107		
21	(For cost of Account 123.1 See Footnote Page 224, line 42)				
22	Noncurrent Portion of Allowances	---			
23	Other Investments (124)	222-223,229	401,993,391	20,000	
24	Sinking Funds (125)		234,064	235,626	
25	Depreciation Fund (126)				
26	Amortization Fund - Federal (127)				
27	Other Funds (128)				
28	LT Portion of Derivative Assets (175)		948,978	137,532	
29	LT Portion of Derivative Assets - Hedges (176)				
30	TOTAL Other Property and Investments (Total of lines 17 thru 29)		418,178,370	12,392,696	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)	---	15,362,657	12,244,319	
33	Special Deposits (132-134)	---			
34	Working Fund (135)	---	6,375	6,375	
		222-223			
35	Notes Receivable (141)	228A			
36	Customer Accounts Receivable (142)	228A	284,775,390	277,769,049	
37	Other Accounts Receivable (143)	228A	62,124,690	58,890,094	
38	(Less) Accum. Prov. for Uncoll. Acct.-Credit (144)	228A	40,862,966	39,502,268	
39	Notes Receivable from Associated Companies (145)	228B			
40	Accounts Receivable from Associated Companies (146)	228B	57,016,855	108,292,766	
41	Fuel Stock (151)	228C	91,119,581	74,760,035	
42	Fuel Stock Expenses Undistributed (152)	228C			
43	Residuals (Elec) and Extracted Products (Gas) (153)	228C			
44	Plant Materials and Operating Supplies (154)	228C	140,666,943	132,051,042	
45	Merchandise (155)	228C	292	337	
46	Other Materials and Supplies (156)	228C			
47	Nuclear Material Held for Sale (157)	228C			

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
49	Allowances (158.1 and 158.2)	---	4,333,017	5,591,147
50	(Less) Noncurrent Portion of Allowances	---		
51	Stores Expense Undistributed (163)	227C	3,099,813	3,099,926
52	Gas Stored Underground-Current (164.1)	220	31,022,604	34,312,566
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	767,411	836,537
54	Prepayments (165)	226,230	134,598,636	140,957,378
55	Advances for Gas (166-167)	229		
56	Interest and Dividends Receivable (171)	---		
57	Rents receivable (172)	---		
58	Accrued Utility Revenues (173)	---	211,447,479	217,459,410
59	Miscellaneous Current and Accrued Assets (174)	---	0	4,930,792
60	Derivative Instrument Assets (175)		11,985,786	4,612,250
61	(Less) LT Portion of Derivative Instrument Assets (175)		948,978	137,532
62	Derivative Instrument Assets - Hedges (176)			
63	(Less) Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Enter Total of lines 32 thru 63)		1,006,515,585	1,036,174,223
65	DEFERRED DEBITS			
66	Unamortized Debt Expenses (181)	---	3,597,309	3,231,133
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant & Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	2,220,345,392	2,159,626,283
70	Prelim. Survey & Invest. Charges (Electric) (183)	---	6,613,076	5,756,388
71	Prelim. Survey & Invest. Charges (Gas) (183.1, 183.2)	231		
72	Clearing Accounts (184)	---	1,582,711	1,459,158
73	Temporary Facilities	---		
74	Miscellaneous Deferred Debits (186)	233	82,892,279	85,168,779
75	Def. Losses from Disposition of Utility Plant (187)	---		
76	Research, Devel. and Demonstration Expend. (188)	352-353		
77	Unamortized Loss on Reacquired Debt (189)	---		
78	Accumulated Deferred Income Taxes (190)	234-235	535,655,170	728,287,999
79	Unrecovered Purchased Gas Costs (191)	---		
80	TOTAL Deferred Debits (Enter Total of lines 66 thru 79)		2,850,685,937	2,983,529,740
81	TOTAL Assets and Other Debits (Enter Total of lines 10 - 15, 30, 64 and 80)		13,186,258,684	13,143,004,976

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
110	54	c	Prepayments - Account 165 - includes \$0 of EPRI prepayments.
110	54	d	Prepayments - Account 165 - includes \$0 of EPRI prepayments.

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Month, Day, Year) 04/30/2018	December 31, 2017
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	332,893,270	332,893,270
3	Preferred Stock Issued (204)	250-251	30,449,800	30,449,800
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	153,089,947	153,089,947
7	Other Paid-In Capital (208-211)	253	867,034,986	652,848,766
8	Installments received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	2,137,787,647	2,245,091,400
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,991,007	
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117		
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)		3,524,246,657	3,414,373,183
16	LONG-TERM DEBT			
17	Bonds (221)	256-257	2,685,000,000	2,685,000,000
18	(Less) Reacquired Bonds (222)	256-257		
19	Advances from Associated Companies (223)	256-257		
20	Other Long-Term Debt (224)	256-257		
21	Unamortized Premium on Long-Term Debt (225)	258-259		
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	258-259	21,376,881	19,487,989
23	(Less) Current Portion of Long-Term Debt			
24	TOTAL Long-Term Debt (Enter Total of lines 17 thru 23)		2,663,623,119	2,665,512,011
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)	---	2,756,499,689	2,823,801,518
27	Accumulated Prov. for Property Insurance (228.1)	---		
28	Accumulated Prov. for Injuries and Damages (228.2)	---	9,427,871	13,001,961
29	Accumulated Prov. for Pensions and Benefits (228.3)	---	215,632,661	191,811,726
30	Accumulated Misc. Operating Provisions (228.4)	---	19,025,000	18,515,000
31	Accumulated Provision for Rate Refunds (229)	---		
32	LT Portion of Derivative Instrument Liabilities		0	
33	LT Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		61,536,094	68,348,236
35	TOTAL Other Noncurrent Liabilities		3,062,121,315	3,115,478,441
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)	260A	158,979,006	210,867,704
39	Accounts Payable (232)	---	313,960,599	347,015,395
40	Notes Payable to Associated Companies (233)	260A		
41	Accounts Payable to Associated Companies (234)	260A	92,847,169	109,260,893
42	Customer Deposits (235)	---	19,545,863	20,423,193
43	Taxes Accrued (236)	262-263	45,207,618	57,754,376
44	Interest Accrued (237)	---	10,941,832	11,017,382
45	Dividends Declared (238)	---	5,502	66,747
46	Matured Long-Term Debt (239)	---		

Name of Respondent Wisconsin Electric Power Company	This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) 04/30/2018	Year of Report December 31, 2017
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
47	Matured Interest (240)			
48	Tax Collections Payable (241)		3,902,700	4,483,395
49	Misc. Current and Accrued Liabilities (242)		120,612,827	131,784,443
50	Obligations Under Capital Leases-Current (243)		28,537,860	42,502,919
51	Derivative Instrument Liabilities (244)		737,367	1,945,501
52	(Less) LT Portion of Derivative Instrument Liabilities			
53	Derivative Instrument Liabilities - Hedges (245)			
54	(Less) LT Portion of Derivative Instrument Liabilities - Hedges			
55	Federal Income Taxes Accrued for Prior Years (246)			
56	State and Local Taxes Accrued for Prior Years (246.1)			
57	Federal Income Taxes Accrued for Prior Years - Adjustments (247)			
58	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)			
59	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 58)		795,278,343	937,121,948
60	DEFERRED CREDITS			
61	Customer Advances for Construction (252)		49,862,963	54,967,300
62	Accumulated Deferred Investment Tax Credits (255)		40,442,978	39,528,705
63	Deferred Gains from Disposition of Utility Plt. (256)			
64	Other Deferred Credits (253)		32,220,111	34,371,825
65	Other Regulatory Liabilities (254)		150,848,872	997,886,530
66	Unamortized Gain on Reacquired Debt (257)			
67	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
68	Accumulated Deferred Income Taxes - Other Property (282)		2,447,313,019	1,474,581,054
69	Accumulated Deferred Income Taxes - Other (283)		420,301,307	409,183,979
70	TOTAL Deferred Credits (Enter Total of lines 61 thru 69)		3,140,989,250	3,010,519,393
71	TOTAL Liabilities and Other Credits (Enter total of lines 15, 24, 35, 59 and 70)		13,186,258,684	13,143,004,976

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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (l, 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 page 122 for Important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross 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 and gas purchases

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	3,722,836,329	3,799,089,367
3	Operating Expenses			
4	Operation Expenses (401)	320-325	2,425,409,575	2,452,501,568
5	Maintenance Expenses (402)	320-325	203,412,640	233,165,242
6	Depreciation Expenses (403)	336-338	290,468,171	284,371,894
7	Depreciation Expense for Asset Retirement Costs (403.1)			0
8	Amort. & Depl. Of Utility Plant (404-405)	336-338	38,661,622	38,588,795
9	Amort. Of Utility Plant Acq. Adj. (406)	336-338	544,914	544,914
10	Amort. Of Property Losses, Unrecovered Plant and		1,924,320	1,924,320
11	Amort. Of Conversion Expenses (407.2)			
12	Regulatory Debits (407.3)			
13	(Less) Regulatory Credits (407.4)			32,810
14	Taxes Other Than Income Taxes (408.1)	262-263	125,407,424	133,683,719
15	Income Taxes - Federal (409.1)	262-263	71,832,426	34,236,066
16	Income Taxes - Other (409.1)	262-263	5,086,264	(8,301,975)
17	Provision for Deferred Income Taxes (410.1)	234,272-277	1,434,453,872	56,691,224
18	(Less) Provision for Deferred Income Taxes Cr. (411.1)	234,272-277	1,327,888,080	(111,485,553)
19	Investment Tax Credit Adj. - Net (411.4)	266	(914,273)	(918,549)
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)			
23	Losses from Disposition of Allowances (411.9)			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,268,398,875	3,337,939,961
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		454,437,454	461,149,406

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the

basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
3,321,419,142	3,417,150,974	378,055,486	354,697,115	23,361,701	27,241,278	2
						3
2,124,968,427	2,181,833,776	288,421,520	269,128,155	12,019,628	1,539,637	4
190,819,497	218,120,881	7,534,506	9,336,852	5,058,637	5,707,509	5
265,935,973	260,670,736	22,073,891	20,794,142	2,458,307	2,907,016	6
						7
28,014,994	29,971,686	10,412,566	10,692,930	234,062	(2,075,821)	8
544,914	544,914					9
1,924,320	1,924,320					10
						11
						12
	32,810					13
119,455,620	126,512,152	4,864,394	5,532,827	1,087,410	1,638,740	14
62,544,878	40,685,999	595,228	(10,741,148)	8,692,320	4,291,215	15
1,392,411	(12,164,492)	1,721,148	2,630,060	1,972,705	1,232,457	16
1,393,890,202	25,746,739	38,751,729	28,846,097	1,811,941	2,098,388	17
1,288,990,981	(121,318,626)	27,207,348	8,801,648	11,689,751	1,031,425	18
(887,454)	(891,437)	(20,395)	(20,393)	(6,424)	(6,719)	19
						20
						21
						22
						23
						24
2,899,612,801	2,994,241,090	347,147,239	327,397,874	21,638,835	16,300,997	25
421,806,341	422,909,884	30,908,247	27,299,241	1,722,866	10,940,281	26

Name of Respondent		This Report is:	Date of Report	Year of Report
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STATEMENT OF INCOME PER THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from Page 114)	-	454,437,454	461,149,406
28	Other Income and Deductions			
29	Other Income			
30	Nonutility Operating Income			
31	Revenue From Merchandising, Jobbing and Contract Work (415)			
32	(Less Costs and Exp. Of Merchandising, Job & Contract Work (416)			124
33	Revenue From Non Utility Operations (417)			
34	(Less) Expenses of Nonutility Operations (417.1)			
35	Nonoperating Rental Income (418)		294,448	149,245
36	Equity in Earnings of Subsidiary Companies (418.1)	119	255,757	(1,509,614)
37	Interest and Dividend Income (419)		2,205,445	2,164,303
38	Allowance for Other Funds Used During Construction (419.1)		332,704	192,988
39	Miscellaneous Nonoperating Income (421)		10,134,391	64,556,614
40	Gain on Disposition of Property (421.1)		876,249	5,208
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		14,098,994	65,558,620
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)			
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)	340	2,132	11,440
46	Life Insurance (426.2)			
47	Penalties (426.3)			
48	Expenditures for Certain Civic, Polititcal, and Related Activities (426.4)		989,699	967,497
49	Other Deductions (426.5)		10,407,970	25,875,159
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		11,399,801	26,854,096
51	Taxes Applic. To Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	330,000	494,000
53	Income Taxes -- Federal (409.2)	262-263	2,372,731	(16,458,707)
54	Income Taxes -- Other (409.2)	262-263	622,773	(4,629,038)
55	Provision for Deferred Inc. Taxes (410.2)	234,272-277	13,733,403	(88,850,245)
56	(Less) Provision for Deferred Income Taxes --Cr. (411.2)	234,272-277	8,296,637	(128,989,124)
57	Investment Tax Credit Adj. -- Net (411.5)			(191,731)
58	(Less) Investment Tax Credits (420)			
59	TOTAL Taxes on Other Inc. and Ded. (Total of 52 thru 58)		8,762,270	19,353,403
60	Net Other Income and Deductions (Enter Total of lines 41, 50, 59)		(6,063,077)	19,351,121
61	Interest Charges			
62	Interest on Long-Term Debt (427)		114,543,750	114,543,750
63	Amort. Of Debt Disc. And Expenses (428)	258-259	2,255,067	2,255,067
64	Amortization of Loss on Reacquired Debt (428.1)			
65	(Less) Amort. Of Premium on Debt-Credit (429)	258-259		
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Assoc. Companies (430)	340		
68	Other Interest Expenses (431)	340	1,572,906	1,486,295
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)		6,816,396	3,326,556
70	Net Interest Charges (Enter Total of lines 62 thru 69)		111,555,327	114,958,556
71	Income Before Extraordinary items (Enter Total of lines 27, 60 and 70)		336,819,050	365,541,971
72	Extraordinary Items			
73	Extraordinary Income (434)			
74	(Less) Extraordinary Deductions (435)			
75	Net Extraordinary Items (Enter Total of line 73 less line 74)			
76	Income Taxes--Federal and Other (409.3)	262-263		
77	Extraordinary Items After Taxes (Enter Total of line 75 less line 76)			
78	Net Income (Enter Total of Lines 71 and 77)		336,819,050	365,541,971

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
114	4	c	Includes \$98,698.60 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
114	5	c	Includes \$121,028.08 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
114	14	c	Includes \$15,217.21 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
114	14	d	Includes \$71,680.59 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
114	49	c	Includes \$(119,385.21) of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
114	49	d	Includes \$(559,957.63) of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.

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) 04/30/2018	Year of Report December 31, 2017
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE			
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.			
Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190	841,175,142	5,891,597
3	Account 281		
4	Account 282	367,663,519	29,795,221
5	Account 283	185,051,541	3,064,911
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	1,393,890,202	38,751,729
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	(695,061,920)	(6,781,047)
12	Account 281		
13	Account 282	(351,916,527)	(18,374,960)
14	Account 283	(242,012,534)	(2,051,341)
15	Account 284		
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	(1,288,990,981)	(27,207,348)
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	(887,454)	(20,395)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	(887,454)	(20,395)
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

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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.
	847,066,739	13,727,416	860,794,155	1
				2
				3
1,811,941	399,270,681	5,987	399,276,668	4
	188,116,452		188,116,452	5
				6
				7
1,811,941	1,434,453,872			8
		13,733,403		9
	(701,842,967)	(8,285,639)	(710,128,606)	10
				11
				12
(11,689,751)	(381,981,238)	(10,998)	(381,992,236)	13
	(244,063,875)		(244,063,875)	14
				15
				16
(11,689,751)	(1,327,888,080)			17
		(8,296,637)		18
				19
				20
(6,424)	(914,273)		(914,273)	21
				22
				23
				24
(6,424)	(914,273)	0		25
		0		26
		0		27

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Wisconsin Electric Power Company		04/30/2018	December 31, 2017

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|--|---|
| <p>1. Report all changes in appropriate retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. 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).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, <i>Adjustments to Retained Earnings</i>, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439, <i>Adjustments to Retained Earnings</i>.</p> <p>7. 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.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|--|---|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		2,125,820,181
2	Changes (<i>Identify by prescribed retained earnings accounts</i>)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	TOTAL Credits to Retained Earnings (Acct. 439)		
8	Adoption of ASU 2016-09 Share-Base Transactions		11,943,548
9			(100)
10			
11			
12			
13	TOTAL Debits to Retained Earnings (Acct. 439)		11,943,448
14	Balance Transferred from Income (Account 433 Less Account 418.1)		336,563,293
15	Appropriations of Retained Earnings (Account 436)		
16	Hydro Sales		(2,938,460)
17			
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		(2,938,460)
22	Dividends Declared - Preferred Stock (Account 437)		
23	6% Preferred		(266,988)
24	3.6% Preferred		(936,000)
25			
26			
27			
28	TOTAL Dividends Declared - Preferred Stock (Account 437)		(1,202,988)

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)			
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
29	Dividends Declared - Common Stock (Account 438)		
30	Dividends Declared on Common Stock		(240,000,000)
31			
32			
33			
34			
35	TOTAL Dividends Declared - Common Stock (Account 438)		(240,000,000)
36	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		
37	Balance - End of Year (Enter Total of lines 1 thru 36)		2,230,185,474
APPROPRIATED RETAINED EARNINGS (Account 215)			
State balance and purpose of each appropriated earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
38			
39			
40			
41			
42			
43	TOTAL Appropriated Retained Earnings (Account 215)		
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Acct. 215.1)		14,905,926
45	TOTAL Appropriated Retained Earnings (Accounts 215 & 215.1)		14,905,926
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		2,245,091,400
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance - Beginning of Year (Debit or Credit)		2,991,007
48	Equity in Earnings for Year (Credit) (Account 418.1)		255,757
49			
50	Close out of investment in subsidiary		(3,246,764)
51	Balance - End of Year (Enter Total of lines 47 thru 50)		0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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STATEMENT OF CASH FLOWS

- | | |
|--|--|
| <p>1 If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at the End of Year" with related amounts on the balance sheet.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>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 on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p> |
|--|--|

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	336,819,050
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	329,674,707
5	Amortization of (Specify)	
6	Amortization of Debt Premium, Discount, and Expense	2,255,068
7		
8	Deferred Income Taxes (Net)	112,002,554
9	Investment Tax Credit Adjustments (Net)	(914,273)
10	Net (Increase) Decrease in Receivables	(59,145,281)
11	Net (Increase) Decrease in Inventory	20,358,072
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	45,921,823
14	Net (Increase) Decrease in Other Regulatory Assets	(155,307,322)
15	Net Increase (Decrease) in Other Regulatory Liabilities	5,551,504
16	(Less) Allowance for Other Funds Used During Construction	332,704
17	(Less) Undistributed Earnings from Subsidiary Companies	255,757
18	Other: Decrease in Other Current Assets	(17,301,465)
19	Other: Increase (Decrease) in Other Current Liabilities	23,570,553
20	Other: Payments for liabilities transferred to WEC Business Services LLC	(304,581)
21	Other: Other operating activities, net	65,761,529
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 20)	708,353,477
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plants (less nuclear fuel)	(559,905,227)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	(14,095,915)
29	Gross Additions to Nonutility Plant	(3,753)
30	(Less) Allowance for Other Funds Used During Construction	(332,704)
31	Other:	6,816,396
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(566,855,795)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	1,070,554
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
STATEMENT OF CASH FLOWS (Continued)			
4. Investing Activities		5. Codes used:	
Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.		(a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc.	
Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.		6. Enter on page 122 clarifications and explanations.	
Line No.	DESCRIPTION (See Instructions No. 5 for Explanation of Codes) (a)	Amounts (b)	
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: Proceeds from assets transferred to WEC Business Services LLC		
54	Other: Other Investing Activities, net	(31,372,285)	
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)	(597,157,526)	
58			
59	Cash Flows from Financing Activities		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other: Equity contribution from Parent	75,000,000	
65			
66	Net Increase in Short-Term Debt (c)	51,888,699	
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	126,888,699	
71			
72	Payments for Retirement of:		
73	Long-Term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other:		
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	(1,202,988)	
81	Dividends on Common Stock	(240,000,000)	
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	(114,314,289)	
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57 and 83)	(3,118,338)	
87			
88	Cash and Cash Equivalents at Beginning of Year	15,369,032	
89			
90	Cash and Cash Equivalents at End of Year	12,250,694	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																						
120	21	b	<table> <tr> <td>Net pension and postretirement benefits</td> <td align="right">\$ (11,059,752)</td> </tr> <tr> <td>Contributions and payments related to pension and OPEB plans</td> <td align="right">(8,301,362)</td> </tr> <tr> <td>Net equity earnings from ATC</td> <td align="right">-</td> </tr> <tr> <td>Net change in derivatives</td> <td align="right">7,770,223</td> </tr> <tr> <td>Gain on disposition of property</td> <td align="right">(898,341)</td> </tr> <tr> <td>Net change in lease obligations</td> <td align="right">78,339,446</td> </tr> <tr> <td>Changes in accumulated depreciation related to cost of removal (offset in regulatory accounts)</td> <td align="right">(7,060,228)</td> </tr> <tr> <td>Net change in ARO's</td> <td align="right">1,312,142</td> </tr> <tr> <td>Net change in other deferred assets and liabilities</td> <td align="right">(3,200,153)</td> </tr> <tr> <td>Other</td> <td align="right">8,859,554</td> </tr> <tr> <td> Other operating activities, net</td> <td align="right">\$ 65,761,529</td> </tr> </table>	Net pension and postretirement benefits	\$ (11,059,752)	Contributions and payments related to pension and OPEB plans	(8,301,362)	Net equity earnings from ATC	-	Net change in derivatives	7,770,223	Gain on disposition of property	(898,341)	Net change in lease obligations	78,339,446	Changes in accumulated depreciation related to cost of removal (offset in regulatory accounts)	(7,060,228)	Net change in ARO's	1,312,142	Net change in other deferred assets and liabilities	(3,200,153)	Other	8,859,554	Other operating activities, net	\$ 65,761,529
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Other operating activities, net	\$ 65,761,529																								
120	55	b	<table> <tr> <td>Cost of removal</td> <td align="right">\$ (29,255,523)</td> </tr> <tr> <td>AFUDC</td> <td align="right">(13,026,553)</td> </tr> <tr> <td>Customer advances for construction</td> <td align="right">10,416,966</td> </tr> <tr> <td>Other</td> <td align="right">492,825</td> </tr> <tr> <td> Other investing activities, net</td> <td align="right">\$ (31,372,285)</td> </tr> </table>	Cost of removal	\$ (29,255,523)	AFUDC	(13,026,553)	Customer advances for construction	10,416,966	Other	492,825	Other investing activities, net	\$ (31,372,285)												
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) <input type="checkbox"/> A Resubmission	04/30/2018	December 31, 2017

NOTES TO FINANCIAL STATEMENTS

<p>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.</p> <p>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.</p> <p>3. For Account 116, <i>Utility Plant Adjustments</i>, explain the origin of such amount, debits and credits during the year,</p>	<p>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.</p> <p>4. Where Accounts 189, <i>Unamortized Loss on Reacquired Debt</i>, and 257, <i>Unamortized Gain on Reacquired Debt</i>, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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 attached hereto.</p>
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Wisconsin Electric Power Company	(2) [] A Resubmission	April 30, 2018	December 31, 2017

NOTES TO FINANCIAL STATEMENTS

GLOSSARY OF TERMS AND ABBREVIATIONS

The abbreviations and terms set forth below are used throughout this report and have the meanings assigned to them below:

Subsidiaries and Affiliates

ATC	American Transmission Company LLC
Bluewater	Bluewater Natural Gas Holding, LLC
Bostco	Bostco LLC
Integrys	Integrys Holding, Inc. (previously known as Integrys Energy Group, Inc.)
UMERC	Upper Michigan Energy Resources Corporation
WBS	WEC Business Services LLC
WE	Wisconsin Electric Power Company
We Power	W.E. Power, LLC
WEC Energy Group	WEC Energy Group, Inc. (previously known as Wisconsin Energy Corporation)
WG	Wisconsin Gas LLC
Wispark	Wispark LLC
WPS	Wisconsin Public Service Corporation

Federal and State Regulatory Agencies

EPA	United States Environmental Protection Agency
FERC	Federal Energy Regulatory Commission
IRS	United States Internal Revenue Service
MDEQ	Michigan Department of Environmental Quality
MPSC	Michigan Public Service Commission
PSCW	Public Service Commission of Wisconsin
SEC	Securities and Exchange Commission
WDNR	Wisconsin Department of Natural Resources

Accounting Terms

AFUDC	Allowance for Funds Used During Construction
ARO	Asset Retirement Obligation
ASC	Accounting Standards Codification
ASU	Accounting Standards Update
CWIP	Construction Work in Progress
FASB	Financial Accounting Standards Board
GAAP	Generally Accepted Accounting Principles
OPEB	Other Postretirement Employee Benefits

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Wisconsin Electric Power Company			

NOTES TO FINANCIAL STATEMENTS

Environmental Terms

Act 141	2005 Wisconsin Act 141
CO ₂	Carbon Dioxide
CPP	Clean Power Plan
CSAPR	Cross-State Air Pollution Rule
GHG	Greenhouse Gas
NAAQS	National Ambient Air Quality Standards
NOx	Nitrogen Oxide
SO ₂	Sulfur Dioxide

Measurements

Dth	Dekatherm
MW	Megawatt
MWh	Megawatt-hour

Other Terms and Abbreviations

AIA	Affiliated Interest Agreement
ARRs	Auction Revenue Rights
Compensation Committee	Compensation Committee of the Board of Directors of WEC Energy Group, Inc.
D.C. Circuit Court of Appeals	United States Court of Appeals for the District of Columbia Circuit
ERGS	Elm Road Generating Station
ER 1	Elm Road Generating Station Unit 1
ER 2	Elm Road Generating Station Unit 2
Exchange Act	Securities Exchange Act of 1934, as amended
FTRs	Financial Transmission Rights
GCRM	Gas Cost Recovery Mechanism
LMP	Locational Marginal Price
MCPP	Milwaukee County Power Plant
MISO	Midcontinent Independent System Operator, Inc.
MISO Energy Markets	MISO Energy and Operating Reserves Market
NYMEX	New York Mercantile Exchange
OCPP	Oak Creek Power Plant
OC 5	Oak Creek Power Plant Unit 5
OC 6	Oak Creek Power Plant Unit 6
OC 7	Oak Creek Power Plant Unit 7
OC 8	Oak Creek Power Plant Unit 8
Omnibus Stock Incentive Plan	WEC Energy Group 1993 Omnibus Stock Incentive Plan, Amended and Restated Effective as of January 1, 2016
PIPP	Presque Isle Power Plant
Point Beach	Point Beach Nuclear Power Plant
PWGS	Port Washington Generating Station
PWGS 1	Port Washington Generating Station Unit 1
PWGS 2	Port Washington Generating Station Unit 2
ROE	Return on Equity
RTO	Regional Transmission Organization
SSR	System Support Resource

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NOTES TO FINANCIAL STATEMENTS

Supreme Court	United States Supreme Court
Tax Legislation	Tax Cuts and Jobs Act of 2017
Tilden	Tilden Mining Company
Treasury Grant	Section 1603 Renewable Energy Treasury Grant
VAPP	Valley Power Plant

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NOTES TO FINANCIAL STATEMENTS

**WISCONSIN ELECTRIC POWER COMPANY
2017 FINANCIAL STATEMENT NOTES, MODIFIED FOR REQUIREMENTS OF THE FERC
SUPPLEMENTAL NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

NOTE A—REGULATORY REPORTING IN THIS REPORT COMPARED TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

Our accounting records are maintained as prescribed by the FERC modified for the requirements of the PSCW. The accompanying financial statements have been prepared in accordance with the accounting requirements of these regulators, which differ from GAAP. We classify certain items in our accompanying Comparative Balance Sheet (primarily the components of accumulated depreciation, regulatory assets and liabilities, accumulated deferred income taxes, income tax receivables, certain miscellaneous current and accrued liabilities, and debt issuance costs and maturities of long-term debt) in a manner different from that required by GAAP.

Cash and Cash Equivalents Supplementary Information

We made the following payments on a FERC-adjusted basis associated with our cash flow statements for the years ended December 31:

<i>(in millions)</i>	2017	2016
Cash (paid)/received for		
Interest (net of amount capitalized)	\$(109.5)	\$(114.5)
Income taxes (net of refunds)	\$(71.7)	\$100.2

AFUDC

Adjustments for the period of 1988 through 2017 have been made to Utility Plant in Service to reflect the difference in AFUDC computed using the method prescribed by the PSCW and AFUDC computed under the formula required by FERC. The difference was recorded as a carrying charge in Other Regulatory Assets. Concurrent adjustments have been made to Accumulated Depreciation to reflect the amortization of the carrying charge for the period of 1988 through 2017 based upon the depreciation rate for total electric plant.

Adjustments have been made in this report to AFUDC-Equity, Miscellaneous Nonoperating Income, and AFUDC-Debt to reflect the difference in AFUDC computed using the PSCW method and the FERC formula.

We recorded the following AFUDC for FERC reporting purposes during the years ended December 31:

<i>(in millions)</i>	2017	2016
AFUDC-Debt	\$6.8	\$3.3
AFUDC-Equity	\$0.3	\$0.2

For additional information concerning AFUDC, including AFUDC recorded for GAAP reporting purposes, see Note 1 in the Notes to Consolidated Financial Statements that follow.

Accounting for MISO Energy Transactions

Under FERC guidance issued in April 2006, energy transactions in an RTO should be netted and measured on an hourly basis. FERC also determined that the day-ahead and real-time markets should be considered separately for purposes of netting energy transactions. We follow this FERC guidance in consideration of our FERC reporting requirements. For GAAP reporting purposes, we combine the day-ahead and real-time markets and we record energy transactions on a net basis for each hour.

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
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NOTES TO FINANCIAL STATEMENTS

For regulatory purposes, since we are a net seller, we credit the net sales to Account 447 (which is included in Account 400) instead of Account 555. The following table reconciles our operating revenues and purchased power expenses as reported for GAAP purposes to those reported for regulatory purposes:

<i>(in millions)</i>	Operating Revenues (Account 400; Page 114; Line 2)		Purchased Power (Account 555; Page 321; Line 76)	
	2017	2016	2017	2016
GAAP *	\$3,711.7	\$3,792.8	\$491.9	\$514.8
Regulatory reporting adjustments:				
Netted energy transactions	8.1	3.8	8.1	3.8
Removal of intracompany sales elimination	3.0	2.5	-	-
MPSC Form P-521	\$3,722.8	\$3,799.1	\$500.0	\$518.6

* For GAAP Operating Revenues, see Income Statement in Item 8 of Form 10-K.

Regulatory Assets and Liabilities

The following table reconciles our regulatory assets and liabilities as reported for GAAP purposes to regulatory assets and liabilities reported for regulatory purposes:

<i>(in millions)</i>	Regulatory Assets (Account 182.3; Page 111; Line 72)		Regulatory Liabilities (Account 254; Page 113; Line 60)	
	2017	2016	2017	2016
GAAP (See Note 5)	\$1,984.9	\$2,036.6	\$1,708.0	\$853.9
Regulatory reporting adjustments:				
AROs	19.9	19.9	19.9	19.9
Non-ARO cost of removal	-	-	(730.0)	(723.0)
FERC carrying charges	154.8	163.8	-	-
MPSC Form P-521	\$2,159.6	\$2,220.3	\$997.9	\$150.8

For GAAP reporting purposes, we report ARO-related regulatory liabilities net of ARO-related regulatory assets. We record ARO-related regulatory assets on a gross basis in Account 182 for regulatory reporting purposes.

We collect future removal costs in rates for many assets that do not have an associated legal ARO. The liability for the estimated future removal costs collected in rates is recognized for regulatory accounting purposes in Account 108 as part of accumulated depreciation. This classification differs from how we report such amounts for GAAP reporting purposes. For GAAP reporting purposes, this liability was classified as a regulatory liability on our Form 10-K balance sheets. For further information, see property and depreciation in Note 1 of the Notes to Consolidated Financial Statements that follow.

FERC carrying charges represent the cumulative incremental difference between our as-booked AFUDC based on PSCW regulatory treatment and the AFUDC impacts that would have been recorded based on prescribed FERC regulatory treatment. The FERC carrying charges amount is calculated only for the FERC Form 1 (and reflected in the Form P-521) for use in our formula method for wholesale ratemaking.

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NOTES TO FINANCIAL STATEMENTS

Deferred Tax Assets and Liabilities and Income Tax Expense

The following table reconciles our deferred assets and liabilities as reported for GAAP purposes to deferred assets and liabilities reported for regulatory purposes:

<i>(in millions)</i>	Deferred Tax Assets (Account 190; Page 111; Line 82)		Deferred Tax Liabilities (Account 282/283; Page 113; Line 63/64)	
	2017	2016	2017	2016
GAAP (See Note 12)	\$634.6	\$535.7	\$1,790.1	\$2,869.0
Regulatory reporting adjustments:				
Netting differences	93.7	-	93.7	-
Remove amount related to consolidated subsidiary	-	-	-	(1.4)
MPSC Form P-521	\$728.3	\$535.7	\$1,883.8	\$2,867.6

The following table reconciles our income tax expense as report for GAAP purposes to income tax expense reported for regulatory purposes:

<i>(in millions)</i>	Income Tax Expense *	
	2017	2016
GAAP (See Note 12)	\$191.2	\$211.0
Regulatory reporting adjustments:		
Remove amount related to consolidated subsidiary	(0.2)	1.1
MPSC Form P-521	\$191.0	\$212.1

* Various accounts; page 114 lines 15-19 and page 117 lines 53-58

The GAAP financial statements are reported in accordance with the Income Taxes Topic of the FASB ASC, whereas the Form P-521 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form P-521, interest and penalties on tax deficiencies are not reported as income tax expense. Additionally, GAAP allows netting of deferred tax assets and liabilities whereas FERC requires a gross presentation.

NOTE B—RESTRICTIONS ON RETAINED EARNINGS

As of December 31, 2017, we had appropriated retained earnings in Account 215.1 in the amount of \$14.9 million as required by the FERC for licensed hydro project reserve purposes.

NOTE C—BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differ from GAAP. As required by the FERC, we reclassify certain items in our Form P-521 in a manner different than the presentation in the SEC Form 10-K, as described below.

- Removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas these costs are recognized for GAAP as a regulatory liability.
- We account for our investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries as required by GAAP.
- The FERC requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour on the statement of income, whereas the transactions of these two markets are combined for a given hour for GAAP reporting purposes.

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NOTES TO FINANCIAL STATEMENTS

- Current portions of long-term debt, if applicable, are reported as long-term debt, whereas GAAP reporting requires a current presentation of these liabilities.
- Debt issuance costs for executed debt offerings are reported as deferred debits, whereas GAAP reporting requires these liabilities to be netted with long-term debt.
- The GAAP financial statements are reported in accordance with the Income Taxes Topic of the FASB ASC, whereas the Form P-521 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form P-521, interest and penalties on tax deficiencies are not reported as income tax expense. Additionally, GAAP allows netting of deferred tax assets and liabilities whereas FERC requires a gross presentation.
- The cost method of accounting is used for investments when we do not have significant influence over the operating and financial policies of the investee. Investments in businesses not controlled by us, but over which we have significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method.

NOTE D—SUBSEQUENT EVENTS

We deferred for return to ratepayers, through future refunds, bill credits, or reductions in other regulatory assets, the estimated tax benefit of \$1,065 million related to the Tax Legislation that was signed into law in December 2017. This tax benefit resulted from the revaluation of deferred taxes in December 2017. The current 2018 tax benefit related to the Tax Legislation, which reduced the corporate federal tax rate from a maximum of 35% to a 21% rate, effective January 1, 2018, is also being deferred for return to ratepayers.

In April 2018, the PSCW issued a preliminary determination regarding the benefits associated with the Tax Legislation. For our electric utility operations, the PSCW indicated that 80% of the current 2018 and 2019 tax benefits should be used to reduce our transmission regulatory asset, with the remaining 20% returned to our electric customers in the form of bill credits. For our natural gas utility operations, the PSCW indicated that 100% of current 2018 and 2019 tax benefits should be returned to our natural gas customers in the form of bill credits. Regarding the net tax benefit associated with the revaluation of deferred taxes, amortization required in accordance with normalization accounting for our electric operations should be used to reduce our transmission regulatory asset, while the timing and method of returning the remaining net tax benefit associated with the revaluation of deferred taxes was not addressed and will be determined in a future rate proceeding. Until we receive the final written order, the specific terms are subject to change.

Management has evaluated the impact of events occurring after December 31, 2017 up to February 28, 2018, the date the Company's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 30, 2018. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Pleasant Prairie Power Plant

As a result of a MISO ruling in December 2017, the Pleasant Prairie power plant was retired on April 10, 2018. The physical dismantlement of the plant will not occur immediately. It may take several years to finalize long-term plans for the site.

The following additional Notes to Consolidated Financial Statements appear in our Annual Report on Form 10-K, filed with the Securities and Exchange Commission on February 28, 2018.

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NOTES TO FINANCIAL STATEMENTS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Nature of Operations—On June 29, 2015, our parent company, Wisconsin Energy Corporation, acquired Integrys and changed its name to WEC Energy Group, Inc. See Note 2, Acquisitions, for more information on this acquisition.

We are an electric, natural gas, and steam utility company that serves electric customers in Wisconsin and an iron ore mine owned by Tilden in the Upper Peninsula of Michigan, natural gas customers in Wisconsin, and steam customers in metropolitan Milwaukee, Wisconsin.

In December 2016, both the MPSC and the PSCW approved the operation of UMERC as a stand-alone utility in the Upper Peninsula of Michigan, and it became operational effective January 1, 2017. This utility holds the electric assets previously held by us and the electric and natural gas distribution assets previously held by WPS, located in the Upper Peninsula of Michigan. The existing contract between us and Tilden will remain in place until a new power generation solution for the region is commercially operational, which is expected to occur in 2019.

As used in these notes, the term "financial statements" refers to the consolidated financial statements. This includes the income statements, balance sheets, statements of cash flows, statements of equity, and statements of capitalization, unless otherwise noted.

Through December 31, 2017, we had one wholly owned subsidiary, Bostco. At December 31, 2016, Bostco had total assets of \$24.4 million. In March 2017, we sold substantially all of the remaining assets of Bostco. See Note 3, Dispositions, for more information. The financial statements include our accounts and the accounts of our wholly owned subsidiary. The cost method of accounting is used for investments when we do not have significant influence over the operating and financial policies of the investee. Investments in companies not controlled by us, but over which we have significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method.

(b) Basis of Presentation—We prepare our financial statements in conformity with GAAP. We make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

(c) Cash and Cash Equivalents—Cash and cash equivalents include marketable debt securities with an original maturity of three months or less.

(d) Revenues and Customer Receivables—We recognize revenues related to the sale of energy on the accrual basis and include estimated amounts for services provided but not yet billed to customers.

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

Below is a summary of the significant mechanisms we had in place that allowed us to recover or refund changes in prudently incurred costs from rate case-approved amounts:

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

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- Our retail electric rates in Wisconsin are established by the PSCW and include base amounts for fuel and purchased power costs. The electric fuel rules set by the PSCW allow us to defer, for subsequent rate recovery or refund, under- or over-collections of actual fuel and purchased power costs that exceed a 2% price variance from the costs included in the rates charged to customers. We monitor the deferral of under-collected costs to ensure that it does not cause us to earn a greater ROE than authorized by the PSCW.
- We received payments from MISO under an SSR agreement for our PIPP units through February 1, 2015. We recorded revenue for these payments to recover costs for operating and maintaining these units. See Note 21, Regulatory Environment, for more information.
- Our natural gas utility rates included a one-for-one recovery mechanism for natural gas commodity costs. We defer any difference between actual natural gas costs incurred and costs recovered through rates as a current asset or liability. The deferred balance is returned to or recovered from customers at intervals throughout the year.
- Our residential rates included a mechanism for cost recovery or refund of uncollectible expense based on the difference between actual uncollectible write-offs and the amounts recovered in rates.

Revenues are also impacted by other accounting policies related to our participation in the MISO Energy Markets. We sell and purchase power in the MISO Energy Markets, which operate under both day-ahead and real-time markets. We record energy transactions in the MISO Energy Markets on a net basis for each hour. If we were a net seller in a particular hour, the net amount was reported as operating revenues. If we were a net purchaser in a particular hour, the net amount was recorded as cost of sales on our income statements.

We provide regulated electric, natural gas, and steam service to customers in Wisconsin and to Tilden located in the Upper Peninsula of Michigan, and provided electric service to other customers in the Upper Peninsula of Michigan through December 31, 2016. See Note 4, Related Parties, and Note 21, Regulatory Environment, for information regarding the transfer of our customers located in the Upper Peninsula of Michigan to UMERC as of January 1, 2017. The geographic concentration of our customers did not contribute significantly to our overall exposure to credit risk. We periodically review customers' credit ratings, financial statements, and historical payment performance and require them to provide collateral or other security as needed. Our credit risk exposure is mitigated by our recovery mechanism for uncollectible expense discussed above. As a result, we did not have any significant concentrations of credit risk at December 31, 2017. In addition, there were no customers that accounted for more than 10% of our revenues for the year ended December 31, 2017.

(e) Materials, Supplies, and Inventories—Our inventory as of December 31 consisted of:

<i>(in millions)</i>	2017	2016
Materials and supplies	\$ 140.7	\$ 148.1
Fossil fuel	74.8	91.1
Natural gas in storage	35.2	31.8
Total	\$ 250.7	\$ 271.0

Substantially all materials and supplies, fossil fuel, and natural gas in storage inventories are recorded using the weighted-average cost method of accounting.

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(f) Regulatory Assets and Liabilities—The economic effects of regulation can result in regulated companies recording costs and revenues that have been or are expected to be allowed in the rate-making process in a period different from the period in which the costs or revenues would be recognized by a nonregulated company. When this occurs, regulatory assets and regulatory liabilities are recorded on the balance sheet. Regulatory assets represent probable future revenues associated with certain costs or liabilities that have been deferred and are expected to be recovered through rates charged to customers. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts that are collected in rates for future costs.

Recovery or refund of regulatory assets and liabilities is based on specific periods determined by the regulators or occurs over the normal operating period of the assets and liabilities to which they relate. If at any reporting date a previously recorded regulatory asset is no longer probable of recovery, the regulatory asset is reduced to the amount considered probable of recovery with the reduction charged to expense in the reporting period the determination is made. See Note 5, Regulatory Assets and Liabilities, for more information.

(g) Property, Plant, and Equipment—We record property, plant, and equipment at cost. Cost includes material, labor, overhead, and both debt and equity components of AFUDC. Additions to and significant replacements of property are charged to property, plant, and equipment at cost; minor items are charged to other operation and maintenance expense. The cost of depreciable utility property less salvage value is charged to accumulated depreciation when property is retired.

We record straight-line depreciation expense over the estimated useful life of utility property using depreciation rates approved by the PSCW and MPSC that include estimates for salvage value and removal costs. Depreciation as a percent of average depreciable utility plant was 2.95%, 3.00%, and 3.01% in 2017, 2016, and 2015, respectively.

We capitalize certain costs related to software developed or obtained for internal use and record these costs to amortization expense over the estimated useful life of the related software, which ranges from 5 to 15 years. If software is retired prior to being fully amortized, the difference is recorded as a loss on the income statement.

For assets other than our regulated assets and leased equipment, we accrue depreciation expense at straight-line rates over the estimated useful lives of the assets, or over the non-cancellable lease term for leased equipment.

Third parties reimburse us for all or a portion of expenditures for certain capital projects. Such contributions in aid of construction costs are recorded as a reduction to property, plant, and equipment.

See Note 6, Property, Plant, and Equipment, for more information.

(h) Allowance for Funds Used During Construction—AFUDC is included in utility plant accounts and represents the cost of borrowed funds (AFUDC – Debt) used during plant construction, and a return on shareholders' capital (AFUDC – Equity) used for construction purposes. AFUDC – Debt is recorded as a reduction of interest expense, and AFUDC – Equity is recorded in other income, net.

Approximately 50% of our retail jurisdictional CWIP expenditures are subject to the AFUDC calculation. Our average AFUDC retail rates were 8.45% for 2017, 2016, and 2015. Our average AFUDC wholesale rates were 5.94%, 2.73%, and 1.72% for 2017, 2016, and 2015, respectively.

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We recorded the following AFUDC for the years ended December 31:

<i>(in millions)</i>	2017	2016	2015
AFUDC – Debt	\$ 1.2	\$ 1.7	\$ 2.2
AFUDC – Equity	\$ 3.1	\$ 4.2	\$ 5.7

(i) Asset Retirement Obligations—We recognize, at fair value, legal obligations associated with the retirement of long-lived assets that result from the acquisition, construction, development, and normal operation of the assets. An ARO liability is recorded, when incurred, for these obligations as long as the fair value can be reasonably estimated, even if the timing or method of settling the obligation is unknown. The associated retirement costs are capitalized as part of the related long-lived asset and are depreciated over the useful life of the asset. The ARO liabilities are accreted each period using the credit-adjusted risk-free interest rates associated with the expected settlement dates of the AROs. These rates are determined when the obligations are incurred. Subsequent changes resulting from revisions to the timing or the amount of the original estimate of undiscounted cash flows are recognized as an increase or a decrease to the carrying amount of the liability and the associated retirement costs. We recognize regulatory assets or liabilities for the timing differences between when we recover an ARO in rates and when we recognize the associated retirement costs. See Note 7, Asset Retirement Obligations, for more information.

(j) Asset Impairment—We periodically assess the recoverability of certain long-lived assets when factors indicate the carrying value of such assets may be impaired or such assets are planned to be sold. These assessments require significant assumptions and judgments by management. The long-lived assets assessed for impairment generally include certain assets within regulated operations that may not be fully recovered from our customers as a result of regulatory decisions that will be made in the future.

When it becomes probable that a generating unit will be retired before the end of its useful life, we assess whether the generating unit meets the criteria for abandonment accounting. Generating units that are considered probable of abandonment are expected to cease operations in the near term, significantly before the end of their original estimated useful lives. If a generating unit meets applicable criteria to be considered probable of abandonment, we assess the likelihood of recovery of the remaining carrying value of that generating unit at the end of each reporting period. If it becomes probable that regulators will not allow full recovery as well as a return on the remaining net book value of the abandoned generating unit, an impairment charge may be required. An impairment charge would be recorded if the remaining carrying value of the abandoned generating unit is greater than the present value of the amount expected to be recovered from ratepayers. See Note 6, Property, Plant, and Equipment, for more information.

(k) Stock-Based Compensation—Our employees participate in the WEC Energy Group stock-based compensation plans. In accordance with the WEC Energy Group shareholder approved Omnibus Stock Incentive Plan, WEC Energy Group provides long-term incentives through its equity interests to its non-employee directors, selected officers, and other key employees. The plan provides for the granting of stock options, restricted stock, performance shares, and other stock-based awards. Awards may be paid in WEC Energy Group common stock, cash, or a combination thereof. The number of shares of WEC Energy Group common stock authorized for issuance under the plan is 34.3 million.

Stock-based compensation expense is allocated to us based on the outstanding awards held by our employees and our allocation of labor costs. Awards classified as equity awards are measured based on their grant-date fair value. Awards classified as liability awards are recorded at fair value each reporting period.

In March 2016, the FASB issued ASU 2016-09, Improvements to Employee Share-Based Payment Accounting, which modifies certain aspects of the accounting for stock-based compensation awards. This ASU became effective for us on January 1, 2017. Under the new guidance, all excess tax benefits and tax deficiencies are recognized as income tax expense or benefit in the income statement on a

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prospective basis. Prior to January 1, 2017, these amounts were recorded in additional paid in capital on the balance sheet, and excess tax benefits could only be recognized to the extent they reduced taxes payable. In the first quarter of 2017, we recorded an \$11.9 million cumulative-effect adjustment to increase retained earnings for excess tax benefits that had not been recognized in prior years as they did not reduce taxes payable.

ASU 2016-09 also requires excess tax benefits to be classified as an operating activity on the statement of cash flows. As we have elected to apply this provision on a prospective basis, the prior year amounts will continue to be reflected as a financing activity. As allowed under this ASU, we have also elected to account for forfeitures as they occur, rather than estimating potential future forfeitures and recording them over the vesting period.

As we did not record any excess tax benefits in 2017, adoption of ASU 2016-09 had no impact on our financial statements other than the cumulative-effect adjustment discussed above.

Stock Options

Our employees are granted WEC Energy Group non-qualified stock options that generally vest on a cliff-basis after a three-year period. The exercise price of a stock option under the plan cannot be less than 100% of the fair market value of WEC Energy Group common stock on the grant date. Historically, all stock options have been granted with an exercise price equal to the fair market value of WEC Energy Group common stock on the date of the grant. Options may not be exercised within six months of the grant date except in the event of a change in control. Options expire no later than 10 years from the date of grant.

WEC Energy Group stock options are classified as equity awards. The fair value of each stock option was calculated using a binomial option-pricing model. The following table shows the estimated weighted-average fair value per stock option granted to our employees along with the weighted-average assumptions used in the valuation models:

	2017	2016	2015
Stock options granted *	80,770	92,880	495,550
Estimated weighted-average fair value per stock option	\$ 7.12	\$ 4.92	\$ 5.29
Assumptions used to value the options:			
Risk-free interest rate	0.7% – 2.5%	0.5% – 2.2%	0.1% – 2.1%
Dividend yield	3.5%	4.0%	3.7%
Expected volatility	19.0%	18.0%	18.0%
Expected life (years)	6.2	5.8	5.8

* Effective January 1, 2016, certain employees were transferred into WBS. See Note 4, Related Parties, for more information.

The risk-free interest rate was based on the United States Treasury interest rate with a term consistent with the expected life of the stock options. The dividend yield was based on WEC Energy Group's dividend rate at the time of the grant and historical stock prices. Expected volatility and expected life assumptions were based on WEC Energy Group's historical experience.

Restricted Shares

WEC Energy Group restricted shares granted to our employees have a three-year vesting period with one-third of the award vesting on each anniversary of the grant date. The restricted shares are classified as equity awards.

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Performance Units

Officers and other key employees are granted performance units under the WEC Energy Group Performance Unit Plan. Under the plan, the ultimate number of units that will be awarded is dependent on WEC Energy Group's total shareholder return (stock price appreciation plus dividends) as compared to the total shareholder return of a peer group of companies over a three-year period, and beginning in 2017, other performance metrics as determined by the Compensation Committee. Participants may earn between 0% and 175% of the base performance unit award, as adjusted pursuant to the terms of the plan. Performance units granted on or after January 1, 2016 also accrue forfeitable dividend equivalents in the form of additional performance units.

All grants of performance units are settled in cash and are accounted for as liability awards accordingly. The fair value of the performance units reflects our estimate of the final expected value of the awards, which is based on WEC Energy Group's stock price and performance achievement under the terms of the award. Stock-based compensation costs are recorded over the three-year performance period.

See Note 8, Common Equity, for more information on WEC Energy Group's stock-based compensation plans.

(l) Income Taxes—We follow the liability method in accounting for income taxes. Accounting guidance for income taxes requires the recording of deferred assets and liabilities to recognize the expected future tax consequences of events that have been reflected in our financial statements or tax returns and the adjustment of deferred tax balances to reflect tax rate changes. We are required to assess the likelihood that our deferred tax assets would expire before being realized. If we conclude that certain deferred tax assets are likely to expire before being realized, a valuation allowance would be established against those assets. GAAP requires that, if we conclude in a future period that it is more likely than not that some or all of the deferred tax assets would be realized before expiration, we reverse the related valuation allowance in that period. Any change to the allowance, as a result of a change in judgment about the realization of deferred tax assets, is reported in income tax expense.

Investment tax credits associated with regulated operations are deferred and amortized over the life of the assets. We are included in WEC Energy Group's consolidated Federal and state income tax returns. In accordance with our tax allocation agreement with WEC Energy Group, we are allocated income tax payments and refunds based upon our separate tax computation. See Note 12, Income Taxes, for more information.

We recognize interest and penalties accrued related to unrecognized tax benefits in income tax expense in our income statements.

(m) Fair Value Measurements—Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price).

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

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

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

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Level 3 – Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methods that result in management's best estimate of fair value. Level 3 instruments include those that may be more structured or otherwise tailored to customers' needs.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. We use a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical measure for valuing certain derivative assets and liabilities. We primarily use a market approach for recurring fair value measurements and attempt to use valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

When possible, we base the valuations of our derivative assets and liabilities on quoted prices for identical assets and liabilities in active markets. These valuations are classified in Level 1. The valuations of certain contracts not classified as Level 1 may be based on quoted market prices received from counterparties and/or observable inputs for similar instruments. Transactions valued using these inputs are classified in Level 2. Certain derivatives are categorized in Level 3 due to the significance of unobservable or internally-developed inputs.

We recognize transfers between levels of the fair value hierarchy at their value as of the end of the reporting period.

Due to the short-term nature of cash and cash equivalents, net accounts receivable and unbilled revenues, accounts payable, and short-term debt, the carrying amount of each such item approximates fair value. The fair value of our preferred stock is estimated based on the quoted market value for the same issue, or by using a dividend discount model. The fair value of our long-term debt is estimated based upon the quoted market value for the same or similar issues. The fair values of long-term debt and preferred stock are categorized within Level 2 of the fair value hierarchy.

See Note 13, Fair Value Measurements, for more information.

(n) Derivative Instruments—We use derivatives as part of our risk management program to manage the risks associated with the price volatility of purchased power, generation, and natural gas costs for the benefit of our customers. Our approach is non-speculative and designed to mitigate risk. Our regulated hedging programs are approved by the PSCW.

We record derivative instruments on our balance sheets as assets or liabilities measured at fair value, unless they qualify for the normal purchases and sales exception, and are so designated. We continually assess our contracts designated as normal and will discontinue the treatment of these contracts as normal if the required criteria are no longer met. Changes in the derivative's fair value are recognized currently in earnings unless specific hedge accounting criteria are met or we receive regulatory treatment for the derivative. For most energy related physical and financial contracts in our regulated operations that qualify as derivatives, the PSCW allows the effects of fair value accounting to be offset to regulatory assets and liabilities.

We classify derivative assets and liabilities as current or long-term on our balance sheets based on the maturities of the underlying contracts. Realized gains and losses on derivative instruments are primarily recorded in cost of sales on our income statements. Cash flows from derivative activities are presented in the same category as the item being hedged within operating activities on our statements of cash flows.

Derivative accounting rules provide the option to present certain asset and liability derivative positions net on the balance sheets and to net the related cash collateral against these net derivative positions. We elected not to net these items. On our balance

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sheets, cash collateral provided to others is reflected in other current assets, and cash collateral received is reflected in other current liabilities. See Note 14, Derivative Instruments, for more information.

(o) Employee Benefits—The costs of pension and OPEB plans are expensed over the periods during which employees render service. These costs are distributed among WEC Energy Group's subsidiaries based on current employment status and actuarial calculations, as applicable. Our regulators allow recovery in rates for our net periodic benefit cost calculated under GAAP. See Note 15, Employee Benefits, for more information.

(p) Customer Deposits and Credit Balances—When utility customers apply for new service, they may be required to provide a deposit for the service. Customer deposits are recorded within other current liabilities on our balance sheets.

Utility customers can elect to be on a budget plan. Under this type of plan, a monthly installment amount is calculated based on estimated annual usage. During the year, the monthly installment amount is reviewed by comparing it to actual usage. If necessary, an adjustment is made to the monthly amount. Annually, the budget plan is reconciled to actual annual usage. Payments in excess of actual customer usage are recorded within other current liabilities on our balance sheets.

(q) Environmental Remediation Costs—We are subject to federal and state environmental laws and regulations that in the future may require us to pay for environmental remediation at sites where we have been, or may be, identified as a potentially responsible party. Loss contingencies may exist for the remediation of hazardous substances at various potential sites, including coal combustion product landfill sites and manufactured gas plant sites. See Note 7, Asset Retirement Obligations, for more information regarding coal combustion product landfill sites and Note 19, Commitments and Contingencies, for more information regarding manufactured gas plant sites.

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

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

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

NOTE 2—ACQUISITIONS

Parent Company's Acquisition of Natural Gas Storage Facilities in Michigan

On June 30, 2017, our parent company completed the acquisition of Bluewater for \$226.0 million. Bluewater owns natural gas storage facilities in Michigan that will provide a portion of the current storage needs for our natural gas utility operations. In September 2017, we entered into a long-term service agreement with a wholly owned subsidiary of Bluewater to take the allocated storage, which was then approved by the PSCW in November 2017. See Note 21, Regulatory Environment, for more information.

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Parent Company's Acquisition of Integrys

On June 29, 2015, our parent company acquired 100% of the outstanding common shares of Integrys and changed its name to WEC Energy Group, Inc. Integrys is a provider of regulated natural gas and electricity, as well as nonregulated renewable energy.

The acquisition was subject to the approvals of various government agencies, including the PSCW. Approvals were obtained from all agencies subject to several conditions. The PSCW order includes the following conditions:

- We are subject to an earnings sharing mechanism for three years beginning January 1, 2016. Under the earnings sharing mechanism, if we earn over our authorized rate of return, 50% of the first 50 basis points of additional utility earnings will be shared with customers and will reduce our transmission escrow. All utility earnings above the first 50 basis points will be solely used to reduce the transmission escrow. For the years ended December 31, 2017 and 2016, we recorded \$0.1 million and \$21.1 million of expense related to this earnings sharing mechanism, respectively.
- Any future electric generation projects affecting Wisconsin ratepayers submitted by WEC Energy Group or its subsidiaries will first consider the extent to which existing intercompany resources can meet energy and capacity needs. In September 2015, we and WPS filed a joint integrated resource plan with the PSCW for our combined loads, which indicated that no new generation was needed at the time.

In 2015, we recorded \$6.6 million of severance expense that resulted from employee reductions related to the post-acquisition integration. The severance expense was recorded in our utility segment and is included in the other operation and maintenance line item on the income statements. Severance expense incurred after 2015 was not significant. Severance payments made during 2017 were not significant. Severance payments of \$4.6 million and \$1.2 million were made during 2016 and 2015, respectively. The severance accrual on our balance sheets at December 31, 2017 and 2016 related to the acquisition of Integrys was not significant.

NOTE 3—DISPOSITIONS

Utility Segment

Sale of Milwaukee County Power Plant

In April 2016, we sold the MCPP steam generation and distribution assets, located in Wauwatosa, Wisconsin. MCPP primarily provided steam to the Milwaukee Regional Medical Center hospitals and other campus buildings. During the second quarter of 2016, we recorded a pre-tax gain on the sale of \$10.9 million (\$6.5 million after tax), which was included in other operation and maintenance on our income statements. The assets included in the sale were not material and, therefore, were not presented as held for sale. The results of operations of this plant remained in continuing operations through the sale date as the sale did not represent a shift in our corporate strategy and did not have a major effect on our operations and financial results.

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Other Segment

Sale of Bostco Real Estate Holdings

In March 2017, we sold the remaining real estate holdings of Bostco located in downtown Milwaukee, Wisconsin, which included retail, office, and residential space. During the first quarter of 2017, we recorded an insignificant gain on the sale, which was included in other income, net on our income statements. The assets included in the sale were not material and, therefore, were not presented as held for sale. The results of operations associated with these assets remained in continuing operations through the sale date as the sale did not represent a shift in our corporate strategy and did not have a major effect on our operations and financial results.

NOTE 4—RELATED PARTIES

We routinely enter into transactions with related parties, including WEC Energy Group, its other subsidiaries, ATC, and other affiliated entities.

We provide and receive services, property, and other items of value to and from our parent, WEC Energy Group, and other subsidiaries of WEC Energy Group.

Following the acquisition of Integrys by Wisconsin Energy Corporation on June 29, 2015, an AIA (Non-WBS AIA) went into effect. The Non-WBS AIA governed the provision and receipt of services by WEC Energy Group's subsidiaries, except that WBS continued to provide services to Integrys and its subsidiaries only under the existing WBS AIAs. WBS provided services to WEC Energy Group and the former Wisconsin Energy Corporation subsidiaries, including us, under interim WBS AIAs. The PSCW and all other relevant state commissions approved the Non-WBS AIA or granted appropriate waivers related to the Non-WBS AIA.

Services under the Non-WBS AIA were subject to various pricing methodologies. All services provided by any regulated subsidiary to another regulated subsidiary were priced at cost. All services provided by any regulated subsidiary to any nonregulated subsidiary were priced at the greater of cost or fair market value. All services provided by any nonregulated subsidiary to any regulated subsidiary were priced at the lesser of cost or fair market value. All services provided by any regulated or nonregulated subsidiary to WBS were priced at cost.

WBS provided several categories of services (including financial, human resource, and administrative services) to us pursuant to the interim WBS AIAs, which were approved, or from which we were granted appropriate waivers, by the appropriate regulators, including the PSCW. As required by FERC regulations for centralized service companies, WBS renders services at cost. The PSCW must be notified prior to making changes to the services offered under and the allocation methods specified in the interim WBS AIAs. Other modifications or amendments to the interim WBS AIAs would require PSCW approval. Recovery of allocated costs is addressed in our rate cases.

A new AIA took effect January 1, 2017. The new agreement replaced the previous agreements. The pricing methodology and services under this new agreement are substantially identical to those under the agreements that were replaced. All of the applicable state commissions approved modifications to the new AIA to incorporate WEC Energy Group's acquisition of Bluewater. See Note 2, Acquisitions, for more information on the acquisition.

Effective January 1, 2016, 485 of our employees were transferred into WBS. In connection with this transfer of employees, certain benefit-related liabilities were also transferred to WBS. In addition, we transferred certain software assets to WBS in 2016.

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Bostco, our consolidated subsidiary, had a note payable to our parent company, WEC Energy Group. The balance of this note payable was \$18.5 million at December 31, 2016, which was paid off in the first half of 2017.

In connection with the sale of Bostco's remaining real estate holdings, Wispark, a subsidiary of WEC Energy Group, provided \$7.0 million of financing to the buyer and established a corresponding note receivable. Bostco had a \$7.0 million related party receivable from Wispark that was paid in April 2017. See Note 3, Dispositions, for more information on the real estate sale.

Effective January 1, 2017, based upon input we received from the PSCW, we transferred our \$415.4 million investment in ATC, and the related receivable for distributions approved and recorded in December 2016, to another subsidiary of WEC Energy Group. In addition, we transferred \$186.8 million of related deferred income tax liabilities. These transactions were non-cash equity transfers recorded to additional paid in capital between entities under common control, and therefore, did not result in the recognition of a gain or loss.

We pay ATC for transmission and other related services it provides. In addition, we provide a variety of operational, maintenance, and project management work for ATC, which is reimbursed by ATC. Services are billed to and from ATC under agreements approved by the PSCW, at each of our fully allocated costs.

Our balance sheets included the following receivables and payables related to transactions entered into with ATC:

<i>(in millions)</i>	2017	2016
Accounts receivable		
Services provided to ATC	\$ 0.8	\$ 1.1
Accounts payable		
Services received from ATC	22.2	20.0

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The following table shows activity associated with our related party transactions for the years ended December 31:

<i>(in millions)</i>	2017	2016	2015
Lease agreements			
Lease payments to We Power ⁽¹⁾	\$ 420.5	\$ 412.2	\$ 410.5
CWIP billed to We Power	57.3	37.9	58.8
Transactions with WBS ⁽²⁾			
Billings to WBS ⁽³⁾	255.7	213.8	11.1
Billings from WBS ⁽⁴⁾	215.4	310.6	1.3
Transactions with WPS ⁽²⁾			
Natural gas purchases from WPS	1.6	1.9	0.4
Billings to WPS	28.2	9.0	13.4
Billings from WPS	4.5	4.2	4.9
Transactions with WG			
Natural gas purchases from WG	5.3	5.3	5.3
Billings to WG	64.0	60.6	79.4
Billings from WG	23.1	21.5	23.5
Transactions with UMERC ⁽⁵⁾			
Electric sales to UMERC	30.8	—	—
Billings to UMERC ⁽²⁾	125.5	—	—
Transactions with Bluewater ⁽⁶⁾			
Storage service fees	2.7	—	—
Transactions with ATC			
Charges to ATC for services and construction	10.9	10.0	9.7
Charges from ATC for network transmission services	241.4	247.8	238.5
Refund from ATC per FERC ROE order	(19.4)	—	—

⁽¹⁾ We make lease payments to We Power, another subsidiary of WEC Energy Group, for PWGS Units 1 and 2 and ERGS Units 1 and 2.

⁽²⁾ Includes amounts billed for services, pass through costs, and other items in accordance with the approved AIAs.

⁽³⁾ Includes \$1.2 million, for the transfer of certain benefit-related liabilities from WBS for the year ended December 31, 2017. For the year ended December 31, 2016, includes \$13.1 million for the transfer of certain software assets to WBS. There were no transfers of assets to WBS during the year ended December 31, 2017, and there were no transfers of liabilities from WBS for the year ended December 31, 2016.

⁽⁴⁾ For the year ended December 31, 2017 and 2016, includes \$1.5 million and \$116.0 million, respectively, for the transfer of certain benefit-related liabilities to WBS.

⁽⁵⁾ UMERC became operational effective January 1, 2017. See below for more information.

⁽⁶⁾ The acquisition of Bluewater was completed on June 30, 2017. See below for more information.

Upper Michigan Energy Resources Corporation

In December 2016, both the MPSC and the PSCW approved the operation of UMERC as a stand-alone utility in the Upper Peninsula of Michigan. UMERC, a subsidiary of WEC Energy Group, became operational effective January 1, 2017, and we transferred customers and property, plant, and equipment as of that date. See Note 21, Regulatory Environment, for more information. We transferred approximately 27,500 retail electric customers and 50 electric distribution-only customers to UMERC, along with approximately 2,500 miles of electric distribution lines. We also transferred related electric distribution substations in the Upper Peninsula of Michigan and all property rights for the distribution assets to UMERC. The book value of net assets, including the related

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deferred income tax liabilities, transferred to UMERC from us as of January 1, 2017, was \$61.1 million. This transaction was a non-cash equity transfer recorded to additional paid in capital between entities under common control, and therefore, did not result in the recognition of a gain or loss. UMERC currently meets its market obligations through power purchase agreements with us and WPS.

NOTE 5—REGULATORY ASSETS AND LIABILITIES

We recorded a \$1,065 million change in our deferred taxes due to the enactment of the Tax Legislation, which resulted in both an increase to income tax related regulatory liabilities as well as a decrease to certain existing income tax related regulatory assets represented in Income tax related items in the table below. The \$1,065 million change in our deferred taxes represents our estimate of the tax benefit that will be returned to ratepayers through future refunds, bill credits, or reductions in other regulatory assets. See Note 12, Income Taxes, for more information on the Tax Legislation.

The following regulatory assets were reflected on our balance sheets as of December 31:

<i>(in millions)</i>	2017	2016	See Note
Regulatory assets ^{(1) (2)}			
Plant related – capital leases	\$ 801.3	\$ 724.8	11
Unrecognized pension and OPEB costs ⁽³⁾	484.4	520.3	15
SSR	298.9	188.1	21
Electric transmission costs	220.7	231.9	21
We Power generation ⁽⁴⁾	71.3	54.1	
AROs	41.4	39.7	7
Environmental remediation costs ⁽⁵⁾	30.4	29.9	19
Energy efficiency programs ⁽⁶⁾	28.2	38.5	
Income tax related items	—	200.8	12
Other, net	8.3	8.5	
Total regulatory assets	\$ 1,984.9	\$ 2,036.6	

⁽¹⁾ Based on prior and current rate treatment, we believe it is probable that we will continue to recover from customers the regulatory assets in the table.

⁽²⁾ As of December 31, 2017, we had \$11.4 million of regulatory assets not earning a return and \$254.0 million of regulatory assets earning a return based on short-term interest rates. The regulatory assets not earning a return relate to certain environmental remediation costs, the recovery of which depends on the timing of the actual expenditures. The other regulatory assets in the table either earn a return or the cash has not yet been expended, in which case the regulatory assets are offset by liabilities.

⁽³⁾ Represents the unrecognized future pension and OPEB costs resulting from actuarial gains and losses on defined benefit and OPEB plans. We are authorized recovery of this regulatory asset over the average remaining service life of each plan.

⁽⁴⁾ Represents amounts recoverable from customers related to our costs of the generating units leased from We Power, including subsequent capital additions. See Note 11, Long-Term Debt and Capital Lease Obligations, for more information on the Tax Legislation impacts on the lease payments.

⁽⁵⁾ As of December 31, 2017, we had not yet made cash expenditures for \$18.5 million of these environmental remediation costs.

⁽⁶⁾ Represents amounts recoverable from customers related to programs designed to meet energy efficiency standards.

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The following regulatory liabilities were reflected on our balance sheets as of December 31:

<i>(in millions)</i>	2017	2016	See Note
Regulatory liabilities			
2017 Tax Legislation impact and income tax related	\$ 849.1	\$ —	12
Removal costs ⁽¹⁾	730.0	722.9	
Mines deferral ⁽²⁾	95.1	70.2	
Other, net	46.9	71.0	
Total regulatory liabilities	\$ 1,721.1	\$ 864.1	
Balance Sheet Presentation			
Current liabilities	\$ 13.1	\$ 10.2	
Regulatory liabilities	1,708.0	853.9	
Total regulatory liabilities	\$ 1,721.1	\$ 864.1	

⁽¹⁾ Represents amounts collected from customers to cover the cost of future removal of property, plant, and equipment.

⁽²⁾ Represents the deferral of revenues less the associated cost of sales related to the mines, which were not included in the 2015 rate order. We intend to request that this deferral be applied for the benefit of Wisconsin retail electric customers in a future rate proceeding.

NOTE 6—PROPERTY, PLANT, AND EQUIPMENT

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

<i>(in millions)</i>	2017	2016
Utility property, plant, and equipment ⁽¹⁾	\$ 9,870.7	\$ 11,232.9
Less: Accumulated depreciation	2,970.3	3,606.9
Net	6,900.4	7,626.0
CWIP	159.5	111.5
Plant to be retired, net	872.7	—
Net utility property, plant, and equipment	7,932.6	7,737.5
Property under capital leases	3,009.1	2,898.0
Less: Accumulated amortization	945.9	837.8
Net leased facilities	2,063.2	2,060.2
Non-utility and other property, plant, and equipment	11.9	46.4
Less: Accumulated depreciation	—	12.7
Net ⁽²⁾	11.9	33.7
CWIP	—	0.9
Net non-utility and other property, plant, and equipment	11.9	34.6
Total property, plant, and equipment	\$ 10,007.7	\$ 9,832.3

⁽¹⁾ Effective January 1, 2017, we transferred 2,500 miles of electric distribution lines and related electric distribution substations in the Upper Peninsula of Michigan to UMER. The net book value of the property, plant, and equipment we transferred to UMER was \$61.1 million. See Note 4, Related Parties, for more information.

⁽²⁾ In March 2017, we sold the remaining real estate holdings of Bostco located in downtown Milwaukee, Wisconsin, which included retail, office, and residential space.

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Utility Segment Plant to be Retired

We have evaluated future plans for our older and less efficient fossil fuel generating units and have announced our plans for the retirement of the plants identified below. The net book value of these plants was classified as plant to be retired within property, plant, and equipment on our balance sheet at December 31, 2017. In addition, severance expense in the amount of \$25.8 million was recorded within the utility segment in 2017 related to these announced plant retirements.

Pleasant Prairie Power Plant

As a result of a MISO ruling in December 2017, Pleasant Prairie must be shut down no later than April 10, 2018. Because we had an obligation at December 31, 2017 to shut down the Pleasant Prairie plant in April 2018, retirement of the plant was probable at December 31, 2017. The net book value of this generating unit was \$681.3 million at December 31, 2017. This amount was classified as plant to be retired within property, plant, and equipment on our balance sheet. This unit is included in rate base, and we continue to depreciate it on a straight-line basis using the composite depreciation rates approved by the PSCW. The physical dismantlement of the plant will not occur immediately. It may take several years to finalize long-term plans for the site. See Note 19, Commitments and Contingencies, for more information.

Presque Isle Power Plant

In October 2017, the MPSC approved UMERC's application to construct and operate approximately 180 MW of natural gas-fired generation in the Upper Peninsula of Michigan. Upon receiving this approval, retirement of the PIPP generating units became probable. The new units are expected to begin commercial operation in 2019 and should allow for the retirement of PIPP no later than 2020. The net book value of these units was \$191.4 million at December 31, 2017. These units are included in rate base, and we continue to depreciate them on a straight-line basis using the composite depreciation rates approved by the PSCW. The net book value of these assets was transferred from plant in service to plant to be retired. See Note 19, Commitments and Contingencies, for more information.

NOTE 7—ASSET RETIREMENT OBLIGATIONS

We have recorded AROs primarily for asbestos abatement at certain generation and substation facilities, the removal and dismantlement of generation facilities, and the closure of fly-ash landfills at our generation facilities. We establish regulatory assets and liabilities to record the differences between ongoing expense recognition under the ARO accounting rules and the rate-making practices for retirement costs authorized by the applicable regulators. On our balance sheets, AROs are recorded within other long-term liabilities.

The following table shows changes to our AROs during the years ended December 31:

<i>(in millions)</i>	2017	2016	2015
Balance as of January 1	\$ 61.5	\$ 58.7	\$ 40.5
Accretion	3.2	3.0	2.3
Additions	5.5 ⁽¹⁾	—	15.9 ⁽²⁾
Liabilities settled	(1.9)	(0.2)	—
Balance as of December 31	\$ 68.3	\$ 61.5	\$ 58.7

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⁽¹⁾ During 2017, an ARO was recorded related to the removal and dismantlement of the Rothschild Biomass Plant.

⁽²⁾ During 2015, an ARO was recorded for the fly-ash landfills located at our generation facilities.

NOTE 8—COMMON EQUITY

Stock-Based Compensation Plans

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

<i>(in millions)</i>	2017	2016	2015
Stock options	\$ 1.3	\$ 1.8	\$ 3.2
Restricted stock	0.8	1.8	2.1
Performance units	9.9	3.9	7.5
Stock-based compensation expense	\$ 12.0	\$ 7.5	\$ 12.8
Related tax benefit	\$ 4.8	\$ 3.0	\$ 5.1

Stock-based compensation costs capitalized during 2017, 2016, and 2015 were not significant.

Stock Options

The following is a summary of our employees' WEC Energy Group stock option activity during 2017:

Stock Options	Number of Options	Weighted-Average Exercise Price	Weighted-Average Remaining Contractual Life <i>(in years)</i>	Aggregate Intrinsic Value <i>(in millions)</i>
Outstanding as of January 1, 2017	1,285,806	\$ 33.41		
Granted	80,770	\$ 58.31		
Exercised	(300,064)	\$ 25.54		
Transferred	129,635	\$ 35.48		
Outstanding as of December 31, 2017	1,196,147	\$ 37.29	4.6	\$ 34.9
Exercisable as of December 31, 2017	971,547	\$ 33.43	3.8	\$ 32.1

The aggregate intrinsic value of outstanding and exercisable options in the above table represents the total pre-tax intrinsic value that would have been received by the option holders had they exercised all of their options on December 31, 2017. This is calculated as the difference between WEC Energy Group's closing stock price on December 31, 2017, and the option exercise price, multiplied by the number of in-the-money stock options. The intrinsic value of options exercised during the years ended December 31, 2017, 2016, and 2015 was \$11.2 million, \$14.1 million, and \$34.6 million, respectively. Cash received by WEC Energy Group from exercises of its options by our employees was \$7.7 million, \$12.1 million, and \$29.2 million during the years ended December 31, 2017, 2016, and 2015, respectively. The actual tax benefit from option exercises for the same periods was approximately \$4.5 million, \$5.6 million, and \$14.0 million, respectively.

As of December 31, 2017, we expected to recognize approximately \$0.9 million of unrecognized compensation cost related to unvested and outstanding WEC Energy Group stock options over the next 1.7 years on a weighted-average basis.

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During the first quarter of 2018, the Compensation Committee awarded 81,730 non-qualified WEC Energy Group stock options with an exercise price of \$66.02 and a weighted-average grant date fair value of \$7.26 per option to certain of our officers and other key employees under its normal schedule of awarding long-term incentive compensation.

Restricted Shares

The following is a summary of our employees' WEC Energy Group restricted stock activity during 2017:

Restricted Shares	Number of Shares	Weighted-Average Grant Date Fair Value
Outstanding as of January 1, 2017	16,261	\$ 50.39
Granted	8,001	\$ 58.10
Released	(8,018)	\$ 48.78
Transferred	(379)	\$ 57.77
Forfeited	(582)	\$ 53.83
Outstanding as of December 31, 2017	15,283	\$ 54.96

The intrinsic value of WEC Energy Group restricted stock held by our employees that was released was \$0.5 million, \$0.4 million, and \$2.7 million for the years ended December 31, 2017, 2016, and 2015, respectively. The actual tax benefit from released restricted shares for the same years was \$0.2 million, \$0.2 million, and \$1.1 million, respectively.

As of December 31, 2017, we expected to recognize approximately \$1.2 million of unrecognized compensation cost related to WEC Energy Group restricted stock over the next 1.7 years on a weighted-average basis.

During the first quarter of 2018, the Compensation Committee awarded 7,518 WEC Energy Group restricted shares to our officers and other key employees under its normal schedule of awarding long-term incentive compensation. The grant date fair value of these awards was \$64.99 per share.

Performance Units

During 2017, 2016, and 2015, the Compensation Committee awarded 34,765; 35,700; and 187,450 WEC Energy Group performance units, respectively, to our officers and other key employees under the WEC Energy Group Performance Unit Plan.

In 2016, we transferred 573,499 performance units to WBS in connection with the transfer of certain employees. See Note 4, Related Parties, for more information.

Performance units with an intrinsic value of \$1.4 million, \$3.4 million, and \$11.6 million were settled during 2017, 2016, and 2015, respectively. The actual tax benefit from the distribution of performance units for the same years was approximately \$0.4 million, \$0.5 million, and \$4.2 million, respectively.

At December 31, 2017, we had 96,577 performance units outstanding, including dividend equivalents. A liability of \$4.9 million was recorded on our balance sheet at December 31, 2017 related to these outstanding units. As of December 31, 2017, we expected to recognize approximately \$3.6 million of unrecognized compensation cost related to unvested and outstanding WEC Energy Group performance units over the next 1.4 years on a weighted-average basis.

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During the first quarter of 2018, performance units held by our employees with an intrinsic value of \$1.8 million were settled. The actual tax benefit from the distribution of these awards was \$0.4 million. In January 2018, the Compensation Committee also awarded 32,650 WEC Energy Group performance units to our officers and other key employees under its normal schedule of awarding long-term incentive compensation.

Restrictions

Various financing arrangements and regulatory requirements impose certain restrictions on our ability to transfer funds to WEC Energy Group in the form of cash dividends, loans, or advances. In addition, Wisconsin law prohibits us from making loans to or guaranteeing obligations of WEC Energy Group or its subsidiaries.

In accordance with our most recent rate order, we may not pay common dividends above the test year forecasted amount reflected in our rate case, if it would cause our average common equity ratio, on a financial basis, to fall below our authorized level of 51%. A return of capital in excess of the test year amount can be paid by us at the end of the year provided that our average common equity ratio does not fall below the authorized level.

We may not pay common dividends to WEC Energy Group under our Restated Articles of Incorporation if any dividends on our outstanding preferred stock have not been paid. In addition, pursuant to the terms of our 3.60% Serial Preferred Stock, our ability to declare common dividends would be limited to 75% or 50% of net income during a twelve month period if our common stock equity to total capitalization, as defined in the preferred stock designation, is less than 25% and 20%, respectively.

See Note 10, Short-Term Debt and Lines of Credit, for discussion of certain financial covenants related to short-term debt obligations.

As of December 31, 2017, our restricted retained earnings totaled \$2.2 billion.

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

NOTE 9—PREFERRED STOCK

The following table shows preferred stock authorized and outstanding at December 31, 2017 and 2016:

<i>(in millions, except share and per share amounts)</i>	Shares Authorized	Shares Outstanding	Redemption Price Per Share	Total
\$100 par value, Six Per Cent. Preferred Stock	45,000	44,498	—	\$ 4.4
\$100 par value, Serial Preferred Stock	2,286,500			
3.60% Series		260,000	\$ 101	26.0
\$25 par value, Serial Preferred Stock	5,000,000	—	—	—
Total				\$ 30.4

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NOTE 10—SHORT-TERM DEBT AND LINES OF CREDIT

The following table shows our short-term borrowings and their corresponding weighted-average interest rates as of December 31:

<i>(in millions, except percentages)</i>	2017	2016
Commercial paper		
Amount outstanding at December 31	\$ 210.9	\$ 159.0
Average interest rate on amounts outstanding at December 31	1.81%	0.87%

Our average amount of commercial paper borrowings based on daily outstanding balances during 2017 was \$53.3 million, with a weighted-average interest rate during the period of 1.38%.

We have entered into a bank back-up credit facility to maintain short-term credit liquidity which, among other terms, requires us to maintain, subject to certain exclusions, a minimum total funded debt to capitalization ratio of less than 65%.

As of December 31, 2017, we had approximately \$287.9 million of available capacity under our bank back-up credit facility and \$210.9 million of commercial paper outstanding that was supported by the credit facility.

In April 2017, our consolidated subsidiary, Bostco, paid off a note payable to our parent, WEC Energy Group.

The information in the table below relates to our revolving credit facility used to support our commercial paper borrowing program, including remaining available capacity under this facility as of December 31:

<i>(in millions)</i>	Maturity	2017
Revolving credit facility	October 2022	\$ 500.0
Less:		
Letters of credit issued inside credit facility		\$ 1.2
Commercial paper outstanding		210.9
Available capacity under existing agreement		\$ 287.9

This facility has a renewal provision for two one-year extensions, subject to lender approval.

Our bank back-up credit facility contains customary covenants, including certain limitations on our ability to sell assets. The credit facility also contains customary events of default, including payment defaults, material inaccuracy of representations and warranties, covenant defaults, bankruptcy proceedings, certain judgments, Employee Retirement Income Security Act of 1974 defaults and change of control.

NOTE 11—LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

See our statements of capitalization for details on our long-term debt.

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Debentures and Notes

The following table shows the future maturities of our long-term debt outstanding (excluding obligations under capital leases) as of December 31, 2017:

<i>(in millions)</i>	
2018	\$ 250.0
2019	250.0
2020	—
2021	300.0
2022	—
Thereafter	1,885.0
Total	\$ 2,685.0

We amortize debt premiums, discounts, and debt issuance costs over the life of the debt and we include the costs in interest expense.

We are the obligor under a series of tax-exempt pollution control refunding bonds with an outstanding principal amount of \$80.0 million. In August 2009, we terminated a letter of credit that provided credit and liquidity support for the bonds, which resulted in a mandatory tender of the bonds. We purchased the bonds at par plus accrued interest to the date of purchase. As of December 31, 2017, the repurchased bonds were still outstanding, but are not reported in our long-term debt or included in our capitalization statements since they are held by us. Depending on market conditions and other factors, we may change the method used to determine the interest rate on this bond series and have it remarketed to third parties. A related bond series that had an outstanding principal amount of \$67.0 million matured on August 1, 2016.

Obligations Under Capital Leases

We are the obligor under a power purchase contract with an unaffiliated third party and we lease power plants from We Power. Under capital lease accounting, we have recorded the leased plants and corresponding obligations under the capital leases on our balance sheets. We treat these agreements as operating leases for rate-making purposes. We record our minimum lease payments under the power purchase contract as purchased power expense on our income statements. We record the lease payments under our leases with We Power as rent expense in other operation and maintenance in our income statements. We record the difference between the minimum lease payments and the sum of imputed interest and amortization costs calculated under capital lease accounting as a deferred regulatory asset on our balance sheets. See Note 5, Regulatory Assets and Liabilities, for more information on our plant related capital leases.

Power Purchase Commitment

In 1997, we entered into a 25-year power purchase contract with an unaffiliated independent power producer. The contract, for 236 MW of firm capacity from a natural gas-fired cogeneration facility, includes zero minimum energy requirements. When the contract expires in 2022, we may, at our option and with proper notice, renew for another ten years or purchase the generating facility at fair value or allow the contract to expire. We account for this contract as a capital lease and recorded the leased facility and corresponding obligation under the capital lease at the estimated fair value of the plant's electric generating facilities. We are amortizing the leased facility on a straight-line basis over the original 25-year term of the contract.

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We treat the long-term power purchase contract as an operating lease for rate-making purposes and we record our minimum lease payments as cost of sales on our income statements. We record the difference between the minimum lease payments and the sum of imputed interest and amortization costs calculated under capital lease accounting as a deferred regulatory asset on our balance sheets. Due to the timing and the amounts of the minimum lease payments, the regulatory asset increased to approximately \$78.5 million during 2009, at which time the regulatory asset began to be reduced to zero over the remaining life of the contract. The total obligation under the capital lease was \$27.0 million as of December 31, 2017, and will decrease to zero over the remaining life of the contract.

Port Washington Generating Station

We are leasing PWGS 1 and PWGS 2, two 545 MW natural gas-fired generation units which were placed in service in July 2005 and May 2008, respectively, from We Power under PSCW approved leases. The leased units and corresponding obligations for the units have been recorded at the estimated fair value of \$727.4 million. We are amortizing the leased units on a straight-line basis over the original 25-year term of the leases. The lease payments are expected to be recovered through our rates, as supported by the 2001 leased generation law. Due to the timing and the amounts of the minimum lease payments, we expect the regulatory asset to increase to approximately \$129.1 million in the year 2021 for PWGS 1 and to approximately \$124.4 million in the year 2023 for PWGS 2, at which time the regulatory assets will be reduced to zero over the remaining lives of the contracts. The total obligation under the capital leases for the units was \$644.7 million as of December 31, 2017, and will decrease to zero over the remaining lives of the contracts.

Elm Road Generating Station

We are leasing ER 1, ER 2, and the common facilities, which are also utilized by our OC 5 through OC 8, from We Power under PSCW approved leases. We are amortizing the leased units on a straight-line basis over the 30-year term of the leases. ER 1 and ER 2 were placed in service in February 2010 and January 2011, respectively. The leased units and corresponding capital lease obligations have been recorded at the estimated fair value of \$2,141.4 million. The lease payments are expected to be recovered through our rates, as supported by the 2001 leased generation law. Due to the timing and the amounts of the minimum lease payments, we expect the regulatory asset to increase to approximately \$517.9 million in the year 2028 for ER 1 and to approximately \$425.0 million in the year 2029 for ER 2, at which time the regulatory assets will be reduced to zero over the remaining lives of the contracts. The total obligation under the capital leases was \$2,194.6 million as of December 31, 2017, and will decrease to zero over the remaining lives of the contracts.

We paid the following lease payments during 2017, 2016, and 2015:

<i>(in millions)</i>	2017	2016	2015
Long-term power purchase commitment	\$ 7.2	\$ 37.6	\$ 36.2
PWGS	85.0	82.4	103.8
ERGS	335.5	329.8	306.7
Total	\$ 427.7	\$ 449.8	\$ 446.7

As a result of the Tax Legislation, future PWGS and ERGS lease payments were recalculated and are expected to decrease by approximately \$50.0 million annually beginning in 2018. The reduction in lease payments is not expected to impact earnings as it will be recorded as a reduction to regulatory assets until our next rate case. See Note 5, Regulatory Assets and Liabilities, and Note 12, Income Taxes, for more information on the Tax Legislation.

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The following table summarizes our capitalized leased facilities as of December 31:

<i>(in millions)</i>	2017	2016
Long-term power purchase commitment		
Under capital lease	\$ 140.3	\$ 140.3
Accumulated amortization	(115.2)	(109.5)
Total long-term power purchase commitment	\$ 25.1	\$ 30.8
PWGS		
Under capital lease	\$ 727.4	\$ 704.2
Accumulated amortization	(305.1)	(274.7)
Total PWGS	\$ 422.3	\$ 429.5
ERGS		
Under capital lease	\$ 2,141.4	\$ 2,053.5
Accumulated amortization	(525.6)	(453.6)
Total ERGS	\$ 1,615.8	\$ 1,599.9
Total leased facilities	\$ 2,063.2	\$ 2,060.2

Future minimum lease payments under our capital leases and the present value of our net minimum lease payments as of December 31, 2017 are as follows:

<i>(in millions)</i>	Power Purchase Commitment	PWGS	ERGS	Total
2018	\$ 14.7	\$ 96.3	\$ 287.7	\$ 398.7
2019	15.5	96.3	287.7	399.5
2020	16.4	96.3	287.7	400.4
2021	17.2	96.3	287.7	401.2
2022	7.6	96.3	287.6	391.5
Thereafter	—	857.3	5,029.5	5,886.8
Total minimum lease payments	71.4	1,338.8	6,467.9	7,878.1
Less: Estimated executory costs	(33.1)	—	—	(33.1)
Net minimum lease payments	38.3	1,338.8	6,467.9	7,845.0
Less: Interest	(11.3)	(694.1)	(4,273.3)	(4,978.7)
Present value of minimum lease payments	27.0	644.7	2,194.6	2,866.3
Less: Due currently	(3.7)	(19.4)	(19.4)	(42.5)
Long-term obligations under capital lease	\$ 23.3	\$ 625.3	\$ 2,175.2	\$ 2,823.8

NOTE 12—INCOME TAXES

Income Tax Expense

The following table is a summary of income tax expense for each of the years ended December 31:

<i>(in millions)</i>	2017	2016	2015
Current tax expense	\$ 81.5	\$ 4.8	\$ 33.1
Deferred income taxes, net	110.6	207.3	180.0
Investment tax credit, net	(0.9)	(1.1)	(1.1)
Total income tax expense	\$ 191.2	\$ 211.0	\$ 212.0

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Statutory Rate Reconciliation

The provision for income taxes for each of the years ended December 31 differs from the amount of income tax determined by applying the applicable United States statutory federal income tax rate to income before income taxes and preferred dividend as a result of the following:

<i>(in millions)</i>	2017		2016		2015	
	Amount	Effective Tax Rate	Amount	Effective Tax Rate	Amount	Effective Tax Rate
Expected tax at statutory federal tax rates	\$ 184.4	35.0 %	\$ 201.4	35.0 %	\$ 205.7	35.0 %
State income taxes net of federal tax benefit	27.9	5.3 %	31.8	5.5 %	31.0	5.3 %
Production tax credits	(17.6)	(3.3)%	(16.5)	(2.8)%	(17.8)	(3.0)%
Domestic production activities deduction	(7.8)	(1.5)%	(7.8)	(1.4)%	(7.8)	(1.3)%
AFUDC – Equity	(1.1)	(0.2)%	(1.5)	(0.3)%	(2.0)	(0.3)%
Investment tax credit restored	(0.9)	(0.2)%	(1.1)	(0.2)%	(1.1)	(0.2)%
Other, net	6.3	1.1 %	4.7	0.8 %	4.0	0.5 %
Total income tax expense	\$ 191.2	36.2 %	\$ 211.0	36.6 %	\$ 212.0	36.0 %

Deferred Income Tax Assets and Liabilities

On December 22, 2017, the Tax Legislation was signed into law. For businesses, the Tax Legislation reduces the corporate federal tax rate from a maximum of 35% to a 21% rate effective January 1, 2018. We estimated a preliminary tax benefit related to the re-measurement of our deferred taxes in the amount of approximately \$1,065 million. Accordingly, this amount has been recorded as both an increase to regulatory liabilities as well as a decrease to certain existing regulatory assets as of December 31, 2017. Our revaluation of our deferred tax assets and liabilities is subject to further clarification of the new law that cannot be estimated at this time. The impact of the Tax Legislation could materially differ from this estimate due to, among other things, changes in interpretations and assumptions we have made.

On December 22, 2017, the SEC staff issued guidance in Staff Accounting Bulletin 118 (SAB 118), Income Tax Accounting Implications of the Tax Cuts and Jobs Act, which provides for a measurement period of up to one year from the enactment date to complete accounting under GAAP for the tax effects of the legislation. Due to the complex and comprehensive nature of the enacted tax law changes, and their application under GAAP, certain amounts related to bonus depreciation and future tax benefit utilization recorded in the financial statements as a result of the Tax Legislation are to be considered "provisional" as discussed in SAB 118 and subject to revision. We are awaiting additional guidance from industry and income tax authorities in order to finalize our accounting.

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The components of deferred income taxes as of December 31 were as follows:

<i>(in millions)</i>	2017	2016
Deferred tax assets		
Tax gross up – regulatory items	\$ 240.1	\$ —
Future tax benefits	133.1	143.7
Deferred revenues	128.8	207.2
Employee benefits and compensation	50.2	77.6
Construction advances	15.0	20.0
Uncollectible account expense	12.5	16.1
Emission allowances	0.1	0.2
Other	54.8	70.9
Total deferred tax assets	634.6	535.7
Deferred tax liabilities		
Property-related	1,487.0	2,257.3
Employee benefits and compensation	117.4	179.3
Deferred transmission costs	60.1	93.1
Prepaid tax, insurance, and other	33.8	50.2
Investment in transmission affiliate	—	195.1
Other	91.8	94.0
Total deferred tax liabilities	1,790.1	2,869.0
Deferred tax liability, net	\$ 1,155.5	\$ 2,333.3

Consistent with rate-making treatment, deferred taxes in the table above are offset for temporary differences that have related regulatory assets and liabilities.

As of December 31, 2017, we had \$4.0 million and \$125.6 million of federal charitable contribution and tax credit carryforwards resulting in deferred tax assets of \$0.8 million and \$125.6 million, respectively. These federal charitable contribution carryforwards begin to expire in 2020 and tax credit carryforwards begin to expire in 2031. We expect to have future taxable income sufficient to utilize these deferred tax assets. As of December 31, 2016, we had approximately \$82.8 million and \$107.2 million of federal net operating loss and tax credit carryforwards resulting in deferred tax assets of \$29.0 million and \$107.2 million, respectively. As of December 31, 2017 we had \$74.7 million and \$31.9 million of state net operating loss and state charitable contribution carryforwards resulting in deferred tax assets of \$4.7 million and \$2.0 million, respectively. These state net operating loss carryforwards begin to expire in 2035 and state charitable contribution carryforwards begin to expire in 2017. We expect to have future taxable income sufficient to utilize these deferred tax assets. As of December 31, 2016 we had \$149.9 million state net operating loss carryforwards resulting in deferred tax assets of \$7.5 million.

Unrecognized Tax Benefits

We previously adopted accounting guidance related to uncertainty in income taxes. A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

<i>(in millions)</i>	2017	2016
Balance as of January 1	\$ 5.1	\$ 6.1
Reductions for tax positions of prior years	(5.1)	(1.0)
Balance as of December 31	\$ —	\$ 5.1

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The amount of unrecognized tax benefits as of December 31, 2017 and 2016 excludes deferred tax assets related to uncertainty in income taxes of zero and \$5.1 million, respectively. As of December 31, 2017 and 2016, there were no unrecognized tax benefits that, if recognized, would impact the effective tax rate for continuing operations.

We recognize interest and penalties accrued related to unrecognized tax benefits as a component of income tax expense. For the years ended December 31, 2017, 2016, and 2015, we recognized \$0.7 million of interest income, \$0.2 million of interest expense, and \$0.1 million of interest income, respectively, in our income statements. For the years ended December 31, 2017, 2016, and 2015, we recognized no penalties in our income statements. As of December 31, 2017, we had no interest accrued and no penalties accrued on our balance sheets. As of December 31, 2016, we had \$0.7 million of accrued interest and no penalties accrued on our balance sheets.

We do not anticipate any significant increases or decreases in the total amounts of unrecognized tax benefits within the next 12 months.

Our primary tax jurisdictions include Federal and the state of Wisconsin. With a few exceptions, we are no longer subject to federal income tax examination by the IRS for years prior to 2014. As of December 31, 2017, we were subject to examination by the Wisconsin taxing authority for tax years 2013 through 2017.

NOTE 13—FAIR VALUE MEASUREMENTS

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

<i>(in millions)</i>	December 31, 2017			
	Level 1	Level 2	Level 3	Total
Derivative assets				
Natural gas contracts	\$ 0.5	\$ 0.1	\$ —	\$ 0.6
Petroleum products contracts	0.9	—	—	0.9
FTRs	—	—	2.4	2.4
Coal contracts	—	0.7	—	0.7
Total derivative assets	\$ 1.4	\$ 0.8	\$ 2.4	\$ 4.6
Derivative liabilities				
Natural gas contracts	\$ 2.0	\$ 0.1	\$ —	\$ 2.1
Coal contracts	—	0.3	—	0.3
Total derivative liabilities	\$ 2.0	\$ 0.4	\$ —	\$ 2.4

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<i>(in millions)</i>	December 31, 2016			
	Level 1	Level 2	Level 3	Total
Derivative assets				
Natural gas contracts	\$ 6.0	\$ 0.8	\$ —	\$ 6.8
Petroleum products contracts	0.2	—	—	0.2
FTRs	—	—	3.1	3.1
Coal contracts	—	1.9	—	1.9
Total derivative assets	\$ 6.2	\$ 2.7	\$ 3.1	\$ 12.0
Derivative liabilities				
Natural gas contracts	\$ 0.1	\$ —	\$ —	\$ 0.1
Petroleum products contracts	0.1	—	—	0.1
Coal contracts	—	0.5	—	0.5
Total derivative liabilities	\$ 0.2	\$ 0.5	\$ —	\$ 0.7

The derivative assets and liabilities listed in the tables above include options, futures, physical commodity contracts, and other instruments used to manage market risks related to changes in commodity prices. They also include FTRs, which are used to manage electric transmission congestion costs in the MISO Energy Markets. See Note 14, Derivative Instruments, for more information.

The following table summarizes the changes to derivatives classified as Level 3 in the fair value hierarchy:

<i>(in millions)</i>	2017	2016	2015
Balance at the beginning of the period	\$ 3.1	\$ 1.6	\$ 7.0
Purchases	6.9	8.1	3.9
Settlements	(7.6)	(6.6)	(9.3)
Balance at the end of the period	\$ 2.4	\$ 3.1	\$ 1.6

Fair Value of Financial Instruments

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

<i>(in millions)</i>	December 31, 2017		December 31, 2016	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred stock	\$ 30.4	\$ 30.5	\$ 30.4	\$ 28.8
Long-term debt, including current portion	2,662.3	2,976.3	2,661.1	2,923.4

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NOTE 14—DERIVATIVE INSTRUMENTS

The following table shows our derivative assets and derivative liabilities:

<i>(in millions)</i>	December 31, 2017		December 31, 2016	
	Derivative Assets	Derivative Liabilities	Derivative Assets	Derivative Liabilities
Other current				
Natural gas contracts	\$ 0.6	\$ 1.9	\$ 6.3	\$ 0.1
Petroleum products contracts	0.9	—	0.2	0.1
FTRs	2.4	—	3.1	—
Coal contracts	0.6	0.1	1.5	0.5
Total other current	\$ 4.5	\$ 2.0	\$ 11.1	\$ 0.7
Other long-term				
Natural gas contracts	\$ —	\$ 0.2	\$ 0.5	\$ —
Coal contracts	0.1	0.2	0.4	—
Total other long-term	\$ 0.1	\$ 0.4	\$ 0.9	\$ —
Total	\$ 4.6	\$ 2.4	\$ 12.0	\$ 0.7

Our estimated notional sales volumes and realized gains (losses) were as follows:

<i>(in millions)</i>	December 31, 2017		December 31, 2016		December 31, 2015	
	Volume	Gains (Losses)	Volume	Gains (Losses)	Volume	Gains (Losses)
Natural gas contracts	26.9 Dth	\$ (1.0)	35.3 Dth	\$ (12.3)	24.0 Dth	\$ (12.6)
Petroleum products contracts	16.7 gallons	(1.4)	10.3 gallons	(2.6)	4.0 gallons	(0.2)
FTRs	27.1 MWh	7.6	25.3 MWh	7.3	22.8 MWh	3.2
Total		\$ 5.2		\$ (7.6)		\$ (9.6)

At December 31, 2017, we had posted cash collateral of \$4.9 million in our margin accounts, and at December 31, 2016, we had received cash collateral of \$3.4 million in our margin accounts.

The following table shows derivative assets and derivative liabilities if derivative instruments by counterparty were presented net on our balance sheets:

<i>(in millions)</i>	December 31, 2017		December 31, 2016	
	Derivative Assets	Derivative Liabilities	Derivative Assets	Derivative Liabilities
Gross amount recognized on the balance sheet	\$ 4.6	\$ 2.4	\$ 12.0	\$ 0.7
Gross amount not offset on the balance sheet	(1.3)	(2.0) ⁽¹⁾	(3.6) ⁽²⁾	(0.2)
Net amount	\$ 3.3	\$ 0.4	\$ 8.4	\$ 0.5

⁽¹⁾ Includes cash collateral posted of \$0.7 million at December 31, 2017.

⁽²⁾ Includes cash collateral received of \$3.4 million at December 31, 2016.

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NOTE 15—EMPLOYEE BENEFITS

Pension and Other Postretirement Employee Benefits

We participate in WEC Energy Group's defined benefit pension plans and OPEB plans that cover substantially all of our employees. We are responsible for our share of the plan assets and obligations. The benefits for a portion of these plans are funded through irrevocable trusts, as allowed for income tax purposes. Our balance sheets reflect only the liabilities associated with our past and current employees and our share of the plan assets and obligations. We also offer medical, dental, and life insurance benefits to active employees and their dependents. We expense the costs of these benefits as incurred.

Generally, employees who started with us after 1995 receive a benefit based on a percentage of their annual salary plus an interest credit, while employees who started before 1996 receive a benefit based upon years of service and final average salary. New management employees hired after December 31, 2014 receive a 6% annual company contribution to their 401(k) savings plan instead of being enrolled in the defined benefit plans.

We use a year-end measurement date to measure the funded status of all of the pension and OPEB plans. Due to the regulated nature of our business, we have concluded that substantially all of the unrecognized costs resulting from the recognition of the funded status of the pension and OPEB plans qualify as a regulatory asset.

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

<i>(in millions)</i>	Pension Costs		OPEB Costs	
	2017	2016	2017	2016
Change in benefit obligation				
Obligation at January 1	\$ 1,177.0	\$ 1,290.6	\$ 298.5	\$ 313.8
Service cost	12.2	10.5	7.0	7.3
Interest cost	47.0	49.7	12.1	13.2
Participant contributions	—	—	5.7	8.8
Plan amendments	—	(2.6)	(6.8)	—
Net transfer to/from affiliates	(13.4) ⁽¹⁾	(121.1) ⁽²⁾	(3.3) ⁽¹⁾	(17.0) ⁽²⁾
Actuarial loss (gain)	53.1	25.3	5.1	(9.7)
Benefit payments	(82.0)	(75.4)	(16.5)	(19.0)
Federal subsidy on benefits paid	N/A	N/A	1.7	1.1
Obligation at December 31	\$ 1,193.9	\$ 1,177.0	\$ 303.5	\$ 298.5
Change in fair value of plan assets				
Fair value at January 1	\$ 1,102.8	\$ 1,179.3	\$ 205.1	\$ 216.1
Actual return on plan assets	121.9	73.0	25.9	13.5
Employer contributions	5.1	5.3	3.2	2.7
Participant contributions	—	—	5.7	8.8
Net transfer to/from affiliates	(13.7) ⁽¹⁾	(79.4) ⁽²⁾	(3.3) ⁽¹⁾	(17.0) ⁽²⁾
Benefit payments	(82.0)	(75.4)	(16.5)	(19.0)
Fair value at December 31	\$ 1,134.1	\$ 1,102.8	\$ 220.1	\$ 205.1
Funded status at December 31	\$ (59.8)	\$ (74.2)	\$ (83.4)	\$ (93.4)

⁽¹⁾ Benefit obligations and plan assets were moved along with our employees who were transferred to/from affiliated entities, primarily a result of our customer service employees being transferred to WBS.

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(2) Benefit obligations and plan assets were moved along with our employees who were transferred to/from affiliated entities. See Note 4, Related Parties, for more information.

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

<i>(in millions)</i>	Pension Costs		OPEB Costs	
	2017	2016	2017	2016
Pension and OPEB obligations	\$ (59.8)	\$ (74.2)	\$ (83.4)	\$ (93.4)

The accumulated benefit obligation for all defined benefit pension plans was \$1,192.4 million and \$1,175.8 million as of December 31, 2017 and 2016, respectively.

The following table shows information for the pension plans for which we have an accumulated benefit obligation in excess of plan assets. Amounts presented are as of December 31:

<i>(in millions)</i>	2017	2016
Projected benefit obligation	\$ 1,193.9	\$ 1,177.0
Accumulated benefit obligation	1,192.4	1,175.8
Fair value of plan assets	1,134.1	1,102.8

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

<i>(in millions)</i>	Pension Costs		OPEB Costs	
	2017	2016	2017	2016
Net regulatory assets				
Net actuarial loss (gain)	\$ 485.4	\$ 518.5	\$ (1.6)	\$ 4.6
Prior service costs (credits)	(1.0)	0.2	(8.4)	(3.0)
Total	\$ 484.4	\$ 518.7	\$ (10.0)	\$ 1.6

The following table shows the estimated amounts that will be amortized into net periodic benefit cost during 2018:

<i>(in millions)</i>	Pension Costs	OPEB Costs
Net actuarial loss	\$ 37.5	\$ —
Prior service costs (credits)	0.9	(2.3)
Total 2018 – estimated amortization	\$ 38.4	\$ (2.3)

The components of net periodic benefit cost (including amounts capitalized to our balance sheets) for the years ended December 31 were as follows:

<i>(in millions)</i>	Pension Costs			OPEB Costs		
	2017	2016	2015	2017	2016	2015
Service cost	\$ 12.2	\$ 10.5	\$ 14.7	\$ 7.0	\$ 7.3	\$ 9.0
Interest cost	47.0	49.7	52.9	12.1	13.2	13.4
Expected return on plan assets	(76.6)	(77.7)	(83.6)	(14.7)	(14.0)	(16.0)
Plan settlement	4.1	—	—	—	—	—
Amortization of prior service cost (credit)	1.1	1.6	2.0	(1.4)	(1.1)	(1.1)
Amortization of net actuarial loss	35.4	32.4	35.6	—	1.0	1.0
Net periodic benefit cost	\$ 23.2	\$ 16.5	\$ 21.6	\$ 3.0	\$ 6.4	\$ 6.3

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

	Pension		OPEB	
	2017	2016	2017	2016
Discount rate	3.65%	4.15%	3.65%	4.20%
Rate of compensation increase	3.20%	3.20%	N/A	N/A
Assumed medical cost trend rate (pre 65)	N/A	N/A	6.50%	7.00%
Ultimate trend rate	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached	N/A	N/A	2024	2021
Assumed medical cost trend rate (post 65)	N/A	N/A	6.18%	7.00%
Ultimate trend rate	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached	N/A	N/A	2028	2021

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

	Pension Costs		
	2017	2016	2015
Discount rate	4.12%	4.45%	4.15%
Expected return on plan assets	7.00%	7.00%	7.00%
Rate of compensation increase	3.20%	3.50%	4.00%

	OPEB Costs		
	2017	2016	2015
Discount rate	4.10%	4.45%	4.20%
Expected return on plan assets	7.25%	7.25%	7.25%
Assumed medical cost trend rate (Pre 65/Post 65)	7.00%	7.50%	7.50%
Ultimate trend rate	5.00%	5.00%	5.00%
Year ultimate trend rate is reached	2021	2021	2021

WEC Energy Group consults with its investment advisors on an annual basis to help forecast expected long-term returns on plan assets by reviewing historical returns as well as calculating expected total trust returns using the weighted-average of long-term market returns for each of the major target asset categories utilized in the fund. For 2018, the expected return on assets assumption is 7.00% for the pension plan and 7.25% for the OPEB plan.

Assumed health care cost trend rates have a significant effect on the amounts reported by us for the health care plans. For the year ended December 31, 2017, a one-percentage-point change in assumed health care cost trend rates would have had the following effects:

<i>(in millions)</i>	1% Increase	1% Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 2.9	\$ (2.3)
Effect on the health care component of the accumulated postretirement benefit obligation	29.3	(24.2)

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Plan Assets

Current pension trust assets and amounts which are expected to be contributed to the trusts in the future are expected to be adequate to meet pension payment obligations to current and future retirees.

The Investment Trust Policy Committee oversees investment matters related to all of our funded benefit plans. The Committee works with external actuaries and investment consultants on an on-going basis to establish and monitor investment strategies and target asset allocations. Forecasted cash flows for plan liabilities are regularly updated based on annual valuation results. Target allocations are determined utilizing projected benefit payment cash flows and risk analyses of appropriate investments. They are intended to reduce risk, provide long-term financial stability for the plans and maintain funded levels which meet long-term plan obligations while preserving sufficient liquidity for near-term benefit payments.

Our pension trust target asset allocation is 35% equity investments, 55% fixed income investments, and 10% private equity and real estate investments. The OPEB trusts' target asset allocations are 60% equity investments and 40% fixed income investments. Equity securities include investments in large-cap, mid-cap, and small-cap companies primarily located in the United States. Fixed income securities include corporate bonds of companies from diversified industries, mortgage and other asset backed securities, commercial paper, and United States Treasuries.

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

The following tables summarize the fair values of our investments by asset class:

<i>(in millions)</i>	December 31, 2017							
	Pension Plan Assets				OPEB Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	\$ —	\$ 6.6	\$ —	\$ 6.6	\$ 2.1	\$ 0.5	\$ —	\$ 2.6
Equity securities:								
Unites States Equity	109.4	0.1	—	109.5	29.0	—	—	29.0
International Equity	114.4	—	—	114.4	32.2	—	—	32.2
Fixed income securities: *								
United States Bonds	75.9	467.8	—	543.7	24.4	46.3	—	70.7
International Bonds	9.7	32.8	—	42.5	1.7	2.9	—	4.6
Private Equity and Real Estate	—	20.6	55.3	75.9	—	1.4	3.8	5.2
	\$ 309.4	\$ 527.9	\$ 55.3	\$ 892.6	\$ 89.4	\$ 51.1	\$ 3.8	\$ 144.3
Investments measured at net asset value				\$ 241.5				\$ 75.8
Total	\$ 309.4	\$ 527.9	\$ 55.3	\$ 1,134.1	\$ 89.4	\$ 51.1	\$ 3.8	\$ 220.1

* This category represents investment grade bonds of United States and foreign issuers denominated in United States dollars from diverse industries.

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<i>(in millions)</i>	Pension Plan Assets				OPEB Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	\$ 1.1	\$ 19.2	\$ —	\$ 20.3	\$ 6.5	\$ 1.3	\$ —	\$ 7.8
Equity securities:								
United States equity	85.5	0.1	—	85.6	10.5	—	—	10.5
International equity	17.7	—	—	17.7	1.3	—	—	1.3
Fixed income securities: *								
United States bonds	—	455.3	—	455.3	—	44.0	—	44.0
International bonds	—	31.6	—	31.6	—	2.8	—	2.8
Private Equity and Real Estate	—	—	11.0	11.0	—	—	0.7	0.7
	\$ 104.3	\$ 506.2	\$ 11.0	\$ 621.5	\$ 18.3	\$ 48.1	\$ 0.7	\$ 67.1
Investments measured at net asset value				\$ 481.3				\$ 138.0
Total	\$ 104.3	\$ 506.2	\$ 11.0	\$ 1,102.8	\$ 18.3	\$ 48.1	\$ 0.7	\$ 205.1

* This category represents investment grade bonds of United States and foreign issuers denominated in United States dollars from diverse industries.

The following tables set forth a reconciliation of changes in the fair value of pension and OPEB plan assets categorized as Level 3 in the fair value hierarchy:

<i>(in millions)</i>	Private Equity and Real Estate	
	Pension	OPEB
Beginning balance at January 1, 2017	\$ 11.0	\$ 0.7
Realized and unrealized gains	1.9	0.2
Purchases	22.3	1.5
Transfers into level 3	20.1	1.4
Ending balance at December 31, 2017	\$ 55.3	\$ 3.8

<i>(in millions)</i>	Private Equity and Real Estate	
	Pension	OPEB
Beginning balance at January 1, 2016	\$ 4.5	\$ 0.3
Purchases	6.5	0.4
Ending balance at December 31, 2016	\$ 11.0	\$ 0.7

Cash Flows

We expect to contribute \$3.9 million to the pension plans and \$0.1 million to the OPEB plans in 2018, dependent upon various factors affecting us, including our liquidity position and the effects of the new Tax Legislation.

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The following table shows the payments, reflecting expected future service, that we expect to make for pension and OPEB:

<i>(in millions)</i>	Pension Costs		OPEB Costs	
2018	\$	92.4	\$	13.5
2019		90.1		14.2
2020		89.2		14.9
2021		86.0		15.7
2022		82.3		16.2
2023-2027		368.2		85.5

Savings Plans

We sponsor 401(k) savings plans which allow employees to contribute a portion of their pre-tax and/or after-tax income in accordance with plan-specified guidelines. A percentage of employee contributions are matched by us through a contribution into the employee's savings plan account, up to certain limits. Total costs incurred under all of these plans were \$11.7 million in 2017, \$10.4 million in 2016, and \$13.0 million in 2015.

NOTE 16—INVESTMENT IN AMERICAN TRANSMISSION COMPANY

At December 31, 2016, we owned approximately 23% of ATC, a for-profit, transmission-only company regulated by the FERC for cost of service and certain state regulatory commissions for routing and siting of transmission projects. Effective January 1, 2017, based upon input we received from the PSCW, we transferred our investment in ATC to another subsidiary of WEC Energy Group. This transaction was a non-cash equity transfer between entities under common control, and therefore, did not result in the recognition of a gain or loss. The following table provides a reconciliation of our investment in ATC during the years ended December 31:

<i>(in millions)</i>	2017		2016		2015	
Balance at January 1	\$	402.0	\$	382.2	\$	372.9
Less: Transfer of ownership interest		402.0		—		—
Add: Earnings from equity method investment		—		55.5		47.8
Add: Capital contributions		—		16.1		4.6
Less: Distributions		—		51.7	*	42.9
Less: Other		—		0.1		0.2
Balance at December 31	\$	—	\$	402.0	\$	382.2

* Of this amount, \$13.4 million was recorded as a receivable from ATC at December 31, 2016.

See Note 4, Related Parties, for more information on transactions with ATC.

NOTE 17—SEGMENT INFORMATION

We use operating income to measure segment profitability and to allocate resources to our businesses. At December 31, 2017, we reported two segments, which are described below.

Our utility segment includes our electric and natural gas utility operations. Our electric utility operations are engaged in the generation, distribution, and sale of electricity in southeastern Wisconsin (including metropolitan Milwaukee), east central Wisconsin, northern Wisconsin, and the Upper Peninsula of Michigan. Effective January 1, 2017, we transferred all of our electric distribution assets and customers located in the Upper Peninsula of Michigan to UMER, with the exception of Tilden. See Note 4,

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Related Parties, and Note 21, Regulatory Environment, for additional information. Our electric utility operations also include our steam operations, which produce, distribute, and sell steam to customers in metropolitan Milwaukee, Wisconsin. Our natural gas utility operations are engaged in the purchase, distribution, and sale of natural gas to retail customers and the transportation of customer-owned natural gas in our three service areas within southeastern, east central, and northern Wisconsin.

Our other segment includes Bostco, our non-utility subsidiary that was originally formed to develop and invest in real estate. In March 2017, we sold substantially all of the remaining assets of Bostco. See Note 3, Dispositions, for more information. Prior to January 1, 2017, our other segment also included our approximate 23% ownership interest in ATC, a for-profit, electric transmission company regulated by the FERC and certain state regulatory commissions. Effective January 1, 2017, we transferred our investment in ATC to another subsidiary of WEC Energy Group. See Note 16, Investment in American Transmission Company, for more information.

All of our operations and assets are located within the United States. The following tables show summarized financial information related to our reportable segments for the years ended December 31, 2017, 2016, and 2015.

2017 (in millions)	Utility	Other	Wisconsin Electric Power Company Consolidated
Operating revenues	\$ 3,711.7	\$ —	\$ 3,711.7
Other operation and maintenance	1,358.5	—	1,358.5
Depreciation and amortization	331.6	—	331.6
Operating income	625.6	—	625.6
Interest expense	117.0	0.3	117.3
Capital expenditures	596.1	—	596.1
Total assets	13,121.6	—	13,121.6

2016 (in millions)	Utility	Other	Wisconsin Electric Power Company Consolidated
Operating revenues	\$ 3,792.8	\$ —	\$ 3,792.8
Other operation and maintenance	1,430.2	—	1,430.2
Depreciation and amortization	325.4	—	325.4
Operating income	629.5	—	629.5
Equity in earnings of transmission affiliate	—	55.5	55.5
Interest expense	116.6	1.0	117.6
Capital expenditures	468.9	0.6	469.5
Total assets	12,945.1	426.4	13,371.5

2015 (in millions)	Utility	Other	Wisconsin Electric Power Company Consolidated
Operating revenues	\$ 3,854.1	\$ —	\$ 3,854.1
Other operation and maintenance	1,384.9	—	1,384.9
Depreciation and amortization	304.0	—	304.0
Operating income	648.9	—	648.9
Equity in earnings of transmission affiliate	—	47.8	47.8
Interest expense	117.7	1.3	119.0
Capital expenditures	518.8	0.4	519.2
Total assets	12,727.6	412.0	13,139.6

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NOTE 18—VARIABLE INTEREST ENTITIES

The primary beneficiary of a variable interest entity must consolidate the entity's assets and liabilities. In addition, certain disclosures are required for significant interest holders in variable interest entities.

We assess our relationships with potential variable interest entities, such as our coal suppliers, natural gas suppliers, coal transporters, natural gas transporters, and other counterparties related to power purchase agreements, investments, and joint ventures. In making this assessment, we consider, along with other factors, the potential that our contracts or other arrangements provide subordinated financial support, the obligation to absorb the entity's losses, the right to receive residual returns of the entity, and the power to direct the activities that most significantly impact the entity's economic performance.

American Transmission Company

As of December 31, 2016, we owned approximately 23% of ATC, a for-profit, electric transmission company regulated by the FERC and certain state regulatory commissions. However, effective January 1, 2017, we transferred our investment in ATC to another subsidiary of WEC Energy Group. ATC was a variable interest entity, but consolidation was not required since we were not ATC's primary beneficiary. We did not have the power to direct the activities that most significantly impacted ATC's economic performance. At December 31, 2016, we accounted for ATC as an equity method investment. See Note 16, Investment in American Transmission Company, for more information.

Purchased Power Agreement

We have a purchased power agreement that represents a variable interest. This agreement is for 236 MW of firm capacity from a natural gas-fired cogeneration facility, and we account for it as a capital lease. The agreement includes no minimum energy requirements over the remaining term of approximately four years. We have examined the risks of the entity, including operations, maintenance, dispatch, financing, fuel costs, and other factors, and have determined that we are not the primary beneficiary of the entity. We do not hold an equity or debt interest in the entity, and there is no residual guarantee associated with the purchased power agreement.

We have approximately \$71.4 million of required payments over the remaining term of this agreement. We believe that the required lease payments under this contract will continue to be recoverable in rates. Total capacity and lease payments under this contract for the years ended December 31, 2017, 2016, and 2015 were \$18.0 million, \$54.2 million, and \$53.6 million, respectively. Our maximum exposure to loss is limited to the capacity payments under the contract.

NOTE 19—COMMITMENTS AND CONTINGENCIES

We have significant commitments and contingencies arising from our operations, including those related to unconditional purchase obligations, operating leases, environmental matters, and enforcement and litigation matters.

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Unconditional Purchase Obligations

We have obligations to distribute and sell electricity and natural gas to our customers and expect to recover costs related to these obligations in future customer rates. In order to meet these obligations, we routinely enter into long-term purchase and sale commitments for various quantities and lengths of time.

The following table shows our minimum future commitments related to these purchase obligations as of December 31, 2017.

<i>(in millions)</i>	Date Contracts Extend Through	Total Amounts Committed	Payments Due By Period					Later Years
			2018	2019	2020	2021	2022	
Electric utility:								
Nuclear	2033	\$ 9,184.5	\$ 420.1	\$ 445.4	\$ 475.1	\$ 501.1	\$ 531.2	\$ 6,811.6
Coal supply and transportation	2020	215.0	132.2	53.9	28.9	—	—	—
Purchased power	2031	93.1	29.1	16.6	13.7	10.9	9.0	13.8
Natural gas utility supply and transportation	2048	462.3	65.6	54.8	43.6	30.3	22.6	245.4
Total		\$ 9,954.9	\$ 647.0	\$ 570.7	\$ 561.3	\$ 542.3	\$ 562.8	\$ 7,070.8

Operating Leases

We lease property, plant, and equipment under various terms. The operating leases generally require us to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Many of our leases contain one of the following options upon the end of the lease term: (a) purchase the property at the current fair market value, or (b) exercise a renewal option, as set forth in the lease agreement.

Rental expense attributable to operating leases was \$4.0 million, \$5.0 million, and \$6.7 million in 2017, 2016, and 2015, respectively.

Future minimum payments under noncancelable operating leases are payable as follows:

Year Ending December 31	Payments <i>(in millions)</i>
2018	\$ 3.5
2019	3.4
2020	1.9
2021	1.4
2022	1.5
Later years	23.0
Total	\$ 34.7

Environmental Matters

Consistent with other companies in the energy industry, we face significant ongoing environmental compliance and remediation obligations related to current and past operations. Specific environmental issues affecting us include, but are not limited to, current and future regulation of air emissions such as SO₂, NO_x, fine particulates, mercury, and GHGs; water intake and discharges; disposal of coal combustion products such as fly ash; and remediation of impacted properties, including former manufactured gas plant sites.

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We have continued to pursue a proactive strategy to manage our environmental compliance obligations, including:

- the development of additional sources of renewable electric energy supply;
- the addition of improvements for water quality matters such as treatment technologies to meet regulatory discharge limits and improvements to our cooling water intake systems;
- the addition of emission control equipment to existing facilities to comply with ambient air quality standards and federal clean air rules;
- the protection of wetlands and waterways, threatened and endangered species, and cultural resources associated with utility construction projects;
- the retirement of old coal-fired power plants and conversion to modern, efficient, natural gas generation, super-critical pulverized coal generation, and/or replacement with renewable generation;
- the beneficial use of ash and other products from coal-fired and biomass generating units; and
- the remediation of former manufactured gas plant sites.

Air Quality

8-Hour Ozone National Ambient Air Quality Standards

After completing its review of the 2008 ozone standard, the EPA released a final rule in October 2015, which lowered the limit for ground-level ozone, creating a more stringent standard than the 2008 NAAQS. In December 2017, the EPA designated all the counties along Wisconsin's Lake Michigan shoreline, except Brown, Kewaunee, Marinette, and Oconto Counties, as either partial or full nonattainment. Waukesha and Washington counties were also included due to the counties being in the Milwaukee combined statistical area. For nonattainment areas, the state of Wisconsin will have to develop a state implementation plan to bring the areas back into attainment. We will be required to comply with this state implementation plan no earlier than 2020. Although we will not know the potential impacts for complying with the 2015 ozone NAAQS until the designations are final, which is expected from the EPA in April 2018, and until the state prepares a draft attainment plan, we believe we are well positioned to meet the requirements associated with the ozone standard and do not expect to incur significant costs to comply.

Climate Change

In 2015, the EPA issued a final rule regulating GHG emissions from existing generating units, referred to as the CPP, a proposed federal plan and model trading rules as alternatives or guides to state compliance plans, and final performance standards for modified and reconstructed generating units and new fossil-fueled power plants. In October 2015, following publication of the CPP, numerous states (including Wisconsin and Michigan) and other parties, filed lawsuits challenging the final rule, including a request to stay the implementation of the final rule pending the outcome of these legal challenges. The D.C. Circuit Court of Appeals denied the stay request, but in February 2016, the Supreme Court stayed the effectiveness of the CPP until disposition of the litigation in the D.C. Circuit Court of Appeals and to the extent that further appellate review is sought, at the Supreme Court. The D.C. Circuit Court of Appeals heard one case in September 2016, and the other case is still pending. In April 2017, pursuant to motions made by the EPA, the D.C. Circuit Court of Appeals ordered the cases to be held in abeyance. Supplemental briefs were provided addressing whether the cases should be remanded to the EPA rather than held in abeyance. The EPA argued that the cases should continue to be held in abeyance pending the conclusion of the EPA's review of the CPP and any resulting rulemaking.

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The CPP seeks to achieve state-specific GHG emission reduction goals by 2030, and would have required states to submit plans by September 2016. The goal of the final rule is to reduce nationwide GHG emissions by 32% from 2005 levels. The rule is seeking GHG emission reductions in Wisconsin and Michigan of 41% and 39%, respectively, below 2012 levels by 2030. Interim goals starting in 2022 would require states to achieve about two-thirds of the 2030 required reduction.

In March 2017, President Trump issued an executive order that, among other things, specifically directs the EPA to review, and if appropriate, initiate proceedings to suspend, revise, or rescind the CPP and related GHG regulations for new, reconstructed, or modified fossil-fueled power plants. As a result of this order and related EPA review, as well as the ongoing legal proceedings, the timelines for the GHG emission reduction goals and all other aspects of the CPP are uncertain. In April 2017, the EPA withdrew the proposed rule for a federal plan and model trading rules that were published in October 2015 for use in developing state plans to implement the CPP or for use in states where a plan is not submitted or approved. In October 2017, the EPA issued a proposed rulemaking to repeal the CPP. In December 2017, the EPA issued an advanced notice of proposed rulemaking to solicit input on whether it is appropriate to replace the CPP. In addition, the Governor of Wisconsin issued an executive order in February 2016, which prohibits state agencies, departments, boards, commissions, or other state entities from developing or promoting the development of a state plan to implement the CPP.

Notwithstanding the uncertain future of the CPP, and given current fuel and technology markets, we continue to evaluate opportunities and actions that preserve fuel diversity, lower costs for our customers, and contribute towards long-term GHG reductions. Our plan is to work with our industry partners, environmental groups, and the State of Wisconsin, with a goal of reducing CO₂ emissions by approximately 40% below 2005 levels by 2030. We have implemented and continue to evaluate numerous options in order to meet our CO₂ reduction goal, such as increased use of existing natural gas combined cycle units, co-firing or switching to natural gas in existing coal-fired units, reduced operation or retirement of existing coal-fired units, addition of new renewable energy resources (wind, solar), and consideration of supply and demand-side energy efficiency and distributed generation. As a result of WEC Energy Group's generation reshaping plan, we expect to retire approximately 1,547 MW of coal generation by 2020, including Pleasant Prairie power plant and PIPP. See Note 6, Property, Plant, and Equipment, for more information. In addition, we are evaluating our goal, and possible subsequent actions, with respect to national and international efforts to reduce future GHG emissions in order to limit future global temperature increases to less than two degrees Celsius.

We are required to report our CO₂ equivalent emissions from our electric generating facilities under the EPA Greenhouse Gases Reporting Program. For 2016, we reported aggregated CO₂ equivalent emissions of approximately 23.9 million metric tonnes to the EPA. Based upon our preliminary analysis of the data, we estimate that we will report CO₂ equivalent emissions of approximately 23.5 million metric tonnes to the EPA for 2017. The level of CO₂ and other GHG emissions varies from year to year and is dependent on the level of electric generation and mix of fuel sources, which is determined primarily by demand, the availability of the generating units, the unit cost of fuel consumed, and how our units are dispatched by MISO.

We are also required to report CO₂ equivalent amounts related to the natural gas that our natural gas operations distribute and sell. For 2016, we reported aggregated CO₂ equivalent emissions of approximately 3.7 million metric tonnes to the EPA. Based upon our preliminary analysis of the data, we estimate that we will report CO₂ equivalent emissions of approximately 3.8 million metric tonnes to the EPA for 2017.

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Water Quality

Clean Water Act Cooling Water Intake Structure Rule

In August 2014, the EPA issued a final regulation under Section 316(b) of the Clean Water Act, which requires that the location, design, construction, and capacity of cooling water intake structures at existing power plants reflect the Best Technology Available (BTA) for minimizing adverse environmental impacts from both impingement (entrapping organisms on water intake screens) and entrainment (drawing organisms into water intake). The rule became effective in October 2014, and applies to all of our existing generating facilities with cooling water intake structures, except for the ERGS units, which were permitted under the rules governing new facilities.

Facility owners must select from seven compliance options available to meet the impingement mortality (IM) reduction standard. The rule requires state permitting agencies to make BTA determinations, subject to EPA oversight, for IM reduction over the next several years as facility permits are reissued. Based on our assessment, we believe that existing technologies at our generating facilities satisfy the IM BTA requirements.

BTA determinations must also be made by the WDNR and MDEQ to address entrainment mortality (EM) reduction on a site-specific basis taking into consideration several factors. We have received an EM BTA determination by the WDNR, with EPA concurrence, for our intake modification at VAPP. Due to our plans to retire PIPP and Pleasant Prairie power plant, we do not believe that BTA determinations for EM will be necessary for these facilities. Although we currently believe that existing technologies at PWGS and OC 5 through OC 8 satisfy the EM BTA requirements, BTA determinations to address EM reduction requirements will not be made until discharge permits are renewed for these facilities. Until that time, we cannot yet determine what, if any, intake structure or operational modifications will be required to meet the new EM BTA requirements at these other facilities. During 2018, we will continue to evaluate options to address the EM BTA requirements at these plants.

We have also provided information to the WDNR and the MDEQ about planned unit retirements. Based on discussions with the MDEQ, if we submit a signed certification stating that PIPP will be retired no later than the end of the next permit cycle (assumed to be October 1, 2023), the EM BTA requirements will be waived. We expect to submit the letter identifying the last operating date for PIPP to the MDEQ during 2018, ahead of when the agency begins processing our pending application for the National Pollutant Discharge Elimination System permit reissuance.

We believe our fleet overall is well positioned to meet the new regulation and do not expect to incur significant costs to comply with this regulation.

Steam Electric Effluent Limitation Guidelines

The EPA's final steam electric effluent limitation guidelines (ELG) rule took effect in January 2016. Various petitions challenging the rule were consolidated and are pending in the United States Fifth Circuit Court of Appeals. In April 2017, the EPA issued an administrative stay of certain compliance deadlines while further reviewing the rule. In September 2017, the EPA issued a final rule to postpone the earliest compliance dates for the bottom ash transport water and wet flue gas desulfurization wastewater requirements. This rule applies to wastewater discharges from our power plant processes in Wisconsin and Michigan. While the ELG compliance deadlines are postponed, the WDNR and the MDEQ have indicated that they will refrain from incorporating certain new requirements into any reissued discharge permits between 2018 and 2023.

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After a final rule is back in effect, the WDNR and MDEQ have indicated that they will modify the state rules as necessary and incorporate the new requirements into our facility permits, which are renewed every five years. Our power plant facilities already have advanced wastewater treatment technologies installed that meet many of the discharge limits established by this rule. However, as currently constructed, the ELG rule will require additional wastewater treatment retrofits as well as installation of other equipment to minimize process water use.

The final rule would phase in new or more stringent requirements related to limits of arsenic, mercury, selenium, and nitrogen in wastewater discharged from wet scrubber systems. New requirements for wet scrubber wastewater treatment would require additional zero liquid discharge or other advanced treatment capital improvements for the OCPP and ERGS. The rule also would require dry fly ash handling, which is already in place at all of our power plants. Dry bottom ash transport systems are required by the new rule, and modifications would be required at OC 7 and OC 8. We are beginning preliminary engineering for compliance with the rule and estimate approximately \$50 million will be required to design and install these advanced treatment and bottom ash transport systems. This estimate reflects the planned retirements of certain of our generation plants as a result of WEC Energy Group's generation reshaping plan discussed in Climate Change above.

Land Quality

Manufactured Gas Plant Remediation

We have identified sites at which we or a predecessor company owned or operated a manufactured gas plant or stored manufactured gas. We have also identified other sites that may have been impacted by historical manufactured gas plant activities. We are responsible for the environmental remediation of these sites. We are also working with various state jurisdictions in our investigation and remediation planning. These sites are at various stages of investigation, monitoring, remediation, and closure.

The future costs for detailed site investigation, future remediation, and monitoring are dependent upon several variables including, among other things, the extent of remediation, changes in technology, and changes in regulation. Historically, our regulators have allowed us to recover incurred costs, net of insurance recoveries and recoveries from potentially responsible parties, associated with the remediation of manufactured gas plant sites. Accordingly, we have established regulatory assets for costs associated with these sites.

We have established the following regulatory assets and reserves related to manufactured gas plant sites as of December 31:

<i>(in millions)</i>	2017	2016
Regulatory assets	\$ 30.4	\$ 29.9
Reserves for future remediation	18.5	19.0

Renewables, Efficiency, and Conservation

Wisconsin Legislation

In 2005, Wisconsin enacted Act 141, which established a goal that 10% of all electricity consumed in Wisconsin be generated by renewable resources by December 31, 2015. We have achieved a renewable energy percentage of 8.27% and met our compliance requirements by constructing various wind parks, a biomass facility, and by also relying on renewable energy purchases. We continue to review our renewable energy portfolio and acquire cost-effective renewables as needed to meet our requirements on an ongoing

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basis. The PSCW administers the renewable program related to Act 141, and we fund the program, along with other utilities, based on 1.2% of our annual operating revenues.

Michigan Legislation

In 2008, Michigan enacted Act 295, which required 10% of the state's electric energy to come from renewables by 2015 and energy optimization (efficiency) targets up to 1% annually by 2015. In December 2016, Michigan revised this legislation with Act 342, which requires additional renewable energy requirements beyond 2015. The new legislation retains the 10% renewable energy portfolio requirement for years 2017 through 2018, increases the requirement to 12.5% for years 2019 through 2020, and increases the requirement to 15.0% for 2021. We were in compliance with these requirements as of December 31, 2017. The revised legislation continues to allow recovery of costs incurred to meet the standards and provides for ongoing review and revision to assure the measures taken are cost-effective.

Enforcement and Litigation Matters

We are involved in legal and administrative proceedings before various courts and agencies with respect to matters arising in the ordinary course of business. Although we are unable to predict the outcome of these matters, management believes that appropriate reserves have been established and that final settlement of these actions will not have a material effect on our financial condition or results of operations.

NOTE 20—SUPPLEMENTAL CASH FLOW INFORMATION

<i>(in millions)</i>	2017	2016	2015
Cash (paid) for interest, net of amount capitalized	\$ (115.1)	\$ (116.2)	\$ (116.2)
Cash (paid) received for income taxes, net	(71.7)	100.2	(58.5)
Significant non-cash transactions:			
Accounts payable related to construction costs	13.2	9.1	11.7
Transfer of investment in ATC to another subsidiary of WEC Energy Group ^{(1) (2)}	415.4	—	—
Transfer of net assets to UMERC ⁽¹⁾	61.1	—	—
Equity settlement of a short-term note receivable between Bostco and our parent company	4.8	—	—

⁽¹⁾ See Note 4, Related Parties, for more information on these transactions.

⁽²⁾ The amount transferred includes a \$13.4 million receivable for distributions approved and recorded in December 2016.

NOTE 21—REGULATORY ENVIRONMENT

Tax Cuts and Jobs Act of 2017

As ordered by the PSCW, we deferred for return to ratepayers, through future refunds, bill credits, or reductions in other regulatory assets, the estimated tax benefit of \$1,065 million related to the Tax Legislation that was signed into law in December 2017. This tax benefit resulted from the revaluation of deferred taxes. See Note 12, Income Taxes, for more information.

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2018 and 2019 Rates

During April 2017, we, along with WG and WPS, filed an application with the PSCW for approval of a settlement agreement we made with several of our commercial and industrial customers regarding 2018 and 2019 base rates. In September 2017, the PSCW issued an order that approved the settlement agreement, which freezes base rates through 2019 for our electric and natural gas customers. Based on the PSCW order, our authorized ROE remains at 10.2%, and our current capital cost structure will remain unchanged through 2019. Various intervenors had filed requests for rehearing, all of which have been denied.

In addition to freezing base rates, the settlement agreement extends and expands the electric real-time market pricing program options for large commercial and industrial customers and mitigates the continued growth of certain escrowed costs during the base rate freeze period by accelerating the recognition of certain tax benefits.

Pursuant to the settlement agreement, we also agreed to keep our earnings sharing mechanism in place through 2019. Under this earnings sharing mechanism, if we earn above our authorized ROE, 50% of the first 50 basis points of additional utility earnings must be shared with customers. All utility earnings above the first 50 basis points must also be shared with customers.

Natural Gas Storage Facilities in Michigan

In January 2017, WEC Energy Group signed an agreement for the acquisition of Bluewater. Bluewater owns natural gas storage facilities in Michigan that would provide a portion of the current storage needs for our natural gas utility operations. As a result of this agreement, we, along with WG and WPS, filed a request with the PSCW in February 2017 for a declaratory ruling on various items associated with the storage facilities. In the filing, we requested that the PSCW review and confirm the reasonableness and prudence of our potential long-term storage service agreement and interstate natural gas transportation contracts related to the storage facilities. We also requested approval to amend WEC Energy Group's AIA to ensure WBS and WEC Energy Group's other subsidiaries could provide services to the storage facilities. During June 2017, the PSCW granted, subject to various conditions, these declarations and approvals, and WEC Energy Group acquired Bluewater on June 30, 2017. In September 2017, we entered into the long-term service agreement for the natural gas storage, which was then approved by the PSCW in November 2017.

Formation of Upper Michigan Energy Resources Corporation

In December 2016, both the MPSC and the PSCW approved the operation of UMERC, a subsidiary of WEC Energy Group, as a stand-alone utility in the Upper Peninsula of Michigan, and UMERC became operational effective January 1, 2017. This utility holds the electric and natural gas distribution assets, previously held by WPS and us, located in the Upper Peninsula of Michigan.

In August 2016, WEC Energy Group entered into an agreement with Tilden, under which Tilden will purchase electric power from UMERC for its iron ore mine for 20 years, contingent upon UMERC's construction of approximately 180 MW of natural gas-fired generation in the Upper Peninsula of Michigan.

In October 2017, the MPSC approved both the agreement with Tilden and UMERC's application for a certificate of necessity to begin construction of the proposed generation. The new units are expected to begin commercial operation in 2019 and should allow for the retirement of PIPP no later than 2020. Tilden will remain our customer until this new generation begins commercial operation.

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2015 Wisconsin Rate Order

In May 2014, we applied to the PSCW for a biennial review of costs and rates. In December 2014, the PSCW approved the following rate adjustments, effective January 1, 2015:

- A net bill increase related to non-fuel costs for our retail electric customers of approximately \$2.7 million (0.1%) in 2015. This amount reflected the receipt of SSR payments from MISO that were higher than we anticipated when we filed our rate request in May 2014, as well as an offset of \$26.6 million related to a refund of prior fuel costs and the remainder of the proceeds from a Treasury Grant that we received in connection with our biomass facility. The majority of this \$26.6 million was returned to customers in the form of bill credits in 2015.
- A rate increase for our retail electric customers of \$26.6 million (0.9%) in 2016, related to the expiration of the bill credits provided to customers in 2015.
- A rate decrease of \$13.9 million (-0.5%) in 2015 related to a forecasted decrease in fuel costs.
- A rate decrease of \$10.7 million (-2.4%) for our natural gas customers in 2015, with no rate adjustment in 2016.
- A rate increase of approximately \$0.5 million (2.0%) for our Downtown Milwaukee (Valley) steam utility customers in 2015, with no rate adjustment in 2016.
- A rate increase of approximately \$1.2 million (7.3%) for our Milwaukee County steam utility customers in 2015, with no rate adjustment in 2016. As a result of the sale of the MCPP, we no longer have any Milwaukee County steam utility customers. See Note 3, Dispositions, for more information about the sale of the MCPP.

Our authorized ROE was set at 10.2%, and our common equity component remained at an average of 51%. The PSCW order reaffirmed the deferral of our transmission costs, and it verified that 2015 and 2016 fuel costs should continue to be monitored using a 2% tolerance window. The PSCW order also authorized escrow accounting for SSR revenues because of the uncertainty of the actual revenues we will receive under the PIPP SSR agreements. Under escrow accounting, we record SSR revenues of \$90.7 million a year. If actual SSR payments from MISO exceed \$90.7 million a year, the difference is deferred and returned to customers, with interest, in a future rate case. If actual SSR payments from MISO are less than \$90.7 million a year, the difference is deferred and is expected to be recovered from customers with interest, in a future rate case.

Earnings Sharing Agreement

In May 2015, the PSCW approved the acquisition of Integrys subject to the condition of an earnings sharing mechanism for us. See Note 2, Acquisitions, for more information on this earnings sharing mechanism.

NOTE 22—QUARTERLY FINANCIAL INFORMATION (Unaudited)

<i>(in millions)</i>	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2017					
Operating revenues	\$ 972.0	\$ 855.4	\$ 943.8	\$ 940.5	\$ 3,711.7
Operating income	185.1	142.8	163.4	134.3	625.6
Net income attributed to common shareholder	101.8	75.3	89.4	69.1	335.6
2016					
Operating revenues	\$ 975.5	\$ 877.2	\$ 1,023.8	\$ 916.3	\$ 3,792.8
Operating income	181.5	146.9	196.4	104.7	629.5
Net income attributed to common shareholder	107.3	82.6	115.2	59.2	364.3

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Due to various factors, the quarterly results of operations are not necessarily comparable.

NOTE 23—NEW ACCOUNTING PRONOUNCEMENTS

Revenue Recognition

In May 2014, the FASB and the International Accounting Standards Board issued their joint revenue recognition standard, ASU 2014-09, Revenue from Contracts with Customers. Several amendments were issued subsequent to the standard to clarify the guidance. The core principle of the guidance is to recognize revenue in an amount that an entity is entitled to receive in exchange for goods and services. The guidance also requires additional disclosures about the nature, amount, timing, and uncertainty of revenues and the related cash flows arising from contracts with customers.

We have completed the review of our contracts with customers and are finalizing the related financial disclosures to evaluate the impact of the amended guidance on our existing revenue recognition policies and procedures. We have evaluated the nature of our operating revenues and do not expect that there will be a significant shift in the timing or pattern of revenue recognition. Most of our revenues are from regulated tariff sales, which are in the scope of the new standard, excluding the revenue component related to alternative revenue programs. The revenues from these contracts are recorded at the amount of the electricity or natural gas delivered to the customer during the period.

We adopted this standard for interim and annual periods beginning January 1, 2018, as required, and used the modified retrospective method of adoption. The most significant impact to the financial statements is expected to be in the form of additional disclosures. However, we do not expect to have a cumulative-effect adjustment to record on the balance sheet as of the beginning of 2018; and therefore, do not expect to include a reconciliation of results under the new revenue recognition guidance compared with what would have been reported in 2018 under the old revenue recognition guidance. We will include disaggregated revenue disclosures by segment, major products (electric and natural gas), and customer class in the combined notes to the financial statements, starting in the first quarter of 2018.

Recognition and Measurement of Financial Instruments

In January 2016, the FASB issued ASU 2016-01, Recognition and Measurement of Financial Assets and Liabilities. This guidance requires equity investments, including other ownership interests such as partnerships, unincorporated joint ventures, and limited liability companies, to be measured at fair value with changes in fair value recognized in net income. It also simplifies the impairment assessment of equity investments without readily determinable fair values and amends certain disclosure requirements associated with the fair value of financial instruments. This ASU does not apply to investments accounted for under the equity method of accounting. As required, we adopted this ASU for interim and annual periods beginning January 1, 2018. We do not believe the adoption of this guidance will have a significant impact on our financial statements.

Leases

In February 2016, the FASB issued ASU 2016-02, Leases. This guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2018, and will be applied using a modified retrospective approach. The main provision of this ASU is that lessees will be required to recognize lease assets and lease liabilities for most leases, including those classified as operating leases under GAAP. We are currently assessing the effects this guidance may have on our financial statements.

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Financial Instruments Credit Losses

In June 2016, the FASB issued ASU 2016-13, Measurement of Credit Losses on Financial Instruments. This guidance is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. This ASU introduces a new impairment model known as the current expected credit loss model. The ASU requires a financial asset measured at amortized cost to be presented at the net amount expected to be collected. Previously, recognition of the full amount of credit losses was generally delayed until the loss was probable of occurring. We are currently assessing the effects this guidance may have on our financial statements.

Classification of Certain Cash Receipts and Cash Payments

In August 2016, the FASB issued ASU 2016-15, Classification of Certain Cash Receipts and Cash Payments. There are eight main provisions of this ASU for which current GAAP either is unclear or does not include specific guidance. As required, we adopted this ASU for interim and annual periods beginning January 1, 2018 and used a retrospective transition method. We do not believe the adoption of this guidance will have a significant impact on our financial statements.

Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost

In March 2017, the FASB issued ASU 2017-07, Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost. Under this ASU, an employer is required to disaggregate the service cost component from the other components of the net benefit cost. The amendments provide explicit guidance on how to present the service cost component and the other components of the net benefit cost in the income statement and allow only the service cost component of the net benefit cost to be eligible for capitalization. As required, we adopted this ASU for interim and annual periods beginning January 1, 2018. The amendments will be applied retrospectively for the presentation of the service cost component and the other components of the net benefit cost in the income statement, and prospectively for the capitalization of the service cost component in assets. As a result of the application of accounting principles for rate regulated entities, a similar amount of net benefit cost (including non-service components) will be recognized in our financial statements consistent with the current rate-making treatment. The impacts of adoption will be limited to changes in classification of non-service costs in the income statements.

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	11,304,145,241	9,615,491,723	
4	Property Under Capital Leases	2,063,154,107	2,063,154,107	
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	13,367,299,348	11,678,645,830	
9	Leased to Others			
10	Held for Future Use	5,194,869	5,072,362	
11	Construction Work in Progress	159,456,679	111,658,960	
12	Acquisition Adjustments	10,898,286	10,898,286	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	13,542,849,182	11,806,275,438	
14	Accum. Prov. For Depr., Amort., & Depl.	4,431,940,863	3,600,236,748	
15	Net Utility Plant (Enter Total of line 13 less 14)	9,110,908,319	8,206,038,690	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	4,324,651,111	3,588,553,746	
19	Amort. and Depl. Of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	104,589,131	8,982,381	
22	TOTAL in Service (Enter Total of lines 18 thru 21)	4,429,240,242	3,597,536,127	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	2,700,622	2,700,622	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	4,431,940,864	3,600,236,749	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017		
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
1,232,702,149	72,854,021			383,097,348	3
					4
					5
					6
					7
1,232,702,149	72,854,021			383,097,348	8
					9
122,507					10
15,896,974	597,501			31,303,244	11
					12
1,248,721,630	73,451,522			414,400,592	13
622,819,900	44,397,648			164,486,567	14
625,901,730	29,053,874			249,914,025	15
					16
					17
622,538,016	44,397,648			69,161,701	18
					19
					20
281,884				95,324,866	21
622,819,900	44,397,648			164,486,567	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
622,819,900	44,397,648			164,486,567	33

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) 04/30/2018	Year of Report December 31, 2017
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
200	14	c	Accumulated provision for amortization of electric utility plant (Account 111) for intangible or other electric plant such as franchises, consents, software, etc., not subject to charges for depreciation expense include \$8,982,381 and \$7,660,304 at 12/31/2017 and 12/31/2016, respectively.

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

1. Report below the original cost of plant in service in the same detail as in the current depreciation order.

2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and

include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements 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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents	15,206,532	14,990
4	303 Miscellaneous Intangible Plant	9,220,349	1,116,665
5	TOTAL Intangible Plant	24,426,881	1,131,655
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	25,731,349	1,601,105
9	310.2 Land Rights	1,030,199	
10	311 Structures and Improvements	542,001,315	54,559,189
11	312 Boiler Plant Equipment	2,377,842,937	(1,837,899)
12	313 Engines and Engine-Driven Generators		
13	314 Turbogenerator Units	384,882,728	13,517,520
14	315 Accessory Electric Equipment	323,421,814	(12,001,468)
	316 Miscellaneous Power Plant Equipment	57,471,523	1,992,170
15	317 ARO Cost for Steam Production	15,279,797	5,500,000
16	TOTAL Steam Production Plant	3,727,661,662	63,330,617
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		
24	325 Misc. Power Plant Equipment		
25	326 ARO for Nuclear Production		
26	TOTAL Nuclear Production Plant		

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
<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
			15,221,522	302	3
		(4,846,641)	5,490,373	303	4
0	0	(4,846,641)	20,711,895		5
					6
					7
			27,332,454	310.1	8
			1,030,199	310.2	9
34,183			596,526,321	311	10
7,702,190			2,368,302,848	312	11
			0	313	12
2,930,587			395,469,661	314	13
551,595			310,868,751	315	14
969,111			58,494,582	316	15
			20,779,797	317	16
12,187,666			3,778,804,613		17
					18
				320.1	19
				320.2	20
				321	21
				322	22
				323	23
				324	24

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment			
25	TOTAL Nuclear Production Plant			
26	Hydraulic Production Plant			
27	330.1 Land	1,665,694		
28	330.2 Land Rights	871,230		
29	331 Structures and Improvements	25,753,959	763,522	
30	332 Reservoirs, Dams and Waterways	48,708,132	3,413,176	
31	333 Water Wheels, Turbines and Generators	38,470,735	5,936,818	
32	334 Accessory Electric Equipment	13,783,511	2,202,889	
33	335 Miscellaneous Power Plant Equipment	3,436,813	211,486	
34	336 Roads, Railroads and Bridges	1,229,137	583,189	
34	337 ARO Cost for Hydro Production	9,956		
35	TOTAL Hydraulic Production Plant	133,929,167	13,111,080	
36	Other Production Plant			
37	340.1 Land	2,984,833		
38	340.2 Land Rights	9,635,715		
39	341 Structures and Improvements	51,808,182	2,455,272	
40	342 Fuel Holders, Products and Accessories	13,006,665	173,947	
41	343 Prime Movers	236,631,602	5,813,807	
42	344 Generators	643,589,607	2,625,472	
43	345 Accessory Electric Equipment	131,457,682	2,301,686	
44	346 Miscellaneous Power Plant Equipment	2,827,299	232,423	
45	TOTAL Other Production Plant	1,091,941,585	13,602,607	
46	TOTAL Production Plant	4,953,532,415	90,044,304	
47	3. TRANSMISSION PLANT			
48	350.1 Land			
49	350.2 Land Rights			
50	352 Structures and Improvements			
51	353 Station Equipment			
52	354 Towers and Fixtures			
53	355 Poles and Fixtures			
54	356 Overhead Conductors and Devices			
55	357 Underground Conduit			
	358 Underground Conductors and Devices			
56	359 Roads and Trails			

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				325	24
					25
					26
			1,665,694	330.1	27
			871,230	330.2	28
			26,517,481	331	29
22,790			52,098,518	332	30
137,994			44,269,559	333	31
205,669			15,780,731	334	32
1,858			3,646,441	335	33
1,122			1,811,204	336	34
			9,956	337	35
369,433		0	146,670,814		36
					37
			2,984,833	340.1	38
			9,635,715	340.2	39
591,863		(679,505)	52,992,086	341	40
			13,180,612	342	41
3,669,394			238,776,015	343	42
1,647,672			644,567,407	344	43
791,283		679,505	133,647,590	345	44
			3,059,722	346	45
6,700,212	0	0	1,098,843,980		46
19,257,311	0	0	5,024,319,407		47
					48
				350.1	49
				350.2	50
				352	51
				353	52
				354	53
				355	54
				356	55
				357	56
				358	57

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails			
58	TOTAL Transmission Plant			
59	4. DISTRIBUTION PLANT			
60	360.1 Land	20,325,832	1,826,566	
61	360.2 Land Rights	3,648,719		
62	361 Structures and Improvements	48,319,447	5,147,788	
63	362 Station Equipment	556,858,549	44,385,061	
64	363 Storage Battery Equipment			
65	364 Poles, Towers and Fixtures	458,694,552	43,936,077	
66	365 Overhead Conductors and Devices	858,701,231	36,923,355	
67	366 Underground Conduit	226,331,289	9,179,883	
68	367 Underground Conductors and Devices	1,226,576,399	62,137,874	
69	368 Line Transformers	600,574,989	18,092,439	
70	368.1 Capacitors			
71	369 Services	291,557,132	32,354,105	
72	370 Meters	172,874,773	30,363,936	
73	371 Installations on Customers' Premises	10,913,783	924,077	
74	372 Leased Property on Customers' Premises			
75	373 Street Lighting and Signal Systems	24,187,585	1,892,399	
76	374 Asset Retirement Costs for Distribution Plant	1,158,300		
77	TOTAL Distribution Plant	4,500,722,580	287,163,560	
78	5. GENERAL PLANT			
79	389.1 Land	1,048,965	52	
80	389.2 Lands Rights	6,646		
81	390 Structures and Improvements	24,646,304	214,634	
82	391 Office Furniture and Equipment	3,507,219	2,525,249	
83	391.1 Computers / Computer Related Equipment			
84	392 Transportation Equipment	33,155,097	4,506,889	
85	393 Stores Equipment	396,338	339,559	
86	394 Tools, Shop and Garage Equipment	9,217,196	987,146	
87	395 Laboratory Equipment	2,095,878	191,394	
88	396 Power Operated Equipment	71,951,687	5,804,126	
89	397 Communication Equipment	18,738,728	3,997,936	
90	398 Miscellaneous Equipment	3,087,567	(64,701)	
91	SUBTOTAL	167,851,625	18,502,284	

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				359	57
					58
					59
5,645		(594,250)	21,552,503	360.1	60
			3,648,719	360.2	61
390,327		(879,961)	52,196,947	361	62
8,867,544		(13,893,274)	578,482,792	362	63
			0	363	64
3,427,417		(25,662,456)	473,540,756	364	65
7,096,510		(32,283,331)	856,244,745	365	66
806,548		(72,620)	234,632,004	366	67
9,519,356		(37,734,951)	1,241,459,966	367	68
4,716,184		(15,860,809)	598,090,435	368	69
			0	368.1	70
783,524		(12,587,154)	310,540,559	369	71
10,831,489			192,407,220	370	72
255,221		(337,206)	11,245,433	371	73
			0	372	74
513,770		(535,244)	25,030,970	373	75
			1,158,300	374	76
47,213,535		(140,441,256)	4,600,231,349		77
					78
25,546			1,023,471	389.1	79
			6,646	389.2	80
239,304			24,621,634	390	81
(6,464)		(59,307)	5,979,625	391	82
			0	391.1	83
1,299,387			36,362,599	392	84
		178,404	914,301	393	85
		35,667	10,240,009	394	86
526,913			1,760,359	395	87
1,707,712			76,048,101	396	88
11,935		117,073	22,841,802	397	89
			3,022,866	398	90
3,804,333		271,837	182,821,413		91

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
92	399 Other Tangible Property		
93	TOTAL General Plant	167,851,625	18,502,284
94	TOTAL (Accounts 101 and 106)	9,646,533,500	396,841,803
95			
96	102 Electric Plant Purchased		
97	(Less) 102 Electric Plant Sold		
98	103 Experimental Plant Unclassified		
99	TOTAL Electric Plant in Service <i>(Total of lines 93 thru 97)</i>	9,646,533,500	396,841,803

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/30/2018 (Mo, Da, Yr)		December 31, 2017	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)				Line No.
				399			92
3,804,333		271,837	182,821,413				93
70,275,179	0	(145,016,060)	9,828,084,064				94
							95
				102			96
							97
				103			98
70,275,179		(145,016,060)	9,828,084,064				99

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1	Account 114 - Utility plant adjustment	10,898,285				10,898,285
2						
3	Account 115 - Utility plant adjustment		2,155,708		544,914	2,700,622
4						
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Line 3: Montfort wind adjustment - amortization.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

**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)
1	FO EPRI Program 69 - Optimization	15,407,436
2	FO EPRI Program 69 - Maintenance	8,001,408
3	FO EPRI Program 69 - PMO	3,533,641
4	Oak View SS - new substation	3,281,940
5	FO EPRI Program 69 - Planning	3,281,870
6	RB Demin Multi-Media Filters	3,166,994
7	Oak Park SS-station rebuild (Hayes)	3,064,330
8	OC7 Replace FD Fans & Ductwork	2,892,263
9	Gatliff SS - replace busses 5, 6, &	2,685,795
10	Meter Shop Software System	2,418,340
11	GP VAPP Baghouse Bypass	2,083,458
12	OC 7&8 Outage Ventilation System	1,807,145
13	VA1 Hp-IP Turbine Rotor Replacement	1,791,494
14	OC Coal Hndl Expl Venting Unit Tr f	1,552,966
15	OC8 250 VDC System	1,455,551
16	OC7 EHC	1,393,658
17	StMartins24.9SS-install 3rd xfmr&bu	1,392,807
18	MFWP 10 Converters-Aug2017	1,300,000
19	Somers SS-2nd transformer & bus sec	1,210,005
20	OC8 Coal Handling Explosion Venting	1,195,433
21	OC7 Coal Handling Explosion Venting	1,158,374
22	OC5-6 561 Booster Fan Hub Overhaul	1,064,195
23	Winnebago Street SS - new substaio	1,001,963
24	Projects less than \$1M	45,517,896
25	See Footnote Relating to Pollution Control Projects	
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	111,658,962

Name of Respondent	This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
216	25	b	The balance of electric CWIP (Account 107) included \$2,599,900 and \$4,057,251 for pollution control projects at 12/31/2017 and 12/31/2016, respectively.

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Wisconsin Electric Power Company			

CONSTRUCTION OVERHEADS - ELECTRIC

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Employee pensions and benefits	
2	Payroll taxes	
3	AFUDC	3,812,533
4		
5		
6		
7		
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38		
39	TOTAL	3,812,533

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

1. Employee Pensions and Benefits
Apportioned to construction on a proportional payroll basis.
2. Payroll Taxes
Apportioned to construction on a proportional payroll basis.
3. AFUDC is calculated using WE's adjusted weighted cost of capital of 8.45% per annum in accordance with its PSCW rate order. The cost of capital rate is divided into debt (2.39%) and equipment (6.06%) components.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance Text	S		
2	Short-Term Interest			s
3	Long-Term Debt	D		d
4	Preferred Stock	P		p
5	Common Equity	C		c
6	Total Capitalization			
7	Average Construction Work In Progress Balance	W		

2. Gross Rate for Borrowed Funds

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

3. Rate for Other Funds

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

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds -
 - b. Rate for Other Funds -

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110)					
1. Explain in a footnote any important adjustments during year.		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.			
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.		4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.			
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.					
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	3,471,886,981	3,471,886,981		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	267,627,669	267,627,669		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	2,286,565	2,286,565		
7	Other Clearing Accounts	5,405,709	5,405,709		
8	Other Accounts (Specify):	181,056	181,056		
9					
	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	275,500,999	275,500,999		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	70,243,988	70,243,988		
13	Cost of Removal	25,883,445	25,883,445		
14	Salvage (Credit)	396,796	396,796		
	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	95,730,637	95,730,637		
16	Other Debit or Credit Items (Described)	(63,103,598)	(63,103,598)		
17					
18	Book Cost or Asset Retire Costs Retired	0	0		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	3,588,553,745	3,588,553,745		
Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production	1,540,032,073	1,540,032,073		
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	40,039,311	40,039,311		
24	Hydraulic Production-Pumped Storage				
25	Other Production	404,236,782	404,236,782		
26	Transmission				
27	Distribution	1,586,549,971	1,586,549,971		
28	General	17,695,609	17,695,609		
29	TOTAL (Enter total of lines 20 thru 28)	3,588,553,746	3,588,553,746		

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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																				
219	8	c	Accumulated depreciation of electric utility plant includes depreciation on plant that jointly supports electric and steam heating customers. The accumulated depreciation allocation relating to steam heating was \$3,204,257 and \$3,250,165 as of 12/31/2017 and 12/31/2016, respectively. The depreciation expense for 2017 relating to the joint facility assets was \$181,056.																																				
219	9	c	The ARO depreciation expense (rate base) - credits to Account 182.3.																																				
219	16	c	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">AFDUC FERC adjustment</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">(6,269,204)</td> </tr> <tr> <td>Transfer of reserve to UMERC for assets transferred</td> <td></td> <td style="text-align: right;">(56,961,046)</td> </tr> <tr> <td>Other minor utility adjustment</td> <td></td> <td style="text-align: right;">126,652</td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="border-top: 1px solid black; text-align: right;">\$</td> <td style="border-top: 1px solid black; text-align: right;">(63,103,598)</td> </tr> </table>	AFDUC FERC adjustment	\$	(6,269,204)	Transfer of reserve to UMERC for assets transferred		(56,961,046)	Other minor utility adjustment		126,652	Total	\$	(63,103,598)																								
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Other minor utility adjustment		126,652																																					
Total	\$	(63,103,598)																																					
219	19	c	<p>Accumulated depreciation of electric plant includes depreciation on legal asset retirement obligations required under SFAS 143 as follows:</p> <p><u>Amounts at 12/31/2017 by function:</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Steam production</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">13,773,852</td> </tr> <tr> <td>Hydraulic production</td> <td></td> <td style="text-align: right;">9,219</td> </tr> <tr> <td>Distribution</td> <td></td> <td style="text-align: right;">1,158,300</td> </tr> </table> <p><u>Amounts at 12/31/2016 by function:</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Steam production</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">13,271,870</td> </tr> <tr> <td>Hydraulic production</td> <td></td> <td style="text-align: right;">9,127</td> </tr> <tr> <td>Distribution</td> <td></td> <td style="text-align: right;">1,158,300</td> </tr> </table> <p>Accumulated depreciation of electric utility plant excludes depreciation for removal amounts that would have been included if SFAS 143 had not been issued. The amounts by functions were as follows:</p> <p><u>Amounts at 12/31/2017 by function:</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Steam production</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">18,730,000</td> </tr> <tr> <td>Hydraulic production</td> <td></td> <td style="text-align: right;">362,739</td> </tr> <tr> <td>Distribution</td> <td></td> <td style="text-align: right;">780,000</td> </tr> </table> <p><u>Amounts at 12/31/2016 by function:</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Steam production</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;">18,730,000</td> </tr> <tr> <td>Hydraulic production</td> <td></td> <td style="text-align: right;">362,739</td> </tr> <tr> <td>Distribution</td> <td></td> <td style="text-align: right;">780,000</td> </tr> </table>	Steam production	\$	13,773,852	Hydraulic production		9,219	Distribution		1,158,300	Steam production	\$	13,271,870	Hydraulic production		9,127	Distribution		1,158,300	Steam production	\$	18,730,000	Hydraulic production		362,739	Distribution		780,000	Steam production	\$	18,730,000	Hydraulic production		362,739	Distribution		780,000
Steam production	\$	13,773,852																																					
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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	Ash Disposal Site - North Oak Creek P.P. 1999	140,783		140,783
2	Appleton Gas Plant Site 1999	102,000		102,000
3				
4	Property not previously devoted to public service:			
5				
6	Hydro Site Lands			
7	Menominee River - Pemene	397		397
8	Menominee River - Sand Portage	0		0
9	Sturgeon River	0		0
10				
11	Maeder Landfill Property	347,877		347,877
12	Apple Hills S.S. Site	1,601,888		1,601,888
13	Elm Road Property	6,274,669		6,274,669
14	DeSwarte Property	485,518		485,518
15	Jimenez Tract - Hwy 59 Waukesha	427,948		427,948
16	Spang Structure/Property	0		0
17	Willms Structure/Property	280,543		280,543
18	Duplainville Property	1,174,777		1,174,777
19	Keller Structure/Property	313,363	3,754	317,117
20	Property consisting of various parcels of real estate which among			
21	other assets were acquired on September 28, 1940 from			
22	Wisconsin General Railway in pro tanto discharge of advances			
23	made to that company.	106,037		106,037
24				
25	Minor Items Previously Devoted to Public Service	230,780		230,780
26	Minor Items--Other Nonutility Property	432,391		432,391
27				
28	Nonutility CWIP	(7,247)	7,247	0
29				
30	Purchases consist of Elm Road Property and minor misc. properties.			
31	Retirements consist of minor building and other misc. properties.			
32	Transfers consist of other minor miscellaneous properties.			
	TOTAL	11,911,724		11,922,725

**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	(99,106)
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations (Depreciation Expense)	22,293
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	22,293
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14	(Gain) Loss Related to Land Sales	
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	(76,813)

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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*.

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 in Account 124, *Other Investments*), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

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

Line No.	Description of Investment (a)	Book Cost at Beginning of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (b)		Purchases or Additions During Year (c)
		Original Cost	Book Value	
1	North Milwaukee State Bank	N/A	20,000	
2				
3	ATC	N/A	401,973,391	
4				
5				
6				
7				
8		0	401,993,391	0
9				
10				
11				
12				
13				
14				
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21				
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28				
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30				
31				
32				
33				
34	TOTAL	0	401,993,391	0

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

INVESTMENTS (Accounts 123, 124, 136) (Cont'd)

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

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

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

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

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

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain on Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
		N/A				1
		N/A				2
						3
						4
						5
						6
						7
0	0	0	0	0	0	8
						9
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						31
						32
						33
0	0	0	0	0	0	34

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) 04/30/2018	Year of Report December 31, 2017	
Wisconsin Electric Power Company				
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)				
<p>Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i>.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.</p> <p>(b) Investment Advances - Report separately the</p>		<p>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.</p> <p>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.</p>		
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Bostco LLC	12/21/2000		2,991,107
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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31				
32				
33				
34				
35				
36	TOTAL Cost of Account 123.1 \$		TOTAL	2,991,107

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

INVESTMENT 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 in 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 different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 36, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
255,757			166,000	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
255,757	0	0	166,000	35
				36

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017	
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>						
<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.</p> <p>"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.</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	<u>Accounts Receivable</u>					
2	WEC Energy Group, Inc.	43,309	14,133,924	13,386,390	790,970	
3	Wisconsin Gas Company	3,224,206		1,532,314	1,691,892	
4	W.E. Power, LLC	18,769,468	172,551,851	182,575,152	8,746,167	
5	Wisvest LLC	(18,372)			(18,372)	
6	The Peoples Gas Light and Coke Company	(36,363)	7,713,396	7,101,560	575,473	
7	North Shore Gas Company	937	1,111,889	1,090,194	22,632	
8	Wisconsin Public Service Corporation	806,311	35,496,826	31,983,317	4,319,820	
9	Minnesota Energy Resources Corporation	67,574	2,316,665	2,222,888	161,351	
10	Michigan Gas Utilities Corporation	78,945	1,698,832	1,663,914	113,863	
11	Integrays Holding, Inc.	146,267	2,691,457	2,837,724	0	
12	WEC Business Services LLC	33,910,522	446,111,281	422,133,874	57,887,929	
13	Upper Michigan Energy Resources Corp		283,532,818	249,609,802	33,923,016	
14	Other	24,051	724,793	670,819	78,025	
15						
16	* See Page 260B - The Wisconsin					
17	Electric - Wisconsin Gas intercompany					
18	transactions are netted due to unique					
19	handling in the SAP software.					
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	57,016,855	968,083,732	916,807,948	108,292,766	0

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2017.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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 debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	91,119,581	74,760,035	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials & Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	36,554,386	38,411,206	
6	Assigned to - Operations & Maintenance	4,333,017	5,591,147	
7	Production Plant (Estimated)	94,618,417	83,660,194	
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	9,172,892	9,638,839	Gas, Electric, Pow
10	Assigned to - Other	321,248	340,803	Gas, Electric, Pow
11	TOTAL Account 154 (<i>Enter total of line 5 thru 10</i>)	144,999,960	137,642,189	
12	Merchandise (Account 155)	292	337	
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (<i>not applicable to Gas utilities</i>)			
15	Stores Expense Undistributed (Account 163)	3,099,813	3,099,926	Gas, Electric, Pow
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	239,219,646	215,502,487	

Name of Respondent		This Report Is:		Date of Report	Year of Report																										
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017																										
FOOTNOTE DATE																															
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																												
227	1	b	<p>The end of month amounts for fuel stock (Account 151) are:</p> <table> <tr><td>December 2015</td><td>\$ 110,551,163</td></tr> <tr><td>January 2016</td><td>102,510,679</td></tr> <tr><td>February 2016</td><td>102,208,924</td></tr> <tr><td>March 2016</td><td>99,094,487</td></tr> <tr><td>April 2016</td><td>98,271,082</td></tr> <tr><td>May 2016</td><td>100,017,674</td></tr> <tr><td>June 2016</td><td>92,464,000</td></tr> <tr><td>July 2016</td><td>90,157,727</td></tr> <tr><td>August 2016</td><td>87,413,468</td></tr> <tr><td>September 2016</td><td>83,102,070</td></tr> <tr><td>October 2016</td><td>98,159,315</td></tr> <tr><td>November 2016</td><td>94,209,394</td></tr> <tr><td>December 2016</td><td>91,119,581</td></tr> </table>			December 2015	\$ 110,551,163	January 2016	102,510,679	February 2016	102,208,924	March 2016	99,094,487	April 2016	98,271,082	May 2016	100,017,674	June 2016	92,464,000	July 2016	90,157,727	August 2016	87,413,468	September 2016	83,102,070	October 2016	98,159,315	November 2016	94,209,394	December 2016	91,119,581
December 2015	\$ 110,551,163																														
January 2016	102,510,679																														
February 2016	102,208,924																														
March 2016	99,094,487																														
April 2016	98,271,082																														
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September 2016	83,102,070																														
October 2016	98,159,315																														
November 2016	94,209,394																														
December 2016	91,119,581																														
227	1	c	<p>The end of month amounts for fuel stock (Account 151) are:</p> <table> <tr><td>December 2016</td><td>\$ 91,119,851</td></tr> <tr><td>January 2017</td><td>89,315,053</td></tr> <tr><td>February 2017</td><td>81,807,661</td></tr> <tr><td>March 2017</td><td>99,045,248</td></tr> <tr><td>April 2017</td><td>103,355,885</td></tr> <tr><td>May 2017</td><td>106,842,917</td></tr> <tr><td>June 2017</td><td>100,087,044</td></tr> <tr><td>July 2017</td><td>90,015,756</td></tr> <tr><td>August 2017</td><td>90,241,808</td></tr> <tr><td>September 2017</td><td>93,445,969</td></tr> <tr><td>October 2017</td><td>85,423,103</td></tr> <tr><td>November 2017</td><td>82,083,934</td></tr> <tr><td>December 2017</td><td>74,760,035</td></tr> </table>			December 2016	\$ 91,119,851	January 2017	89,315,053	February 2017	81,807,661	March 2017	99,045,248	April 2017	103,355,885	May 2017	106,842,917	June 2017	100,087,044	July 2017	90,015,756	August 2017	90,241,808	September 2017	93,445,969	October 2017	85,423,103	November 2017	82,083,934	December 2017	74,760,035
December 2016	\$ 91,119,851																														
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September 2017	93,445,969																														
October 2017	85,423,103																														
November 2017	82,083,934																														
December 2017	74,760,035																														
227	6	b	<p>This is renewable credits. Account 158.3, renewable energy credit inventory, includes the following:</p> <table> <tr><td>Ending balance 12/31/2015</td><td>3,647,222</td></tr> <tr><td>Plus: Renewable energy credits purchased - System</td><td>2,365,039</td></tr> <tr><td>Plus: Renewable resource credits purchased - Wisconsin</td><td>712,000</td></tr> <tr><td>Less: System RPS requirement expense</td><td>2,391,244</td></tr> <tr><td>Ending balance 12/31/2016</td><td>4,333,017</td></tr> </table>			Ending balance 12/31/2015	3,647,222	Plus: Renewable energy credits purchased - System	2,365,039	Plus: Renewable resource credits purchased - Wisconsin	712,000	Less: System RPS requirement expense	2,391,244	Ending balance 12/31/2016	4,333,017																
Ending balance 12/31/2015	3,647,222																														
Plus: Renewable energy credits purchased - System	2,365,039																														
Plus: Renewable resource credits purchased - Wisconsin	712,000																														
Less: System RPS requirement expense	2,391,244																														
Ending balance 12/31/2016	4,333,017																														
227	6	c	<p>This is renewable credits. Account 158.3, renewable energy credit inventory, includes the following:</p> <table> <tr><td>Ending balance 12/31/2016</td><td>4,333,017</td></tr> <tr><td>Plus: Renewable energy credits purchased - System</td><td>2,238,021</td></tr> <tr><td>Plus: Renewable resource credits purchased - Wisconsin</td><td>715,000</td></tr> <tr><td>Less: System RPS requirement expense</td><td>1,694,891</td></tr> <tr><td>Ending balance 12/31/2017</td><td>5,591,147</td></tr> </table>			Ending balance 12/31/2016	4,333,017	Plus: Renewable energy credits purchased - System	2,238,021	Plus: Renewable resource credits purchased - Wisconsin	715,000	Less: System RPS requirement expense	1,694,891	Ending balance 12/31/2017	5,591,147																
Ending balance 12/31/2016	4,333,017																														
Plus: Renewable energy credits purchased - System	2,238,021																														
Plus: Renewable resource credits purchased - Wisconsin	715,000																														
Less: System RPS requirement expense	1,694,891																														
Ending balance 12/31/2017	5,591,147																														
227	11	b	Corporate inventory for cafeteria, building maintenance, and print shop.																												
227	11	c	Corporate inventory for cafeteria, building maintenance, and print shop.																												

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 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)	KINDS OF FUEL AND OIL Bituminous Coal (Tons)	
			Quantity (Tons) (c)	Cost (d)
1	On hand beginning of year	91,119,581	132,600	8,844,791
2	Received during year	567,617,656	534,404	33,662,193
3	TOTAL	658,737,237	667,004	42,506,984
4	Used during year (specify department)			
5				
6	Burns - Electric Department			
7		(558,905,596)	(472,090)	(30,763,336)
8				
9	Misc. Adjustments			
9		(7,593,272)	(76,688)	(3,197,240)
10				
11				
12				
13				
14				
15	Sold or transferred	(17,478,334)	48,994	1,885,471
16	TOTAL DISPOSED OF	(583,977,202)	(499,784)	(32,075,105)
17	BALANCE END OF YEAR	74,760,035	167,220	10,431,879

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))						
KINDS OF FUEL AND OIL (Continued)						
Sub-Bituminous Coal (Tons)		Gas (MCF)		Propane (Barrels - 42 Gal.)		Line
Quantity (Tons)	Cost	Quantity (Mcf)	Cost	Quantity (Bbls)	Cost	Line
(e)	(f)	(g)	(h)	(i)	(j)	No.
2,065,988	70,894,519	892	2,615,104	1,810	96,931	1
9,455,892	334,490,932	52,999	184,431,939	0	0	2
11,521,880	405,385,451	53,891	187,047,043	1,810	96,931	3
						4
						5
						6
(10,140,838)	(354,266,983)	(47,730)	(163,144,252)	0		7
						8
9,110	324,614			0		9
						10
						11
						12
						13
						14
42,776	1,394,963	(5,043)	(20,758,765)			15
(10,088,952)	(352,547,406)	(52,773)	(183,903,017)	0	0	16
1,432,928	52,838,045	1,118	3,144,026	1,810	96,931	17

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 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)	KINDS OF FUEL AND OIL Bituminous Coal (Tons)	
			Quantity (Tons) (c)	Cost (d)
1	On hand beginning of year	91,119,582	132,600	8,844,791
2	Received during year		534,404	33,662,193
3	TOTAL	91,119,582	667,004	42,506,984
4	Used during year (specify department)			
5				
6	Burns - Electric Department			
7			(472,090)	(30,763,336)
8				
9	Misc. Adjustments			
9			(76,688)	(3,197,240)
10				
11				
12				
13				
14				
15	Sold or transferred		48,994	1,885,471
16	TOTAL DISPOSED OF	0	(499,784)	(32,075,105)
17	BALANCE END OF YEAR	91,119,582	167,220	10,431,879

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))						
KINDS OF FUEL AND OIL (Continued)						
Oil (Barrels - 42 Gal.)		Biomass (Tons)			Line	
Quantity (Bbls) (k)	Cost (l)	Quantity (Tons) (m)	Cost (n)	Quantity (o)	Cost (p)	Line No.
71,746	7,473,508	33,551	1,194,729			1
36,032	2,814,619	390,615	12,217,973			2
107,778	10,288,127	424,166	13,412,702	0	0	3
						4
						5
				0		6
(25,032)	(1,927,877)	(297,109)	(8,803,148)			7
						8
(12,126)	(965,647)	(100,849)	(3,754,999)			9
						10
						11
						12
						13
						14
						15
(37,158)	(2,893,524)	(397,958)	(12,558,147)	0	0	16
70,620	7,394,603	26,208	854,555	0	0	17

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017		
ALLOWANCES					
1. Report below the 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 column(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 on lines 36-40.		
Line No.	Allowance Inventory (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	209,482		85,803	
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9	2/8/2017 WPPI (ERGS)	51			
10	2/14/2017 MGE (ERGS)	51			
11					
12					
13					
14					
15	Total	102			
16-18	Relinquished During Year: Charges to Acct. 509	7,695			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23	6/22/2017 EPA - Consent Decree	65,398			
24					
25					
26					
27					
28	Total	65,398			
29	Balance - End of Year	136,491		85,803	
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	22,429		2,562	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	1,242		1,242	
40	Balance - End of Year	21,187		1,320	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		78		
45	Gains				
46	Losses				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

ALLOWANCES (Continued)

6. Report on line 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 or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).

8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and 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 & 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)	
85,803		85,803		2,316,681		2,783,572		1
								2-4
								5
								6-8
						51		9
						51		10
								11
								12
								13
								14
						102		15
								16-18
								19
								20
								21-22
						65,398		23
								24
								25
								26
								27
						65,398		28
85,803		85,803		2,316,681		2,710,581		29
								30-32
								33
								34
								35
2,562		2,562		66,612		96,727		36
				2,562		2,562		37
								38
1,242		1,242		4,971		9,939		39
1,320		1,320		64,203		89,350		40
								41-43
					19		97	44
								45
								46

Name of Respondent		This Report Is:		Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017
FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
228	1	b	Beginning balance adjusted for the return of EW5 allocations to Wisconsin Power & Light Company (WPL) from our share of the unit sale back to WPL.		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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ALLOWANCES

- | | |
|---|--|
| <p>1. Report below the details called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>4. Report the allowances transactions by the period they are first eligible for use; the current year's allowances in</p> | <p>columns (b)-(c), allowances for the three succeeding years in column(d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.</p> |
|---|--|

Line No.	Allowance Inventory (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	34,244			
2-4	Acquired During Year: Issued (Less Withheld Allow.)			14,170	
5	Returned by EPA	(1,654)			
6-8	Purchases/Transfers:				
9	2/8/2017 WPPI (ERGS)	65			
10	2/14/2017 MGE (ERGS)	65			
11					
12					
13					
14					
15	Total	130			
16-18	Relinquished During Year: Charges to Acct. 509	10,499			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23	6/15/2017 Emissions Adj	42			
24					
25					
26					
27					
28	Total	42			
29	Balance - End of Year	22,179		14,170	
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance - End of Year				
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

ALLOWANCES (Continued)

6. Report on line 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 or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).

8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and 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 & 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)	
						34,244		1
						14,170		2-4
						(1,654)		5
								6-8
						65		9
						65		10
								11
								12
								13
								14
						130		15
						10,499		16-18
								19
								20
						42		21-22
								23
								24
								25
								26
								27
						42		28
						36,349		29
								30-32
								33
								34
								35
								36
								37
								38
								39
								40
								41-43
								44
								45
								46

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)

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

Line No.	Item (a)	Balance End of Year (b)
1	Passive margin deposits	1,534,733
2	Other margin deposits	3,396,059
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	4,930,792

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)			
1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.		2. Minor items may be grouped by classes. Show the number of items in each group.	
Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	
1	GP Reciprocating Engine Project	2,587,296	
2	FO Control System Access Protection	531,389	
3	P4 Heavy Metal Wastewater Process System	410,062	
4	WF ISOMax Build Out-Integration Related	366,643	
5	CS CIS Transformation - Phase 0 Fra		
6	Six Mile SS-replace T5 & T7		
7	ENV CP Seiser Prop-5404 7 Mile Rd		
8	Newburg SS - Replace Transformers - T5 & T6	280,016	
9	OC Coal Handling Explosion Venting	218,194	
10	HE Pine Spillway Rehabilitation	201,201	
11	BMTC Improvement CAP		
12	Downtown SS - New SS - Downtown Milwaukee	182,397	
13	Telecom Roadmap		
14	OC7 Replace FD Fans	153,049	
15	FO Supply Chain Capital Work	123,825	
16	OC8 Replace FD Fans	117,311	
17	FO TQ20 Overtime Callout Software		
18	Oneida SS - Replace LTC Control - Auto Accident	113,424	
19	EN PIPP Decommissioning & Redevelop		
20	OC6 Rpl 416kV switchgear cubicles		
21			
22	Projects < \$100,000	1,328,269	
23			
24			
25			
26			
27			
28			
29			
TOTAL		6,613,076	

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Account Charged (d)	Amount (e)			
	183417	2,587,296	0	1	
	183417	531,389	0	2	
	183417	410,062	0	3	
	183417	366,643	0	4	
1,208,623	183417		1,208,623	5	
558,389	183417		558,389	6	
330,632	183417		330,632	7	
	183417	280,016	0	8	
	183417	218,194	0	9	
27,622	183417		228,823	10	
188,066	183417		188,066	11	
	183417	182,397	0	12	
162,880	183417		162,880	13	
	183417	153,049	0	14	
	183417	123,825	0	15	
31,391	183417		148,702	16	
133,738	183417		133,738	17	
1,361	183417		114,785	18	
102,244	183417		102,244	19	
101,978	183417		101,978	20	
				21	
1,149,259	183417		2,477,528	22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
3,996,183		4,852,871	5,756,388	TOTAL	

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017		
OTHER REGULATORY ASSETS						
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)				3. Minor items (amounts less than \$50,000) may be grouped by classes.		
2. For regulatory assets being amortized, show period of amortization in column (a).				4. Give the number and name of the account(s) where each amount is recorded.		
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 Year (f)
				Account Charged (d)	Amount (e)	
1	FAS 109 Regulatory Asset - Federal	112,280,553	703,612,717	190,282	1,690,074,761	(874,181,491)
2	FAS 109 Regulatory Asset - State	31,795,048	143,218,041	190,282	62,879,588	112,133,501
3	Tax/Interest Assessment	1,155,259	(2,049,487)	408,431	75,924	(970,152)
4	FAS 143 ARO	59,527,337	1,814,216			61,341,553
5	Gas Plant Clean-Up	29,882,201	1,484,377	735	972,557	30,394,021
6	LS Power Plant	(1,147,660)	3,009,698			1,862,038
7	Transmission Charges - WI	231,900,466	256,270,938	Various	267,517,387	220,654,017
8	FAS 133	1,304,328	5,828,878	Various	3,145,468	3,987,738
9	Pensions	518,666,491	(34,251,341)			484,415,150
10	PW Power Plant Retirement	8,502,140		407	1,924,320	6,577,820
11	Deferred MISO Day 2 Charges	8,908,573		555	2,227,038	6,681,535
12	Deferred MISO Day 2 WUIMS Amounts	2,103,151		555	525,670	1,577,481
13	Energy Efficiency Gas Program	(6,935,081)	1,152,931	908	1,578,552	(7,360,702)
14	Nox Escrow	6,378,163		456	1,594,471	4,783,692
15	PTF Capital Lease	725,958,545	75,329,747			801,288,292
16	Escrow PTF Costs	54,108,542	415,835,235	507,550	398,630,760	71,313,017
17	Deferred ERGS Settlement	666,844		930	166,878	499,966
18	Act 141 (Payments and Large Customer Refund)	45,963,999	61,113,026	908	71,528,672	35,548,353
19	OPEB FAS 158	1,614,632	(1,614,632)			0
20	MISO RSG Deferral	3,600,633		456	900,246	2,700,387
21	MI Energy Optimization	(514,449)	1,271,687	908	774,691	(17,453)
22	Misc Regulatory Reserve	(27,176,080)	3,960,792	Various	4,257,376	(27,472,664)
23	FERC Carrying Charges	163,921,404	(2,872,525)	419,421	6,210,157	154,838,722
24	Point Beach Sale Regulatory Asset	(74,326)	(45,255)	456	18,968	(138,549)
25	Wisconsin Fuel Deferral - 0% Band	340,534				340,534
26	Electric DPMD Asset	55,552,798	13,906,220	190,282	6,076,220	63,382,798
27	Montfort Deferral	1,198,721		456	717,833	480,888
28	MI AES Deferral	626,389	(626,389)			0
29	WI SSR Deferral	188,050,791	110,836,834			298,887,625
30	Pension Settlement	2,185,446	4,475,920		218,545	6,442,821
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	2,220,345,392	1,761,661,628		2,522,016,082	1,459,990,938

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivision (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	Electric			
2	Conditions in Aid of Construction	18,721,256	7,246,947	2,463,056
3	NOL/Credit Carryforward	143,708,425	84,116,521	57,929,509
4	Deferred Compensation	10,499,477	3,481,436	110,801
5	Post Retirement Benefits	36,106,823	12,482,773	1,533,155
6	Power Retirement Benefits	204,958,953	659,524,589	581,824,868
7	Other	100,537,663	74,322,876	51,200,531
8	TOTAL Electric (Lines 2-7)	514,532,597	841,175,142	695,061,920
9	Gas			
10				
11				
12	Contributions in Aid of Construction	1,291,242	530,859	275,892
13	Bad Debt Reserve	3,388,255	1,645,033	276,510
14	FIFO Inventory Adjustment	(616,870)	39,456	210,855
15	Other (See below)	4,630,042	3,676,249	6,017,790
16	TOTAL Gas (Lines 10-15)	8,692,669	5,891,597	6,781,047
17	Other (See below)	12,429,904	13,727,416	8,285,639
18	TOTAL (Account 190) (Lines 8, 16, and 17)	535,655,170	860,794,155	710,128,606
19	Classification of Total:			
20	Federal Income Tax	476,679,544	872,985,772	713,968,164
21	State Income Tax	58,975,626	(12,191,617)	(3,839,558)
22	Local Income Tax			

NOTES
Balance
Beginning of Year Balance End of Year

Other Electric:

Accrued Vacation Pay	10,218,977	6,878,593
Bad Debt Reserve	12,678,655	10,474,229
Clean Air Emissions	196,262	102,246
FAS 112	809,758	437,810
Fuel Cost Reduced	(136,673)	(92,765)
Injuries and Damages Accrual	6,191,976	5,176,324
Interest on Audit Settlement	(291,416)	(316,544)
Others	46,063,699	36,542,620
Regulatory Reserve Adj - Book	17,128,044	7,483,828
Severance Pool	174,481	7,028,178
Stock Option Expense Sec 123R	5,896,521	3,136,975
Tax Reform	-	73,245,518
VIPP/STPP Bonuses	1,607,379	512,739
TOTAL	<u>100,537,663</u>	<u>150,609,751</u>

Other Gas:

Others	4,627,881	6,970,115
Pipeline Refunds	2,161	1,467
Tax Reform	-	3,173,662
TOTAL	<u>4,630,042</u>	<u>10,145,244</u>

Other:

Deferred Compensation	12,429,904	6,988,128
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Schedule Page 234 - Accumulated Deferred Income Taxes (Account 190)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required. and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed Other .

4. In the space provided below, identify by amount

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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
						13,937,365	2
			11,943,548		(1)	129,464,962	3
						7,128,842	4
					1	25,157,204	5
					(1)	127,259,233	6
			302,799,622		51,085	380,163,855	7
			314,743,170		51,084	683,111,461	8
							9
							10
							11
					(2)	1,036,277	12
						2,019,732	13
						(445,471)	14
			28,606,290		1	35,577,872	15
			28,606,290		(1)	38,188,410	16
					(1)	6,988,128	17
0			343,349,460		51,082	728,287,999	18
							19
			343,349,460		4	661,011,392	20
					51,078	67,276,607	21
							22

NOTES (Continued)

Name of Respondent		This Report Is:		Date of Report	Year of Report																																										
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017																																										
FOOTNOTE DATE																																															
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																												
234A	7	b	<p style="text-align: right;">Balance</p> <p style="text-align: right;"><u>Beginning of Year</u></p> <p>Other electric:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Accrued vacation pay</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 15%; text-align: right;">10,218,977</td> </tr> <tr> <td>Bad debt reserve</td> <td></td> <td style="text-align: right;">12,678,655</td> </tr> <tr> <td>Clean air emissions</td> <td></td> <td style="text-align: right;">196,262</td> </tr> <tr> <td>FAS 112</td> <td></td> <td style="text-align: right;">809,758</td> </tr> <tr> <td>Fuel cost reduced</td> <td></td> <td style="text-align: right;">(136,673)</td> </tr> <tr> <td>Injuries and damages accrual</td> <td></td> <td style="text-align: right;">6,191,976</td> </tr> <tr> <td>Interest on audit settlement</td> <td></td> <td style="text-align: right;">(291,416)</td> </tr> <tr> <td>Others</td> <td></td> <td style="text-align: right;">46,063,699</td> </tr> <tr> <td>Regulatory reserve adjustment - book</td> <td></td> <td style="text-align: right;">17,128,044</td> </tr> <tr> <td>Severance pool</td> <td></td> <td style="text-align: right;">174,481</td> </tr> <tr> <td>Stock option expense Section 123R</td> <td></td> <td style="text-align: right;">5,896,521</td> </tr> <tr> <td>VIPP/STPP bonuses</td> <td></td> <td style="text-align: right;">1,607,379</td> </tr> <tr> <td>TOTAL</td> <td></td> <td style="text-align: right;">\$ 100,537,663</td> </tr> </table>			Accrued vacation pay	\$	10,218,977	Bad debt reserve		12,678,655	Clean air emissions		196,262	FAS 112		809,758	Fuel cost reduced		(136,673)	Injuries and damages accrual		6,191,976	Interest on audit settlement		(291,416)	Others		46,063,699	Regulatory reserve adjustment - book		17,128,044	Severance pool		174,481	Stock option expense Section 123R		5,896,521	VIPP/STPP bonuses		1,607,379	TOTAL		\$ 100,537,663			
Accrued vacation pay	\$	10,218,977																																													
Bad debt reserve		12,678,655																																													
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Stock option expense Section 123R		5,896,521																																													
VIPP/STPP bonuses		1,607,379																																													
TOTAL		\$ 100,537,663																																													
234B	7	k	<p style="text-align: right;"><u>Balance End of Year</u></p> <p>Other electric:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Accrued vacation pay</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 15%; text-align: right;">6,878,593</td> </tr> <tr> <td>Bad debt reserve</td> <td></td> <td style="text-align: right;">10,474,229</td> </tr> <tr> <td>Clean air emissions</td> <td></td> <td style="text-align: right;">102,246</td> </tr> <tr> <td>FAS 112</td> <td></td> <td style="text-align: right;">437,810</td> </tr> <tr> <td>Fuel cost reduced</td> <td></td> <td style="text-align: right;">(92,765)</td> </tr> <tr> <td>Injuries and damages accrual</td> <td></td> <td style="text-align: right;">5,176,324</td> </tr> <tr> <td>Interest on audit settlement</td> <td></td> <td style="text-align: right;">(316,544)</td> </tr> <tr> <td>Others</td> <td></td> <td style="text-align: right;">36,542,620</td> </tr> <tr> <td>Regulatory reserve adjustment - book</td> <td></td> <td style="text-align: right;">7,483,828</td> </tr> <tr> <td>Severance pool</td> <td></td> <td style="text-align: right;">7,028,178</td> </tr> <tr> <td>Stock option expense Section 123R</td> <td></td> <td style="text-align: right;">3,136,975</td> </tr> <tr> <td>Tax Legislation</td> <td></td> <td style="text-align: right;">302,799,622</td> </tr> <tr> <td>VIPP/STPP bonuses</td> <td></td> <td style="text-align: right;">512,739</td> </tr> <tr> <td>TOTAL</td> <td></td> <td style="text-align: right;">\$ 380,163,855</td> </tr> </table>			Accrued vacation pay	\$	6,878,593	Bad debt reserve		10,474,229	Clean air emissions		102,246	FAS 112		437,810	Fuel cost reduced		(92,765)	Injuries and damages accrual		5,176,324	Interest on audit settlement		(316,544)	Others		36,542,620	Regulatory reserve adjustment - book		7,483,828	Severance pool		7,028,178	Stock option expense Section 123R		3,136,975	Tax Legislation		302,799,622	VIPP/STPP bonuses		512,739	TOTAL		\$ 380,163,855
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TOTAL		\$ 380,163,855																																													
234A	8	b	<p>Total electric utility production function Account 190 (deferred income taxes) totaled a positive \$132,297,000 (a debit balance) at December 31, 2017, and a positive \$133,515,000 (a debit balance) at December 31, 2016. Electric utility general function Account 190 (deferred income taxes) total a positive \$57,848,000 (a debit balance) at December 31, 2017 and a positive \$62,116,000 (a debit balance) at December 31, 2016. These amounts assign specific deferred income tax amounts to each function where possible, allocate other deferred income tax amounts, and are adjusted to remove deferred income tax effects related to Wisconsin regulatory deferrals.</p> <p>In December 2017, Tax Legislation was passed into law. As a result, WE was required to re-measure its accumulated deferred tax balances for year end 2017. To ensure that wholesale formula rate base continues to be treated in a manner similar to that prior to Tax Legislation, (preserve rate base neutrality) the 2017 year end deferred tax balances for production and general have been adjusted back to the pre-Tax Legislation balances.</p>																																												
234A	15	b	<p>Other gas:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Others</td> <td style="width: 5%;"></td> <td style="width: 15%; text-align: right;">4,627,881</td> </tr> <tr> <td>Pipeline refunds</td> <td></td> <td style="text-align: right;"><u>2,161</u></td> </tr> <tr> <td>Total</td> <td></td> <td style="text-align: right;">4,630,042</td> </tr> </table>			Others		4,627,881	Pipeline refunds		<u>2,161</u>	Total		4,630,042																																	
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Total		35,577,872																																													
234A	17	b	<p>Other:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Deferred compensation</td> <td style="width: 5%;"></td> <td style="width: 15%; text-align: right;">12,429,904</td> </tr> </table>			Deferred compensation		12,429,904																																							
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234B	17	k	<p>Other:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Deferred compensation</td> <td style="width: 5%;"></td> <td style="width: 15%; text-align: right;">6,988,128</td> </tr> </table>			Deferred compensation		6,988,128																																							
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

CAPITAL STOCK (Accounts 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 outline 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 Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common stock	65,000,000	10.00	
2				
3	Total common stock	65,000,000		
4				
5	Account 204 - Preferred stock			
6				
7	Six Per Cent - Cumulative	45,000	100.00	101.00
8	3.6% Series - Cumulative	2,286,500	100.00	
9				
10	Serial Preferred	5,000,000	25.00	
11				
12	Total Preferred	7,331,500		
13				
14	NOTE: Six Per Cent - Cumulative preferred			
15	stock is not callable.			
16				
17	3.6% Series - Cumulative			
18	preferred stock call price is fixed			
19	at 101.00.			
20				
21				
22				
23				
24				
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Name of Respondent		This Report Is:		Date of Report	Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017	
CAPITAL STOCK (Accounts 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.			5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.			
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.			6. 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		HELD BY RESPONDENT				
<i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
33,289,327	332,893,270					1
33,289,327	332,893,270					2
						3
						4
						5
						6
44,498	4,449,800					7
260,000	26,000,000					8
						9
						10
						11
304,498	30,449,800					12
						13
						14
						15
						16
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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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)			
1. Show for each of the above accounts the amounts applying to each class and series of capital stock.		under Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for Conversion</i> , at the end of the year.	
2. For Account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year.		4. For Premium on Account 207, <i>Capital Stock</i> , designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.	
3. Describe in a footnote the agreement and transactions under which a conversion liability existed			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Account 207 - Premium on Capital Stock:</u>		
2			
3	Preferred Stock 3.60% Series (\$100 Par Value)	260,000	260,000
4			
5	Common Stock		152,829,947
6			
7	<u>Account 202, 203, 205, 206, and 212:</u>		
8			
9	NONE		
10			
11			
12			
13			
14			
15			
16			
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40	TOTAL	260,000	153,089,947

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)			
<p>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.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (account 209)-State amount and give brief explanation of</p>		<p>the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (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.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (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.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 208 - Capital Contribution from Stockholder (WEC Energy Group)		
2			
3	Beg of Year Credits Debits		
4	\$675,000,000 \$75,000,000 \$ --	750,000,000	
5			
6	SUBTOTAL	750,000,000	
7			
8	Account 209 - NONE		
9			
10	Account 210 - Gain on Resale or Cancellation of Reacquired Stock		
11			
12	Preferred Stock:		
13	Beg of Year Credits Debits		
14	8.80% Series \$ 4,284,777 \$ -- \$ --	4,284,777	
15	7.75% Series 1,103,066 -- --	1,103,066	
16	6.75% Series (2,789,391) -- --	(2,789,391)	
17	6.00% 50 -- --	50	
18			
19	SUBTOTAL \$ 2,598,502 \$ -- \$ --	2,598,502	
20			
21	Account 211 - Miscellaneous Paid-In-Capital		
22			
23	Beg of Year Credits Debits		
24	\$189,436,484 \$ -- \$289,186,221	(99,749,736)	
25			
26	* Credits relate to WE's portion of tax benefits for share based compensation.		
27			
28			
29	Debits relate to the transfer of ATC ownership to ATC Holdco, LLC.		
30			
31			
32			
33			
34			
35	TOTAL	652,848,766	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

LONG-TERM DEBT (Accounts 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)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	ACCOUNT 221 - Debentures (Unsecured):		
2	4.250% Due 2019 (221029)	250,000,000	357,981
3			2,430,000
4	2.950% Due 2021 (221030)	300,000,000	508,677
5			5,031,000
6	3.650% Due 2042 (221031)	250,000,000	542,195
7			3,182,500
8	1.700% Due 2018 (221032)	250,000,000	579,468
9			1,500,000
10	4.250% Due 2044 (221033)	250,000,000	590,691
11			3,747,500
12	3.10% Due 2025 (221034)	250,000,000	675,000
13			1,882,500
14	4.30% Due 2045 (221035)	250,000,000	750,000
15			2,910,000
16	6.500% Due 2028 (221020)	150,000,000	180,487
17			2,097,000
18	5.625% Due 2033 (221023)	335,000,000	387,748
19			3,902,750
20	5.7600% Due 2036 (221026)	300,000,000	358,939
21			2,856,000
22	6.875% Due 2095 (221018)	100,000,000	362,391
23			3,135,000
24	SUBTOTAL Account 221 - Debentures (Unsecured)	2,685,000,000	37,967,827
25	ACCOUNT 222: None		
26	ACCOUNT 223: None		
27	ACCOUNT 224 - VAR % NOTES:		
28	Adj. Rate Note Due 2016 Oak Creek (224110)	67,000,000	741,363
29			234,500
30	Adj. Rate Note Due 2030 Pleasant Prairie (224111)	80,000,000	1,286,643
31			280,000
32	SUBTOTAL Account 224 - VAR % NOTES	147,000,000	2,542,506
33	TOTAL	2,832,000,000	40,510,333

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LONG-TERM DEBT (Accounts 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 amortization debited to Account 428, Amortization of Debt-Discount and Expense, or credited to Account 429, *Amortization of Premium on Debt-Credit*.
12. In a footnote, give explanatory particulars (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) principal 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)			
12/15/2009	12/15/2019	12/15/2009	12/1/2019	250,000,000	10,625,000	1
						2
						3
9/13/2011	9/15/2021	9/13/2011	9/15/2021	300,000,000	8,850,000	4
						5
12/11/2012	12/15/2042	12/11/2012	12/15/2042	250,000,000	9,125,000	6
						7
6/13/2013	6/15/2018	6/13/2013	6/15/2018	250,000,000	4,250,000	8
						9
5/15/2014	6/1/2044	5/15/2014	6/1/2044	250,000,000	10,625,000	10
						11
5/20/2015	6/1/2025	5/20/2015	6/1/2025	250,000,000	7,750,000	12
						13
11/18/2015	12/15/2045	11/18/2015	12/15/2045	250,000,000	10,750,000	14
						15
6/1/1998	6/1/2028	6/1/1998	6/1/2028	150,000,000	9,750,000	16
						17
5/6/2003	5/15/2033	5/15/2003	5/15/2033	335,000,000	18,843,750	18
						19
11/7/2006	12/1/2036	12/1/2006	12/1/2036	300,000,000	17,100,000	20
						21
12/5/1995	12/1/2095	12/1/1995	12/1/2095	100,000,000	6,875,000	22
						23
				2,685,000,000	114,543,750	24
						25
						26
						27
12/1/2004	8/1/2016	12/1/2004	8/1/2016			28
						29
12/1/2004	9/1/2030	12/1/2004	9/1/2030			30
						31
						32
				2,685,000,000	114,543,750	33

Name of Respondent	This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																
256	32	h	<p>The December of 2016 through December of 2017 monthly and average long term balances in Accounts 221, 222, 223, and 224 were as follows:</p> <table border="0"> <tr> <td>December 2016</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>January 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>February 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>March 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>April 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>May 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>June 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>July 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>August 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>September 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>October 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>November 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>December 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>13 Month TOTAL</td> <td align="right">34,905,000,000</td> </tr> <tr> <td>13 Month AVERAGE</td> <td align="right">2,685,000,000</td> </tr> </table>	December 2016	2,685,000,000	January 2017	2,685,000,000	February 2017	2,685,000,000	March 2017	2,685,000,000	April 2017	2,685,000,000	May 2017	2,685,000,000	June 2017	2,685,000,000	July 2017	2,685,000,000	August 2017	2,685,000,000	September 2017	2,685,000,000	October 2017	2,685,000,000	November 2017	2,685,000,000	December 2017	2,685,000,000	<hr/>		13 Month TOTAL	34,905,000,000	13 Month AVERAGE	2,685,000,000
December 2016	2,685,000,000																																		
January 2017	2,685,000,000																																		
February 2017	2,685,000,000																																		
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13 Month TOTAL	34,905,000,000																																		
13 Month AVERAGE	2,685,000,000																																		

Name of Respondent		This Report Is:	Date of Report	Year of Report		
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017		
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 America Merrill Lynch	Commercial Paper	12/15/2016	1/5/2017	0.80%	
2	Bank of America Merrill Lynch	Commercial Paper	12/19/2016	1/9/2017	0.90%	
3	Bank of America Merrill Lynch	Commercial Paper	12/19/2016	1/9/2017	0.90%	
4	Bank of America Merrill Lynch	Commercial Paper	12/20/2016	10/10/2017	0.90%	
5	Bank of America Merrill Lynch	Commercial Paper	12/27/2016	1/3/2017	0.87%	
6	Bank of America Merrill Lynch	Commercial Paper	12/29/2016	1/5/2017	1/0/1900	
7	Bank of America Merrill Lynch	Commercial Paper	12/30/2016	1/3/2017	1/0/1900	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
TOTAL						\$0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

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

***See definition on page 226B**

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	WEC Energy Group, Inc.	25,778		25,778	0	
2	W.E. Power, LLC	72,874,967	1,242,124		74,117,091	
3	Wisconsin Gas LLC *	0			0	
4	The Peoples Gas Light and Coke Company	0			0	
5	North Shore Gas Company	0			0	
6	WEC Business Services LLC	19,438,662	9,250,596		28,689,258	
7	Wisconsin Public Service Corporation	361,494	16,706		378,200	
8	Minnesota Energy Resources Corporation	-			0	
9	Integrays Holding, Inc.	146,268		146,268	0	
10	Upper Michigan Energy Resources Corp.	-	6,031,980		6,031,980	
11	Other	-	44,364		44,364	
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	TOTAL	92,847,169	16,585,770	172,046	109,260,893	

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2017.

* See Page 226B: The Wisconsin Electric - Wisconsin Gas intercompany transactions are netted due to unique handling in the SAP software.

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>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.</p> <p>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 members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>				
Line No.		TOTAL AMOUNT		
1	Net income for the year (Page 117)	336,819,050		
2				
3				
4	Taxable Income Not Reported on Books	29,614,388		
5				
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10		341,742,202		
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15		(9,724,489)		
16				
17				
18				
19	Deductions on Return Not Charged Againsts Book Income			
20		(486,291,550)		
21				
22				
23				
24				
25	Federal Tax Net Income	212,159,601		
26	Show Computation of Tax:	74,205,157		

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
FOOTNOTE DATE				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
			Net income for the year	336,819,050
			Add:	
			Federal income tax expense	74,205,156
			State income tax expense	5,709,037
			Provision for deferred taxes	112,002,559
			Investment tax credit - net	(914,273)
			Division net income	(255,757)
			Total pre-tax income	527,565,772
			Add: Taxable income not reported on books:	
			Contributions in aid of construction	21,234,447
			NOx escrowed revenue	1,594,471
			Section 162 adjustment	6,785,470
			Add: Deductions recorded on books not deducted from return	
			FIN 48 interest	
			Bad debts	5,832,380
			Conservation	15,769,079
			Construction period interest and taxes	5,064,351
			Deferred ATC operation costs	11,246,449
			Deferred compensation	11,813,705
			Book depreciation in excess of Tax depreciation	49,700,572
			Environmental settlement	1,023,730
			Interest expense	2,199,949
			Medical/Dental	611,034
			MISO Day 2 charges	2,309,899
			Non-deductible lobbying expense	1,434,900
			Non-deductible meals	525,000
			Pension accrual	15,568,036
			Prepaid expenses	1,064,509
			Regulatory reserve adjustment - book	296,584
			Severance compensation	25,365,273
			Subtract: Income recorded on books not included in return	
			AFUDC	4,276,575
			Interest income	435,922
			Gain/loss on asset disposition	3,841,962
			Subtract: Deductions on return not charged against book income:	
			Bonus accrual	4,460,092
			Deferred billings	43,507,256
			Casualty losses	2,000,000
			Removal costs	28,098,855
			Wisconsin franchise tax accrued	5,416,496
			Miscellaneous deductible expenses	32,891,804
			NOL carryforward - federal	170,256,148
			Renewable energy sevelopment	2,399,621
			SSR deferral of income/expense	85,963,539
			Stock option expense	3,176,082
			Tax repair expense	105,957,216
			Vacation accrual	1,683,244
			Preferred stock dividend deduction	481,197
			Federal taxable income for the year	212,159,601

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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 taxes 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 Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	Federal Income	27,751,935	
2	FICA	1,405,585	
3	FUTA	82,177	
4			
5	WI Franchise	(887,801)	
6	WI License Fee		(110,575,912)
7	WI Unemployment	6,301	
8	WI PSCW Remainder Assessment	329,902	
9	WI Insurance	1,021,217	
10			
11	WI Local Real Estate - Non-Utility	1,967,604	
12	Nebraska Carline	184,434	
13	Colorado Carline	16,714	
14	Wyoming Carline	103,139	

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1	Gas a/c 408.1, 409.1	Other Utility Departments a/c 408.1, 409.1	Other Income & Deductions a/c 408.2, 409.2
	(i)	(j)	(k)	(l)
1	62,544,878	595,228	3,692,320	2,372,731
2	13,735,267	1,391,564	281,871	
3	86,967	8,811	1,785	
4				
5	1,768,280	1,721,148	1,972,705	622,773
6	95,479,360	3,129,038	789,034	
7	214,099	21,691	4,394	
8	3,005,463	276,057	10,326	
9	289,340			
10				
11				300,000
12	(113,982)			
13	(16,114)			
14	(72,239)			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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). Itemize by subaccount.

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

7. Do not include in this schedule 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. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.

10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
74,205,157	64,244,757	4,525,697	42,238,033		1
23,086,549	22,830,012		1,662,123		2
146,176	225,780		2,573		3
					4
6,084,906	6,152,043	1,017,828	62,890		5
99,397,432	98,862,766			(110,041,246)	6
359,863	360,148		6,016		7
3,291,847	3,621,749				8
289,340	238,388		1,072,169		9
					10
300,000	231,311		2,036,293		11
(113,982)			70,452		12
(16,114)			600		13
(72,239)	4,789		26,111		14

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
			7,677,848	2
			48,613	3
				4
				5
				6
			119,679	7
				8
				9
				10
				11
				12
				13
				14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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 taxes 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 Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	Indiana Carline	(11,434)	
2	Personal Property - Other	219,340	
3	MI PSC Assessment	366,705	
4	MI Unemployment	(3,947)	
5			
6	MI Local Real Estate - Utility	4,824,888	
7	MI Local Real Estate - Non-Utility	158,959	
8	MI Local Personal Property - Utility	3,262,653	
9			
10	DC Unemployment		
11	Washington D.C. Franchise Tax		
12	Michigan Business Tax	(195,406)	1,022,147
13	Other States Income Taxes	26,048	
14	Minnesota Franchise Tax	(3,004)	

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1	23,794			
2	(144,772)			
3	169,840			
4	40,119			
5				
6	7,495,511			
7				30,000
8	(481,342)			
9				
10				
11				
12	(375,869)			
13				
14				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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). Itemize by subaccount.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
7. Do not include in this schedule 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. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.
10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
23,794	9,767		2,593		1
(144,772)	5,775		68,793		2
169,840	168,256		368,289		3
40,119	35,970		202		4
					5
7,495,511	7,212,824		5,107,575		6
30,000	3,712		185,247		7
(481,342)	1,125,508		1,655,803		8
					9
					10
					11
(375,869)	1,104,594	204,677	(253,639)		12
	25,042	25,042			13
	191,418	191,418			14

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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 taxes 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 Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	Regulatory Assets - Tax Amortization		
2	Use Tax - State	11,500	
3	Use Tax - County	884	
4			
5	Other Accounts		
6	WI Public Benefits-Res	6,499,815	
7	WI Public Benefits-SM GS	156,824	
8	WI Public Benefits-LG GS	(1,488,026)	
9	WI Public Benefits-Primary	(1,767,083)	
10			
11	Stored Gas	(37,233)	
12	CNG Excise Tax - Federal	12,318	
13	CNG Excise Tax - State	(1,900)	
14	TOTAL	44,013,108	(109,553,765)

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1	(332,892)			
2	71,182			
3	6,019			
4				
5				
6				
7				
8				
9				
10				
11		37,233		
12				
13				
14	183,392,909	7,180,770	6,752,435	3,325,504

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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). Itemize by subaccount.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
7. Do not include in this schedule 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. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.
10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
					1
71,182	72,830		9,852		2
6,019	6,134		768		3
					4
					5
28,338,275	28,532,527		6,305,563		6
4,921,405	4,410,061		668,168		7
2,975,142	3,102,503		(1,615,388)		8
1,831,518	1,970,960		(1,906,524)		9
					10
37,233	20,185		20,185		11
		12,318			12
		(1,900)			13
251,896,990	244,769,809	5,975,080	57,794,747	(110,041,246)	14

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
0	0	0	7,846,140	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Balance End of Year (b)
1	Accrued wages, withholding, and liability for vacation expenses	53,400,053
2	We Energies Foundation accrual	4,000,000
3	FAS 112 Liability	1,607,173
4	Gas True-up liability and refunds due gas customers	12,628,902
5	Medical claims accrual	2,934,251
6	General litigation reserve	6,000,000
7	Customer accounts receivable credit balances	17,435,482
8	Miscellaneous unclaimed accounts	310,622
9	Purchase power accruals	907,820
10	Severance accruals	25,800,000
11	Accrued ERSP Co match	355,402
12	Sponsorships	1,040,000
13	Premium medical account	3,679,283
14	Health Saving Account contribution	594,725
15	Employer Defined Contribution plan	1,016,001
16	Sundry	74,729
17		
18		
19		
20		
21	TOTAL	131,784,443

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	51,163,193
24	Gas	3,804,107
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	54,967,300

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric	2,084,856,943	367,663,519	351,916,527
3	Gas	155,102,972	29,795,221	18,374,960
4	Other (Define)	12,214,588	1,811,941	11,689,751
5	TOTAL (Enter total of lines 2 thru 4)	2,252,174,503	399,270,681	381,981,238
6				
7	Non-Operating	195,138,516		
8				
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	2,447,313,019	399,270,681	381,981,238
10	Classification of TOTAL			
11	Federal Income Tax	2,185,400,018	361,779,187	365,177,206
12	State Income Tax	261,913,001	37,491,494	16,804,032
13	Local Income Tax			

NOTES

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282) (Continued)**

3. Use footnotes as required.
4. Fill in all columns for all line items as appropriate.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		182, 254	1,844,153,374	182, 254	1,110,019,776	1,366,470,337	2
		182, 254	151,655,075	182, 254	90,980,780	105,848,938	3
		182, 254		182, 254	(74,999)	2,261,779	4
			1,995,808,449		1,200,925,557	1,474,581,054	5
							6
5,987	10,997	254	249,823,101	254	54,689,595		7
							8
5,987	10,997		2,245,631,550		1,255,615,152	1,474,581,054	9
							10
	10,204		2,123,520,410		1,116,324,793	1,174,796,178	11
5,987	793		122,111,140		139,290,359	299,784,876	12
							13

NOTES (Continued)

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
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 Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 283			
2	Electric			
3	Deferred ATC Operation Costs	93,073,256	19,378,411	52,343,303
4	NOX Escrowed Revenue	2,559,875	205,591	1,462,341
5	Gross Receipts Tax	47,256,059	34,514,716	49,822,945
6	Bad Debt Reserve	0		
7	Additional/(Excess) Pension Ex	179,269,209	2,030,401	63,864,343
8	Other Than Plant	93,924,467	128,922,422	74,519,602
9	TOTAL Electric <i>(total of lines 3 thru 8)</i>	416,082,866	185,051,541	242,012,534
10	Gas			
11	Bad Debt Reserve			
12	Gas Plant Clean-Up	3,033,774	539,305	1,598,666
13	Other Than Plant	1,184,667	2,525,606	452,675
14				
15				
16				
17	TOTAL Gas <i>(Total of lines 11 thru 16)</i>	4,218,441	3,064,911	2,051,341
18				
19	TOTAL (Account 283) <i>(Enter total of lines 9, 17 and 18)</i>	420,301,307	188,116,452	244,063,875
20	Classification of TOTAL			
21	Federal Income Tax	366,569,423	175,254,183	247,431,546
22	State Income Tax	53,731,884	12,862,269	(3,367,671)
23	Local Income Tax			
NOTES				

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/30/2018		December 31, 2017	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
						60,108,364	3
						1,303,125	4
						31,947,830	5
							6
						117,435,267	7
			1,954,045		40,953,818	187,327,060	8
			1,954,045		40,953,818	398,121,646	9
							10
							11
						1,974,413	12
					5,830,322	9,087,920	13
							14
							15
							16
			0		5,830,322	11,062,333	17
							18
			1,954,045		46,784,140	409,183,979	19
							20
			1,879,228		547,156	293,059,988	21
			74,817		42,236,984	116,123,991	22
							23
NOTES (Continued)							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
276	8	a	<p>Total electric utility production function Account 283 (deferred income taxes had credit) balances of \$2,559,875 and \$1,919,935 at December 31, 2016 and December 31, 2017, respectively. Electric utility general function Account 283 (deferred income taxes) had credit balances of \$245,229,419 and \$239,240,558 at December 31, 2016 and December 31, 2017, respectively. These amounts are based on specific deferred income tax amounts assigned to each function including related FAS 109 deferred income tax amounts and are adjusted to remove deferred income tax effects related to Wisconsin regulatory deferrals.</p> <p>In December 2017 Tax Legislation was passed into law. As a result, WE was required to re-measure its accumulated deferred tax balances for year end 2017. To ensure that wholesale formula rate base continues to be treated in a manner similar to that prior to Tax Legislation, (preserve rate base neutrality) the 2017 year end deferred tax balances for production and general have been adjusted back to the pre-Tax Legislation balances.</p>

Name of Respondent		This Report Is:	Date of Report	Year of Report		
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017		
OTHER REGULATORY LIABILITIES						
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts) 2. For regulatory liabilities being amortized, show period of amortization in column (a) 3. Minor items (amounts less than \$50,000) may be grouped by classes 4. Give the number and name of the account(s) where each amount is recorded						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning	DEBITS		Credits (e)	Balance at End of Year (f)
		Of Current Quarter/Year (b)	Account Credited (c)	Amount (d)		
1	FAS 109 Regulatory Liability-Federal	(19,774,034)	190, 282	85,087,934	169,766,288	64,904,320
2	FAS 109 Regulatory Liability-State	12,934,137	190, 282	46,613,512	42,945,637	9,266,262
3	2017 Tax Reform		190, 282		76,419,180	76,419,180
4	SO2 Emission Allowances	489,002	456	113,760	97	375,339
5	Tax-Interest Refunds	(726,090)	408, 419	2,490,888	2,054,966	(1,162,012)
6	FAS 133	12,447,558	Various	727,520	(7,495,810)	4,224,228
7	Conservation Escrow Funds	11,638,889	908	(6,073,752)	(1,094,376)	16,618,265
8	Cost of Removal ARO	19,872,739				19,872,739
9	Energy Efficiency Procurement	(3,336,924)	908	234,216	(1,949,129)	(5,520,269)
10	Manufactured Gas Plant-Insurance Proceeds	492,652	735	2,042		490,610
11	Renewable Energy Program	865,125	908	216,276		648,849
12	MI Renewable Energy Deferral	(148,794)			547,308	398,514
13	Deferred Residential Uncollectibles	(830,804)	904	(30,789,000)	(23,595,922)	6,362,274
14	WI EW5 Sale Costs/Benefits	0	456			0
15	Deferred Electric Refund	46,199,151	456		(44,800,000)	1,399,151
16	Section 1603	(119,557)				(119,557)
17	MISO Schedule 33 Revenue	344,960	456	5,331,228	3,988,173	(998,095)
18	MI MISO SSR Deferral	266,052			(266,052)	0
19	Mines Deferral	70,234,810			24,873,295	95,108,105
20	OPEB FAS 158				9,963,284	9,963,284
21						
22						
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50						
51	TOTAL	150,848,872		103,954,624	251,356,939	298,251,187

NOTE: All amounts are recorded in Account 254.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																					
278	16	a	<p>During 2014, the Company received a U.S. Treasury Section 1603 cash grant related to the construction of the Rothschild Biomass Cogeneration Facility. Our Wisconsin jurisdiction required that the grant be given back to customers within essentially one rate cycle. For FERC purposes, the appropriate accounting treatment is providing the cash grant benefit over the estimated life of the facility. On that basis, the annual amortization is \$1,906,815 over 40 years through 2054.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Beginning balance 01/01/2017</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 35%; text-align: right;">71,346,657</td> </tr> <tr> <td>Grant amortization</td> <td></td> <td style="text-align: right;">(1,906,815)</td> </tr> <tr> <td>Ending balance 12/31/2017</td> <td style="text-align: right;">\$</td> <td style="text-align: right; border-top: 1px solid black;">64,439,842</td> </tr> <tr> <td colspan="3">Amortization calculation:</td> </tr> <tr> <td>Grant received</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">76,272,596</td> </tr> <tr> <td>Years</td> <td></td> <td style="text-align: right;">40</td> </tr> <tr> <td>Amortization per year</td> <td style="text-align: right;">\$</td> <td style="text-align: right; border-top: 1px solid black;">1,906,815</td> </tr> </table>	Beginning balance 01/01/2017	\$	71,346,657	Grant amortization		(1,906,815)	Ending balance 12/31/2017	\$	64,439,842	Amortization calculation:			Grant received	\$	76,272,596	Years		40	Amortization per year	\$	1,906,815
Beginning balance 01/01/2017	\$	71,346,657																						
Grant amortization		(1,906,815)																						
Ending balance 12/31/2017	\$	64,439,842																						
Amortization calculation:																								
Grant received	\$	76,272,596																						
Years		40																						
Amortization per year	\$	1,906,815																						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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	Various Sales of Property - Original Cost under \$100,000.	Not Required	Not Required	128,999	
3	Bernhardt Tract Land Sale	3,100	Not Required	745,900	
4	Sale to Menasha Utilities	2,360	10/3/2017	1,350	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	5,460		876,249	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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	Costs and Exp. Of Merchandising, Job & Contract Work	
2	Bad Debt Non Utility	
3	Subtotal 416	0
4		
5	Non-Operating Rental Income	
6	Maintenance Expense	(10,456)
7	Depreciation Expense	(22,293)
8	Rental for Design North	125,814
9	Rental of Adam Tract	8,400
10	Rental of Biondi Tract	10,260
11	Rental of Dorfner Tract	17870
12	Rental of Kramer Tract	9,000
13	Rental of Guildbord Tract	11,700
14	Rental of Veloon Tract	12,961
15	Rental of Nemetz Tract	10,740
16	Rental of Hoppe Tract	4,950
17	Rental of Resag Tract	9,000
18	Rental of Stollenwerk Tract	30,242
19	Rental of Williams Tract	14,640
20	Rental of Salm Tract	11,125
21	Miscellaneous Rentals	50,495
22	Subtotal 418	294,448
23		
24	Interest and Dividend Income	
25	Other Interest	105,284
26	Amortization of Deferred Tax Interest	2,100,161
27	Subtotal 419	2,205,445
28		
29		
30		
31		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>		<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
Line No.	Item (a)	Amount (b)	
1	Miscellaneous Non-Operating Income		
2	Earnings from Investment in ATC		
3	Allconnect & Telecom Proceeds	42,025	
4	ATC Investment Based Difference	(185,953)	
5	Carry Cost in MI Act 295	(4,352)	
6	Carry Cost on PSCW Mines Deferral	(6,981,642)	
7	Carry Cost on WI SSR Revenue Escrow	20,136,838	
8	Subtotal 421	13,006,916	
9			
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Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
ELECTRIC OPERATING REVENUES (Account 400)				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. 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.</p>				
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			25,745,643
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)			15,526,001
5	Large (or Industrial)	72,450,052		108,017,042
6	(444) Public Street and Highway Lighting			544,469
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales			
10	(449) Other Sales			
11				
12	TOTAL Sales to Ultimate Consumers	72,450,052		149,833,155
13				
14	(447) Sales for Resale	54,884,974		27,786,408
15	TOTAL Sales of Electricity	127,335,026 *		177,619,563
16				
17	(Less) (449.1) Provision for Rate Refunds			0
18	TOTAL Revenue Net of Provision for Refunds	127,335,026		177,619,563
19	Other Operating Revenues			
20	(450) Forfeited discounts			177,476
21	(451) Miscellaneous Service Revenues	139,292		146,076
22	(453) Sales of Water and Water Power			0
23	(454) Rent from Electric Property	18,772		190,941
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	(20,262,570)		3,858,813
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	(20,104,506)		4,373,306
31				
32	TOTAL Electric Operating Revenues	107,230,520		181,992,869

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

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)	
	161,142		24,586	1 2
				3
1,246,490	108,555 1,876,860 2,200	1	2,984 7 81	4 5 6 7 8 9 10 11
1,246,490 **	2,148,757	1	27,658	12
733,664	383,577	4	3	13 14
1,980,154	2,532,334	5	27,661	15 16 17
1,980,154	2,532,334	5	27,661	18

* Includes \$3,207,121 unbilled revenues.

** Includes 39,746 MWH relating to unbilled revenues.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

CUSTOMER CHOICE ELECTRIC OPERATING REVENUES

1. Report below operating revenues for each prescribed account.
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from 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		
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)		1,583,239
5	Large (or Industrial)		698,564
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	0	2,281,803
13			
14	(447) Sales for Resale		
15	TOTAL Sales of Electricity	0 *	2,281,803
16			
17	(Less) (449.1) Provision for Rate Refunds		0
18	TOTAL Revenue Net of Provision for Refunds	0	2,281,803
19	Other Operating Revenues		
20	(450) Forfeited discounts		
21	(451) Miscellaneous Service Revenues		
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property		
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues		
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	0	0
31			
32	TOTAL Electric Operating Revenues	0	2,281,803

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) 04/30/2018	Year of Report December 31, 2017
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CUSTOMER CHOICE 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)	
				1
				2
				3
	45,268		55	4
	192,280		3	5
				6
				7
				8
				9
				10
				11
0 **	237,548	0	58	12
				13
				14
0	237,548	0	58	15
				16
				17
0	237,548	0	58	18

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	Residential (Account 440)					
2						
3	TOTAL RESIDENTIAL	0	0	0	0	0.0000
4						
5	Commercial & Industrial - Large (Account 442)					
6						
7	TOTAL SMALL COM'L & INDUSTRIAL	0	0	0	0	0.0000
8						
9	Commercial & Industrial - Large (Account 442)					
10	LCSC - Large Curtailable Special Contract	1,237,331	71,833,208	1	1,237,331,000	0.0581
11	LSCS - Large Curtailable Special Contract - Unbilled	9,159	616,844			0.0673
12	TOTAL LARGE COM'L & INDUSTRIAL	1,246,490	72,450,052	1	1,246,490,000	0.0581
13						
14	Public Street & Highway (Account 444)					
15						
16	TOTAL PUBLIC STREET & HIGHWAY	0	0	0	0	0.0000
17						
18	Interdepartmental Sales					
19						
20	TOTAL INTERDEPARTMENTAL SALES	0	0	0	0	0.0000
21						
22						
23	Unbilled Revenue (by revenue account subheading)					
24	included in totals above:					
25						
26	Residential:		0			
27	Small C&I:		0			
28	Large C&I:		616,844			
29	Total		616,844			
30						
31						
32						
33						
34						
35						
36						
37						
38	Total Billed	1,237,331	71,833,208	1	1,237,331,000	0.0581
39	Total Unbilled Rev. (See Instr. 6)	9,159	616,844	0	0	0.0673
40	TOTAL	1,246,490	72,450,052	1	1,246,490,000	0.0581

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Madison Gas & Electric (WI)	RQ	8	50.0000	50.0000	50.0000
2	Ontonagon County Electrification					
3	Association - Interior	RQ	89	0.0000	0.0000	0.0000
4	Wisconsin Power & Light (WI)	OS	8	NA	NA	NA
5	Midcontinent Ind. Sys. Operator, Inc.	OS	2	NA	NA	NA
6	Midcontinent Ind. Sys. Operator, Inc.	AD	2	NA	NA	NA
7	Alliant Energy Corporate Services (WI)	SF	8	0.0000	0.0000	0.0000
8	Great Lakes Utilities (WI)	SF	67	0.0000	0.0000	0.0000
9	WPPI Energy (WI)	SF	90	0.0000	0.0000	0.0000
10	Ontonagon County Electrification					
11	Association - McMillan	RQ	89	0.0000	0.0000	0.0000
12	Great Lakes Utilities (WI)	RQ	67	30.0000	30.0000	30.0000
13	WPPI Energy - FRT (WI)	RQ	90	48.0000	48.0000	48.0000
14	WPPI Energy (WI)	RQ	90	0.0000	0.0000	0.0000

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) 04/30/2018	Year of Report December 31, 2017
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
290,525	17,209,910	6,360,023	208,685	23,778,618	1
				0	2
848	39,207	19,063	2,400	60,670	3
7,286		658,403		658,403	4
8,437,543	8,414,517	222,685,028	10,628,965	241,728,510	5
4,561	222,532	323,461	82,508	628,501	6
	2,227,917			2,227,917	7
	327,750			327,750	8
	627,083			627,083	9
				0	10
1,986	101,093	45,165	2,400	148,658	11
232,320	10,325,946	5,042,069	142,556	15,510,571	12
343,760	15,302,795	8,022,581	657,322	23,982,698	13
			60,628	60,628	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).
 2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Madison Gas & Electric (WI)	AD	8	NA	NA	NA
2	Ontonagon County Electrification					
3	Association - Interior	AD	8	NA	NA	NA
4	Ontonagon County Electrification					
5	Association - McMillan	AD	8	NA	NA	NA
6	Great Lakes Utilities (WI)	AD	67	NA	NA	NA
7	WPPI Energy - FRT (WI)	AD	90	NA	NA	NA
8	Cloverland Electric Co.	RQ	8	55.0000	53.0000	53.0000
9	Cloverland Electric Co.	AD	8	NA	NA	NA
10	City of Kiel Electric Utility (WI)	RQ	103	0.0000	0.0000	0.0000
11	Upper Michigan Energy Resources	RQ	136	56.0000	62.0000	56.0000
12						
13	NOTE					
14						

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) 04/30/2018	Year of Report December 31, 2017
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
	306,000	(25,695)	5,214	285,519	1
				0	2
	724	(53)		671	3
				0	4
	1,812	(127)		1,685	5
	183,600	(15,219)	3,148	171,529	6
	58,000	(27,056)	1,236	32,180	7
391,824	19,250,785	8,499,670	(169,580)	27,580,875	8
	141,218	(46,999)		94,219	9
			56,325	56,325	10
339,006	19,343,020	7,979,179	(324,000)	26,998,199	11
				0	12
				0	13
					14

Name of Respondent		This Report Is:		Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/2018	December 31, 2017
FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	1	j	Gross receipts tax on energy and capacity sales, fuel accrual, FERC audit and capacity reserve accrual.		
310	3	j	Customer charge.		
310	5	j	Sale of MISO ancillary service products: regulation service, spinning reserve service, supplemental reserve service, and ramp capability product.		
310	6	a	Accounting adjustment related to prior year settlement statements received in the current year.		
310	11	j	Customer charge.		
310	12	j	Gross receipts tax on energy and capacity sales, fuel accrual, FERC audit and capacity reserve accrual		
310	13	j	Gross receipts tax on energy and capacity sales, fuel accrual, FERC audit and capacity reserve accrual, out of market financial schedule billing.		
310	14	j	Meter service charge.		
310.1	1	a	Prior year annual energy rate II and capacity rate adjustment, prior year GRT and prior month energy rate I and Exhibit C true-up (January only).		
310.1	3	a	Prior year annual energy rate II and capacity rate adjustment.		
310.1	5	a	Prior year annual energy rate II and capacity rate adjustment.		
310.1	6	a	Prior year annual energy rate II and capacity rate adjustment, prior year GRT and prior month energy rate I and Exhibit C true-up (January only).		
310.1	7	a	Prior year annual energy rate II and capacity rate adjustment, prior year GRT and prior month energy rate I and Exhibit C true-up (January only).		
310.1	8	j	Accounting adjustment for FERC audit reserve and capacity reserve.		
310.1	10	j	Stand-by service charge.		
310.1	11	j	Customer charge, interruptible service credits and FERC audit reserve, fuel accrual, and capacity reserve accruals.		

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017																											
FOOTNOTE DATE																															
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																												
310.1	13	a	<p>In 2017, WE sold energy to Wisconsin and non-Wisconsin based companies. During 2017 Wisconsin based sales consisted of 873,891 MWHs and \$67,719,221, and non-Wisconsin based sales consisted of 9,175,968 MWHs and \$297,241,987.</p> <p>Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. For 2017 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than amounts reported to the PSCW as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; border-bottom: 1px solid black;">Purchases</th> <th style="text-align: right; border-bottom: 1px solid black;">Sales (Non-RQ)</th> </tr> </thead> <tbody> <tr> <td>MWH:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td style="text-align: right;">10,661,370</td> <td style="text-align: right;">8,449,390</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(304,920)</td> <td style="text-align: right;">(304,920)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">10,356,450</td> <td style="text-align: right; border-top: 1px solid black;">8,144,470</td> </tr> <tr> <td>Dollars:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td style="text-align: right;">\$ 500,010,415</td> <td style="text-align: right;">\$ 246,198,165</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(8,154,546)</td> <td style="text-align: right;">(8,154,546)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">\$ 491,855,869</td> <td style="text-align: right; border-top: 1px solid black;">\$ 238,043,619</td> </tr> </tbody> </table> <p>The non-RQ dollar total in the body of the FERC page = \$246,783,966. This amount includes out-of-period adjustments or true-ups (AD) of \$585,801 related to the Company's sales to municipalities.</p>			Purchases	Sales (Non-RQ)	MWH:			FERC Form 1	10,661,370	8,449,390	MWH netting adjustment	(304,920)	(304,920)	PSCW	10,356,450	8,144,470	Dollars:			FERC Form 1	\$ 500,010,415	\$ 246,198,165	MWH netting adjustment	(8,154,546)	(8,154,546)	PSCW	\$ 491,855,869	\$ 238,043,619
	Purchases	Sales (Non-RQ)																													
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PSCW	\$ 491,855,869	\$ 238,043,619																													

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
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	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	10,805,549	11,076,941	
5	(501) Fuel	443,398,608	453,341,616	
6	(502) Steam Expenses	22,181,760	25,109,560	
7	(503) Steam from Other Sources		452,968	
8	(Less) (504) Steam Transferred - CR.	8,862,359	7,806,155	
9	(505) Electric Expenses	5,883,849	5,929,371	
10	(506) Miscellaneous Steam Power Expenses	64,151,402	39,240,236	
11	(507) Rents	316,339,307	317,407,443	
12	Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	853,898,116	844,751,980	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	13,899,302	14,684,615	
16	(511) Maintenance of Structures	8,854,802	11,736,933	
17	(512) Maintenance of Boiler Plant	52,988,190	57,339,303	
18	(513) Maintenance of Electric Plant	15,699,582	28,427,652	
19	(514) Maintenance of Miscellaneous Steam Plant	14,711,029	12,536,997	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	106,152,905	124,725,500	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	960,051,021	969,477,480	
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-Nuclear Power (Total of lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	605,305	452,531	
45	(536) Water for Power			
46	(537) Hydraulic Expenses	1,001,138	1,233,185	
47	(538) Electric Expenses	350,150	341,585	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	411,604	430,293	
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,368,197	2,457,594	

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 of Report
Wisconsin Electric Power Company		04/30/2018	December 31, 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)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	699,088	572,054
54	(542) Maintenance of Structures	684,461	829,814
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,208,474	968,945
56	(544) Maintenance of Electric Plant	554,453	704,144
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,344,115	1,047,889
58	TOTAL Maintenance (Total of Lines 53 thru 57)	4,490,591	4,122,846
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr.(Total of lines 50 & 58)	6,858,788	6,580,440
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	360,538	375,221
63	(547) Fuel	131,282,949	124,480,603
64	(548) Generation Expenses	4,656,282	4,436,930
65	(549) Miscellaneous Other Power Generation Expenses	3,408,808	2,568,063
66	(550) Rents	112,642,952	111,056,529
67	TOTAL Operation (Total of Lines 62 thru 66)	252,351,529	242,917,346
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,716,262	1,643,695
70	(552) Maintenance of Structures	380,057	525,318
71	(553) Maintenance of Generating and Electric Plant	22,207,429	23,995,494
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,751,996	2,945,829
73	TOTAL Maintenance (Total of Lines 69 thru 72)	27,055,744	29,110,336
74	TOTAL Power Production Expenses-Other Power (Total of Lines 67 & 73)	279,407,273	272,027,682
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	500,010,415	518,602,786
77	(556) System Control and Load Dispatching	2,340,842	1,915,120
78	(557) Other Expenses	5,148,921	5,068,577
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	507,500,178	525,586,483
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,753,817,260	1,773,672,085
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
84	(561) Load Dispatching	4,169,302	5,233,346
85	(562) Station Expenses		
86	(563) Overhead Lines Expenses		
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	245,672,980	287,889,501
89	(566) Miscellaneous Transmission Expenses		
90	(567) Rents		
91	TOTAL Operation (Total of Lines 83 thru 90)	249,842,282	293,122,847
92	Maintenance		
93	(568) Maintenance Supervision and Engineering		
94	(569) Maintenance of Structures		
95	(570) Maintenance of Station Equipment		
96	(571) Maintenance of Overhead Lines		
97	(572) Maintenance of Underground Lines		
98	(573) Maintenance of Miscellaneous Transmission Plant		
99	TOTAL Maintenance (Total of Lines 93 thru 98)		
100	TOTAL Transmission Expenses (Total of Lines 91 & 99)	249,842,282	293,122,847
101	3. REGIONAL MARKET EXPENSES		
102	Operation		
103	(575.5) Market Facilitation, Monitoring and Compliance Services	4,669,056	5,052,537

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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	TOTAL Regional Transmission and Market Op Expns (Line 103)	4,669,056	5,052,537	
105	4. DISTRIBUTION EXPENSES			
106	Operation			
107	(580) Operation Supervision and Engineering	52,408	37,584	
108	(581) Load Dispatching	4,244,048	3,390,036	
109	(582) Station Expenses	609,579	922,445	
110	(583) Overhead Line Expenses	2,504,293	3,308,949	
111	(584) Underground Line Expenses	302,229	1,060,000	
112	(585) Street Lighting and Signal System Expenses	754,140	945,431	
113	(586) Meter Expenses	2,387,599	4,982,813	
114	(587) Customer Installations Expenses	5,694	29,099	
115	(588) Miscellaneous Expenses	15,413,706	18,096,195	
116	(589) Rents			
117	TOTAL Operation (Total of Lines 106 thru 116)	26,273,696	32,772,552	
118	Maintenance			
119	(590) Maintenance Supervision and Engineering	152,783	211,191	
120	(591) Maintenance of Structures	367,114	431,149	
121	(592) Maintenance of Station Equipment	4,537,177	5,053,061	
122	(593) Maintenance of Overhead Lines	31,764,206	33,912,872	
123	(594) Maintenance of Underground Lines	11,005,512	15,541,763	
124	(595) Maintenance of Line Transformers	152,882	630,077	
125	(596) Maintenance of Street Lighting and Signal Systems	754,130	910,934	
126	(597) Maintenance of Meters			
127	(598) Maintenance of Miscellaneous Distribution Plant	3,368,395	3,410,607	
128	TOTAL Maintenance (Total of Lines 119 thru 127)	52,102,199	60,101,654	
129	TOTAL Distribution Expenses (Total of Lines 117 & 128)	78,375,895	92,874,206	
130	5. CUSTOMER ACCOUNTS EXPENSES			
131	Operation			
132	(901) Supervision	232,173	136,300	
133	(902) Meter Reading Expenses	3,029,881	2,809,683	
134	(903) Customer Records and Collection Expenses	17,406,982	18,537,089	
135	(904) Uncollectible Accounts	30,755,992	30,643,322	
136	(905) Miscellaneous Customer Accounts Expenses	221,940	260,493	
137	TOTAL Customer Accounts Expenses (Total of Lines 131 thru 136)	51,646,968	52,386,887	
138	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
139	Operation			
140	(907) Supervision	137,498	138,157	
141	(908) Customer Assistance Expenses	46,320,464	47,442,586	
142	(909) Informational and Instructional Expenses	393,804	451,225	
143	(910) Miscellaneous Customer Service and Informational Expenses			
144	TOTAL Customer Service and Informational Exp. (Total of Lines 139 thru 143)	46,851,766	48,031,968	
145	7. SALES EXPENSE			
146	Operation			
147	(911) Supervision			
148	(912) Demonstrating and Selling Expenses			
149	(913) Advertising Expenses	79,784	354,891	
150	(916) Miscellaneous Sales Expenses			
151	Total Sales Expenses (Total of Lines 147 thru 150)	79,784	354,891	
152	8. ADMINISTRATIVE AND GENERAL EXPENSES			
153	Operation			
154	(920) Administrative and General Salaries	42,214,706	46,332,837	
155	(921) Office Supplies and Expenses	2,676,148	10,339,870	
156	(Less) (922) Administrative Expenses Transferred - CR	4,015,890	4,124,322	

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Wisconsin Electric Power Company			
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)
157	8. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(923) Outside Services Employed	6,533,887	7,694,171
159	(924) Property Insurance	3,792,129	3,578,721
160	(925) Injuries and Damages	8,108,986	5,027,978
161	(926) Employee Pensions and Benefits	57,945,668	55,112,830
162	(927) Franchise Requirements		
163	(928) Regulatory Commission Expenses	2,200,852	1,849,790
164	(929) Duplicate Charges - CR.	4,921,670	5,529,823
165	(930.1) General Advertising Expenses	742,538	562,066
166	(930.2) Miscellaneous General Expenses	8,996,749	8,571,058
167	(931) Rents	5,212,752	4,983,512
168	TOTAL Operation (<i>Total of Lines 154 thru 167</i>)	129,486,855	134,398,688
169	Maintenance		
170	(935) Maintenance of General Plant	1,018,058	60,545
171	TOTAL Administrative and General Expenses (<i>Total of Lines 168 & 170</i>)	130,504,913	134,459,233
172	TOTAL Electric Operation and Maintenance Expenses (<i>Enter total of lines 80, 100, 104, 129, 137, 144, 151, and 168</i>)	2,315,787,924	2,399,954,654

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	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.	
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.		
1. Payroll Period Ended (Date)		12/31/2017
2. Total Michigan Employees		211
3. Total Other States Employees		31
4. Total Wisconsin Employees		3,394
5. Total Employees		3,636

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FOOTNOTE DATE																				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																	
320	11	b	<p>Account 507 (steam power generation rents) and Account 550 (other power generation rents) reflect Power the Future (PTF) expense of \$316,339,307 and \$111,533,610, respectively, in 2017, for a total actual PTF related generation rent expense of \$427,692,917 for the year.</p> <p>The actual PTF related O&M expense consists of a component equal to Wisconsin regulatory rate recovery provided under PSCW authorized regulatory escrow accounting treatment, and a second component equal to the non-Wisconsin portion of actual PTF lease charges from We Power to WE plus an amortization of prepaid lease amounts. Total company PTF related O&M expense would have totaled \$472,678,508 in 2017 if the Wisconsin regulatory treatment did not exist. The difference between the \$427,692,917 actual booked expense and the pro forma \$472,678,508 expense equals a \$44,985,592 adjustment to increase the total 2017 PTF related expense to remove the PSCW regulatory escrow accounting treatment.</p>																	
320	11	c	<p>Account 507 (steam power generation rents) and Account 550 (other power generation rents) reflect PTF expense of \$317,407,443 and \$109,743,187, respectively, in 2016, for a total actual PTF related generation rent expense of \$427,150,630 for the year.</p> <p>The actual PTF related O&M expense consists of a component equal to Wisconsin regulatory rate recovery provided under PSCW authorized regulatory escrow accounting treatment, and a second component equal to the non-Wisconsin portion of actual PTF lease charges from We Power to WE plus an amortization of prepaid lease amounts. Total company PTF related O&M expense would have totaled \$463,574,954 in 2016 if the Wisconsin regulatory treatment did not exist. The difference between the \$427,150,630 actual booked expense and the pro forma \$463,574,954 expense equals a \$36,424,324 adjustment to increase the total 2016 PTF related expense to remove the PSCW regulatory escrow accounting treatment.</p>																	
320	17	b	Includes \$103,646.33 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.																	
320	17	c	Includes \$72,823.92 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.																	
320	77	c	<p>Account 556 (system control and load dispatching services) includes NERC assessment fees in the amount of \$1,150,532.81.</p> <p>Includes \$40,699.62 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.</p>																	
320	84	b	<p>Account 561.4 (scheduling, system control and dispatch services) includes the following charges:</p> <table border="0"> <tr> <td>Balancing authority costs</td> <td style="text-align: right;">\$ 2,373,466</td> </tr> <tr> <td>MISO Schedule 1</td> <td style="text-align: right;">6,928,166</td> </tr> <tr> <td>MISO Schedule 10</td> <td style="text-align: right;">6,511,020</td> </tr> <tr> <td>MISO Schedule 24 allocation amount</td> <td style="text-align: right;">1,026,668</td> </tr> <tr> <td>MISO Schedule 24 distribution amount</td> <td style="text-align: right;">(2,415,520)</td> </tr> <tr> <td>WI retail regulatory asset amortizations</td> <td style="text-align: right;">1,607,235</td> </tr> <tr> <td>Net, transmission escrow to balance sheet</td> <td style="text-align: right;">(11,868,755)</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$ 4,162,280</td> </tr> </table> <p>Includes \$32,082.67 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.</p>		Balancing authority costs	\$ 2,373,466	MISO Schedule 1	6,928,166	MISO Schedule 10	6,511,020	MISO Schedule 24 allocation amount	1,026,668	MISO Schedule 24 distribution amount	(2,415,520)	WI retail regulatory asset amortizations	1,607,235	Net, transmission escrow to balance sheet	(11,868,755)	TOTAL	\$ 4,162,280
Balancing authority costs	\$ 2,373,466																			
MISO Schedule 1	6,928,166																			
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WI retail regulatory asset amortizations	1,607,235																			
Net, transmission escrow to balance sheet	(11,868,755)																			
TOTAL	\$ 4,162,280																			
320	84	c	<p>Account 561.4 (scheduling, system control and dispatch services) includes the following charges:</p> <table border="0"> <tr> <td>Balancing authority costs</td> <td style="text-align: right;">\$ 3,274,734</td> </tr> <tr> <td>MISO Schedule 1</td> <td style="text-align: right;">9,796,463</td> </tr> <tr> <td>MISO Schedule 10</td> <td style="text-align: right;">6,119,114</td> </tr> <tr> <td>MISO Schedule 24 allocation amount</td> <td style="text-align: right;">711,957</td> </tr> <tr> <td>MISO Schedule 24 distribution amount</td> <td style="text-align: right;">(2,659,297)</td> </tr> <tr> <td>WI retail regulatory asset amortizations</td> <td style="text-align: right;">1,607,235</td> </tr> <tr> <td>Transmission escrow to balance sheet</td> <td style="text-align: right;">(13,623,460)</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$ 5,226,746</td> </tr> </table> <p>Includes \$41,191.95 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.</p>		Balancing authority costs	\$ 3,274,734	MISO Schedule 1	9,796,463	MISO Schedule 10	6,119,114	MISO Schedule 24 allocation amount	711,957	MISO Schedule 24 distribution amount	(2,659,297)	WI retail regulatory asset amortizations	1,607,235	Transmission escrow to balance sheet	(13,623,460)	TOTAL	\$ 5,226,746
Balancing authority costs	\$ 3,274,734																			
MISO Schedule 1	9,796,463																			
MISO Schedule 10	6,119,114																			
MISO Schedule 24 allocation amount	711,957																			
MISO Schedule 24 distribution amount	(2,659,297)																			
WI retail regulatory asset amortizations	1,607,235																			
Transmission escrow to balance sheet	(13,623,460)																			
TOTAL	\$ 5,226,746																			

Name of Respondent	This Report Is:	Date of Report	Year of Report
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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
320	103	b	Account 575.7 (market facilitation, monitoring and compliance services) includes the following charges: MISO market facilitation \$ 4,487,483 WI retail regulatory asset amortizations 4,596,041 MISO Schedule 10 223,276 Net, transmission escrow to balance sheet (4,637,744) TOTAL \$ 4,669,056
320	103	c	Account 575.7 (market facilitation, monitoring and compliance services) includes the following charges: MISO market facilitation \$ 4,438,581 WI retail regulatory asset amortizations 4,596,041 MISO Schedule 10 209,837 Other regulatory assets - deferred (4,191,922) TOTAL \$ 5,052,537
320	108	c	Includes \$80,230.08 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	113	c	Includes (\$48,535.27) of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	136	b	Includes \$8,155.12 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	136	c	Includes \$136,398.98 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	140	b	Includes \$143.83 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	140	c	Includes \$1,374.40 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	154	b	Includes \$94,273.93 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	154	c	Includes \$581,291.99 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	155	b	Includes (\$4,851.15) of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	155	c	Includes \$36,523.05 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.
320	158	b	Includes \$288.75 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.

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FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
320	158	c	Includes \$179,307.37 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	160	b	Includes \$1,273.17 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	160	c	Includes \$8,159.08 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	161	b	Includes postemployment benefits and postretirement benefits other than pensions (PBOPS-total SFAS 106, now known as the Compensation-Retirement Benefits Topic of the FASB ASC, and SFAS 112, now known as the Compensation-Nonretirement Postemployment Benefits Topic of the FASB ASC) in the amount of \$(2,124,783). Includes \$39,403.71 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	161	c	Includes \$221,411.45 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	170	b	Includes \$15,356.76 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	170	c	Includes \$22,595.06 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		

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Wisconsin Electric Power Company						
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>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.</p> <p>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.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>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.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>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.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Iberdrola Windpower, LLC	IU				
2	LS Power (WI)	IU		240.3	254	197
3	Manitoba Hydro	IU				
4	Midcontinent Independent System					
5	Operator, Inc.	OS				
6	Midcontinent Independent System					
7	Operator, Inc.	AD				
8	NextEra Energy Point Beach, LLC	LU				
9	PJM - ISO	OS				
10	System Renewable Portfolio Standard					
11	Requirement (WI)	OS				
12	System Renewable Portfolio Standard					
13	Requirement (WI)	AD				
14	WE MISO Day 2 Cost (WI)	AD				

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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	234,034				4,197,379		
648,069			17,980,616	18,620,708		36,601,324	2
150,000				2,933,354		2,933,354	3
						0	4
420,157				19,645,166	251,035	19,896,201	5
						0	6
(250)				2,132,264		2,132,264	7
8,950,472				420,603,758		420,603,758	8
				(16)		(16)	9
						0	10
					2,409,000	2,409,000	11
						0	12
					(714,109)	(714,109)	13
					2,752,707	2,752,707	14

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) 04/30/2018	Year of Report December 31, 2017			
Wisconsin Electric Power Company						
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>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.</p> <p>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.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>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.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>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.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	The following companies are all					
2	Customer-Owned Generation (COG):					
3						
4	BONLENDER JOSEPH (WI)	OS				
5	CLEAN FUEL CRAVE LLC (WI)	OS				
6	FCPC RENEWABLE GENERATION LLC (WI)	OS				
7	GREEN VALLEY DAIRY LLC (WI)	OS				
8	MILW AREA TECHNICAL COLLEGE (WI)	OS				
9	NEENAH PAPER FR LLC (WI)	OS				
10	NORTH AMERICAN HYDRO INC (WI)	OS				
11	NORTH EASTERN WI HYDRO INC (WI)	OS				
12	PHEASANT RUN LANDFILL / WASTE (WI)	OS				
13	ROCK RIVER POWER & LIGHT (WI)	OS				
14	ROUGH & READY WATER POWER CO	OS				

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	(h)	(i)					
						0	1
						0	2
						0	3
2,616				249,720		249,720	4
1,129				111,890		111,890	5
7,710				746,082		746,082	6
4,442				396,754		396,754	7
506				20,863		20,863	8
435				9,577		9,577	9
1,020				27,648		27,648	10
361				9,820		9,820	11
56,404				1,713,661		1,713,661	12
1,517				41,569		41,569	13
842				22,882		22,882	14

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Wisconsin Electric Power Company						
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>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.</p> <p>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.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>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.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>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.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	SC JOHNSON & SON INC (WI)	OS				
2	VERSO PAPER CORPORATION (WI)	OS				
3	VOLM FARMS (WI)	OS				
4	WASTE MANAGEMENT OF WISC INC (WI)	OS				
5	WASTE MGMT RENEWABLE ENERGY LLC (WI)	OS				
6	WEST BEND CITY OF (WI)	OS				
7	WISCONS8 LLC (WI)	OS				
8	WM RENEWABLE ENERGY LLC (WI)	OS				
9	Customer-Owned Generation < 100 Mwh (WI)	OS				
10						
11						
12						
13						
14						

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Wisconsin Electric Power Company			

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	(h)	(i)					
4,528				118,061		118,061	1
139				6,055		6,055	2
344				32,329		32,329	3
44,380				1,338,009		1,338,009	4
38,303				2,024,406		2,024,406	5
901				87,303		87,303	6
1,126				30,125		30,125	7
91,147				2,750,209		2,750,209	8
1,038				(538,410)		(538,410)	9
							10
							11
							12
							13
							14

Name of Respondent		This Report Is:	Date of Report	Year of Report																														
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017																														
FOOTNOTE DATE																																		
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																															
326	2	j	Demand charges include a \$259,000 estimated accrual for a bonus to be paid in 2018 based on 2017 performance.																															
326	5	g	Includes incremental purchases of energy for marginally priced sales to specific retail customers in the amount of 636,391 MWh.																															
326	5	k	Includes incremental purchases of energy for marginally priced sales to specific retail customers in the amount of \$17,950,710.																															
326	5	l	Other charges are for letter of credit fees.																															
326	7	g	Accounting adjustment relates to prior years settlement statements received in the current year.																															
326	11	l	System renewable portfolio standard requirement <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: right;">Wisconsin</th> <th style="width: 15%; text-align: right;">Non-Wisconsin</th> <th style="width: 10%; text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>Current year accruals</td> <td style="text-align: right;">\$ 1,297,156</td> <td style="text-align: right;">\$ 1,111,844</td> <td style="text-align: right;">\$ 2,409,000</td> </tr> <tr> <td>Prior year actuals</td> <td style="text-align: right;">(384,521)</td> <td style="text-align: right;">(329,588)</td> <td style="text-align: right;">(714,109)</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$ 912,635</td> <td style="text-align: right; border-top: 1px solid black;">\$ 782,256</td> <td style="text-align: right; border-top: 1px solid black;">\$ 1,694,891</td> </tr> </tbody> </table>			Wisconsin	Non-Wisconsin	Total	Current year accruals	\$ 1,297,156	\$ 1,111,844	\$ 2,409,000	Prior year actuals	(384,521)	(329,588)	(714,109)	Total	\$ 912,635	\$ 782,256	\$ 1,694,891														
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326	14	l	Accounting adjustment in other charges is for an 8-year amortization beginning January 2013 of the MISO Day 2 costs remaining balance.																															
362.2	11	a	Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. For 2017 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows: <table border="0" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: right;">Purchases</th> <th style="width: 20%; text-align: right;">Sales (Non-RQ)</th> </tr> </thead> <tbody> <tr> <td>MWH:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td style="text-align: right;">10,661,370</td> <td style="text-align: right;">8,449,390</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(304,920)</td> <td style="text-align: right;">(304,920)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">10,356,450</td> <td style="text-align: right; border-top: 1px solid black;">8,144,470</td> </tr> <tr> <td>Dollars:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td style="text-align: right;">\$ 500,010,415</td> <td style="text-align: right;">\$ 246,783,966</td> </tr> <tr> <td>Out-of-period adjustments or true-ups (AD) realted to the Company's sales to municipalities</td> <td style="text-align: right;">0</td> <td style="text-align: right;">(585,801)</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(8,154,546)</td> <td style="text-align: right;">(8,154,546)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">\$ 491,855,869</td> <td style="text-align: right; border-top: 1px solid black;">\$ 238,043,619</td> </tr> </tbody> </table>			Purchases	Sales (Non-RQ)	MWH:			FERC Form 1	10,661,370	8,449,390	MWH netting adjustment	(304,920)	(304,920)	PSCW	10,356,450	8,144,470	Dollars:			FERC Form 1	\$ 500,010,415	\$ 246,783,966	Out-of-period adjustments or true-ups (AD) realted to the Company's sales to municipalities	0	(585,801)	MWH netting adjustment	(8,154,546)	(8,154,546)	PSCW	\$ 491,855,869	\$ 238,043,619
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																												
362.2	12	a	The other service category consisted primarily of net purchase activity in the MISO RTO market and purchases of general purpose, spin, reliability, renewable, and surplus energy.																												
362.2	13	a	<p>In 2017, WE purchased energy from Wisconsin and non-Wisconsin based companies. WE's purchases are summarized by state below:</p> <table border="0"> <tr> <td>MWH:</td> <td>Wisconsin</td> <td>Non-Wisconsin</td> <td>Total</td> </tr> <tr> <td>MegaWatt hours purchased</td> <td align="right">906,957</td> <td align="right">9,754,413</td> <td align="right">10,661,370</td> </tr> <tr> <td>Dollars:</td> <td>Wisconsin</td> <td>Non-Wisconsin</td> <td>Total</td> </tr> <tr> <td>Demand charges</td> <td align="right">\$ 17,980,616</td> <td align="right">\$ -</td> <td align="right">\$ 17,980,616</td> </tr> <tr> <td>Energy charges</td> <td align="right">27,819,261</td> <td align="right">449,511,905</td> <td align="right">477,331,166</td> </tr> <tr> <td>Other charges</td> <td align="right">3,665,342</td> <td align="right">1,033,291</td> <td align="right">4,698,633</td> </tr> <tr> <td>Total</td> <td align="right">\$ 49,465,219</td> <td align="right">\$ 450,545,196</td> <td align="right">\$ 500,010,415</td> </tr> </table>	MWH:	Wisconsin	Non-Wisconsin	Total	MegaWatt hours purchased	906,957	9,754,413	10,661,370	Dollars:	Wisconsin	Non-Wisconsin	Total	Demand charges	\$ 17,980,616	\$ -	\$ 17,980,616	Energy charges	27,819,261	449,511,905	477,331,166	Other charges	3,665,342	1,033,291	4,698,633	Total	\$ 49,465,219	\$ 450,545,196	\$ 500,010,415
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MegaWatt hours purchased	906,957	9,754,413	10,661,370																												
Dollars:	Wisconsin	Non-Wisconsin	Total																												
Demand charges	\$ 17,980,616	\$ -	\$ 17,980,616																												
Energy charges	27,819,261	449,511,905	477,331,166																												
Other charges	3,665,342	1,033,291	4,698,633																												
Total	\$ 49,465,219	\$ 450,545,196	\$ 500,010,415																												

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 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 446 - NONE				
2					
3	<u>Account 448</u>				
4	Kenosha/Racine Gas Sc	Racine	670,880	63,177	9.42
5	WEPCO-LNG Plant - Elec	Oak Creek	3,240,339	305,143	9.42
6	WEPCO-Winchester Gate Sta-Elec	Neenah	48,465	4,564	9.42
7	WEPCO-RGO Building-Electric	Racine	54,500	5,132	9.42
8	Waukesha Gas Service Center	Waukesha	427,600	40,267	9.42
9	We Energies	Ixonia	87,861	8,274	9.42
10	WEPCO - Brookfield Station - Elec	Brookfield	62,400	5,876	9.42
11	We Energies	Franklin	75,606	7,120	9.42
12	Miscellaneous		51,879	4,885	9.42
13	Total Account 448		4,719,530	444,438	9.42
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Account 453 - NONE		
17			
18	<u>Account 454:</u>		
19	Wisconsin Bell, Inc dba AT&T	Pole contacts - Wisconsin	2,915,337
20	Various cable TV companies	Pole contacts - Wisconsin	1,322,185
21	Other telephone companies	Pole contacts - Wisconsin	116,178
22	Various fiber optic	Pole contacts - Wisconsin	489,520
23	WE power ground lease	Various rental properties	712,246
24	T-Mobile	Various rental properties	625,492
25	Verizon Wireless	Various rental properties	440,640
26	AT&T Mobility	Various rental properties	250,972
27	Sprint Spectrum	Various rental properties	183,812
28	Sprintcom	Various rental properties	95,397
29	TOTAL		7,151,779

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Border States Industries, Inc.	Various rental properties	62,921
17	Michigamme Reservoir	Various rental properties	107,792
18	Empower Credit Union	Various rental properties	52,038
19	PWGS Unit 1 ground lease	Various rental properties	116,083
20	Braeger Chevrolet, Inc.	Various rental properties	35,394
21	96th Street substation site rental	Various rental properties	28,468
22	ATC	Various rental properties	21,682
23	Miscellaneous (less than \$20,000)		282,283
24			
25	Account 455 - NONE		
26			
27			
28			
29	TOTAL		7,858,440

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report	
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power		development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	<u>Miscellaneous Service Revenues (451)</u>	
12	Fees and charges for changing, connecting & disconnecting services (WI)	1,830,702
13	Fees and charges for changing, connecting & disconnecting services (MI)	139,292
14	TOTAL - Account 451	1,969,994
15		
16	<u>Other Electric Revenues (456)</u>	
17	NOx escrow adjustment (WI)	(1,594,471)
18	Coal combustion product sales (WI)	3,617,638
19	Generating services - miscellaneous (WI)	374,213
20	Mine coal deliveries (MI)	862,807
21	Hydro camp (MI)	62,144
22	Discount on MI sales and use tax	646
23	Discount on WI sales and use tax	12,000
24	Generating Services - ancillary (MI)	3,838,134
25	Generating Services - miscellaneous (MI)	236,505
26	Generating Services - ancillary - Other	747,564
27	Gypsum sales (WI)	364,135
28	Hydro camp site rental (WI)	4,603
29	SO2 allowance	113,760
30	TOTAL	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017	
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power		development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Miscellaneous (WI)	(4,813)
12	RBCF Domtar steam revenue (WI)	4,572,687
13	MISO RSG amortization (WI)	(900,246)
14	Point Beach sale regulatory asset amortization (WI)	(18,968)
15	Montfort net cost deferral amortization (WI)	(717,833)
16	Black Start amortization (WI)	5,331,228
17	SSR revenue escrow (WI)	90,699,996
18	Mines margin deferral (WI)	(17,891,653)
19	Joint billing - easement and indemnification (WI)	60,000
20	Sale of inventory from stock (WI)	2,940
21	Refund per Western Coal contract (WI)	578,762
22	Generating services - ancillary (WI)	1,092,509
23	Coal combustion product (MI)	597,793
24	MISO SSR payment (MI)	(25,860,599)
25	TOTAL - Account 456	66,181,481
26		
27		
28		
29		
30	TOTAL	68,151,475

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.

2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.

3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."

4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.

5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.

6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.

7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Midcontinent Independent System Operator, Inc.				222,010,715	63,944,430	285,955,145
2	Public Service Commission of Wisconsin					(41,232,338)	(41,232,338)
3	Wisconsin Public Service Corporation					164,890	164,890
4	Upper Michigan Energy Resources					785,283	785,283
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	1	f	Other charges consist of Schedule 2 (Reactive Supply & Voltage Control, Unreserved Use Revenue), Schedule 10 (MISO Administrative Cost Adder), Schedule 26 (Network Upgrade), Schedule 26A (Multi-Value Project Cost Recovery), Schedule 33 (Blackstart Service), and Schedule 43 (System Support Resources).
332	2	f	Other charges consist of amounts for amortization of regulatory assets and regulatory liability dollars per the PSCW Rate Order.
332	3	f	Wholesale distribution service for the Rothschild Biomass resource.
332	4	f	Wholesale distribution service for UMERC.

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 of Report
Wisconsin Electric Power Company		04/30/2018	December 31, 2017

LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.

6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Port Washington Generating Station LLC Port Washington Generating Station LLC Elm Road Generating Station Supercritical, LLC Elm Road Generating Station Supercritical, LLC	Lease of 545 MW Combined Cycle Gas Fired Elec. Gen. Unit 1 Lease of 545 MW Combined Cycle Gas Fired Elec. Gen. Unit 2 Lease of 615 MW Coal-Fired Electricritical, LLC Gen Unit 1 Lease of 615 MW Coal-Fired Electricritical, LLC Gen Unit 2	7/15/2030 (P) May 23, 2033 February 2, 2040 January 12, 2041
Dawes Rigging & Crane Rentals Dawes Rigging & Crane Rentals Dawes Rigging & Crane Rentals Dawes Rigging & Crane Rentals	Construction Equipment Rentals Construction Equipment Rentals Construction Equipment Rentals Construction Equipment Rentals	March 1, 2018 March 1, 2018 March 1, 2018 March 1, 2018
Fabick Cat	Construction Equipment Rentals	December 31, 2017
Frontier	Pole rentals	
Guiffre Bros Crane	Construction Equipment Rentals	March 1, 2018
HERC Rentals HERC Rentals HERC Rentals HERC Rentals	Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental	March 19, 2018 March 19, 2018 March 19, 2018 March 19, 2018
James Imaging Systems Inc	Rental of multi functional printers	March 31, 2017
United Rentals	Construction Equipment Rentals	February 28, 2018
Wisconsin Lift Truck Corp Wisconsin Lift Truck Corp	Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental	December 31, 2017 December 31, 2017

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) 04/30/2018	Year of Report December 31, 2017
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LEASE RENTALS CHARGED (Continued)

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

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

* See definition on page 226 (B)

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

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
376,240,970		51,777,376		605,790,823		591	1,419,305,492
353,717,854		52,358,461		474,269,402		591	1,384,098,361
1,131,207,446		155,938,464		1,343,104,933		507	5,462,031,922
1,010,159,986		155,824,467		858,510,063		507	4,450,383,406
805,000		16,279		2,883,265		511	61,636
		56,135				513	
		115,493				549	
		13,632				553	
1,250,000		738		1,167,079		592	46,020
130,576				130,576		588	
530,000		1,445		483,980		513	46,020
2,029,000		9,713		1,868,820		511	160,180
		58,818				512	
		42,532				513	
		7,152				553	
2,278,553		65,451		1,158,588		921	119,965
490,000		14,982		330,552		511	159,448
		6,981				553	
600,000		144,081		727,057		511	-
		37,785				553	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
Custom Truck & Equipment	Misc. Fleet & Equipment Rental	February 28, 2018	
Dawes Rigging & Crane Rental Inc	Construction Equipment Rentals	March 1, 2018	
Dawes Rigging & Crane Rental Inc	Construction Equipment Rentals	March 1, 2018	
Fabick Cat	Construction Equipment Rentals	December 31, 2017	
Fabick Cat	Construction Equipment Rentals	December 31, 2017	
Guiffre Brothers Cranes	Construction Equipment Rentals	March 1, 2018	
Guiffre Brothers Cranes	Construction Equipment Rentals	March 1, 2018	
HERC Rental Inc	Misc. Fleet & Equipment Rental	March 19, 2018	
HERC Rental Inc	Misc. Fleet & Equipment Rental	March 19, 2018	
L.F. George	Construction Equipment Rental	January 31, 2017	
Nesco LLC	Rental of Aerial Lifts	March 1, 2018	
United Mailing Services	Rental of postage machines	January 31, 2019	
United Rentals	Construction Equipment Rentals	February 28, 2018	
Wisconsin Lift Truck Corp.	Misc. Fleet & Equipment Rental	December 31, 2017	
BMO(30615) Sch. 1	Rail Car Lease	December 31, 2018	
BMO(30615) Sch. 2	Rail Car Lease	February 28, 2019	
Adler Funding (GATX)	Rail Car Lease	September 30, 2017	
GATX	Rail Car Lease	April 30, 2017	
GATX	Rail Car Lease	October 31, 2017	
The Andersons	Rail Car Lease	August 31, 2017	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)

195,000		61,509		147,729		184	47,271
805,000		45,091		2,883,265		143	61,636
		327,765				184	
1,250,000		8,392		1,167,079		143	82,921
		228,804				184	
530,000		13,603		483,980		143	46,020
		92,835				184	
2,029,000		56,775		1,868,820		143	160,180
		423,347				184	
1,325,000		10,791		707,218		143	617,782
		106,222				184	
2,973,199		242,828		1,716,635		184	1,256,564
2,990,000		885,255		1,727,672		146	1,262,328
490,000		4,631		330,552		184	159,448
600,000		4,632		727,057		184	0
23,346,325		1,552,337		22,289,666		151	1,552,337
6,677,144		437,977		6,414,003		151	510,973
693,000		404,250		2,079,000		151	4,158,000
300		600		900		151	1,800
150,000		0		150,000		151	300,000
7,800,000		112,800		368,010		151	736,020

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,183,725		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	1,303,361		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	12,549		
5	<i>Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6	WPDES Settlement			
7	Regulatory amortizations and return on/of charges	171,790		
8	Corporate memberships	1,729,864		
9	Filing/collection fees	20,020		
10				
11	Other miscellaneous	4,575,440		
12				
13				
14				
15				
16				
17				
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43				
44				
45				
46	TOTAL	8,996,749		

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

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

1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.
For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.
If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant				0
2	Steam Production Plant	109,728,096	386,238		110,114,334
3	Nuclear Prod Plant-Depreciation				0
	Nuclear Prod Plant- Decommissioning				0
4	Hydraulic Prod Plant-Conventional	4,571,320			4,571,320
5	Hydraulic Prod Plant-Pumped Storage				0
6	Other Production Plant	35,557,064			35,557,064
7	Transmission Plant				0
8	Distribution Plant	113,271,011			113,271,011
9	General Plant	460,016			460,016
10	Common Plant-Electric	2,348,466	10,436,593	17,192,163	29,977,222
					0
11	TOTAL	265,935,973	10,822,831	17,192,163	293,950,967

B. BASIS FOR AMORTIZATION CHARGES

Amortization is based on a 3, 5, or 7 year period as determined by users of the software system.

Big Quinnesec Falls 61 & 62 Hyrdo Facilities	2,264,658	2.54%
Brule Hydro Facilities	1,537,177	2.54%
Chalk Hills Hydro Facilities	2,052,937	2.54%
Hemlock Falls Hydro Facilities	574,512	2.54%
Kingsford Hydro Facilities	574,512	2.54%
Lower Paint Hydro Facilities	574,512	2.54%
Michigamme Falls Hydro Facilities	574,512	2.54%
Michigamme Reservoir Hydro Facilities	574,512	2.54%
Peavy Falls Hydro Facilities	574,512	2.54%
Pine Plant Hyrdo Facilities	1,282,801	2.54%
Twin Falls Hyrdo Facilities	2,009,427	2.54%
Way Hydro Facilities	574,512	2.54%
White Rapids Hyrdo Facilities	2,052,937	2.54%
Software	70,905,410	Various

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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
336	2	c	The functional breakdowns of amortization of limited term electric plant or software (Account 404) is as follows: Hydraulic production - conventional \$ 386,238
336	12	e	Account 403.1 is not used due to the fact that we have received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory asset account.

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST CHARGES ACCOUNTS**

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (425)	
2	Total - 425	0
3		
4	Donations (426.1)	
5	North Central Minority	1,920
6	Chippewa County Economic	212
7	Miscellaneous items under 5% of account	
8	Total - 426.1	2,132
9		
10	Life Insurance (426.2)	
11	Total - 426.2	0
12		
13	Penalties (426.3)	
14	Total - 426.3	0
15		
16	Expenses for Certain Civil, Political, & Related Activities (426.4)	
17	BGR	57,896
18	Fitzgerald Consultancy	52,000
19	Gard	54,464
20	EEI	118,993
21	Miscellaneous items under 5% of account	706,346
22	Total - 426.4	989,699
23		
24	Other Deductions (426.5)	
25	WE Foundation	4,000,000
26	Bucks Steam Extension	1,018,000
27	Achieving Educational Excellence	1,000,000
28	Milwaukee College Prep	1,000,000
29	UWM Foundation	1,000,000
30	Miscellaneous items under 5% of account	2,389,970
31	Total - 426.5	10,407,970
32		
33	Other Interest Expense (431)	
34	CP Rating Fees	162,555
35	Cash Discounts Taken	(402,602)
36	Customer Deposits	161,393
37	Short Term Debt	1,673,713
38	Customer Refunds/Interest on Deposits	(25,241)
39	Other interest expense under \$10,000	3,088
40	Total - 431	1,572,906
41		
42		
43		

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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES			
(Account 426.4)			
<p>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.</p> <p>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</p>		<p>reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>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.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>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.</p>	
Line No.	Item (a)	Amount (b)	
1	BGR	\$	57,896
2	Fitzgerald Consultancy		52,000
3	Gard		54,464
4	EEI		118,993
5	Miscellaneous items under 5% of account		706,346
6			989,699
7			
8			
9			
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REGULATORY COMMISSION EXPENSES

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

Line No.	Description <i>(Furnish name of regulatory commission or body, the docket or case number, and a description of the case.)</i> (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	Public Service Commission of Wisconsin				
2					
3	Rate Case - Electric Utility	51,643	73,662	125,305	
4	Rate Case - Steam Utility	638	1,008	1,646	
5	Misc. Dockets & Expenses - Electric	91,018	115,075	206,093	
6	Misc. Dockets & Expenses - Gas	73,428	120	73,548	
7	Misc. Dockets & Expenses - Steam	1,245	1,575	2,820	
8					
9	Federal Energy Regulatory Commission				
10					
11	FERC Rate Case		19,057	19,057	
12					
13	Michigan Public Service Commission				
14					
15	MPSC Miscellaneous Expenses - Electric		129,705	129,705	
16					
17	Other Expenses:				
18	Other Expenses - Electric		1,720,692	1,720,692	
19	Other Expenses - Gas		336,535	336,535	
20	Other Expenses - Steam		23,483	23,483	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
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43					
44	TOTAL	217,972	2,420,912	2,638,884	

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REGULATORY COMMISSION EXPENSES (Continued)

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

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

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year	
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
							1
							2
							3
							4
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							6
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							15
							16
							17
Electric	928	2,200,852					18
Gas	928	410,083					19
Steam	928	27,949					20
							21
							22
							23
							24
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		2,638,884					44

Name of Respondent		This Report Is:	Date of Report	Year of Report
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (<i>Classify and include items in excess of \$5,000.</i>)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1		Electric:		
2	A(1)b	Combustion By-Products Ash Utilization - RD165		
3				
4				
5	B(1)	Electric Power Research Institute - Membership and various projects		
6				
7				
8				
9	Total			
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

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

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

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

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

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

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	73,934	501	73,934		1 2 3
	327,546	Various	327,546		4 5 6 7
	401,480		401,480		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

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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	ELECTRIC			
2	Operation			
3	Production	54,923,745		
4	Transmission	2,273,691		
5	Regional Market			
6	Distribution	11,829,124		
7	Customer Accounts	8,153,285		
8	Customer Service and Informational	7,367,093		
9	Sales	91		
10	Administrative and General	45,223,683		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	129,770,712		
12	Maintenance			
13	Production	49,134,361		
14	Transmission			
15	Regional Market			
16	Distribution	17,979,541		
17	Administrative and General	328,839		
18	TOTAL Maintenance (Total of lines 13 thru 17)	67,442,741		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	104,058,106		
21	Transmission (Enter Total of lines 4 and 14)	2,273,691		
22	Regional Market (Enter Total of lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	29,808,665		
24	Customer Accounts (Transcribe from line 7)	8,153,285		
25	Customer Svc. And Informational (Transcribe from line 8)	7,367,093		
26	Sales (Transcribe from line 9)	91		
27	Administrative and General (Enter Total of lines 10 & 17)	45,552,522		
28	TOTAL Oper. And Maint. (Total of lines 20 thru 27)	197,213,453		197,213,453
29	GAS			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply	773,813		
34	Storage, LNG Terminaling and Processing	226,746		
35	Transmission	9,245		
36	Distribution	4,977,273		
37	Customer Accounts	3,290,282		
38	Customer Service and Informational	3,626,139		
39	Sales	11		
40	Administrative and General	6,156,297		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	19,059,806		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017	
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided.		In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	GAS (Continued)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (including Expl & Dev)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing	200,174		
47	Transmission			
48	Distribution	2,557,646		
49	Administrative and General	37,210		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	2,795,030		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Total of lines 31 and 43)			
53	Production-Nat. Gas (Including Expl. & Dev.)			
54	Other Gas Supply (Enter Total of lines 33 and 45)	773,813		
55	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	426,920		
56	Transmission (Lines 35 and 47)	9,245		
57	Distribution (Lines 36 and 48)	7,534,919		
58	Customer Accounts (Line 37)	3,290,282		
59	Customer Service and Informational (Line 38)	3,626,139		
60	Sales (Line 39)	11		
61	Administrative and General (Lines 40 and 49)	6,193,507		
62	TOTAL Operation & Maint. (total of lines 52 thru 61)	21,854,836		21,854,836
63	OTHER UTILITY DEPARTMENTS			0
64	Operation and Maintenance	3,945,634		3,945,634
65	TOTAL All Utility Dept. (Total of lines 28, 62 & 64)	223,013,923		223,013,923
66	UTILITY PLANT			
67	Construction (By Utility Departments)			
68	Electric Plant	54,696,941		54,696,941
69	Gas Plant	8,004,890		8,004,890
70	Other	81,618		81,618
71	TOTAL Construction (Total of lines 65 thru 67)	62,783,449	0	62,783,449
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,894,930		4,894,930
74	Gas Plant	716,373		716,373
75	Other (provide details in footnote):	7,304		7,304
76	TOTAL Plant Removal (Total of lines 70 thru 72)	5,618,607	0	5,618,607
77	Other Accounts (Specify): Clear-EO Crew, Constr, Forestry	23,471,600		23,471,600
78	Clearing - Stores	4,454,988		4,454,988
79	Clearing - Fleet	4,910,765		4,910,765
80	Clearing - Other (Joint Exp; Service Fitter; Quad; RSST)	9,690,594		9,690,594
81	Intercompany (Associated Companies)	(20,483,412)		(20,483,412)
82	Other Billable	2,431,922		2,431,922
83	Non Operating	350,126		350,126
84	RegLiab	683,641		683,641
85	Deferred	431,323		431,323
86	Other	101,443		101,443
87	TOTAL Other Accounts	26,042,990		26,042,990
88	TOTAL SALARIES AND WAGES	317,458,969		317,458,969

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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
354	3	b	Includes \$12,410 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	7	b	Includes \$4,381 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	8	b	Includes \$144 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	13	b	Includes \$84,888 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	20	b	Includes \$12,410 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	27	b	Includes \$109,616 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	28	b	Includes \$211,438 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	37	b	Includes \$2,359 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	38	b	Includes \$59 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	61	b	Includes \$12,953 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	62	b	Includes \$15,371 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.

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COMMON UTILITY PLANT AND EXPENSES

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

	Total	Electric	Gas	Steam
Miscellaneous Intangible Plant	74,249,503	65,094,539	7,684,824	1,470,140
Land & Land Rights	4,929,877	4,322,023	510,242	97,612
Structure & Improvements	181,284,450	158,932,077	18,762,941	3,589,432
Office Furniture & Equipment	28,905,253	25,341,235	2,991,694	572,324
Stores Equipment	3,664,251	3,212,449	379,250	72,552
Tools, Shop & Garage Equipment	19,743,638	17,309,247	2,043,467	390,924
Communication Equipment	62,771,713	55,031,961	6,496,872	1,242,880
Miscellaneous Equipment	5,826,031	5,107,682	602,994	115,355
FERC Adjustment	1,722,630	1,722,630		
Total Common Plant	383,097,346	336,073,843	39,472,284	7,551,219
TOTAL COMMON CWIP	31,303,244	27,443,554	3,239,886	619,804
Depreciation Accrual	30,940,076	27,125,165	3,202,298	612,613
EOY Balance	164,486,567	144,230,358	17,003,387	3,252,822

NOTE: PSCW approved Common Utility accounting in Docket #5-UR-102, dated January 26, 2006.

ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year		158,713,177
Depreciation accruals charged to:		
Depreciation Expense		30,940,076
Depreciation Accrual Expense Adjustments		
Book Cost of Plant Retired	24,924,888	
Cost of Removal	372,978	
Salvage - Credit	(72,133)	
		25,225,733
Other Debit or Credit Items		
(Includes FERC AFUDC Adjustment of \$41,176)		59,047
Total Depreciation Provision for Year		164,486,567

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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COMMON UTILITY PLANT AND EXPENSES

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

	Accruals for The Year	Balance End of Year
Electric Utility	27,125,165	144,230,358
Gas Utility	3,202,298	17,003,387
Steam Utility	612,613	3,252,822
Totals	30,940,076	164,486,567

Basis for common plant allocation: Common plant in service, construction work in progress depreciation expense and accumulated depreciation reserve are allocated to utilities based upon the average of three ratios: non-fuel operating and maintenance expenses, operating margin, and net investment rate base.

Common Plant operation and maintenance charges and rents are not separately accounted for and, therefore, are not available.

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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(a) Name and address of person or organization rendering services,
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3. Designate with an asterisk associated companies.

Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	ABB INC	Contracting Eng/Design	Fees	184	65,500
2	PO Box 88868				
3	Chicago, IL 60695-1868				
4					
5	ACCENTURE	Software	Fees	107	2,155,606
6	161 North Clark Street	Development/Maintenance			
7	Chicago, IL 60601-3200				
8					
9	ACCENTURE LLP	Consulting	Fees	107, 880, 186	1,096,869
10	PO Box 70629			921, 903	
11	Chicago, IL 60673-0629				
12					
13	ACCENTURE LLP	Consulting	Fees & Expenses	903	833,812
14	PO Box 70629				
15	Chicago, IL 60673-0629				
16					
17	APPLIED TECHNOLOGIES	Engineering Consulting	Fees	107, 592	54,057
18	16815 West Wisconsin Avenue				
19	Brookfield, WI 53005				
20					
21	BAKER TILLY VIRCHOW KRAUSE LLP	Consulting	Fees	107, 999	402,428
22	777 East Wisconsin Avenue, 32nd Floor				
23	Milwaukee, WI 53202-5313				
24					
25	BALANCED EXPERIENCE	Consulting IT	Fees	908	114,800
26	2215 Fox Avenue				
27	Madison, WI 53711				
28					
29	BPI BLUEPRINTS INC	Engineering Consulting	Fees	921	47,088
30	11331 West Rogers Street				
31	West Allis, WI 53227				
32					
33	BROYDRICK GROUP c/o Port Washington	Consulting	Fees	107, 182, 923,	152,281
34	PO Box 511819			506, 549	
35	Milwaukee, WI 53203				

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1	CGI TECHNOLOGIES & SOLUTIONS	Consulting IT	Fees	107	312,018
2	1350 Rene-Levesque Blvd West, 15th Floor				
3	Montreal, PQ H3G1T4 Canada				
4					
5	CHUCK DENARDO PE	Engineering Consulting	Fees	923	30,900
6	S27W29397 Jarmon Road				
7	Waukesha, WI 53188				
8					
9	CRIVELLO CARLSON MENTKOWSKI	Legal	Fees	923	(16,793)
10	710 North Plankington Avenue				
11	Milwaukee, WI 53203				
12					
13	DAAR ENGINEERING INC	Contracting Eng/Design	Fees	107, 593	649,427
14	325 East Chicago Street, Suite 500				
15	Milwaukee, WI 53202				
16					
17	DELOITTE & TOUCHE EXT AUD FEES	Financial Consulting	Fees	923	2,236,939
18	411 East Wisconsin Avenue				
19	Milwaukee, WI 53202				
20					
21	EDCI	Technology	Fees	107, 903	41,947
22	PO Box 963				
23	Appleton, WI 54912-0963				
24					
25	ELECTROLAB TRAINING SYSTEMS	Contracting IT	Fees	107	37,602
26	335 University Avenue				
27	Belleville, ON K8N5A5				
28					
29	ENTERFORCE	Staffing Services	Fees	923	190,547
30	353 Forest Grove Drive, Suite 100				
31	Pewaukee, WI 53072				
32					
33	ENTERFORCE INC	Staffing Services	Fees	182, 184, 186, 254, 500, 506, 510, 514, 545, 549, 551, 557, 586, 588, 673, 874, 880, 902, 903, 908, 921, 935	6,495,931
34	353 Forest Grove Drive, Suite 100				
35	Pewaukee, WI 53072				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	FOLEY & LARDNER	Legal	Fees	923	63,275
2	70 West Madison Street, Suite 4100				
3	Chicago, IL 60602				
4					
5	FREDRIC W COOK & CO	Legal	Fees	923	155,326
6	190 South Lasalle Street, Suite 2120				
7	Chicago, IL 60603				
8					
9	GAUTHIER & SONS CONSTRUCTION	Construction	Fees	107	47,652
10	344 North Henry Street				
11	Green Bay, WI 54308-8545				
12					
13	GEORGIA TECH RESEARCH CORP	Consulting IT	Fees	107	129,000
14	PO Box 100117				
15	Atlanta, GA 30384				
16					
17	HOOPER CORPORATION	Contracting IT	Fees	107	380,385
18	2030 Pennsylvania Avenue				
19	Madison, WI 53704				
20					
21	HUNTON & WILLIAMS	Legal	Fees	506	87,187
22	951 East Byrd Street				
23	Richmond, VA 23219-4074				
24					
25	HUNTON & WILLIAMS LLP	Legal	Fees & Expenses	923	32,667
26	2200 Pennsylvania Avenue, NW				
27	Washington DC 20037-1701				
28					
29	INTERCON CONSTRUCTION	Construction	Fees	107	710,172
30	5512 State Road 19 & 113				
31	Waunakee, WI 53597				
32					
33	INTERN LLC	Contracting Eng/Design	Fees	107, 593	247,492
34	18202 West Union Road				
35	Union, IL 60180				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	KAPUR & ASSOCIATES INC	Enginnering Consulting	Fees	107, 583, 585,	4,476,829
2	7711 North Port Washington Road			593, 595, 879,	
3	Milwaukee, WI 53217			880, 887, 892,	
4				893, 921	
5	KEY TECHNICAL PROFESSIONAL SER	Human Resources	Fees & Expenses	107	244,807
6	10400 Innovation Drive, Suite 301	Consulting			
7	Wauwatosa, WI 53226				
8					
9	LERMAN SENTER PLLC	Consulting Legal	Fees	923	33,159
10	2000 K Street NW, Suite 600				
11	Washington DC 20006-1809				
12					
13	LOOP CAPTIAL FINANCIAL CONSULT	Financial Consulting	Fees	921	143,193
14	111 West Jackson Boulevard, Suite 1901				
15	Chicago, IL 60604				
16					
17	MARK COOK CONSULTING	Consulting Other	Fees	923	31,155
18	2142 Utica Road				
19	Cambridge, WI 53523				
20					
21	MERCER THOMPSON LLC	Legal	Fees & Expenses	921, 923	196,047
22	191 Peachtree Street NE, Suite 4410				
23	Altanta, GA 30303-1763				
24					
25	MILLER CANFIELD PADDOCK AND ST	Legal	Fees & Expenses	923	396,580
26	One Michigan Avenue, Suite 900				
27	Lansing, MI 48933				
28					
29	MJ ELECTRIC LLC	Engineering Consulting	Fees	107	1,641,495
30	PO Box 686				
31	Iron Mountain, WI 49801-0686				
32					
33	MRA - THE MANAGEMENT ASSOCIATION	Human Resources Consulting	Fees	923	40,972
34	N19 W24400 Riverwood Drive				
35	Waukesha, WI 53188				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	MWH LAW GROUP	Legal	Fees	923	329,864
2	735 North Water Street, Suite 610				
3	Milwaukee, WI 53202				
4					
5	NAVIGANT	Consulting	Fees	923	237,219
6	4511 Payshpere Circe				
7	Chicago, IL 60674				
8					
9	NEWPORT GROUP INC	Financial Consulting	Fees & Expenses	923	28,631
10	Department CH 19699				
11	Palatine, IL 60055-9699				
12					
13	NEXT ELECTRIC INC	Contracting Eng/Design	Fees	107, 143, 184, 598, 875, 921, 935	822,538
14	3325 Gateway Road				
15	Brookfield, WI 53045				
16					
17	NOTITIA VITA LLC	Legal	Fees	923	36,134
18	908 Virginia Avenue Ext				
19	Pittsburgh, PA 15215				
20					
21	NVISIA	Consulting IT	Fees	107	46,340
22	100 East Wisconsin Avenue				
23	Milwaukee, WI 53202				
24					
25	PA CONSULTING GROUP INC	Consulting	Fees	107	48,253
26	Department LA 24005				
27	Pasadena, CA 91185-4005				
28					
29	PEOPLEFLUENT INC	Contracting IT	Fees	923	63,954
30	PO Box 822205				
31	Philadelphia, PA 19182-2205				
32					
33	PERKINS COIE LLP	Consulting	Fees	923	13,116
34	1201 Thrid Avenue, 40th Floor				
35	Seattle, WA 98101-3099				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	PIEPERLINE MP SYSTEMS INC	Contracting Eng/Design	Fees	107	68,386
2	5477 South Westridge Court				
3	New Berlin, WI 53151				
4					
5	PRIMERA ENGINEERS LTD	Contracting Eng/Design	Fees	107	1,711,022
6	100 South Wacker Drive, Suite 700				
7	Chicago, IL 60606				
8					
9	Q3 CONTRACTING INC	Contracting IT	Fees	107, 593	36,762
10	3066 Spruce Street				
11	Little Canada, MN 55117				
12					
13	QUAD/MED LLC	Legal	Fees	923	36,005
14	555 South 108th Street				
15	West Allis, WI 53214				
16					
17	QUARLES & BRADY	Legal	Fees	107, 143, 186,	1,011,030
18	411 East Wisconsin Avenue			588, 813, 921,	
19	Milwaukee, WI 53202			923, 935	
20					
21	QUARLES & BRADY	Legal	Fees	923	1,948,498
22	411 East Wisconsin Avenue				
23	Milwaukee, WI 53202				
24					
25	REED SMITH LLP	Legal	Fees	923	507,478
26	2672 Paysphere Circle				
27	Chicago, IL 60674				
28					
29	REGULATED CAPITAL CONSULTANTS LLC	Consulting	Fees & Expenses	182, 921	1,082,608
30	4355 Cobb Parkway, Suite J255				
31	Atlanta, GA 30339				
32					
33	REINHART BOERNER VAN DEUREN SC	Legal	Fees & Expenses	923	601,477
34	1000 North Water Street, Suite 1700				
35	Milwaukee, WI 53202				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	ROMAN ELECTRIC CO INC	Contracting IT	Fees	107	167,368
2	640 South 70 Street				
3	Milwaukee, WI 53214				
4					
5	RUEKERT & MIWLKE INC	Consulting Other	Fees	107	81,903
6	W233 N2080 Ridgeview Parkway				
7	Waukesha, WI 53188-1020				
8					
9	RWM DAIRY CONSULTING	Environmental Consulting	Fees	923	41,387
10	W330 S3910 Connemara Drive				
11	Dousman, WI 53118				
12					
13	SCHIFF HARDIN LLP	Legal	Fees	923	383,663
14	6600 Sears Tower				
15	Chicago, IL 60606				
16					
17	SENTINAL TECHNOLOGIES INC	Meter Testing Device Repair	Fees	107, 182, 254,	35,086
18	2550 Warrenville Road			537, 581, 586,	
19	Downers Grove, IL 60515			588, 874, 878,	
				902, 903, 908,	
				921, 928, 930	
20					
21	SENTINAL TECHNOLOGIES INC	Meter Testing Device Repair	Fees	107, 143, 184,	546,293
22	2550 Warrenville Road			186, 501.15,	
23	Downers Grove, IL 60515			506, 514, 537,	
				553, 557, 588,	
				662, 673, 903,	
				908, 921, 928,	
				930 ,9300	
24					
25	SKADDEN ARPS SLATE MEAGHER	Legal	Fees	813, 921, 923	443,447
26	PO Box 1764				
27	White Plains, NY 10602				
28					
29	STAFFORD ROSENBAUM LLP	Legal	Fees	923	139,222
30	PO Box 1784				
31	Madison, WI 53701-1787				
32					
33	STUPAR & SCHUSTER SC	Legal	Fees & Expenses	903	133,690
34	633 West Wisconsin Avenue, Suite 1800				
35	Milwaukee, WI 53203				

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1	THE NEWPORT GROUP	Consulting Other	Fees	923	50,230
2	300 International Parkway, Suite 2				
3	Heathrow, FL 32746				
4					
5	THE NEWPORT GROUP INC	Financial Consulting	Fees	923	38,497
6	PO Box 402075				
7	Atlanta, GA 30384-2075				
8					
9	THE NEWPORT GROUP INC	Financial Consulting	Fees	923	12,133
10	PO Box 402075				
11	Atlanta, GA 30384-2075				
12					
13	THE WANASEK CORP	Engineering Consulting	Fees	107	560,098
14	29606 Durand Avenue				
15	Burlington, WI 53105				
16					
17	TRISSENTIAL LLC	Contracting Eng/Design	Fees	107, 921	401,441
18	N19 W24200 Riverwood Drive, Suite 10				
19	Waukesha, WI 53188				
20					
21	TROUTMAN SANDERS LLP	Legal	Fees & Expenses	921, 923	195,964
22	PO Box 933652				
23	Atlanta, GA 31193-3652				
24					
25	TROUTMAN SANDERS LLP	Legal	Fees & Expenses	923	74,663
26	PO Box 933652				
27	Atlanta, GA 31193-3652				
28					
29	UDC INC	Consulting Other	Fees	107	53,426
30	82 Inverness Drive East #A1				
31	Englewood, CO 80112				
32					
33	UTILITY DESIGN SERVICES	Engineering Consulting	Fees & Expenses	107, 583, 593	3,462,372
34	5861 Red Bud Lane				
35	Edwardsville, IL 62025				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$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	VANGUARD COMPUTERS INC	IT Consulting	Fees & Expenses	107	135,259
2	13100 West Lisbon Road, # 100				
3	Brookfield, WI 53005				
4					
5	WAVE COMMUNICATIONS INC	Contracting IT	Fees	107, 921	18,575
6	4587 City Road TT				
7	Sun Prairie, WI 53590				
8					
9					
10					
11					
12					
13					
14					
15					
16					
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35					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company.
2. In column (b) describe the affiliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1			Administrative & general		
2			expenses, which may		
3			include managerial,		
4			financial, accounting,		
5			legal, data processing,		
6			and other services.		
7					
8	W.E. Power, LLC	Non-Utility Affiliate	"Same as above"		
9					
10	Bostco LLC	Non-Utility Affiliate	"Same as above"		
11					
12	Wispark LLC	Non-Utility Affiliate	"Same as above"		
13					
14	Wisconsin Gas LLC	Utility Affiliate	"Same as above"		
15					
16	The Peoples Gas Light & Coke Co.	Utility Affiliate	"Same as above"		
17					
18	North Shore Gas Company	Utility Affiliate	"Same as above"		
19					
20	Wisconsin Public Service Corp.	Utility Affiliate	"Same as above"		
21					
22	Michigan Gas Utilities Corporation	Utility Affiliate	"Same as above"		
23					
24	Minnesota Energy Resources Corp.	Utility Affiliate	"Same as above"		
25					
26	WEC Business Services LLC	Non-Utility Affiliate	"Same as above"		
27					
28	Upper Michigan Energy Resources	Utility Affiliate	"Same as above"		
29	Corporation				
30					
31					
32					
33					
34					
35					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
						1
						2
						3
						4
						5
						6
		146	60,993,675	60,993,675		7
						8
		146		2,349		9
						10
		146		112,284		11
						12
		146		63,972,707		13
						14
		146		6,943,051		15
						16
		146		1,105,850		17
						18
		146		28,811,411		19
						20
		146		926,199		21
						22
		146		1,753,247		23
						24
		146		3,436,359		25
						26
		146		17,979,712		27
						28
						29
						30
						31
						32
			Total	186,036,844		33
						34
						35

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

- | | |
|--|---|
| <p>1. In column (a) report the name of the associated company.</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and</p> | <p>services provided (administrative and general expenses, dividends declared, etc.).</p> <p>4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.</p> |
|--|---|

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	W.E. Power, LLC	Non-Utility	Labor and Vouchers		
2					
3	SSS Holdings	Non-Utility	Non-Labor, Vouchers & Other		196,676
4					
5	Wisconsin Gas LLC	Utility	Labor and Non-Labor		
6					
7	Wisconsin Public Service Corp.	Utility	Labor and Non-Labor		
8					
9	WEC Business Services LLC	Non-Utility	Labor and Non-Labor		
10					
11	Upper Michigan Energy Resources Corporation	Utility	Labor and Non-Labor		
12					
13					
14					
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35					

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				reported.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				7. In column (j) report the total.		
				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
			443,343,723	443,343,723		1
				196,676		2
						3
			23,141,193	23,141,193		4
						5
			4,564,123	4,564,123		6
						7
			124,088,969	124,088,969		8
						9
			118,344	118,344		10
						11
			Total	595,453,028		12
						13
						14
						15
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- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) <input type="checkbox"/> A Resubmission	04/30/2018	December 31, 2017

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	SOURCES OF ENERGY		18	Net Transmission for other (<i>line 16 minus line 17</i>)	
2	Generation (Excluding Station Use):		19	Transmission by others losses	
3	Steam	18,559,974	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	35,905,387
4	Nuclear		21	DISPOSITION OF ENERGY	
5	Hydro-Conventional	467,432	22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	24,902,091
6	Hydro-Pumped Storage		23	Requirements Sales for Resale (See instruction 4, page 311.)	1,600,269
7	Other	6,216,611	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	8,449,390
8	LESS Energy for Pumping		25	Energy furnished without charge	
9	Net Generation (<i>Total of lines 3 thru 8</i>)	25,244,017	26	Energy used by the company (Electric Dept. only, excluding station use)	57,607
10	Purchases	10,661,370	27	Total Energy Losses	896,030
11	Power Exchanges:		28	TOTAL (Enter total of lines 22 thru 27) (MUST equal line 20)	35,905,387
12	Received				
13	Delivered				
14	NET Exchanges (<i>line 12 minus 13</i>)				
15	Transmission for other (Wheeling)				
16	Received				
17	Delivered				

MONTHLY PEAKS AND OUTPUT

- | | |
|---|--|
| <p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.</p> <p>3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.</p> | <p>4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the load (60-minute integration) system defined as the difference between columns (b) and (c).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p> |
|---|--|

NAME of SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	3,371,863	986,160	4,149	5	18
30	February	2,941,877	872,594	3,902	2	19
31	March	2,585,042	319,399	3,734	1	19
32	April	2,231,044	163,140	3,499	5	12
33	May	2,337,751	193,124	3,979	17	14
34	June	3,251,496	835,676	5,311	12	16
35	July	3,602,302	1,007,099	5,178	20	17
36	August	3,176,204	735,968	4,821	1	16
37	September	2,858,606	535,961	5,289	22	16
38	October	3,049,982	835,429	4,055	3	14
39	November	3,195,581	1,032,370	3,738	16	18
40	December	3,303,639	932,470	4,135	27	18
41	TOTAL	35,905,387	8,449,390			

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2018	Year of Report December 31, 2017
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																											
401	10	b	<p>Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. For 2017 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows:</p> <table border="0"> <tr> <td>MWH:</td> <td>Purchases</td> <td>Sales (Non-RQ)</td> </tr> <tr> <td>FERC Form 1</td> <td>10,661,370</td> <td>8,449,390</td> </tr> <tr> <td>MWH netting adjustment</td> <td>(304,920)</td> <td>(304,920)</td> </tr> <tr> <td>PSCW</td> <td><u>10,356,450</u></td> <td><u>8,144,470</u></td> </tr> <tr> <td>Dollars:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td>\$ 500,010,415</td> <td>\$ 246,783,966</td> </tr> <tr> <td>Out-of-period adjustments or true-ups (AD) related to the Company's sales to municipalities</td> <td></td> <td>(585,801)</td> </tr> <tr> <td>MWH netting adjustment</td> <td>(8,154,546)</td> <td>(8,154,546)</td> </tr> <tr> <td>PSCW</td> <td><u>\$ 491,855,869</u></td> <td><u>\$ 238,043,619</u></td> </tr> </table>	MWH:	Purchases	Sales (Non-RQ)	FERC Form 1	10,661,370	8,449,390	MWH netting adjustment	(304,920)	(304,920)	PSCW	<u>10,356,450</u>	<u>8,144,470</u>	Dollars:			FERC Form 1	\$ 500,010,415	\$ 246,783,966	Out-of-period adjustments or true-ups (AD) related to the Company's sales to municipalities		(585,801)	MWH netting adjustment	(8,154,546)	(8,154,546)	PSCW	<u>\$ 491,855,869</u>	<u>\$ 238,043,619</u>
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PSCW	<u>\$ 491,855,869</u>	<u>\$ 238,043,619</u>																												
401	24	b	<p>Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. For 2017 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows:</p> <table border="0"> <tr> <td>MWH:</td> <td>Purchases</td> <td>Sales (Non-RQ)</td> </tr> <tr> <td>FERC Form 1</td> <td>10,661,370</td> <td>8,449,390</td> </tr> <tr> <td>MWH netting adjustment</td> <td>(304,920)</td> <td>(304,920)</td> </tr> <tr> <td>PSCW</td> <td><u>10,356,450</u></td> <td><u>8,144,470</u></td> </tr> <tr> <td>Dollars:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td>\$ 500,010,415</td> <td>\$ 246,783,966</td> </tr> <tr> <td>Out-of-period adjustments or true-ups (AD) related to the Company's sales to municipalities</td> <td></td> <td>(585,801)</td> </tr> <tr> <td>MWH netting adjustment</td> <td>(8,154,546)</td> <td>(8,154,546)</td> </tr> <tr> <td>PSCW</td> <td><u>\$ 491,855,869</u></td> <td><u>\$ 238,043,619</u></td> </tr> </table>	MWH:	Purchases	Sales (Non-RQ)	FERC Form 1	10,661,370	8,449,390	MWH netting adjustment	(304,920)	(304,920)	PSCW	<u>10,356,450</u>	<u>8,144,470</u>	Dollars:			FERC Form 1	\$ 500,010,415	\$ 246,783,966	Out-of-period adjustments or true-ups (AD) related to the Company's sales to municipalities		(585,801)	MWH netting adjustment	(8,154,546)	(8,154,546)	PSCW	<u>\$ 491,855,869</u>	<u>\$ 238,043,619</u>
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																																																																	
401	27	b	Transmission losses are financially settled in the MISO Market. Average transmission losses in the ATC system were estimated to be 1.79% for 2017.																																																																																	
401	29	b	There were zero MWH's of marginally priced non-firm sales.																																																																																	
401	29	c	There were zero MWH's of marginally priced non-firm sales.																																																																																	
401	29	d	<p>The following footnote is the amount of non-firm load available at the time of the system peak for each month:</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Total Non-Firm Load Available at Time of System Peak (MW)</th> <th>Total Non-Firm Load of Actual Interruption at Time of System Peak (MW)</th> </tr> </thead> <tbody> <tr><td>January</td><td>401.0</td><td>0.0</td></tr> <tr><td>February</td><td>389.8</td><td>0.0</td></tr> <tr><td>March</td><td>434.9</td><td>0.0</td></tr> <tr><td>April</td><td>433.6</td><td>0.0</td></tr> <tr><td>May</td><td>378.1</td><td>0.0</td></tr> <tr><td>June</td><td>432.7</td><td>0.0</td></tr> <tr><td>July</td><td>406.0</td><td>0.0</td></tr> <tr><td>August</td><td>430.5</td><td>0.0</td></tr> <tr><td>September</td><td>430.5</td><td>0.0</td></tr> <tr><td>October</td><td>449.6</td><td>0.0</td></tr> <tr><td>November</td><td>457.2</td><td>0.0</td></tr> <tr><td>December</td><td>432.8</td><td>0.0</td></tr> <tr><td>Average</td><td>423.1</td><td>0.0</td></tr> </tbody> </table> <p>NOTE: Marginal capacity cost (based on cost of new entry) is estimated to be \$81.76/kW-Year (as filed in the PSCW Docket 05-UR-107).</p> <p>The following footnote details WPPI's Schedule Mw during the hour of WEP's monthly peak as reported on Page 401 and WPPI's nominated Mw.</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Scheduled MW</th> <th>Peak MW</th> </tr> </thead> <tbody> <tr><td>January</td><td>50</td><td>50</td></tr> <tr><td>February</td><td>50</td><td>50</td></tr> <tr><td>March</td><td>50</td><td>50</td></tr> <tr><td>April</td><td>50</td><td>50</td></tr> <tr><td>May</td><td>50</td><td>50</td></tr> <tr><td>June</td><td>50</td><td>50</td></tr> <tr><td>July</td><td>50</td><td>50</td></tr> <tr><td>August</td><td>50</td><td>50</td></tr> <tr><td>September</td><td>50</td><td>50</td></tr> <tr><td>October</td><td>50</td><td>50</td></tr> <tr><td>November</td><td>50</td><td>50</td></tr> <tr><td>December</td><td>40</td><td>40</td></tr> </tbody> </table>	Month	Total Non-Firm Load Available at Time of System Peak (MW)	Total Non-Firm Load of Actual Interruption at Time of System Peak (MW)	January	401.0	0.0	February	389.8	0.0	March	434.9	0.0	April	433.6	0.0	May	378.1	0.0	June	432.7	0.0	July	406.0	0.0	August	430.5	0.0	September	430.5	0.0	October	449.6	0.0	November	457.2	0.0	December	432.8	0.0	Average	423.1	0.0	Month	Scheduled MW	Peak MW	January	50	50	February	50	50	March	50	50	April	50	50	May	50	50	June	50	50	July	50	50	August	50	50	September	50	50	October	50	50	November	50	50	December	40	40
Month	Total Non-Firm Load Available at Time of System Peak (MW)	Total Non-Firm Load of Actual Interruption at Time of System Peak (MW)																																																																																		
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February	50	50																																																																																		
March	50	50																																																																																		
April	50	50																																																																																		
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July	50	50																																																																																		
August	50	50																																																																																		
September	50	50																																																																																		
October	50	50																																																																																		
November	50	50																																																																																		
December	40	40																																																																																		

Name of Respondent	This Report Is:	Date of Report	Year of Report				
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017				
STEAM-ELECTRIC GENERATION 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, and nuclear plants. 3. Indicate by 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 number of employees assignable to each plant.		6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mef. 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 shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System					
Line No.	Item (a)	Plant Name CONCORD-TOTAL (b)	Plant Name ELM ROAD-TOTAL (c)				
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Combustion Turbine	Steam				
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional				
3	Year originally constructed	1993	2010				
4	Year last unit was installed	1994	2011				
5	Total Installed cpcty. (max. generator name plate ratings in MW)	381.44	1168.84				
6	Net Peak Demand on Plant-MW (60 minutes)	341	1059				
7	Plant hours connected to load	1491	13706				
8	Net continuous plant capability (megawatts)	351	1057				
9	When not limited by condenser water	351	1057				
10	When limited by condenser water	351	1057				
11	Average number of employees	0	168				
12	Net generation, exclusive of plant use-KWh	79,543	6,558,248				
13	Cost of plant: Land and Land Rights	826,972	5,854,174				
14	Structures and Improvements	5,015,740	0				
15	Equipment costs	121,802,317	12,974,954				
16	Asset Retirement Costs	0	0				
17	Total cost	127,645,029	18,829,128				
18	Cost per KW of Installed capacity (line 5)	334.6399	16.1092				
19	Production Expenses: Oper., Supv., & Engr.	38,932	1,515,657				
20	Fuel	4,593,912	140,965,888				
21	Coolants and Water (Nuclear Plants only)	0	0				
22	Steam expenses	0	2645791				
23	Steam from other sources	0	0				
24	Steam transferred (credit)	0	0				
25	Electric expenses	483,072	0				
26	Misc. steam (or nuclear) power expenses	150,324	8,415,622				
27	Rents	0	316,339,306				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	77,451	3,369,560				
30	Maintenance of structures	140,332	3,036,604				
31	Maintenance of boiler (or reactor) plant	0	17,358,997				
32	Maintenance of electric plant	499,493	3,346,423				
33	Maintenance of Misc. steam (or nuclear) plant	0	4,486,492				
34	Total Production Expenses	5,983,516	501,480,340				
35	Expenses per net KWh	75.2237	76.4656				
36	Fuel: Kind (coal, gas, oil, or nuclear)	Gas	Oil	Coal	Gas		
37	Unit: (coal-tons/oil-barrel/Gas-mcf/Nuclear-indicate) (Gas-Mcf) (Nuclear-indicate)	Mcf	Barrels	Tons	Mcf		
38	Quantity (units) of fuel burned	373,164	0	1,133,485	3,267,915	0	172,496
39	Avg. Heat cont - Fuel Burned (Btu/indicate if nuclear)	1,010	0	6	9,451	0	1,010
40	Avg. cost of fuel per unit, as delvrd. F.o.b. during year	3.91	0	105.477	0	0	7.136
41	Avg. cost of fuel per unit burned	3.91	0	105.477	40.179	0	7.136
42	Avg. cost of fuel burned per million BTU	387.112	0	1812.778	212.606	0	706.626
43	Avg. cost of fuel burned per KWh net gen.	5.593	0	26.519	1.993	0	7.351
44	Avg. BTU per KWh net generation	0	13320	0	0	9238	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

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

Plant Name	GERMANTOWN-TOTAL	Plant Name	PARIS-TOTAL	Plant Name	PLEASANT PRAIRIE-TOT	Line
	(d)		(e)		(f)	No.
	Combustion Turbine		Combustion Turbine		Steam	1
	Conventional		Conventional		Conventional	2
	1978		1995		1980	3
	2000		1995		1985	4
	335.67		381.44		1233.18	5
	199		346		1202	6
	549		1894		11329	7
	252		351		1188	8
	252		351		1188	9
	252		351		1188	10
	14		0		167	11
	6,957,000		102,371,000		5,296,268,000	12
	1,175,735		68,364		3,376,372	13
	6,419,334		6,396,012		179,337,777	14
	94,496,031		131,909,351		1,078,834,607	15
	0		0		0	16
	102,091,100		138,373,727		1,261,548,756	17
	304,1413		362,7667		1023,0046	18
	28,537		38,932		1,557,801	19
	1,929,328		5,214,410		111,964,166	20
	0		0		0	21
	0		0		8,095,980	22
	0		0		0	23
	0		0		0	24
	352,325		578,422		1,052,047	25
	235,811		140,658		36,139,981	26
	0		0		0	27
	0		0		0	28
	56,770		77,451		2,745,083	29
	94,277		103,778		1,373,073	30
	0		0		7,576,204	31
	473,996		247,715		4,982,720	32
	0		0		3,318,613	33
	3,171,044		6,401,366		178,805,668	34
	0.4558		0.0625		0.0338	35
Gas	Oil	Gas	Oil	Coal	Gas	36
Mcf	Barrels	Mcf	Barrels	Tons	Mcf	37
211,027	0	15,310	1,497,378	0	0	187,905
0	0	6	1010	0	0	1010
3.303	0	78.4	3.409	0	0	3.812
3.303	0	78.4	3.409	0	0	3.812
327.079	0	1305.805	337.507	0	0	377.47
5.075	0	22.97	4.985	0	0	4.284
0	12758	0	0	14261	0	11267

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only.		6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mef.					
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants.		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 shown on line 21.					
3. Indicate by footnote any plant leased or operated as a joint facility.		8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.					
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.		9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System					
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.							
Line No.	Item (a)	Plant Name PRESQUE ISLE-TOTAL (b)	Plant Name PT WASHINGTON-TOTAL (c)				
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam	Gas Turb-Combined CY				
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional				
3	Year originally constructed	1955	2005				
4	Year last unit was installed	1979	2008				
5	Total Installed cpcty. (max. generator name plate ratings in MW)	450	1208.7				
6	Net Peak Demand on Plant-MW (60 minutes)	300	1207				
7	Plant hours connected to load	27,207	12,238				
8	Net continuous plant capability (megawatts)	359	1,181				
9	When not limited by condenser water	359	1,181				
10	When limited by condenser water	359	1,181				
11	Average number of employees	125	39				
12	Net generation, exclusive of plant use-KWh	1,521,381,000	5,231,862,000				
13	Cost of plant: Land and Land Rights	727,047	551,526				
14	Structures and Improvements	57,913,267	6,989,462				
15	Equipment costs	336,255,677	8,142,810				
16	Asset Retirement Costs	0	0				
17	Total cost	394,895,991	15,683,798				
18	Cost per KW of Installed capacity (line 17/5) Including	877.5466	12.9758				
19	Production Expenses: Oper., Supv., & Engr.	1,277,350	254,145				
20	Fuel	43,205,096	119,543,286				
21	Coolants and Water (Nuclear Plants only)	0	0				
22	Steam expenses	3,433,931	0				
23	Steam from other sources	0	0				
24	Steam transferred (credit)	0	0				
25	Electric expenses	1,858,225	3,242,463				
26	Misc. steam (or nuclear) power expenses	12,269,775	1,353,101				
27	Rents	0	111,353,610				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	2,191,021	1,504,590				
30	Maintenance of structures	1,685,516	41,670				
31	Maintenance of boiler (or reactor) plant	5,898,481	0				
32	Maintenance of electric plant	815,964	17,239,785				
33	Maintenance of Misc. steam (or nuclear) plant	2,032,682	0				
34	Total Production Expenses	74,668,041	254,532,650				
35	Expenses per net KWh	0.0491	0.0487				
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil	Gas			
37	Unit: (coal-tons/oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels	Mcf			
38	Quantity (units) of fuel burned	599,035	0	8,261	0	33,028,837	0
39	Avg. Heat cont - Fuel Burned (BTU/indicate if nuclear)	9084	0	6	0	1010	0
40	Avg. cost of fuel per unit, as delvrd. F.o.b. during year	41.62	0	1.786	0	3.612	0
41	Avg. cost of fuel per unit burned	41.62	0	1.786	0	3.612	0
42	Avg. cost of fuel burned per million BTU	229.087	0	1289.85	0	321.284	0
43	Avg. cost of fuel burned per KWh net gen.	2.668	0	19.885	0	2.28	0
44	Avg. BTU per KWh net generation	0	11565	0	0	6972	0

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
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			
Plant Name ROTHSCCHILD-TOTAL (d)	Plant Name SO OAK CREEK-TOT (e)	Plant Name VALLEY-TOTAL (f)	Line No.
Steam	Steam	Steam	1
Conventional	Conventional	Conventional	2
2013	1959	1968	3
2013	1967	1969	4
57.5	1240	272	5
47	1002	257	6
6,582	24,031	10,937	7
50	1004	270	8
50	1004	270	9
50	1004	220	10
0	210	64	11
85,207,000	4,717,689,000	381,606,000	12
0	11,708,348	5,813,216	13
84,329,592	249,953,239	24,438,698	14
233,640,597	1,284,271,003	184,124,581	15
0	0	0	16
317,970,189	1,545,932,590	214,376,495	17
5529.9163	1246.7198	788.1489	18
2,951,968	2,416,872	1,085,931	19
10,068,941	106,682,479	30,512,038	20
0	0	0	21
233,528	4,929,207	2,843,323	22
0	0	0	23
0	0	-8,862,360	24
0	2,084,400	889,177	25
-510,470	6,319,701	1,516,785	26
0	0	0	27
0	0	0	28
0	4,237,618	1,056,020	29
0	2,126,501	633,108	30
4,735,175	15,509,065	1,910,266	31
0	3,909,179	2,645,296	32
0	3,185,346	1,687,897	33
17,479,142	151,400,368	35,917,481	34
0.2051	0.0321	0.0941	35
Biomass	Gas	Coal	Gas
Tons	Mcf	Tons	Mcf
297,109	0	43,313	2,815,016
0	0	0	235,837
0	0	0	0
9	0	1010	8779
0	0	0	1010
0	0	0	1010
29.629	0	12.343	36.953
0	0	0	3.783
29.629	0	12.343	36.953
0	0	0	3.783
359278	0	1222.04	210.463
0	0	0	374.525
0	0	0	398.636
10.569	0	35.947	2.222
0	0	0	3.98
0	0	0	10228
0	0	0	20669
0	0	0	0

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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
402	1	c	Elm Road Generating Station data represents WE's 83.34% lease interest in the Elm Road Generating Station.
402.1	1	c	Port Washington Generating Station data represents WE's 100% lease interest in the Port Washington Generation Station.

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) 04/30/2018	Year of Report December 31, 2017
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. 1980 Plant name: BIG QUINNESEC (b)	FERC Licensed Project No. 1759 Plant name: PEAVY FALLS (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Storage
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional
3	Year originally constructed	1914	1943
4	Year last unit was installed	1949	1943
5	Total Installed Capacity (Generator name plate ratings in MW)	20.40	12.00
6	Net peak demand on plant-megawatts (60 minutes)	21	15
7	Plant hours connected to load	0.000	0.000
8	Net plant capability (in megawatts)		
9	(a) under the most favorable oper. conditions	22	15
10	(b) under the most adverse oper. conditions	0	0
11	Average number of employees	1	1
12	Net generation, exclusive of plant use-KWh	142,498,000	19,224,000
13	Cost of plant:		
14	Land and Land Rights	114,715	73,367
15	Structures and Improvements	273,334	274,692
16	Reservoirs, Dams, and Waterways	2,823,996	1,326,687
17	Equipment costs	5,080,282	7,860,575
18	Roads, railroads, and bridges	64,023	24,669
19	Asset Retirement Costs	0	0
20	TOTAL Cost (Enter total of lines 14 thru 19)	8,356,350	9,559,990
21	Cost per KW of installed capacity (Line 20/5)	409.6250	796.6658
22	Production Expenses:		
23	Operation Supervision and Engineering	133,143	68,903
24	Water for power	0	0
25	Hydraulic Expenses	199,721	117,064
26	Electric Expenses	45,921	24,294
27	Misc. Hydraulic Power Generation Expenses	91,058	49,183
28	Rents	0	0
29	Maintenance Supervision and Engineering	161,030	94,707
30	Maintenance of Structures	169,198	46,738
31	Maintenance of Reservoirs, Dams and Waterways	246,511	146,499
32	Maintenance of Electric Plant	56,766	35,680
33	Maintenance of Misc. Hydraulic Plant	187,770	626,624
34	Total Production Expenses (Total lines 23 thru 33)	1,291,118	1,209,692
35	Expenses per net KWh	0.0091	0.0629

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Wisconsin Electric Power Company			

GENERATING PLANT STATISTICS (Other Plants)

1. All other plants regardless of size or generation type
 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	Valley Diesel (1)	1968	2.80			
2	Appleton (2)	1916	2.20	2.1	14,389,000	5,456,565
3	Way - 1759 (4)	1949	1.80	1.7	9,570,000	1,758,281
4	Michigamme Reservoir - 1759 (4) (5)	1941				5,160,917
5	Lower Paint - 2072 (3) (4)	1952	0.08	0.1	616,000	2,799,727
6	Twin Falls - 1759 (4)	1913	9.20	9.3	54,231,000	67,771,289
7	Kingsford - (4)	1924	7.20	5.8	36,356,000	3,472,037
8	Michigamme Falls - 2073 (4)	1953	9.60	9.5	45,889,000	6,049,288
9	Hemlock Falls - 2074 (4)	1953	2.80	2.6	14,780,000	1,799,003
10	White Rapids - 2357 (4)	1927	7.20	7.3	48,395,000	6,176,664
11	Chalk Hills - 2394 (4)	1927	7.80	7.6	40,041,000	11,606,180
12	Brule - 2431 (4)	1919	5.30	4.8	18,664,000	13,982,554
13	Pine - 2486 (4)	1922	3.60	4.2	22,781,000	2,721,968
14	Milwaukee County (6) (7)	1954				
15	Byron	1999	1.32	1.3	2,136,000	1,588,917
16	Blue Sky Green Field	2008	145.20	144.0	342,453,000	302,732,753
17	Glacier Hills	2011	162.00	159.0	390,940,000	370,855,971
18	Montford	2001	30.00	28.2	48,308,000	35,086,782
19	Sixth Street Solar					
20						
21	TOTAL		398.10		1,089,549,000	839,018,896
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Name of Respondent	This Report Is:	Date of Report	Year of Report			
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017			
GENERATING PLANT STATISTICS (Other Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion, gas turbine plants, wind solar, biomass, etc. For nuclear, see inst. 11, p. 403.		internal combustion or gas turbine equipment, etc report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of steam, hydro						
Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million BTU) (l)	Line No.
		Fuel (i)	Maintenance (j)			
		5014		OIL		1
2,480,257	108,088		145,545			2
976,823	79,558		34,688			3
	80,627		44,635			4
34,996,591	24,877		52,106			5
7,366,445	261,072		400,214			6
482,227	136,698		325,648			7
630,134	262,245		417,045			8
642,501	69,587		114,856			9
857,870	174,139		261,755			10
1,487,972	192,174		368,153			11
2,638,218	180,966		289,720			12
756,102	111,352		222,232			13
						14
1,203,725	16,190		39,483			15
2,084,936	1,025,397		2,712,513			16
2,289,234	1,610,526		2,634,938			17
1,169,559	158,276		1,111,502			18
	7,867					19
60,062,594	4,499,639	5,014	9,175,033			20
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
410	1	b	<p>(1) Directly connected to plant auxillary load.</p> <p>(2) A used 1929 model unit was purchased and rebuilt. Rating calculated from 21' head to 16' head.</p> <p>(3) Cost of plant is not separated from Lower Paint Diversion Canal.</p> <p>(4) The four digit number to the right of the Name of Plant represents the FERC licensed project number.</p> <p>(5) Way Plant is operated in conjunction with Michigamme Reservoir.</p> <p>(6) The Milwaukee County Plant is a steam utility plant and the operation costs reflect an allocation of electric related expenses which includes fuel.</p>

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

STEAM ELECTRIC GENERATING PLANTS

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| <p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show unit type installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>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</p> | <p>owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>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.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not</p> |
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Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Oak Creek PP	Oak Creek, WI	U5- 1960	PC	2645	1050/1000	1780
2			U6- 1961	PC	2645	1050/1000	1780
3			U7- 1965	PC	2620	1050/1000	2000
4			U8- 1967	PC	2620	1050/1000	2000
5							
6	Valley PP	Milwaukee, WI	U1- 1968 (2 Boilers)	NG	1600	900	640/640
7			U2- 1969 (2 Boilers)	NG	1600	900	640/640
8							
9	Pleasant Prairie	Pleasant Prairie, WI	U1- 1980	PC	1950	955/950	4428
10			U2- 1985	PC	1950	955/950	4428
11							
12	Presque Isle PP	Marquette, MI	U5- 1974	PC	1625	1000/1000	615
13			U6- 1975	PC	1625	1000/1000	615
14			U7- 1978	PC	1625	1000/1000	615
15			U8- 1978	PC	1625	1000/1000	615
16			U9- 1979	PC	1625	1000/1000	615
17							
18	Elm Road Generating Station	Oak Creek, WI	U1- 2010	PC	3971	1050/1050	4478
19			U2- 2011	PC	3971	1050/1050	4478
20							
21	Rothschild Biomass CO-Gen Facility	Rothschild, WI	U1- 2013	Biomass	1550	950	550
22							
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28							
29	^ Represents Wisconsin Electric's 83.34% lease interest in Elm Road Generating Station.						
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Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/30/2018		December 31, 2017						
STEAM ELECTRIC GENERATING PLANTS (cont'd)												
operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.								
Turbine-Generators <i>(Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)</i>												
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS <i>NAME PLATE Rating in Kw</i>				Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n)) ****	Line No.		
	Max. Rating Mega-Watt	Type <small>(Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)</small>	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure <small>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</small>	Hydrogen Pressure <i>(Designate air cooled generators)</i>				Power Factor	Voltage (in MV) <small>(If other than 3 phase, 60 cycle indicate other characteristic)</small>
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1959	320	CC-0.5"hg	2,400	3600/1800		167200/132000		45/15	0.85	18.0		1
1961	320	CC-0.5"hg	2,400	3600/1800		167200/132000		45/15	0.85	18.0		2
1965	353	CC-0.5"hg	2,400	3600/1800		180000/137600		30/30	0.90	18.0		3
1967	360	TC-0.5"hg	2,400	3,600		324000		45	0.90	18.0	1,240,000	4
												5
1968	160	TC-2.0"hg	1,450	3,600		136000		30	0.85	13.8		6
1969	160	TC-2.0"hg	1,450	3,600		136000		30	0.85	13.8	272,000	7
												8
1980	725	TC-1.0"hg	1,800	3,600		616600		60	0.85	23.4		9
1985	725	TC-1.0"hg	1,800	3,600		616600		60	0.85	23.4	1,233,200	10
												11
1974	100	TC-1.5"hg	1,450	3,600		90000		30	0.90	13.8		12
1975	100	TC-1.5"hg	1,450	3,600		90000		30	0.90	13.8		13
1978	100	TC-1.5"hg	1,450	3,600		90000		30	0.90	13.8		14
1978	100	TC-1.5"hg	1,450	3,600		90000		30	0.90	13.8		15
1979	100	TC-1.5"hg	1,450	3,600		90000		30	0.90	13.8	450,000	16
												17
2010	825	TC-1.9"hg	3800	3,600		584420^		60	0.85	25.0	584420^	18
2011	825	TC-1.9"hg	3800	3,600		584420^		60	0.85	25.0	584420^	19
												20
2013	57	SC-4.0"hg	1580	3,600		57500		Air Cooled	0.85	13.8	57,500	21
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^ Represents Wisconsin Electric's 83.34% lease interest in Elm Road Generating Station.

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) 04/30/2018	Year of Report December 31, 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	Peavy Falls	Randville, MI	Michigamme River	Unattended	Vert (F)	1943	95 ft
2	Big Quinnesec	Iron Mountain, MI	Menominee River	Unattended	Horz (F)	1914	61 ft
3	Big Quinnesec	Iron Mountain, MI	Menominee River	Unattended	Vert (F)	1949	92 ft
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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 (Name Plate Ratings in megawatts) (q)	Line No.
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Frequency or d.c. (n)	Name Plate Rating of Unit (in MW) (o)	No. of Units in Plant (p)		
95 ft	200	10,700	1943	6,900	3	60	6.000	2	12.000	1
56 ft	257	2,800	1914	2,300	3	60	2.205	2	4.410	2
92 ft	200	11,000	1949	6,900	3	60	8.000	2	16.000	3
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

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| <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> |
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Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	Germantown PP	Germantown, WI	Gas Turbine	1978	Simple	Direct Connected
2	Germantown PP	Germantown, WI	Gas Turbine	2000	Simple	Direct Connected
3	Concord GS	Watertown, WI	Gas Turbine	1993	Simple	Direct Connected
4	Concord GS	Watertown, WI	Gas Turbine	1994	Simple	Direct Connected
5	Parid GS	Union Grove, WI	Gas Turbine	1994	Simple	Direct Connected
6	Port Washinton GS*	Port Washington, WI Block 1	Gas Turbine	2008	Combined Cycle	Direct Connected
7	Port Washinton GS*	Port Washington, WI Block 2	Gas Turbine	2005	Combined Cycle	Direct Connected
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13	*Represents WE's 100% lease interest in Port Washington Generating Station					
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and

term of lease and annual rent and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.	
	Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)			No. of Units in Plant (m)
	84484	1978	13,800	3	Frequency	61	4	245	1
	124715	2000	13,800	3	Frequency	91	1	91	2
	126056	1993	13,800	3	Frequency	95	2	191	3
	126056	1994	13,800	3	Frequency	95	2	191	4
	134100	1995	13,800	3	Frequency	95	4	381	5
	1461714	2008	13,800	3	Frequency	604	2	1209	6
	1461714	2005	13,800	3	Frequency	604	2	1209	7
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Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUBSTATIONS

- | | |
|---|--|
| <p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> | <p>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).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> |
|---|--|

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Abbey Avenue, Neenah	D - U	35.00	4.00	
2	Addison, Addison	D - U	25.00	8.00	
3	Albers, Kenosha **	D - U	25.00	8.00	
4	Albers, Kenosha **	D - U	138.00	25.00	
5	Allerton, Greenfield	D - U	138.00	25.00	
6	Apple Hills, Grand Chute **	D - U	138.00	35.00	
7	Apple Hills, Grand Chute **	D - U	138.00	12.00	
8	Appleton, Appleton	GD - U	4.00	35.00	
9	Ashippun, Ashippun	D - U	25.00	8.00	
10	Auburn, Auburn **	D - U	138.00	25.00	
11	Bark River, Merton **	D - U	138.00	25.00	
12	Barland, Milwaukee	D - U	138.00	25.00	
13	Barton, Barton **	D - U	138.00	25.00	
14	Barton, Barton **	D - U	25.00	8.00	
15	Bear Creek Village, Bear Creek	D - U	35.00	12.00	
16	Belgium, Belgium	D - U	25.00	8.00	
17	Bell Heights, Appleton	D - U	35.00	4.00	
18	Berryville, Paris	D - U	138.00	25.00	
19	Big Quinnesec Falls, Breitung **	GT - U	7.00	69.00	
20	Big Quinnesec Falls, Breitung **	GD - U	2.00	14.00	
21	Birch, Somers	D - U	25.00	8.00	
22	Black Creek Village, Black Creek	D - U	35.00	12.00	
23	Blue Sky Green Field, Malone	GT - U	35.00	345.00	
24	Bluffview, Niagara	D - U	69.00	14.00	
25	Bonduel, Bonduel	D - U	35.00	12.00	
26	Boxelder, Medina **	D - U	138.00	25.00	
27	Bradley, Fox Point	D - U	25.00	8.00	
28	Branch, Oak Creek **	D - U	138.00	25.00	
29	Briarton, Lessor	D - U	35.00	12.00	
30	Bridgewood, Neenah	D - U	35.00	12.00	
31	Brookdale, Greenfield	D - U	138.00	25.00	
32	Brookfield Square, Brookfield	D - U	25.00	8.00	
33	Brown Deer, Brown Deer	D - U	25.00	8.00	
34	Browns Lake, Burlington	D - U	25.00	8.00	
35	Brule Hydro, Mastodon, MI	GT - U	7.00	69.00	
36	Burleigh, Milwaukee	D - U	25.00	8.00	
37	Burlington, Burlington **	D - U	25.00	8.00	
38	Burlington, Burlington **	D - U	138.00	25.00	
39	Butler, Wauwatosa **	D - U	138.00	25.00	
40	Butte des Morts, Menasha **	D - U	138.00	35.00	

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Wisconsin Electric Power Company			

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
11	1					1
4	1					2
28	2					3
252	3					4
168	2					5
90	1					6
60	2					7
3	1					8
9	2					9
70	2					10
168	2					11
70	1					12
168	2					13
21	2					14
11	1					15
14	2					16
11	1					17
70	1					18
20	2					19
4	2					20
21	2					21
11	1					22
175	1					23
11	1					24
5	1					25
30	1					26
42	3					27
168	2					28
13	1					29
50	2					30
252	3					31
32	3					32
32	3					33
14	2					34
6	3					35
21	2					36
14	2					37
150	2					38
252	3					39
187	2					40

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SUBSTATIONS

- | | |
|---|--|
| <p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> | <p>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).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> |
|---|--|

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Butte des Morts, Menasha **	D - U	35.00	12.00	
2	Butternut, Lomira **	D - U	138.00	25.00	
3	Caledonia, Caledonia	D - U	25.00	8.00	
4	Calhoun, New Berlin	D - U	25.00	8.00	
5	Calumet, Milwaukee	D - U	25.00	8.00	
6	Cameron, Butler	D - U	25.00	8.00	
7	Campbellsport, Ashford	D - U	25.00	8.00	
8	Capitol, Milwaukee	D - U	25.00	8.00	
9	Casaloma, Grand Chute **	D - U	138.00	35.00	
10	Casaloma, Grand Chute **	D - U	138.00	12.00	
11	Cecil Street, Neenah	D - U	35.00	4.00	
12	Cedarsauk, Saukville	D - U	138.00	25.00	
13	Center, Milwaukee **	D - U	138.00	13.00	
14	Center Valley, Center	D - U	35.00	12.00	
15	Chalk Hills, Holmes, MI **	GT - U	2.00	69.00	
16	Charles, Racine	D - U	25.00	8.00	
17	Chenequa, Nashotah	D - U	25.00	8.00	
18	Church, Jackson	D - U	25.00	8.00	
19	City Limits, Appleton **	D - U	138.00	35.00	
20	City Limits, Appleton **	D - U	35.00	12.00	
21	Cleveland, Cleveland	D - U	25.00	8.00	
22	Cold Spring, Greenfield	D - U	25.00	8.00	
23	College, Franklin	D - U	25.00	8.00	
24	Concord, Watertown **	D - U	138.00	25.00	
25	Concord, Watertown **	GT - U	14.00	138.00	
26	Concordia, Milwaukee	D - U	26.00	4.00	
27	Conover, Conover **	D - U	69.00	12.00	
28	Cornell, Milwaukee **	D - U	138.00	26.00	
29	Cottonwood, Hartland **	D - U	138.00	25.00	
30	County Hospital, Grand Chute	D - U	35.00	12.00	
31	County Line, Brookfield	D - U	25.00	8.00	
32	Creekview, Eden	D - U	138.00	25.00	
33	Cummings, Neenah	D - U	35.00	12.00	
34	Dale, Dale	D - U	35.00	12.00	
35	Darboy, Appleton	D - U	35.00	12.00	
36	Deerfield, Deerfield	D - U	25.00	8.00	
37	Delafield, Delafield	D - U	25.00	8.00	
38	Derby, Milwaukee	D - U	25.00	8.00	
39	Des Plaines, Pleasant Prairie	D - U	25.00	8.00	
40	Dewey, Milwaukee **	D - U	138.00	26.00	

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
47	2					1
120	2					2
14	2					3
28	2					4
28	2					5
32	3					6
14	2					7
28	2					8
180	2					9
60	2					10
8	1					11
144	2					12
67	2					13
4	1					14
8	1					15
21	2					16
21	2					17
14	2					18
180	3					19
45	2					20
3	1					21
28	2					22
28	2					23
168	2					24
400	4					25
20	2					26
7	1					27
168	2					28
168	2					29
42	2					30
42	3					31
60	2					32
25	1					33
5	1					34
25	1					35
3	1					36
14	2					37
32	3					38
14	2					39
120	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in 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).
5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Donges Bay, Mequon	D - U	25.00	8.00	
2	Douglas, Milwaukee	D - U	25.00	8.00	
3	Dousman, Dousman	D - U	25.00	8.00	
4	Dundas, Woodville	D - U	35.00	12.00	
5	Duplainville, Pewaukee	D - U	138.00	25.00	
6	Eagle, Eagle	D - U	25.00	8.00	
7	East Troy, East Troy	D - U	25.00	8.00	
8	Eden, Eden	D - U	25.00	8.00	
9	Edgerton, Greenfield	D - U	25.00	8.00	
10	Edgewood, Muskego **	D - U	138.00	25.00	
11	Elkhart Lake, Rhine **	D - U	25.00	8.00	
12	Elkhart Lake, Rhine **	D - U	138.00	25.00	
13	Ellington, Ellington **	D - U	138.00	35.00	
14	Ellington, Ellington **	D - U	35.00	12.00	
15	Elm Grove, Brookfield	D - U	25.00	8.00	
16	Elm Road, Oak Creek	GT - A	25.00	345.00	
17	Elmwood, Racine	D - U	25.00	8.00	
18	Emmet, Emmet	D - U	25.00	8.00	
19	Erie, Racine	D - U	25.00	8.00	
20	Eskerview, New Holstein	D - U	138.00	25.00	
21	Everett, Milwaukee **	D - U	138.00	13.00	
22	Falls, Stiles **	D - U	138.00	35.00	
23	Fiebrantz, Milwaukee **	D - U	138.00	13.00	
24	Fond du Lac, Milwaukee	D - U	25.00	8.00	
25	Forest Home, Milwaukee	D - U	25.00	8.00	
26	Fort Atkinson, Koshkonong	D - U	138.00	25.00	
27	Fort Atkinson, Koshkonong	D - U	25.00	8.00	
28	Franklin, Whitewater	D - U	25.00	8.00	
29	Fransville, Caledonia	D - U	25.00	8.00	
30	Fredonia, Fredonia **	D - U	138.00	25.00	
31	Freedom, Freedom	D - U	35.00	12.00	
32	Fremont, Fremont	D - U	35.00	12.00	
33	French, Grand Chute	D - U	35.00	12.00	
34	Gatliff, Mount Pleasant	D - U	25.00	8.00	
35	Gebhardt, Brookfield	D - U	25.00	8.00	
36	Genesee, Genesee	D - U	25.00	8.00	
37	Germantown, Germantown **	GT - A	14.00	138.00	
38	Germantown, Germantown **	D - U	138.00	25.00	
39	Gibbsville, Lima	D - U	25.00	8.00	
40	Gilbert, West Bend	D - U	25.00	8.00	

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Wisconsin Electric Power Company			

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)	
28	2					1
42	3					2
14	2					3
8	1					4
140	2					5
14	2					6
14	2					7
7	2					8
28	2					9
130	2					10
14	2					11
60	2					12
60	1					13
8	1					14
28	2					15
1436	2					16
28	2					17
13	2					18
42	3					19
30	1					20
134	2					21
60	1					22
94	3					23
28	2					24
39	4					25
120	2					26
14	2					27
7	1					28
14	2					29
120	2					30
11	1					31
11	1					32
50	2					33
32	3					34
42	3					35
13	2					36
340	5					37
168	2					38
14	2					39
21	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUBSTATIONS

- | | |
|---|--|
| <p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> | <p>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).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> |
|---|--|

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Gillett, Gillett	D - U	35.00	12.00	
2	Glacier, West Bend **	D - U	138.00	25.00	
3	Glacier Hills, Cambria	GT - U	35.00	138.00	
4	Glendale, Glendale **	D - U	138.00	13.00	
5	Goodrich, Milwaukee	D - U	25.00	8.00	
6	Grafton, Grafton	D - U	25.00	8.00	
7	Granville, Milwaukee	D - U	138.00	25.00	
8	Greendale, Greendale	D - U	25.00	8.00	
9	Greenfield, West Allis	D - U	25.00	8.00	
10	Hackbarth, Koshkonong	D - U	25.00	8.00	
11	Hales Corners, Franklin	D - U	25.00	8.00	
12	Harbor Power, Milwaukee **	D - U	138.00	13.00	
13	Harbor Distribution, Milwaukee	D - U	138.00	13.00	
14	Hartland, Hartland	D - U	25.00	8.00	
15	Hayes, Racine	D - U	138.00	25.00	
16	Haymarket Square, Milwaukee **	D - U	138.00	13.00	
17	Hemlock Falls, Mansfield, MI	GD - U	4.00	25.00	
18	High Cliff, Harrison	D - U	35.00	12.00	
19	Hintz, Maple Creek **	D - U	138.00	35.00	
20	Holland, Holland	D - U	138.00	25.00	
21	Holloway, Paris	D - U	25.00	8.00	
22	Hortonia, Hortonville	D - U	35.00	12.00	
23	Jackson, Jackson	D - U	25.00	8.00	
24	Jefferson, Jefferson **	D - U	138.00	25.00	
25	Jerome Park, Racine	D - U	25.00	8.00	
26	Johnson Creek, Johnson Creek	D - U	25.00	8.00	
27	Julius, Greenville	D - U	35.00	12.00	
28	Junction, Appleton	D - U	335.00	12.00	
29	Kansas, St. Francis **	D - U	138.00	13.00	
30	Kenosha, Pleasant Prairie **	D - U	138.00	25.00	
31	Kettle Moraine, North Prairie	D - U	25.00	8.00	
32	Kewaskum, Kewaskum	D - U	25.00	8.00	
33	Kimberly, Buchanan	D - U	35.00	12.00	
34	Knellsville, Port Washington	D - U	25.00	8.00	
35	La Belle, Ixonia	D - U	25.00	8.00	
36	La Fayette, La Fayette	D - U	25.00	8.00	
37	Lake Park, Harrison **	D - U	138.00	12.00	
38	Lakeview, Pleasant Prairie **	D - U	138.00	25.00	
39	Lannon, Lannon	D - U	25.00	8.00	
40	Lawn Road, Seymour **	D - U	138.00	35.00	

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SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
15	2					1
60	1					2
175	1					3
70	2					4
28	2					5
21	2					6
252	3					7
32	3					8
32	3					9
21	2					10
14	2					11
229	4					12
105	3					13
14	2					14
168	2					15
202	4					16
3	1					17
13	1					18
60	1					19
120	2					20
8	2					21
11	1					22
21	2					23
80	2					24
28	2					25
6	2					26
40	2					27
21	2					28
70	2					29
252	3					30
14	2					31
14	2					32
25	1					33
14	2					34
14	2					35
3	1					36
60	2					37
130	2					38
12	2					39
60	1					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
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5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Layton, Greenfield	D - U	25.00	8.00	
2	Liberty, Racine	D - U	25.00	8.00	
3	Lincoln, Milwaukee **	D - U	138.00	25.00	
4	Lincoln, Milwaukee **	D - U	138.00	13.00	
5	Lincoln, Milwaukee **	D - U	138.00	13.00	
6	Lind, Lind	D - U	35.00	12.00	
7	Lomira, Lomira	D - U	25.00	8.00	
8	Lower Paint, Mastodon, MI	GD - U		7.00	
9	Lyndon, Lyndon	D - U	138.00	25.00	
10	Mackville, Center	D - U	35.00	12.00	
11	Maes, Kimberly **	D - U	138.00	35.00	
12	Mallory, Milwaukee	D - U	25.00	8.00	
13	Maple, Germantown **	D - U	138.00	25.00	
14	Maple Creek, Maple Creek	D - U	35.00	12.00	
15	Marcy, Menomonee Falls	D - U	25.00	8.00	
16	Marshall, Marshall	D - U	25.00	8.00	
17	Marshfield, Marshfield	D - U	25.00	8.00	
18	Marytown, Calumet	D - U	25.00	8.00	
19	Meade Street, Appleton	D - U	35.00	4.00	
20	Medford, Milwaukee	D - U	25.00	8.00	
21	Melvina, Milwaukee	D - U	25.00	8.00	
22	Mequon, Mequon **	D - U	138.00	25.00	
23	Merrill Hills, Genesee **	D - U	138.00	25.00	
24	Merton, Lisbon	D - U	25.00	8.00	
25	Metro, Appleton	D - U	35.00	4.00	
26	Michigamme Falls, Mastodon, MI **	GT - U	4.00	69.00	
27	Milwaukee County PP, Wauwatosa	D - U	138.00	13.00	
28	Mobile Units, Milwaukee	D - U	26.00	4.00	8.00
29	Mobile Units, Milwaukee	D - U	138.00	25.00	
30	Mobile Units, Appleton	D - U	35.00	13.00	4.00
31	Mobile Units, Iron Range	D - U	104.00	4.00	12.00
32	Mobile Units, Iron Range	D - U	104.00	12.00	25.00
33	Mobile Units, Iron Range	D - U	104.00	25.00	14.00
34	Montana, Milwaukee	D - U	138.00	14.00	
35	Montfort (Eden), Montfort	GT - U	25.00	69.00	
36	Moorland, New Berlin **	D - U	138.00	25.00	
37	Mount Calvary, Marshfield	D - U	25.00	8.00	
38	Mukwonago, Mukwonago **	D - U	138.00	25.00	
39	Neevin, Neenah **	D - U	138.00	38.00	
40	New Berlin, New Berlin	D - U	25.00	8.00	

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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)	
28	2					1
28	2					2
168	2					3
130	2					4
105	3					5
11	1					6
13	2					7
	1					8
30	1					9
4	1					10
150	2					11
28	2					12
120	2					13
8	1					14
21	2					15
9	2					16
3	1					17
3	1					18
8	1					19
32	3					20
28	2					21
138	2					22
138	2					23
13	2					24
11	1					25
10	2					26
105	3					27
25	3					28
40	1					29
8	1					30
8	1					31
4	1					32
10	1					33
78	2					34
37	1					35
252	3					36
5	1					37
168	2					38
90	1					39
14	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Moa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Newburg, Trenton	D - U	25.00	8.00	
2	Nichols, Nichols	D - U	35.00	12.00	
3	Nicholson, Oak Creek	D - U	138.00	13.00	
4	96th Street, Milwaukee **	D - U	138.00	25.00	
5	Northland, Appleton	D - U	35.00	12.00	
6	Northridge, Milwaukee	D - U	25.00	8.00	
7	Norwauk, Pewaukee **	D - U	25.00	8.00	
8	Norwich, St. Francis **	D - U	138.00	13.00	
9	Oak Creek, Oak Creek **	GT - A	18.00	230.00	
10	Oak Creek, Oak Creek **	GT - A	18.00	138.00	
11	Oak Park, Racine	D - U	25.00	8.00	
12	O'Connor, Milwaukee **	D - U	138.00	13.00	
13	Okauchee, Oconomowoc	D - U	25.00	8.00	
14	Oneida, Oneida	D - U	35.00	12.00	
15	Oostburg, Oostburg	D - U	25.00	8.00	
16	Orchard, Mequon	D - U	25.00	8.00	
17	Palmyra, Palmyra	D - U	25.00	8.00	
18	Paris, Paris **	D - U	138.00	25.00	
19	Paris, Paris **	GT - U	14.00	138.00	
20	Parkland, Milwaukee **	D - U	138.00	25.00	
21	Partridge, Weyauwega	D - U	35.00	12.00	
22	Pearl Street, Seymour	D - U	35.00	12.00	
23	Peavy Falls, Mastodon, MI **	GT - U	7.00	69.00	
24	Pennsylvania, Oak Creek **	D - U	138.00	25.00	
25	Pewaukee, Pewaukee	D - U	25.00	8.00	
26	Pike Lake, Hartford	D - U	25.00	8.00	
27	Pilgrim, Germantown	D - U	25.00	8.00	
28	Pine, Commonwealth	GT - U	2.00	69.00	
29	Pioneer, Mequon	D - U	25.00	8.00	
30	Plainfield, Milwaukee	D - U	25.00	8.00	
31	Pleasant Prairie, Pleasant Prairie **	GT - A	24.00	345.00	
32	Pleasant Valley, Polk **	D - U	138.00	25.00	
33	Polk, Polk	D - U	25.00	8.00	
34	Port Washington, Port Washington **	GT - A	18.00	138.00	
35	Port Washington, Port Washington **	D - A	138.00	25.00	
36	Presque Isle, Marquette, MI **	GT - U	14.00	138.00	
37	Pretty Lake, Sullivan	D - U	25.00	8.00	
38	Prospect, Muskego	D - U	25.00	8.00	
39	Racine, Mount Pleasant	D - U	138.00	25.00	
40	Ramsey, Cudahy **	D - U	138.00	13.00	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
14	2					1
5	1					2
35	1					3
252	3					4
50	2					5
42	3					6
32	3					7
130	2					8
974	3					9
306	1					10
32	3					11
67	2					12
14	2					13
13	1					14
10	2					15
28	2					16
7	2					17
116	2					18
400	2					19
120	2					20
13	2					21
13	1					22
15	1					23
168	2					24
14	2					25
14	2					26
14	2					27
4	3					28
14	2					29
28	2					30
1458	6					31
120	2					32
8	2					33
1516	6					34
130	2					35
500	5					36
3	1					37
14	2					38
238	3					39
67	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in 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).
5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Range Line, Milwaukee	D - U	138.00	25.00	
2	Rawson, Oak Creek	D - U	25.00	8.00	
3	Raymond, Franksville **	D - U	138.00	25.00	
4	Readfield, Caledonia	D - U	35.00	12.00	
5	Richfield, Richfield	D - U	25.00	8.00	
6	Richmond, Richmond	D - U	25.00	8.00	
7	Richmond Street, Appleton	D - U	35.00	12.00	
8	River Bend, Grafton	D - U	138.00	25.00	
9	Robin, New Berlin	D - U	25.00	8.00	
10	Rome, Sullivan	D - U	25.00	8.00	
11	Root River, Franklin	D - U	138.00	25.00	
12	RoseLawn, Maple Grove	D - U	35.00	12.00	
13	Rothschild Biomass, Rothschild	GD - A	14.00	46.00	
14	Royalton, Royalton	D - U	35.00	12.00	
15	Rubicon, Rubicon **	D - U	138.00	25.00	
16	Rugby, Polk	D - U	25.00	8.00	
17	Rusco, West Bend	D - U	25.00	8.00	
18	Salem, Salem	D - U	25.00	8.00	
19	Shepard, Oak Creek	D - U	25.00	8.00	
20	Sherbert, Woodville	D - U	35.00	12.00	
21	Sheridan, Kenosha	D - U	25.00	8.00	
22	Shiocton, Shiocton	D - U	35.00	12.00	
23	Shirley, Mount Pleasant	D - U	25.00	8.00	
24	Shorewood, Shorewood **	D - U	138.00	13.00	
25	Silver Lake, Salem	D - U	25.00	8.00	
26	Six Mile, Caledonia	D - U	25.00	8.00	
27	65th Street, Kenosha	D - U	25.00	8.00	
28	68th Street, Mequon **	D - U	138.00	25.00	
29	Somers, Somers **	D - U	138.00	25.00	
30	Southport, Kenosha	D - U	25.00	8.00	
31	Sowauk, Waukesha	D - U	25.00	8.00	
32	Springbrook, Pleasant Prairie	D - U	25.00	8.00	
33	St. Lawrence, Hartford **	D - U	25.00	8.00	
34	St. Lawrence, Hartford **	D - U	138.00	25.00	
35	St. Martins, Franklin **	D - U	25.00	8.00	
36	St. Martins, Franklin **	D - U	138.00	25.00	
37	St. Rita, Caledonia **	D - U	138.00	25.00	
38	Spring Valley, Salem	D - U	138.00	25.00	
39	Stony Brook, Waterloo	D - U	138.00	25.00	
40	Sturtevant, Sturtevant	D - U	25.00	8.00	

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
168	2					1
14	2					2
60	1					3
8	1					4
14	2					5
14	2					6
45	2					7
60	1					8
28	2					9
7	1					10
120	2					11
9	1					12
67	1					13
13	1					14
60	2					15
14	2					16
13	2					17
14	2					18
28	2					19
11	1					20
21	2					21
4	1					22
42	3					23
102	3					24
14	2					25
14	2					26
32	3					27
168	2					28
60	1					29
14	2					30
28	2					31
28	2					32
7	1					33
67	2					34
14	2					35
168	2					36
168	2					37
120	2					38
28	1					39
14	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUBSTATIONS

- | | |
|---|--|
| <p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> | <p>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).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> |
|---|--|

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Moa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Sugar Creek, Sugar Creek **	D - U	138.00	25.00	
2	Summit, Summit **	D - U	138.00	25.00	
3	Sunnyside, Kenosha	D - U	25.00	8.00	
4	Sunny Slope, New Berlin	D - U	25.00	8.00	
5	Sussex, Sussex **	D - U	138.00	25.00	
6	Swan, Milwaukee	D - U	138.00	25.00	
7	Tamarack, Menomonee Falls **	D - U	138.00	25.00	
8	Teutonia, Glendale	D - U	25.00	8.00	
9	Tibbits, Sugar Creek	D - U	25.00	8.00	
10	Tichigan, Waterford	D - U	138.00	25.00	
11	Tosa, Wauwatosa **	D - U	138.00	25.00	
12	Trico, Pulaski	D - U	35.00	12.00	
13	28th Street, Milwaukee **	D - U	138.00	26.00	
14	28th Street, Milwaukee **	D - U	138.00	13.00	
15	Twin Falls, Breitung, MI **	GT - U	4.00	69.00	
16	Twin Lake, Phelps	D - U	138.00	25.00	
17	Union, Waukesha	D - U	25.00	8.00	
18	Union Grove, Yorkville	D - U	25.00	8.00	
19	Uptown, Kenosha	D - U	25.00	8.00	
20	Valley, Milwaukee **	GT - A	14.00	138.00	
21	Vernon, Vernon	D - U	25.00	8.00	
22	Viewport, Port Washington	D - U	25.00	8.00	
23	Vine, Oneida	D - U	35.00	12.00	
24	Wakoka, Watertown	D - U	25.00	8.00	
25	Waldo, Waldo	D - U	25.00	8.00	
26	Wales, Wales	D - U	25.00	8.00	
27	Washington Street, Appleton	D - U	35.00	4.00	
28	Water, Menomonee Falls	D - U	25.00	8.00	
29	Waterford, Waterford	D - U	25.00	8.00	
30	Water Street, Appleton	D - U	35.00	4.00	
31	Waubeka, Fredonia	D - U	25.00	8.00	
32	Waukechon, Waukechon	D - U	35.00	12.00	
33	Waukesha, Pewaukee **	D - U	138.00	25.00	
34	Waukesha Beach, Delafield	D - U	25.00	8.00	
35	Way, Mansfield, MI	GD - U	4.00	25.00	
36	Weimer Court, Appleton	D - U	35.00	12.00	
37	Wescott, Wescott	D - U	35.00	12.00	
38	West Bend, West Bend	D - U	25.00	8.00	
39	West Junction, West Allis	D - U	138.00	13.00	
40	Western Avenue, Neenah	D - U	35.00	12.00	

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) 04/30/2018	Year of Report December 31, 2017
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SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
56	2					1
140	2					2
28	2					3
21	2					4
168	2					5
70	1					6
120	2					7
28	2					8
14	2					9
60	1					10
84	1					11
13	1					12
168	2					13
130	2					14
11	1					15
39	2					16
28	2					17
14	2					18
28	2					19
300	2					20
14	2					21
21	2					22
13	1					23
21	2					24
14	2					25
14	2					26
13	2					27
32	3					28
18	2					29
17	2					30
14	2					31
11	1					32
252	3					33
14	2					34
3	1					35
11	1					36
9	1					37
28	2					38
67	2					39
11	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.			4. Indicate in 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). 5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.		
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Moa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Westown, Milwaukee	D - U	26.00	4.00	
2	Wewauk, Waukesha	D - U	25.00	8.00	
3	White Clay, Washington **	D - U	35.00	12.00	
4	White Clay, Washington **	D - U	138.00	35.00	
5	White Lake, Weyauwega **	D - U	138.00	35.00	
6	White Rapids, Holmes, MI	GT - U	2.00	138.00	
7	Whitewater, Whitewater **	D - U	138.00	25.00	
8	Wildwood, West Allis	D - U	25.00	8.00	
9	Willow, Saukville	D - U	25.00	8.00	
10	Wind Lake, Norway	D - U	25.00	8.00	
11	Winnebago Street, Appleton	D - U	35.00	4.00	
12	Winneconne Avenue, Neenah	D - U	35.00	12.00	
13	Wirth Park, Brookfield	D - U	25.00	8.00	
14	Woodenshoe, Vinland **	D - U	138.00	35.00	
15	Woods, Muskego	D - U	25.00	8.00	
16	Zachow, Angelica	D - U	35.00	12.00	
17					
18	Summerfest, Milwaukee	Switching Station	13.00		
19	Walker, West Allis	Switching Station	25.00		
20	Waterloo, Waterloo	Switching Station	25.00		
21					
22					
23	NOTE: All in Wisconsin except where indicated.				
24	A = Attended				
25	D = Distribution				
26	GD = Generator - Distribution				
27	GT = Generator - Transmission				
28	U = Unattended				
29	* Denotes joint ownership with ATC - common facility				
30	** May not cross-check due to rounding				
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
19	2					1
21	2					2
8	1					3
60	1					4
116	2					5
11	1					6
120	2					7
32	3					8
21	2					9
14	2					10
8	1					11
40	2					12
28	2					13
187	2					14
28	2					15
11	1					16
						17
						18
						19
						20
						21
						22
						23
						24
8102	54		Transmission - GT **			25
16924	587		Distribution - D&GD *			26
25026	641		TOTALS			27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva kVA) (d)
1	Number at Beginning of Year	1,417,145	301,630	24,643
2	Additions During Year			
3	Purchases	185,278	6,140	4,650
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	185,278	6,140	4,650
6	Reduction During Year			
7	Retirements	126,926	3,700	2,028
8	Associated with Utility Plant Sold		16,827	5,448
9	TOTAL Reductions (Enter Total of lines 7 and 8)	126,926	20,527	7,476
10	Number at End of Year (Lines 1+ 5 - 9) *	1,475,497	287,243	21,817
11	In Stock	30,154	944	53
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	1,445,343	286,299	21,764
15	In Company's Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,475,497	287,243	21,817

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility or, improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These cost may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment.
- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335
- (3) Parks and related facilities
- (4) Other.

5. 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).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	69,470	73,685		98,146,066	98,146,066
2	Water Pollution Control Facilities	69,338			15,938,992	15,938,992
3	Solid Waste Disposal Costs				24,456,783	24,456,783
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (<i>Identify significant</i>)				1,522,339	1,522,339
8	TOTAL (Total of lines 1 thru 7)	138,808	73,685		140,064,180	140,064,180
9	Construction work in progress					

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			
ENVIRONMENTAL PROTECTION EXPENSES			
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. 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).</p>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	3,248,485	3,248,485
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	2,884,542	2,884,542
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	570,270	570,270
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs		
8	Taxes and Fees		
9	Administrative and General		
10	Other (<i>Identify significant</i>)		
11	TOTAL	6,703,297	6,703,297
<p>Date on this report reflects environmental protection facilities in the State of Michigan only.</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2018	December 31, 2017

RENEWABLE ENERGY RESOURCES

1. Renewable energy means electricity generated using a renewable energy system
2. Report all costs of renewable energy resources under the major classifications provided below and include, as a minimum, the items listed hereunder:
- A. Biomass
 - B. Solar
 - C. Solar Thermal
 - D. Wind Energy
 - E. Kinetic energy of moving water including:
 - i. Waves, tides or currents
 - ii. Water released through a damn
 - F. Geothermal Energy
 - G. Municipal Solid Waste
 - H. Landfill gas produced by municipal solid waste
 - I. Other
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).
5. Report construction work in progress relating to renewable energy resources at line 11.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass	1,612,205	(1,069,343)		317,970,189	317,970,189
2	Solar					
3	Solar Thermal					
4	Wind Energy	2,441,706	(1,771,247)		721,162,608	721,162,608
5	Kinetic energy of moving water					
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other (1)	13,111,079	(369,433)		146,670,814	146,670,814
10	TOTAL (Total of lines 1 thru 9)	17,164,990	(3,210,023)	0	1,185,803,611	1,185,803,611
11	Construction work in progress					

(1) Hydro

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) 04/30/2018	Year of Report December 31, 2017
Wisconsin Electric Power Company			

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	36,235,794	36,235,794
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	33,654,622	33,654,622
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	69,890,416	69,890,416

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