

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, 2018										
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>				
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[]	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

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, 2018, 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

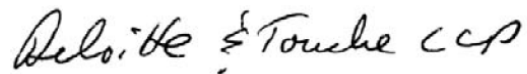
In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Electric Power Company as of December 31, 2018, and the results of its operations and its cash flows for the year then ended 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 A 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". The signature is written in black ink and is positioned above the date.

April 30, 2019

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:

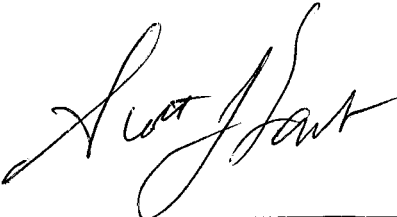
Michigan Public Service Commission (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy
Lansing, MI 48917
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) 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 2018	
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, Green Bay, Wisconsin 54301		
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 29, 2019
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 29, 2019
02 Title Executive Vice President, CFO and Treasurer		

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) 04/29/2019	Year of Report December 31, 2018
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	None	
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	None	
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) 04/29/2019	Year of Report December 31, 2018
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) 04/29/2019	Year of Report December 31, 2018
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	None	
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) 04/29/2019	Year of Report December 31, 2018
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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	
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) 04/29/2019	Year of Report December 31, 2018
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 and Treasurer 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) 04/29/2019	Year of Report December 31, 2018
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CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

1. If any corporation, business trust, or similar organization or combination of such organization jointly held control over respondent at the 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.
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.
3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organization or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition to this visual representation, provide an explanation or narrative you believe to be useful to accurately describe the Organizational Chart.

1. Upper Michigan Energy Resources Corporation is a wholly owned subsidiary of WEC Energy Group, Inc.

2. Associated companies include:

American Transmission Company LLC	State Energy Services, LLC
ATC Development Manager, Inc.	The Peoples Gas Light & Coke Company
ATC Holdco LLC	Upstream Wind Energy Holdings, LLC
ATC Holding LLC	Upstream Wind Energy LLC
ATC Management, Inc.	W.E. Power, LLC
Bishop Hill Energy III Holdings LLC	WEC Business Services LLC
Bishop Hill Energy III LLC	WEC Infrastructure LLC
Bluewater Gas Storage, LLC	WEC Investments LLC
Bluewater National Gas Holding, LLC	We Energies Foundation, Inc.
BGS Kimball Gas Storage, LLC	WEXCO of Delaware, Inc.
Coyote Ridge Wind, LLC	Wisconsin Electric Power Company
Elm Road Generating Station Supercritical, LLC	Wisconsin Energy Capital Corporation
Elm Road Services, LLC	Wisconsin Energy Services, LLC
Integrays Holding, Inc.	Wisconsin Gas LLC
Michigan Gas Utilities Corporation	Wisconsin Public Service Corporation
Minnesota Energy Resources Corporation	Wisconsin Public Service Foundation, Inc.
North Shore Gas Company	Wisconsin River Power Company
Penvest, Inc.	Wispark LLC
Peoples Energy, LLC	Wisvest LLC
Peoples Energy Neighborhood Development, LLC	WPS Community Foundation, Inc.
Peoples Energy Ventures, LLC	WPS Investments, LLC
Peoples Gas Neighborhood Development Corp.	WPS Power Development, LLC *
Peoples Technology, LLC	WPS Vision, Inc.
Port Washington Generation Station, LLC	
SSS Holdings, LLC	

* WPS Power Development, LLC is the parent company of our non-regulated power generation subsidiaries.

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) 04/29/2019	Year of Report December 31, 2018
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CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

1. If any corporation, business trust, or similar organization or combination of such organization jointly held control over respondent at the 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.
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.
3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organization or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition to this visual representation, provide an explanation or narrative you believe to be useful to accurately describe the Organizational Chart.

3. WEC Energy Group, Inc. Subsidiaries (Exhibit 21.1 to the 2018 SEC Form 10-K)

ATC Holding LLC
American Transmission Company LLC
ATC Development Manager, Inc.
ATC Holdco, LLC
ATC Management Inc.
Bluewater Natural Gas Holding, LLC
BGS Kimball Gas Storage, LLC
Bluewater Gas Storage, LLC
Integrays Holding, Inc.
Michigan Gas Utilities Corporation
Minnesota Energy Resources Corporation
Peoples Energy, LLC
North Shore Gas Company
Peoples Energy Ventures, LLC
The Peoples Gas Light and Coke Company
Wisconsin Public Service Corporation
Wisconsin River Power Company
Wisconsin Valley Improvement Company
WPS Power Development, LLC
WPS Visions, Inc.
Upper Michigan Energy Resources Corporation
W.E. Power, LLC
Elm Road Generating Station Supercritical, LLC
Elm Road Services, LLC
Port Washington Generation Station, LLC
WEC Business Services LLC
WEC Infrastructure LLC
Bishop Hill Energy III Holdings, LLC
Bishop Hill Energy III LLC
Coyote Ridge Wind, LLC
WEC Investments, LLC
Wisconsin Electric Power Company
Wisconsin Energy Capital Corporation
Wisconsin Gas LLC
Wispark LLC
Wisvest LLC

* Omits the names of certain subsidiaries, which if considered in the aggregate as a single subsidiary, would not constitute a "significant subsidiary" as of December 31, 2018. Indirectly owned subsidiaries are listed under the subsidiaries through which WEC Energy Group, Inc. holds ownership.

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) 04/29/2019	Year of Report December 31, 2018
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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 (a)	Base Wages (b)	Other Compensation (c)	Type of Other Compensation (d)	Total Compensation (e)
1	Chairman of the Board and CEO Gale E. Klappa (1)	604,058	1,501,082	A	2,105,140
2	President J. Kevin Fletcher (1)(2)	244,139	383,128	A	627,267
3	President (Exec VP Generation until 11/18/19) Tom Metcalfe (1)(2)	246,899	224,523	A	471,422
4	Executive VP, CFO and Treasurer Scott J. Lauber (1)(3)	256,091	424,397	A	680,488
5	Vice President - Treasurer James A. Schubilske (1)(3)	104,758	97,621	A	202,379
6	Executive VP, General Counsel and Corporate Secretary Margaret C. Kelsey (1)	232,008	336,314	A	568,322
7	Executive VP, External Affairs Robert M. Garvin (1)	232,121	312,444	A	544,565

Footnote Data

- 1 Officer received compensation from WEC Energy Group and/or its other affiliated companies.
- 2 Tom Metcalfe was appointed President, effective November 19, 2018, to succeed J. Kevin Fletcher.
- 3 Scott J. Lauber was appointed Treasurer, effective October 23, 2018, to succeed James A. Schubilske.
- 4

Compensation Type Codes:

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

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) 04/29/2019	Year of Report December 31, 2018
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 Gale E. Klappa Chairman of the Board and CEO	231 West Michigan Street Milwaukee, WI 53203	18	None
2 J. Kevin Fletcher	231 West Michigan Street Milwaukee, WI 53203	18	None
3 Margaret C. Kelsey Executive Vice President, Corporate Secretary, and General Counsel	231 West Michigan Street Milwaukee, WI 53203	18	None
4 Scott J. Lauber Executive Vice President, CFO and Treasurer	231 West Michigan Street Milwaukee, WI 53203	18	None
5 Tom Metcalfe President	231 West Michigan Street Milwaukee, WI 53203	17	None
6 Allen L. Leverett Director through January 9, 2018		0	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>			

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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, 2018 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 26, 2018 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) 04/29/2019	December 31, 2018
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	650	1	649	-
6	TOTAL votes of security holders listed below	33,576,846	33,289,327	287,519	-
7	1(A) Ten largest security holders - registered				
8	stockholders only as of December 31, 2018				
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.	278,325	-	278,325	-
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	Jeffrey P. Reimann	1,000	-	1,000	-
24	1517 West Superior Avenue				
25	Sheboygan, WI 53081-2442				
26					
27	Jeanette R. Zeitler	670	-	670	-
28	E4720 State Highway 54				
29	Algoma, WI 54201-9754				
30					
31	Joseph J. Grajek	510	-	510	-
32	4060 East Allerton Avenue				
33	Cudahy, WI 53110-1205				
34					
35	Robert Jaeger & Theresa Jaeger Jr. Ten.	428	-	428	-
36	13750 West National Avenue, Apt 2117				
37	New Berlin, WI 53151-9554				
38					
39	Jeffrey G. Franks	400	-	400	-
40	N76 W16100 Sherwood				
41	Menomonee Falls, WI 53051-7422				
42					
43	Randy Moering	370	-	370	-
44	2277 West Bridge Street				
45	Milwaukee, WI 53221-4946				
46					
47	Elaine Kornitzky-Swidler	350	-	350	-
48	1277 Sweetwood Circle				
49	Auburn, AL 36830-2127				
50					
51	Mark J. Doelger & Nancy Doelger Jr. Ten.	300	-	300	-
52	3331 Carmel Drive				
53	Casper, NY 82604-4992				
# RESPONSE/NOTES TO INSTRUCTION #					
1(B) Not applicable		3	Not applicable		
2 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) 04/29/2019	Year of Report December 31, 2018
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>			

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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. None.
2. None.
3. Sold EO line equipment to the Village of Slinger. PSCW journal entries were filed on January 11, 2019. The related gain on this sale was \$102,330.
4. None.
5. None.
6. At December 31, 2018, we had \$135,000,000 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.

On October 4, 2018, we issued \$300,000,000 principal amount of 4.30% Debentures due October 15, 2048. PSCW authorization was issued on March 16, 2018 under a Certificate of Authority and Order in Docket 6630-SB-128.
7. There have been no changes to our Articles of Incorporation (As Amended and Restated January 10, 1995).
8. Management employees received an average 3.0% merit increase effective January 1, 2018.

Negotiated wage increases during 2018 that are part of collective bargaining agreements are as follows:

Local 2150 IBEW: 3.0% effective August 16, 2018.
Local 510 IBEW: 1.4% effective 05/01/2018; 1.4% effective November 1, 2018.
Local 420 IUOE: 3.0% effective October 1, 2018.
Local 2006 Unit 1: L2006, Unit 1 has nothing to report for Q1 2018; Q2 is a 1.0% general wage increase effective May 1, 2018; and, another 1% increase in Q4.
9. See Condensed Notes to Financial Statements, Note 19, Commitments and Contingencies.
10. No material transactions to report.
11. Reserved.
12. None.
13. **Director Changes:**
Susan H. Martin stepped down effective December 31, 2017, and was succeeded by Margaret C. Kelsey effective January 1, 2018.
Allen L. Leverett resigned effective January 9, 2018.
Gale E. Klappa was appointed effective January 1, 2018.
Tom Metcalfe was appointed January 15, 2018.

Officer Changes:
Gale E. Klappa succeeded Allen L. Leverett as Chairman of the Board and Chief Executive Officer effective January 1, 2018.

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IMPORTANT CHANGES DURING THE YEAR (Continued)			
<p><i>Tom Metcalfe</i> succeeded J. Kevin Fletcher as President effective November 19, 2018. Mr. Metcalfe no longer held the title of Executive Vice President-Generation.</p> <p><i>Margaret C. Kelsey</i> was appointed Corporate Secretary and General Counsel, succeeding Susan H. Martin effective January 1, 2018. Ms. Kelsey was also appointed Executive Vice President effective January 1, 2018; Ms. Martin resigned as Executive Vice President effective April 2, 2018.</p> <p><i>Joan M. Shafer</i> stepped down to be Executive Vice President from her role as Executive Vice President-Human Resources and Organizational Effectiveness effective February 28, 2018. Ms. Shafer resigned effective April 30, 2018.</p> <p><i>Brian G. Dobberke</i> was promoted from Vice President-Wisconsin Field Operations to Senior Vice President-Human Resources and Organizational Effectiveness effective March 1, 2018.</p> <p><i>Scott J. Lauber</i> was appointed the additional title Treasurer effective October 23, 2018.</p> <p><i>Suzanne M. Clausing</i> was appointed Vice President-Electrical Distribution Asset Management effective March 1, 2018.</p> <p><i>Vernon J. Peterson</i> was appointed Vice President-Wisconsin Field Operations effective March 1, 2018.</p> <p><i>Heidi Humbert</i> resigned as Chief Audit Officer effective October 7, 2018.</p> <p><i>James A. Schubilske</i> stepped down as Vice President and Treasurer effective October 8, 2018.</p> <p><i>Daniel P. Krueger</i> stepped down as Senior Vice President-Wholesale Energy and Fuels effective December 31, 2018, and was promoted to Executive Vice President at WEC Business Services LLC, an affiliate service company, effective January 1, 2019.</p> <p><i>John A. Zaganczyk</i> stepped down as Vice President-Customer Service effective December 31, 2018, and was promoted to Senior Vice President-Customer Service at WEC Business Services LLC, an affiliate service company, effective January 1, 2019.</p> <p>The following individuals stepped down from their respective role as of 12/31/2018, and appointed to the same positions at WEC Business Services LLC, an affiliate service company, effective January 1, 2019.</p> <p><i>Lisa R. George</i> was appointed Vice President-Total Rewards effective March 1, 2018, and stepped down from this role effective December 31, 2018.</p> <p><i>Robert M. Garvin</i> stepped down as Executive Vice President-External Affairs effective December 31, 2018.</p> <p><i>Brian G. Dobberke</i> stepped down as Senior Vice President-Human Resources and Organizational Effectiveness effective December 31, 2018.</p> <p><i>Darnell K. DeMasters</i> stepped down as Vice President-Federal Government Affairs effective December 31, 2018.</p> <p><i>Jerry J. Fulmer</i> stepped down as Vice President-Supplier Diversity effective December 31, 2018.</p> <p><i>John D. Kleczynski</i> stepped down as Vice President-Client and Workforce Relations effective December 31, 2018.</p> <p><i>William Mastoris</i> stepped down as Vice President-Supply Chain and Fleet effective December 31, 2018.</p> <p><i>Molly Mulroy</i> stepped down as Vice President and Chief Information Officer effective December 31, 2018.</p>			
14. Not applicable.			

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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	13,383,392,500	12,679,050,469	
3	Construction Work in Progress (107)	200-201	159,456,680	124,541,316	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		13,542,849,180	12,803,591,785	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115, 119)		4,431,940,863	4,057,717,699	
6	Net Utility Plant (Enter Total of line 4 less 5)		9,110,908,317	8,745,874,086	
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)		9,110,908,317	8,745,874,086	
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	11,922,725	11,513,082	
18	(Less) Accum. Prov. for Depr. and Amort. (122)	221	(76,813)	(56,037)	
19	Investments in Associated Companies (123)	222-223			
20	Investments in Subsidiary Companies (123.1)	224-225			
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	20,000	20,000	
24	Sinking Funds (125)		235,626	238,590	
25	Depreciation Fund (126)				
26	Amortization Fund - Federal (127)				
27	Other Funds (128)			12,747,853	
28	LT Portion of Derivative Assets (175)		137,532		
29	LT Portion of Derivative Assets - Hedges (176)				
30	TOTAL Other Property and Investments (Total of lines 17 thru 29)		12,392,696	24,575,562	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)	---	12,244,319	20,192,461	
33	Special Deposits (132-134)	---		1,092,224	
34	Working Fund (135)	---	6,375	375	
		222-223			
35	Notes Receivable (141)	228A			
36	Customer Accounts Receivable (142)	228A	277,769,049	263,911,983	
37	Other Accounts Receivable (143)	228A	58,890,094	35,848,136	
38	(Less) Accum. Prov. for Uncoll. Acct.-Credit (144)	228A	39,502,268	40,872,687	
39	Notes Receivable from Associated Companies (145)	228B			
40	Accounts Receivable from Associated Companies (146)	228B	108,292,766	141,668,194	
41	Fuel Stock (151)	228C	74,760,035	57,663,316	
42	Fuel Stock Expenses Undistributed (152)	228C		1,058,897	
43	Residuals (Elec) and Extracted Products (Gas) (153)	228C			
44	Plant Materials and Operating Supplies (154)	228C	132,051,042	138,833,401	
45	Merchandise (155)	228C	337		
46	Other Materials and Supplies (156)	228C			
47	Nuclear Material Held for Sale (157)	228C			

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) 04/29/2019	Year of Report December 31, 2018
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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)	---	5,591,147	4,210,819
50	(Less) Noncurrent Portion of Allowances	---		
51	Stores Expense Undistributed (163)	227C	3,099,926	3,100,000
52	Gas Stored Underground-Current (164.1)	220	34,312,566	35,750,894
53	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	836,537	809,042
54	Prepayments (165)	226,230	140,957,378	128,850,055
55	Advances for Gas (166-167)	229		
56	Interest and Dividends Receivable (171)	---		
57	Rents receivable (172)	---		
58	Accrued Utility Revenues (173)	---	217,459,410	215,590,644
59	Miscellaneous Current and Accrued Assets (174)	---	4,930,792	129,173
60	Derivative Instrument Assets (175)		4,612,250	5,140,095
61	(Less) LT Portion of Derivative Instrument Assets (175)		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)		1,036,174,223	1,012,977,022
65	DEFERRED DEBITS			
66	Unamortized Debt Expenses (181)	---	3,231,133	6,017,819
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant & Regulatory Study Costs (182.2)	230		645,910,556
69	Other Regulatory Assets (182.3)	232	2,159,626,283	2,299,059,015
70	Prelim. Survey & Invest. Charges (Electric) (183)	---	5,756,388	6,186,160
71	Prelim. Survey & Invest. Charges (Gas) (183.1, 183.2)	231		
72	Clearing Accounts (184)	---	1,459,158	1,457,460
73	Temporary Facilities	---		
74	Miscellaneous Deferred Debits (186)	233	85,168,779	73,599,897
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	728,287,999	2,858,130,835
79	Unrecovered Purchased Gas Costs (191)	---		
80	TOTAL Deferred Debits (Enter Total of lines 66 thru 79)		2,983,529,740	5,890,361,742
81	TOTAL Assets and Other Debits (Enter Total of lines 10 - 15, 30, 64 and 80)		13,143,004,976	15,673,788,412

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
111	54	c and 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) 04/29/2019	December 31, 2018
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	652,848,766	678,254,293
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	2,245,091,400	2,296,609,530
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	
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)		3,414,373,183	3,491,296,840
16	LONG-TERM DEBT			
17	Bonds (221)	256-257	2,685,000,000	2,735,000,000
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	19,487,989	19,356,644
23	(Less) Current Portion of Long-Term Debt			
24	TOTAL Long-Term Debt (Enter Total of lines 17 thru 23)		2,665,512,011	2,715,643,356
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)	---	2,823,801,518	2,807,244,594
27	Accumulated Prov. for Property Insurance (228.1)	---		
28	Accumulated Prov. for Injuries and Damages (228.2)	---	13,001,961	14,005,760
29	Accumulated Prov. for Pensions and Benefits (228.3)	---	191,811,726	158,532,941
30	Accumulated Misc. Operating Provisions (228.4)	---	18,515,000	13,249,000
31	Accumulated Provision for Rate Refunds (229)	---		
32	LT Portion of Derivative Instrument Liabilities		0	46,380
33	LT Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		68,348,236	70,692,877
35	TOTAL Other Noncurrent Liabilities		3,115,478,441	3,063,771,552
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)	260A	210,867,704	134,924,732
39	Accounts Payable (232)	---	347,015,395	265,561,979
40	Notes Payable to Associated Companies (233)	260A		
41	Accounts Payable to Associated Companies (234)	260A	109,260,893	206,567,966
42	Customer Deposits (235)	---	20,423,193	23,306,739
43	Taxes Accrued (236)	262-263	57,754,376	13,642,253
44	Interest Accrued (237)	---	11,017,382	14,365,541
45	Dividends Declared (238)	---	66,747	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) 04/29/2019	Year of Report December 31, 2018
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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)		4,483,395	2,694,607
49	Misc. Current and Accrued Liabilities (242)		131,784,443	114,516,042
50	Obligations Under Capital Leases-Current (243)		42,502,919	49,946,102
51	Derivative Instrument Liabilities (244)		1,945,501	1,301,472
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)		937,121,948	826,894,180
60	DEFERRED CREDITS			
61	Customer Advances for Construction (252)		54,967,300	64,103,479
62	Accumulated Deferred Investment Tax Credits (255)		39,528,705	38,740,980
63	Deferred Gains from Disposition of Utility Plt. (256)			
64	Other Deferred Credits (253)		34,371,825	43,295,804
65	Other Regulatory Liabilities (254)		997,886,530	1,273,583,055
66	Unamortized Gain on Reacquired Debt (257)			
67	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
68	Accumulated Deferred Income Taxes - Other Property (282)		1,474,581,054	1,364,621,143
69	Accumulated Deferred Income Taxes - Other (283)		409,183,979	2,791,838,023
70	TOTAL Deferred Credits (Enter Total of lines 61 thru 69)		3,010,519,393	5,576,182,484
71	TOTAL Liabilities and Other Credits (Enter total of lines 15, 24, 35, 59 and 70)		13,143,004,976	15,673,788,412

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STATEMENT OF INCOME FOR THE YEAR

- | | |
|--|--|
| <p>1. Report amounts for accounts 412 and 413, <i>Revenue and Expenses from Utility Plant Leased to Others</i>, 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.</p> <p>2. Report amounts in account 414, <i>Other Utility Operating Income</i>, in the same manner as accounts 412 and 413 above.</p> <p>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.</p> <p>4. Use page 122 for Important notes regarding the statement of income or any account thereof.</p> | <p>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</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year</p> |
|--|--|

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	3,644,982,143	3,722,836,329
3	Operating Expenses			
4	Operation Expenses (401)	320-325	2,572,273,295	2,425,409,575
5	Maintenance Expenses (402)	320-325	183,125,482	203,412,640
6	Depreciation Expenses (403)	336-338	298,255,178	290,468,171
7	Depreciation Expense for Asset Retirement Costs (403.1)			0
8	Amort. & Depl. Of Utility Plant (404-405)	336-338	45,667,815	38,661,622
9	Amort. Of Utility Plant Acq. Adj. (406)	336-338	544,914	544,914
10	Amort. Of Property Losses, Unrecovered Plant and		3,604,490	1,924,320
11	Amort. Of Conversion Expenses (407.2)			
12	Regulatory Debits (407.3)			
13	(Less) Regulatory Credits (407.4)			
14	Taxes Other Than Income Taxes (408.1)	262-263	125,465,052	125,407,424
15	Income Taxes - Federal (409.1)	262-263	(60,675,754)	71,832,426
16	Income Taxes - Other (409.1)	262-263	5,273,737	5,086,264
17	Provision for Deferred Income Taxes (410.1)	234,272-277	1,618,420,871	1,434,453,872
18	(Less) Provision for Deferred Income Taxes Cr. (411.1)	234,272-277	1,619,281,488	1,327,888,080
19	Investment Tax Credit Adj. - Net (411.4)	266	(787,725)	(914,273)
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)		3,171,885,867	3,268,398,875
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		473,096,276	454,437,454

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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
3,211,813,971	3,321,419,142	409,060,472	378,055,486	24,107,700	23,361,701	2
						3
2,252,163,964	2,124,968,427	307,519,302	288,421,520	12,590,029	12,019,628	4
167,801,687	190,819,497	7,691,787	7,534,506	7,632,008	5,058,637	5
271,965,829	265,935,973	23,739,344	22,073,891	2,550,005	2,458,307	6
						7
38,598,788	28,014,994	6,660,009	10,412,566	409,018	234,062	8
544,914	544,914					9
3,604,490	1,924,320					10
						11
						12
						13
119,118,193	119,455,620	5,297,458	4,864,394	1,049,401	1,087,410	14
(55,319,138)	62,544,878	242,927	595,228	(5,599,543)	8,692,320	15
4,749,511	1,392,411	2,573,857	1,721,148	(2,049,631)	1,972,705	16
1,487,414,696	1,393,890,202	92,449,474	38,751,729	38,556,701	1,811,941	17
1,505,447,723	1,288,990,981	82,353,514	27,207,348	31,480,251	11,689,751	18
(761,147)	(887,454)	(20,391)	(20,395)	(6,187)	(6,424)	19
						20
						21
						22
						23
						24
2,784,434,064	2,899,612,801	363,800,253	347,147,239	23,651,550	21,638,835	25
427,379,907	421,806,341	45,260,219	30,908,247	456,150	1,722,866	26

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) 04/29/2019	December 31, 2018
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)	-	473,096,276	454,437,454
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)		374,571	
33	Revenue From Non Utility Operations (417)			
34	(Less) Expenses of Nonutility Operations (417.1)		23,429	
35	Nonoperating Rental Income (418)		304,039	294,448
36	Equity in Earnings of Subsidiary Companies (418.1)	119		255,757
37	Interest and Dividend Income (419)		2,167,378	2,205,445
38	Allowance for Other Funds Used During Construction (419.1)		2,601,902	332,704
39	Miscellaneous Nonoperating Income (421)		9,565,438	10,134,391
40	Gain on Disposition of Property (421.1)		726,976	876,249
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		14,967,733	14,098,994
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)			
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)	340	6,925,000	2,132
46	Life Insurance (426.2)			
47	Penalties (426.3)			
48	Expenditures for Certain Civic, Polititcal, and Related Activities (426.4)		722,792	989,699
49	Other Deductions (426.5)		873,536	10,407,970
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		8,521,328	11,399,801
51	Taxes Applic. To Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	352,076	330,000
53	Income Taxes -- Federal (409.2)	262-263	(1,039,098)	2,372,731
54	Income Taxes -- Other (409.2)	262-263	235,234	622,773
55	Provision for Deferred Inc. Taxes (410.2)	234,272-277	76,543,617	13,733,403
56	(Less) Provision for Deferred Income Taxes --Cr. (411.2)	234,272-277	75,578,984	8,296,637
57	Investment Tax Credit Adj. -- Net (411.5)			
58	(Less) Investment Tax Credits (420)			
59	TOTAL Taxes on Other Inc. and Ded. (Total of 52 thru 58)		512,845	8,762,270
60	Net Other Income and Deductions (Enter Total of lines 41, 50, 59)		5,933,560	(6,063,077)
61	Interest Charges			
62	Interest on Long-Term Debt (427)		115,520,816	114,543,750
63	Amort. Of Debt Disc. And Expenses (428)	258-259	2,084,820	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	469	
68	Other Interest Expenses (431)	340	4,068,842	1,572,906
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)		2,119,365	6,816,396
70	Net Interest Charges (Enter Total of lines 62 thru 69)		119,555,582	111,555,327
71	Income Before Extraordinary items (Enter Total of lines 27, 60 and 70)		359,474,254	336,819,050
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)		359,474,254	336,819,050

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) 04/29/2019	December 31, 2018
FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
114	4	c	Includes \$24,988 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
114	4	d	Includes \$98,699 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
114	5	d	Includes \$121,028 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
114	14	c	Includes \$1,542 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
114	14	d	Includes \$15,217 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
117	49	d	Includes \$(119,385) 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) 04/29/2019	Year of Report December 31, 2018
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	263,019,505	5,072,304
3	Account 281		
4	Account 282	647,474,518	83,675,056
5	Account 283	576,920,673	3,702,114
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	1,487,414,696	92,449,474
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	377,119,976	5,106,393
12	Account 281		
13	Account 282	959,496,594	73,098,460
14	Account 283	168,831,153	4,148,661
15	Account 284		
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	1,505,447,723	82,353,514
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	(879,111)	(20,391)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return	117,964	
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	(761,147)	(20,391)
26	Net Reconciling Adjustments Account 411.5**		
27	Net Reconciling Adjustments Account 420***		

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2019	December 31, 2018

RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

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

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	268,091,809	7,261,669	275,353,478	2
				3
36,716,882	767,866,456	32,811,408	800,677,864	4
1,839,819	582,462,606	36,470,540	618,933,146	5
				6
				7
38,556,701	1,618,420,871			8
		76,543,617		9
				10
	382,226,369	6,974,423	389,200,792	11
				12
26,608,730	1,059,203,784	32,827,874	1,092,031,658	13
4,871,521	177,851,335	35,776,687	213,628,022	14
				15
				16
31,480,251	1,619,281,488			17
		75,578,984		18
				19
				20
(6,187)	(905,689)		(905,689)	21
				22
	117,964		117,964	23
				24
(6,187)	(787,725)	0		25
		0		26
		0		27

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) 04/29/2019	December 31, 2018

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriate retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.

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).

3. State the purpose and amount for each reservation or appropriation of retained earnings.

4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.

5. Show dividends for each class and series of capital stock.

6. Show separately the state and federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.

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.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		2,230,185,474
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		
9			
10			
11			
12			
13	TOTAL Debits to Retained Earnings (Acct. 439)		
14	Balance Transferred from Income (Account 433 Less Account 418.1)		359,474,254
15	Appropriations of Retained Earnings (Account 436)		
16	Hydro Sales		(4,696,241)
17			
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		(4,696,241)
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)

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) 04/29/2019	Year of Report December 31, 2018
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		(310,000,000)
31			
32			
33			
34			
35	TOTAL Dividends Declared - Common Stock (Account 438)		(310,000,000)
36	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		3,246,864
37	Balance - End of Year (Enter Total of lines 1 thru 36)		2,277,007,363
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)		19,602,167
45	TOTAL Appropriated Retained Earnings (Accounts 215 & 215.1)		19,602,167
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		2,296,609,530
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance - Beginning of Year (Debit or Credit)		
48	Equity in Earnings for Year (Credit) (Account 418.1)		
49			
50	Close out of investment in subsidiary		
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) 04/29/2019	Year of Report December 31, 2018
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STATEMENT OF CASH FLOWS

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.
2. Under "Other" specify significant amounts and group others.
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.

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)	359,474,254
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	344,467,907
5	Amortization of (Specify)	
6	Amortization of Debt Premium, Discount, and Expense	2,084,820
7		
8	Deferred Income Taxes (Net)	104,016
9	Investment Tax Credit Adjustments (Net)	(787,725)
10	Net (Increase) Decrease in Receivables	1,517,569
11	Net (Increase) Decrease in Inventory	7,844,893
12	Net (Increase) Decrease in Allowances Inventory	1,380,328
13	Net Increase (Decrease) in Payables and Accrued Expenses	13,211,186
14	Net (Increase) Decrease in Other Regulatory Assets	235,969,344
15	Net Increase (Decrease) in Other Regulatory Liabilities	32,199,452
16	(Less) Allowance for Other Funds Used During Construction	2,601,902
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Decrease in Other Current Assets	18,468,474
19	Other: Increase (Decrease) in Other Current Liabilities	(46,233,616)
20	Other: Payments for liabilities transferred to affiliates	(10,090,007)
21	Other: Other operating activities, net	34,776,731
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 20)	991,785,724
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plants (less nuclear fuel)	(531,389,768)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	(78,159,551)
29	Gross Additions to Nonutility Plant	409,642
30	(Less) Allowance for Other Funds Used During Construction	(2,601,902)
31	Other:	2,119,365
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(604,418,410)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	1,683,741
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) 04/29/2019	Year of Report December 31, 2018
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 affiliates		8,810,286
54	Other: Payments for assets received from affiliates		(59,757,047)
55	Other: Other Investing Activities, net		(16,276,031)
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)		(669,957,461)
58			
59	Cash Flows from Financing Activities		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		300,000,000
62	Preferred Stock		
63	Common Stock		
64	Other: Equity contribution from Parent		
65			28,000,000
66	Net Increase in Short-Term Debt (c)		
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)		328,000,000
71			
72	Payments for Retirement of:		
73	Long-Term Debt (b)		(250,000,000)
74	Preferred Stock		
75	Common Stock		
76	Other: Financing, net		(4,740,161)
77			
78	Net Decrease in Short-Term Debt (c)		(75,942,972)
79			
80	Dividends on Preferred Stock		(1,202,988)
81	Dividends on Common Stock		(310,000,000)
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)		(313,886,121)
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57 and 83)		7,942,142
87			
88	Cash and Cash Equivalents at Beginning of Year		12,250,694
89			
90	Cash and Cash Equivalents at End of Year		20,192,836

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) 04/29/2019	December 31, 2018

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">\$ 11,023,921</td> </tr> <tr> <td>Contributions and payments related to pension and OPEB plans</td> <td align="right">(6,290,476)</td> </tr> <tr> <td>Net change in derivatives</td> <td align="right">791,883</td> </tr> <tr> <td>Gain on disposition of property</td> <td align="right">(744,154)</td> </tr> <tr> <td>Changes in accumulated depreciation related to cost of removal (offset in regulatory accounts)</td> <td align="right">(526,678)</td> </tr> <tr> <td>Net change in other deferred assets and liabilities</td> <td align="right">21,556,729</td> </tr> <tr> <td>Other</td> <td align="right">8,965,506</td> </tr> <tr> <td>Other operating activities, net</td> <td align="right">\$ 34,776,731</td> </tr> </table>	Net pension and postretirement benefits	\$ 11,023,921	Contributions and payments related to pension and OPEB plans	(6,290,476)	Net change in derivatives	791,883	Gain on disposition of property	(744,154)	Changes in accumulated depreciation related to cost of removal (offset in regulatory accounts)	(526,678)	Net change in other deferred assets and liabilities	21,556,729	Other	8,965,506	Other operating activities, net	\$ 34,776,731
Net pension and postretirement benefits	\$ 11,023,921																		
Contributions and payments related to pension and OPEB plans	(6,290,476)																		
Net change in derivatives	791,883																		
Gain on disposition of property	(744,154)																		
Changes in accumulated depreciation related to cost of removal (offset in regulatory accounts)	(526,678)																		
Net change in other deferred assets and liabilities	21,556,729																		
Other	8,965,506																		
Other operating activities, net	\$ 34,776,731																		
121	55	b	<table> <tr> <td>Cost of removal</td> <td align="right">\$ (33,697,796)</td> </tr> <tr> <td>AFUDC - Borrowed</td> <td align="right">(2,119,365)</td> </tr> <tr> <td>Customer advances for construction</td> <td align="right">13,675,284</td> </tr> <tr> <td>Other</td> <td align="right">5,865,846</td> </tr> <tr> <td>Other investing activities, net</td> <td align="right">\$ (16,276,031)</td> </tr> </table>	Cost of removal	\$ (33,697,796)	AFUDC - Borrowed	(2,119,365)	Customer advances for construction	13,675,284	Other	5,865,846	Other investing activities, net	\$ (16,276,031)						
Cost of removal	\$ (33,697,796)																		
AFUDC - Borrowed	(2,119,365)																		
Customer advances for construction	13,675,284																		
Other	5,865,846																		
Other investing activities, net	\$ (16,276,031)																		

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	04/29/2019	December 31, 2018

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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Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

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.
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.
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

Environmental Terms

ACE	Affordable Clean Energy
Act 141	2005 Wisconsin Act 141
CAA	Clean Air Act
CO ₂	Carbon Dioxide
CPP	Clean Power Plan
GHG	Greenhouse Gas
NAAQS	National Ambient Air Quality Standards
NO _x	Nitrogen Oxide
SO ₂	Sulfur Dioxide

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

Measurements

Dth	Dekatherm
MW	Megawatt
MWh	Megawatt-hour

Other Terms and Abbreviations

AIA	Affiliated Interest Agreement
ARR	Auction Revenue Right
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
FTR	Financial Transmission Right
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
Supreme Court	United States Supreme Court
Tax Legislation	Tax Cuts and Jobs Act of 2017
Tilden	Tilden Mining Company
VAPP	Valley Power Plant

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

**WISCONSIN ELECTRIC POWER COMPANY
2018 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 MPSC. 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, 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>	2018	2017
Cash (paid)/received for		
Interest (net of amount capitalized)	\$(114.4)	\$(109.5)
Income taxes (net of refunds)	\$(17.7)	\$(71.7)

AFUDC

Adjustments for the period of 1988 through 2018 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 2018 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>	2018	2017
AFUDC-Debt	\$2.1	\$6.8
AFUDC-Equity	\$2.6	\$0.3

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) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018
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)	
	2018	2017	2018	2017
GAAP *	\$3,625.0	\$3,711.7	\$496.1	\$491.9
Regulatory reporting adjustments:				
Netted energy transactions	16.7	8.1	16.7	8.1
Removal of intracompany sales elimination	3.3	3.0	-	-
FERC Form 1	\$3,645.0	\$3,722.8	\$512.8	\$500.0

* 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 71-72)		Regulatory Liabilities (Account 254; Page 113; Line 60)	
	2018	2017	2018	2017
GAAP (See Note 5)	\$2,902.2	\$1,984.9	\$2,002.3	\$1,708.0
Regulatory reporting adjustments:				
Remove GAAP reclassification of Pleasant Prairie power plant cost of removal reserve (See Note 6)	(103.6)	-	(103.6)	-
AROs	19.9	19.9	19.9	19.9
Non-ARO cost of removal	-	-	(644.5)	(730.0)
ASU 2017-07 pension and postretirement non-service cost (See Note 15)	-	-	(0.5)	-
FERC carrying charges	126.5	154.8	-	-
FERC Form 1	\$2,945.0	\$2,159.6	\$1,273.6	\$997.9

For GAAP reporting purposes, the cost of removal reserve of \$103.6M for the Pleasant Prairie power plant is reported as a regulatory liability separate from the regulatory asset for the net book value of the Pleasant Prairie power plant. For FERC reporting purposes, the regulatory asset for the Pleasant Prairie power plant retirement includes the removal reserve as it is part of the net plant value under FERC classification. For further information, see Pleasant Prairie Power Plant in Note 6 of the Notes to Consolidated Financial Statements that follow.

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 primarily 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 for use in our formula method for wholesale ratemaking.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

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)	
	2018	2017	2018	2017
GAAP (See Note 12)	\$504.8	\$634.6	\$1,803.1	\$1,790.1
Regulatory reporting adjustments:				
Netting differences	2,353.3	93.7	2,353.3	93.7
FERC Form 1	\$2,858.1	\$728.3	\$4,156.4	\$1,883.8

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 *	
	2018	2017
GAAP (See Note 12)	\$(56.9)	\$191.2
Regulatory reporting adjustments:		
Remove amount related to consolidated subsidiary	-	(0.2)
FERC Form 1	\$(56.9)	\$191.0

* 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 1 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form 1, 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, 2018, we had appropriated retained earnings in Account 215.1 in the amount of \$19.6 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 1 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 investments in majority-owned subsidiaries, if any, 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.

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	April 29, 2019	December 31, 2018

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 1 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form 1, 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 non-service cost components of our net periodic benefit costs are recorded as a component of operating expenses, whereas GAAP requires these costs to be recorded outside of operating income. In addition, the non-service components of our net periodic benefit costs that are capitalized to utility plant are reported as a regulatory asset or liability under GAAP.

NOTE D—TAX REFORM

On December 22, 2017, the Tax Legislation was signed into law. For businesses, the Tax Legislation reduced the corporate federal tax rate from a maximum of 35% to a 21% rate effective January 1, 2018. We recorded an estimated tax benefit related to the re-measurement of our deferred taxes in December 2017 which was revised in 2018 of \$1,065 million and \$1,102 million, respectively. The total re-measurement of \$1,102 million consisted of \$815 million Protected, \$218 million Unprotected, and \$69 million related to the re-measurement of certain tax related deferrals. The balances for Protected and Unprotected at the end of 2018 are \$794 million and \$218 million respectively. The FERC accounts impacted were 190, 282, 283, 182, 254, 410, and 411. The accumulated deferred income tax accounts 190, 282, and 283 were re-measured in the determination of the excess or deficient accumulated deferred income tax. The accounts to which the excess or deficient accumulated deferred income tax will be amortized are 410 and 411. The amortization period of the excess and deficient accumulated deferred income tax to be returned or recovered through rates for Protected is over the period determined by the Average Rate Assumption Method. The amortization period of the excess and deficient accumulated deferred income tax to be returned or received through rates for Unprotected has not been determined. Further, for 2018 there was no amortization of the Unprotected excess and deficient accumulated deferred income tax.

NOTE E—SUBSEQUENT EVENTS

Management has evaluated the impact of events occurring after December 31, 2018 up to February 26, 2019, the date the Company's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 29, 2019. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Presque Isle Power Plant

On March 31, 2019 the PIPP units were retired, and UMERC's new generation units began commercial operation. As a result, Tilden is no longer our customer as they are now a customer of UMERC.

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 26, 2019.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Nature of Operations—We are an electric, natural gas, and steam utility company that serves electric customers in Wisconsin, 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. WEC Energy Group owns all of our outstanding common stock.

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 UMERC 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 Tilden and us will remain in place until a new power generation solution for the region is commercially operational, which is expected to occur during the second quarter of 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 October 2018, 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, and, in October 2018, Bostco was dissolved. See Note 2, Dispositions, for more information. The financial statements include our accounts and the accounts of our former wholly owned subsidiary. 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) Operating Revenues—The following discussion includes our significant accounting policies related to operating revenues, including our adoption of ASU 2014-09, Revenues from Contracts with Customers. For additional required disclosures on disaggregation of operating revenues as required by this ASU, see Note 4, Operating Revenues.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

Adoption of ASU 2014-09, Revenues from Contracts with Customers

On January 1, 2018, we adopted ASU 2014-09, Revenues from Contracts with Customers, and the related amendments. In accordance with the guidance, we recognize revenues when control of the promised goods or services is transferred to our customers in an amount that reflects the consideration we expect to be entitled to receive in exchange for those goods or services. These revenues include unbilled revenues, which are estimated using the amount of energy delivered to our customers but not billed until after the end of the period.

We adopted this standard using the modified retrospective method. Results for reporting periods beginning after January 1, 2018, are presented under the new standard. The comparative information has not been restated and continues to be reported under the accounting standards in effect for those periods. Adoption of the standard did not result in an adjustment to our opening retained earnings balance as of January 1, 2018, and we do not expect the adoption of the standard to have a material impact on our net income in future periods.

We adopted the following practical expedients and optional exemptions for the implementation of this standard:

- We elected to exclude from the transaction price any amounts collected from customers for all sales taxes and other similar taxes.
- When applicable, we elected to apply the standard to a portfolio of contracts with similar characteristics, primarily our tariff-based contracts, as we reasonably expect that the effects on the financial statements of applying this guidance to the portfolio would not differ materially from applying this guidance to the individual contracts.
- We elected to recognize revenue in the amount we have the right to invoice for performance obligations satisfied over time when the consideration received from a customer corresponds directly with the value provided to the customer during the same period.
- We elected to not disclose the remaining performance obligations of a contract that has an original expected duration of one year or less.
- We elected to apply this standard only to contracts that are not completed as of the date of initial application.

Revenues from Contracts with Customers

Electric Utility Operating Revenues

Electricity sales to residential and commercial and industrial customers are generally accomplished through requirements contracts, which provide for the delivery of as much electricity as the customer needs. These contracts represent discrete deliveries of electricity and consist of one distinct performance obligation satisfied over time, as the electricity is delivered and consumed by the customer simultaneously. For our residential and commercial and industrial customers, our performance obligation is bundled to consist of both the sale and the delivery of the electric commodity.

The transaction price of the performance obligations for residential and commercial and industrial customers is valued using the rates, charges, terms, and conditions of service included in our tariffs, which have been approved by state regulators. These rates often have a fixed component customer charge and a usage-based variable component charge. We recognize revenue for the fixed component customer charge monthly using a time-based output method. We recognize revenue for the usage-based variable component charge using an output method based on the quantity of electricity delivered each month. Our retail electric rates in Wisconsin include base amounts for fuel and purchased power costs, which also impact our revenues. 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

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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. In contrast, the rates of our Michigan retail electric customer include recovery of fuel and purchased power costs on a one-for-one basis. In addition, our Wisconsin residential tariffs include 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.

Wholesale customers who resell power can choose to either bundle capacity and electricity services together under one contract with a supplier or purchase capacity and electricity separately from multiple suppliers. Furthermore, wholesale customers can choose to have us provide generation to match the customer's load, similar to requirements contracts, or they can purchase specified quantities of electricity and capacity. Contracts with wholesale customers that include capacity bundled with the delivery of electricity contain two performance obligations, as capacity and electricity are often transacted separately in the marketplace at the wholesale level. When recognizing revenue associated with these contracts, the transaction price is allocated to each performance obligation based on its relative standalone selling price. Revenue is recognized as control of each individual component is transferred to the customer. Electricity is the primary product sold by our electric operations and represents a single performance obligation satisfied over time through discrete deliveries to a customer. Revenue from electricity sales is generally recognized as units are produced and delivered to the customer within the production month. Capacity represents the reservation of an electric generating facility and conveys the ability to call on a plant to produce electricity when needed by the customer. The nature of our performance obligation as it relates to capacity is to stand ready to deliver power. This represents a single performance obligation transferred over time, which generally represents a monthly obligation. Accordingly, capacity revenue is recognized on a monthly basis.

The transaction price of the performance obligations for wholesale customers is valued using the rates, charges, terms, and conditions of service for sales included in our tariffs, which have been approved by the FERC. These wholesale rates include recovery of fuel and purchased power costs from customers on a one-for-one basis. For the majority of our wholesale customers, the price billed for energy and capacity is a formula-based rate. Formula-based rates initially set a customer's current year rates based on the previous year's expenses. This is a predetermined formula derived from the utility's costs and a reasonable rate of return. Because these rates are eventually trued up to reflect actual, current-year costs, they represent a form of variable consideration in certain circumstances. The variable consideration is estimated and recognized over time as wholesale customers receive and consume the capacity and electricity services.

We are an active participant in the MISO Energy Markets, where we bid our generation into the Day Ahead and Real Time markets and procure electricity for our retail and wholesale customers at prices determined by the MISO Energy Markets. Purchase and sale transactions are recorded using settlement information provided by MISO. These purchase and sale transactions are accounted for on a net hourly position. Net purchases in a single hour are recorded as purchased power in cost of sales and net sales in a single hour are recorded as resale revenues on our income statements. For resale revenues, our performance obligation is created only when electricity is sold into the MISO Energy Markets.

For all of our customers, consistent with the timing of when we recognize revenue, customer billings generally occur on a monthly basis, with payments typically due in full within 30 days.

Natural Gas Utility Operating Revenues

We recognize natural gas utility operating revenues under requirements contracts with residential, commercial and industrial, and transportation customers served under our tariffs. Tariffs provide our customers with the standard terms and conditions, including rates, related to the services offered. Requirements contracts provide for the delivery of as much natural gas as the customer needs.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

These requirements contracts represent discrete deliveries of natural gas and constitute a single performance obligation satisfied over time. Our performance obligation is both created and satisfied with the transfer of control of natural gas upon delivery to the customer. For most of our customers, natural gas is delivered and consumed by the customer simultaneously. A performance obligation can be bundled to consist of both the sale and the delivery of the natural gas commodity. In certain of our service territories, customers can purchase the commodity from a third party. In this case, the performance obligation only includes the delivery of the natural gas to the customer.

The transaction price of the performance obligations for our natural gas customers is valued using rates, charges, terms, and conditions of service included in our tariffs, which have been approved by the PSCW. These rates often have a fixed component customer charge and a usage-based variable component charge. We recognize revenue for the fixed component customer charge monthly using a time-based output method. We recognize revenue for the usage-based variable component charge using an output method based on natural gas delivered each month.

Our tariffs include various rate mechanisms that allow us to recover or refund changes in prudently incurred costs from rate case-approved amounts. Our rates include one-for-one recovery mechanisms 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. In addition, our Wisconsin residential tariffs include 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.

Consistent with the timing of when we recognize revenue, customer billings generally occur on a monthly basis, with payments typically due in full within 30 days.

Other Operating Revenues

Alternative Revenues

Alternative revenues are created from programs authorized by regulators that allow us to record additional revenues by adjusting rates in the future, usually as a surcharge applied to future billings, in response to past activities or completed events. We record alternative revenues when the regulator-specified conditions for recognition have been met. We reverse these alternative revenues as the customer is billed, at which time this revenue is presented as revenues from contracts with customers.

Our only alternative revenue program relates to the wholesale electric service that we provide to customers under market-based rates and FERC formula rates. The customer is charged a base rate each year based upon a formula using prior year actual costs and customer demand. A true-up is calculated based on the difference between the amount billed to customers for the demand component of their rates and what the actual cost of service was for the year. The true-up can result in an amount that we will recover from or refund to the customer. We consider the true-up portion of the wholesale electric revenues to be alternative revenues.

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	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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

<i>(in millions)</i>	2018	2017
Materials and supplies	\$ 146.1	\$ 140.7
Fossil fuel	58.7	74.8
Natural gas in storage	36.6	35.2
Total	\$ 241.4	\$ 250.7

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

(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 3.18%, 2.95%, and 3.00% in 2018, 2017, and 2016, 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.

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) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

(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 2018, 2017, and 2016. Our average AFUDC wholesale rates were 3.63%, 5.94%, and 2.73% for 2018, 2017, and 2016, respectively.

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

<i>(in millions)</i>	2018	2017	2016
AFUDC – Debt	\$ 1.5	\$ 1.2	\$ 1.7
AFUDC – Equity	\$ 3.9	\$ 3.1	\$ 4.2

(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 capitalized 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. An impairment loss is recognized when the carrying amount of an asset is not recoverable and exceeds the fair value of the asset. The carrying amount of an asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset. An impairment loss is measured as the excess of the carrying amount of the asset in comparison to the fair value of the asset.

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 the applicable criteria to be considered probable of abandonment, and the unit has been abandoned, 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 disallow full recovery as well as a return on the remaining net book value of a generating unit that is either abandoned or probable of being abandoned, an impairment loss may be required. An impairment loss would be recorded if the remaining carrying value of the 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.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

(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 modified 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 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 elected to apply this provision on a prospective basis, the 2016 excess tax benefits continue to be reflected as a financing activity. As allowed under this ASU, we also elected to account for forfeitures as they occur, rather than estimating potential future forfeitures and recording them over the vesting period.

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.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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:

	2018	2017	2016
Stock options granted	81,730	80,770	92,880
Estimated weighted-average fair value per stock option	\$ 7.26	\$ 7.12	\$ 4.92
Assumptions used to value the options:			
Risk-free interest rate	1.6% – 2.5%	0.7% – 2.5%	0.5% – 2.2%
Dividend yield	3.5%	3.5%	4.0%
Expected volatility	18.0%	19.0%	18.0%
Expected life (years)	5.1	6.2	5.8

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.

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 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.

(I) 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

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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.

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.

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

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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

(o) Guarantees—We follow the guidance of the Guarantees Topic of the FASB ASC, which requires, under certain circumstances, that the guarantor recognize a liability for the fair value of the obligation undertaken in issuing the guarantee at its inception. As of December 31, 2018, we had \$26.2 million of standby letters of credit issued by financial institutions for the benefit of third parties that extended credit to us which automatically renew each year unless proper termination notice is given. These amounts are not reflected on our balance sheets.

(p) 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.

(q) 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.

(r) 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

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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.

(s) Customer Concentrations of Credit Risk—We provide regulated electric, natural gas, and steam service to customers in Wisconsin and to Tilden located in the Upper Peninsula of Michigan. See Note 3, 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 in Note 1(d), Operating Revenues. As a result, we did not have any significant concentrations of credit risk at December 31, 2018. In addition, there were no customers that accounted for more than 10% of our revenues for the year ended December 31, 2018.

NOTE 2—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.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

Other Segment

Sale of Bostco LLC 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, and in October 2018, Bostco was dissolved. 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 3—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 our parent company's acquisition of Integrys 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 below for more information on the acquisition.

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

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 2, Dispositions, for more information on the real estate sale.

On 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, during 2017 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>	2018	2017
Accounts receivable		
Services provided to ATC	\$ 2.2	\$ 0.8
Accounts payable		
Services received from ATC	19.4	22.2

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

<i>(in millions)</i>	2018	2017	2016
Lease agreements			
Lease payments to We Power ⁽¹⁾	\$ 373.7	\$ 420.5	\$ 412.2
CWIP billed to We Power	39.5	57.3	37.9
Transactions with WBS ⁽²⁾			
Billings to WBS	61.5	255.7 ⁽³⁾	213.8 ⁽³⁾
Billings from WBS ⁽⁴⁾	243.4	215.4	310.6
Transactions with WPS			
Natural gas purchases from WPS	1.9	1.6	1.9
Billings to WPS ⁽²⁾	17.8 ⁽³⁾	28.2	9.0
Billings from WPS ⁽²⁾	10.9	4.5	4.2
Transactions with WG			
Natural gas purchases from WG	5.3	5.3	5.3
Billings to WG ⁽²⁾	59.0 ⁽³⁾	64.0	60.6
Billings from WG ⁽²⁾	32.6	23.1	21.5
Transactions with UMERC ⁽⁵⁾			
Electric sales to UMERC	29.6	30.8	—
Billings to UMERC ⁽²⁾	15.8 ⁽³⁾	125.5	—
Transactions with Bluewater ⁽⁶⁾			
Storage service fees	15.0	2.7	—
Transactions with ATC			
Charges to ATC for services and construction	13.9	10.9	10.0
Charges from ATC for network transmission services	232.0	241.4	247.8
Refund from ATC related to a FERC audit	15.4	—	—
Refund from ATC per FERC ROE order	—	19.4	—

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	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

- (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. Lease payments were reduced in 2018 as a result of tax savings related to the Tax Legislation.
- (2) Includes amounts billed for services, pass through costs, and other items in accordance with the approved AIAs.
- (3) Includes \$8.8 million for the transfer of certain software assets to affiliates for the year ended December 31, 2018, and \$13.1 million for the transfer of certain software assets to WBS for the year ended December 31, 2016. Also includes \$1.2 million for the transfer of certain benefit-related liabilities from WBS for the year ended December 31, 2017.
- (4) For the years ended December 31, 2018, 2017, and 2016, includes \$10.0 million, \$1.5 million, and \$116.0 million, respectively, for the transfer of certain benefit-related liabilities to WBS. Also includes \$59.8 million for the transfer of certain software assets from WBS for the year ended December 31, 2018.
- (5) UMERC became operational effective January 1, 2017. See below for more information.
- (6) WEC Energy Group's acquisition of Bluewater was completed on June 30, 2017. See below for more information.

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

In June 2017, our parent company completed its acquisition of Bluewater for \$226.0 million. Bluewater owns natural gas storage facilities in Michigan that 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 a portion of the storage, which was then approved by the PSCW in November 2017. See Note 21, Regulatory Environment, 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 deferred income tax liabilities, transferred to UMERC from us in 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 4—OPERATING REVENUES

Disaggregation of Operating Revenues

The following tables present our operating revenues disaggregated by revenue source. We only have revenues associated with our utility segment. We do not have any revenues associated with our other segment. We disaggregate revenues into categories that depict how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors. For our utility segment, revenues are further disaggregated by electric and natural gas operations and then by customer class. Each customer class

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

within our electric and natural gas operations have different expectations of service, energy and demand requirements, and are impacted by regulatory activities within their jurisdictions.

Comparable amounts have not been presented for the years ended December 31, 2017 and 2016, due to our adoption of ASU 2014-09, Revenues from Contracts with Customers, under the modified retrospective method. See Note 1(d), Operating Revenues, for more information about our significant accounting policies related to operating revenues.

	Wisconsin Electric Power Company Consolidated
	Year ended December 31, 2018
<i>(in millions)</i>	
Electric utility	\$ 3,212.7
Natural gas utility	405.1
Total revenues from contracts with customers	3,617.8
Other operating revenues	7.2
Total operating revenues	\$ 3,625.0

Revenues from Contracts with Customers

Electric Utility Operating Revenues

The following table disaggregates electric utility operating revenues into customer class:

	Electric Utility Operating Revenues
	Year ended December 31, 2018
<i>(in millions)</i>	
Residential	\$ 1,220.8
Small commercial and industrial	1,020.0
Large commercial and industrial	656.6
Other	20.7
Total retail revenues	2,918.1
Wholesale	108.5
Resale	153.7
Steam	24.1
Other utility revenues	8.3
Total electric utility operating revenues	\$ 3,212.7

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	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

Natural Gas Utility Operating Revenues

The following table disaggregates natural gas utility operating revenues into customer class:

<i>(in millions)</i>	Natural Gas Utility Operating Revenues	
	Year ended December 31, 2018	
Residential	\$	264.3
Commercial and industrial		126.3
Total retail revenues		390.6
Transport		13.4
Other utility revenues		1.1
Total natural gas utility operating revenues	\$	405.1

Other Operating Revenues

Other operating revenues consist primarily of the following:

<i>(in millions)</i>	Year ended December 31, 2018	
Late payment charges	\$	8.2
Leases		2.9
Alternative revenues *		(3.9)
Total other operating revenues	\$	7.2

* Negative amounts can result from alternative revenues being reversed to revenues from contracts with customers as the customer is billed for these alternative revenues. Negative amounts can also result from revenues to be refunded to customers subject to wholesale true-ups, as discussed in Note 1(d), Operating Revenues.

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

NOTE 5—REGULATORY ASSETS AND LIABILITIES

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

<i>(in millions)</i>	2018	2017	See Note
Regulatory assets ⁽¹⁾⁽²⁾			
Capital leases	\$ 869.3	\$ 801.3	11
Plant retirements	754.1	6.6	6
Pension and OPEB costs ⁽³⁾	490.6	484.4	15
Income tax related items ⁽⁴⁾	317.9	—	12
SSR	316.7	298.9	21
Electric transmission costs	57.8	220.7	21
We Power generation ⁽⁵⁾	43.0	71.3	
AROs	28.7	41.4	7
Other, net	24.2	60.3	
Total regulatory assets	\$ 2,902.3	\$ 1,984.9	
Balance Sheet Presentation			
Current assets	\$ 0.1	\$ —	
Regulatory assets	2,902.2	1,984.9	
Total regulatory assets	\$ 2,902.3	\$ 1,984.9	

⁽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 this table.

⁽²⁾ As of December 31, 2018, we had \$10.9 million of regulatory assets not earning a return, \$98.7 million of regulatory assets earning a return based on short-term interest rates, and \$316.7 million of regulatory assets earning a return based on long-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⁾ Primarily represents the unrecognized future pension and OPEB costs related to our defined benefit pension and OPEB plans. We are authorized recovery of these regulatory assets over the average remaining service life of each plan.

⁽⁴⁾ For information on the flow through of tax repairs and the regulatory treatment of the impacts of the Tax Legislation, see Note 21, Regulatory Environment.

⁽⁵⁾ 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 information on the Tax Legislation impacts on the lease payments.

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) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

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

<i>(in millions)</i>	2018	2017	See Note
Regulatory liabilities			
Income tax related items ⁽¹⁾	\$ 1,024.8	\$ 849.1	12
Removal costs ⁽²⁾	748.1	730.0	
Mines deferral ⁽³⁾	120.8	95.1	
Pension and OPEB costs ⁽⁴⁾	74.7	10.0	15
Uncollectible expense ⁽⁵⁾	16.4	6.4	1(d)
Energy efficiency programs ⁽⁶⁾	13.5	11.1	
Other, net	15.9	19.4	
Total regulatory liabilities	\$ 2,014.2	\$ 1,721.1	
Balance Sheet Presentation			
Current liabilities	\$ 11.9	\$ 13.1	
Regulatory liabilities	2,002.3	1,708.0	
Total regulatory liabilities	\$ 2,014.2	\$ 1,721.1	

⁽¹⁾ For information on the regulatory treatment of the impacts of the Tax Legislation, see Note 21, Regulatory Environment.

⁽²⁾ Represents amounts collected from customers to cover the future cost of property, plant, and equipment removals that are not legally required. Legal obligations related to the removal of property, plant, and equipment are recorded as AROs.

⁽³⁾ Represents the deferral of revenues less the associated cost of sales related to Tilden, which were not included in the PSCW's 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.

⁽⁴⁾ Primarily represents the unrecognized future pension and OPEB benefits related to our defined benefit pension and OPEB plans. We will amortize these regulatory liabilities into net periodic benefit cost over the average remaining service life of each plan.

⁽⁵⁾ Represents amounts refundable to customers related to our uncollectible expense tracking mechanism. This mechanism allows us to recover or refund the difference between actual uncollectible write-offs and the amounts recovered in rates.

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

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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>	2018	2017
Electric – generation	\$ 3,560.0	\$ 3,447.7
Electric – distribution	4,837.9	4,600.2
Natural gas – distribution, storage, and transmission	1,269.6	1,166.8
Property, plant, and equipment to be retired	174.8	872.7
Other	801.8	656.0
Less: Accumulated depreciation	3,239.4	2,970.3
Net	7,404.7	7,773.1
CWIP	124.7	159.5
Net utility property, plant, and equipment	7,529.4	7,932.6
Property under capital leases	3,043.5	3,009.1
Less: Accumulated amortization	1,055.6	945.9
Net leased facilities	1,987.9	2,063.2
Non-utility and other property, plant, and equipment	11.6	11.9
Total property, plant, and equipment	\$ 9,528.9	\$ 10,007.7

Utility Segment Plant to be Retired

We have evaluated future plans for our older and less efficient fossil fuel generating units and have either retired or announced the retirement of the plants identified below. In December 2017, a severance liability in the amount of \$25.8 million was recorded in other current liabilities related to these plant retirements.

<i>(in millions)</i>	
Severance liability at December 31, 2017	\$ 25.8
Severance payments	(9.9)
Other	(3.0)
Total severance liability at December 31, 2018	\$ 12.9

Pleasant Prairie Power Plant

The Pleasant Prairie power plant was retired effective April 10, 2018. The carrying value of this plant was \$645.9 million at December 31, 2018. This amount included the net book value of \$749.5 million, which was classified as a regulatory asset on our balance sheet. In addition, a \$103.6 million cost of removal reserve related to the Pleasant Prairie power plant was classified as a regulatory liability at December 31, 2018. We continue to amortize this regulatory asset on a straight-line basis using the composite depreciation rates approved by the PSCW before this plant was retired. Amortization is included in depreciation and amortization in the income statement. We have FERC approval to continue to collect the carrying value of the Pleasant Prairie power plant using the approved composite depreciation rates, in addition to a return on the remaining carrying value. However, this approval is subject to refund while the FERC completes its prudency review. We will address the accounting and regulatory treatment related to the retirement of Pleasant Prairie with the PSCW in conjunction with our anticipated 2019 rate case. The physical dismantlement of the

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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. Pursuant to MISO's April 2018 approval of the retirement of the plant, the PIPP units are required to be retired on or before May 31, 2019. The carrying value of the PIPP units was \$174.8 million at December 31, 2018. This amount included net book value of \$185.4 million, which was classified as plant to be retired within property, plant, and equipment on our balance sheet. In addition, a \$10.6 million cost of removal reserve related to the PIPP units was classified as a regulatory liability at December 31, 2018. 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. Upon retirement of PIPP, we will file with the FERC for approval to continue to collect the carrying value of the PIPP using the current approved composite depreciation rates, in addition to a return on the remaining carrying value. We will address the accounting and regulatory treatment related to the retirement of the PIPP with the PSCW in conjunction with our anticipated 2019 Wisconsin rate case, and also expect that the retirement will be addressed by the MPSC. See Note 21, Regulatory Environment, 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 biomass and hydro 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>	2018	2017	2016
Balance as of January 1	\$ 68.3	\$ 61.5	\$ 58.7
Accretion	3.3	3.2	3.0
Additions and revisions to estimated cash flows	1.0	5.5	—
Liabilities settled	(1.9)	(1.9)	(0.2)
Balance as of December 31	\$ 70.7	\$ 68.3	\$ 61.5

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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>	2018	2017	2016
Stock options	\$ 2.0	\$ 1.3	\$ 1.8
Restricted stock	3.0	0.8	1.8
Performance units	9.6	9.9	3.9
Stock-based compensation expense	\$ 14.6	\$ 12.0	\$ 7.5
Related tax benefit	\$ 4.0	\$ 4.8	\$ 3.0

Stock-based compensation costs capitalized during 2018, 2017, and 2016 were not significant.

Stock Options

The following is a summary of our employees' WEC Energy Group stock option activity during 2018:

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, 2018	1,196,147	\$ 37.29		
Granted	81,730	\$ 66.02		
Exercised	(340,563)	\$ 29.45		
Transferred	(238,500)	\$ 39.71		
Outstanding as of December 31, 2018	698,814	\$ 43.64	5.0	\$ 17.9
Exercisable as of December 31, 2018	538,764	\$ 39.30	4.1	\$ 16.1

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, 2018. This is calculated as the difference between WEC Energy Group's closing stock price on December 31, 2018, 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, 2018, 2017, and 2016 was \$12.9 million, \$11.2 million, and \$14.1 million, respectively. Cash received by WEC Energy Group from exercises of its options by our employees was \$10.0 million, \$7.7 million, and \$12.1 million during the years ended December 31, 2018, 2017, and 2016, respectively. The actual tax benefit from option exercises for the same periods was approximately \$2.7 million, \$4.5 million, and \$5.6 million, respectively.

As of December 31, 2018, we expected to recognize approximately \$1.0 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.

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	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

During the first quarter of 2019, the Compensation Committee awarded 59,404 non-qualified WEC Energy Group stock options with an exercise price of \$68.18 and a weighted-average grant date fair value of \$8.60 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 2018:

Restricted Shares	Number of Shares	Weighted-Average Grant Date Fair Value
Outstanding and unvested as of January 1, 2018	15,283	\$ 54.96
Granted	7,518	\$ 64.99
Released	(5,380)	\$ 54.58
Transferred	(5,823)	\$ 57.17
Forfeited	(1,747)	\$ 60.50
Outstanding and unvested as of December 31, 2018	9,851	\$ 60.53

The intrinsic value of WEC Energy Group restricted stock held by our employees that was released was \$0.4 million, \$0.5 million, and \$0.4 million for the years ended December 31, 2018, 2017, and 2016, respectively. The actual tax benefit from released restricted shares for the same years was \$0.1 million, \$0.2 million, and \$0.2 million, respectively.

As of December 31, 2018, we expected to recognize approximately \$1.3 million of unrecognized compensation cost related to unvested and outstanding WEC Energy Group restricted stock over the next 1.6 years on a weighted-average basis.

During the first quarter of 2019, the Compensation Committee awarded 5,181 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 \$68.18 per share.

Performance Units

During 2018, 2017, and 2016, the Compensation Committee awarded 32,650; 34,765; and 35,700 WEC Energy Group performance units, respectively, to our officers and other key employees under the WEC Energy Group Performance Unit Plan.

Performance units with an intrinsic value of \$2.0 million, \$1.4 million, and \$3.4 million were settled during 2018, 2017, and 2016, respectively. The actual tax benefit from the distribution of performance units for the same years was approximately \$0.4 million, \$0.4 million, and \$0.5 million, respectively.

At December 31, 2018, our employees held 68,583 of outstanding WEC Energy Group performance units, including dividend equivalents. A liability of \$4.3 million was recorded on our balance sheet at December 31, 2018 related to these outstanding units. As of December 31, 2018, we expected to recognize approximately \$8.6 million of unrecognized compensation cost related to unvested and outstanding WEC Energy Group performance units over the next 1.3 years on a weighted-average basis.

During the first quarter of 2019, performance units held by our employees with an intrinsic value of \$2.2 million were settled. The actual tax benefit from the distribution of these awards was \$0.5 million. In January 2019, the Compensation Committee also

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

awarded 22,452 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, 2018, our restricted retained earnings totaled \$2.2 billion.

We do not believe that these restrictions will materially affect our operations or limit any dividend payments in the foreseeable future.

NOTE 9—PREFERRED STOCK

The following table shows preferred stock authorized and outstanding at December 31, 2018 and 2017:

<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

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) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

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>	2018	2017
Commercial paper		
Amount outstanding at December 31	\$ 134.9	\$ 210.9
Average interest rate on amounts outstanding at December 31	2.96%	1.81%

Our average amount of commercial paper borrowings based on daily outstanding balances during 2018 was \$132.6 million, with a weighted-average interest rate during the period of 2.26%.

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 total funded debt to capitalization ratio of 65% or less. As of December 31, 2018, we were in compliance with this ratio.

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	2018
Revolving credit facility	October 2022	\$ 500.0
Less:		
Letters of credit issued inside credit facility		\$ 1.2
Commercial paper outstanding		134.9
Available capacity under existing agreement		\$ 363.9

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.

Debentures and Notes

In October 2018, we issued \$300.0 million of 4.30% Debentures due October 15, 2048, and used the net proceeds to repay short-term debt and for working capital and other corporate purposes.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

In July 2018, we redeemed all \$80.0 million of our series of tax-exempt pollution control refunding bonds. From August 2009 until they were called, the bonds were not reported in our long-term debt because they were previously repurchased by us.

In June 2018, our \$250.0 million of 1.70% Debentures matured, and the outstanding principal was paid with proceeds received from issuing commercial paper.

The following table shows the future maturities of our long-term debt outstanding (excluding obligations under capital leases) as of December 31, 2018:

<i>(in millions)</i>	
2019	\$ 250.0
2020	—
2021	300.0
2022	—
2023	—
Thereafter	2,185.0
Total	\$ 2,735.0

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

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 10 years or purchase the generating facility at fair market 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.

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

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	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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 \$23.3 million as of December 31, 2018, 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 \$736.9 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 \$129.2 million in the year 2021 for PWGS 1 and to approximately \$125.9 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 \$634.5 million as of December 31, 2018, and will decrease to zero over the remaining lives of the contracts.

When the PWGS 1 and PWGS 2 contracts expire in 2030 and 2033, respectively, we may, at our option and with proper notice, choose to renew one or both contracts for up to three consecutive renewal terms (each renewal term would approximate 80% of the then remaining economic useful life of the respective generation unit), purchase one or both generating facilities at fair market value, or allow the contracts to expire.

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 \$2,166.3 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 \$521.8 million in the year 2028 for ER 1 and to approximately \$427.9 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 \$2,199.3 million as of December 31, 2018, and will decrease to zero over the remaining lives of the contracts.

When the ER 1 and ER 2 contracts expire in 2040 and 2041, respectively, we may, at our option and with proper notice, choose to renew one or both contracts for up to three consecutive renewal terms (each renewal term would approximate 80% of the then remaining economic useful life of the respective generation unit), purchase one or both generating facilities at fair market value, or allow the contracts to expire.

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

We paid the following lease payments during 2018, 2017, and 2016:

<i>(in millions)</i>	2018	2017	2016
Long-term power purchase commitment	\$ 7.7	\$ 7.2	\$ 37.6
PWGS	76.6	85.0	82.4
ERGS	297.1	335.5	329.8
Total	\$ 381.4	\$ 427.7	\$ 449.8

The rates charged to our customers related to the We Power leases have remained level for each of the three years ended December 31, 2018, 2017, and 2016, at \$398.6 million. Because this is also the amount that was charged to operating and maintenance expense during these years, the lease payments made to We Power over this three-year period did not match the amounts we recorded as lease expense. As disclosed in the table above, lease payments related to the PWGS and ERGS leases were \$373.7 million, \$420.5 million, and \$412.2 million in 2018, 2017, and 2016, respectively. As a result of the Tax Legislation, the lease payments were recalculated and decreased by approximately \$50 million in 2018, resulting in lower lease payments when compared to lease expense recorded in 2018. Partially offsetting the lower lease payments made in 2018, and also the driving factor behind the higher lease payments in 2017 and 2016, compared to lease expense, were capital additions placed in service or that are in process since our last rate case. These capital additions are factored into our bill from We Power, but have not yet been factored into the rates we are collecting from customers. The difference between the payments we have made to We Power and the amounts collected in rates and recorded as lease expense is not expected to impact earnings as we are allowed to record the difference as an increase or reduction to the We Power generation regulatory asset until our next rate case. See Note 5, Regulatory Assets and Liabilities, for more information on the regulatory asset related to the We Power leases, and also Note 12, Income Taxes, and Note 21, Regulatory Environment, for more information on the Tax Legislation and our rates.

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

<i>(in millions)</i>	2018	2017
Long-term power purchase commitment		
Under capital lease	\$ 140.3	\$ 140.3
Accumulated amortization	(120.9)	(115.2)
Total long-term power purchase commitment	19.4	25.1
PWGS		
Under capital lease	736.9	727.4
Accumulated amortization	(335.9)	(305.1)
Total PWGS	401.0	422.3
ERGS		
Under capital lease	2,166.3	2,141.4
Accumulated amortization	(598.8)	(525.6)
Total ERGS	1,567.5	1,615.8
Total leased facilities	\$ 1,987.9	\$ 2,063.2

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

NOTES TO FINANCIAL STATEMENTS

Future minimum lease payments under our capital leases and the present value of our net minimum lease payments as of December 31, 2018 are as follows:

<i>(in millions)</i>	Power Purchase Commitment	PWGS	ERGS	Total
2019	\$ 15.5	\$ 97.6	\$ 290.8	\$ 403.9
2020	16.4	97.6	290.8	404.8
2021	17.2	97.6	290.8	405.6
2022	7.6	97.6	290.6	395.8
2023	—	97.6	290.5	388.1
Thereafter	—	773.5	4,792.8	5,566.3
Total minimum lease payments	56.7	1,261.5	6,246.3	7,564.5
Less: Estimated executory costs	(26.1)	—	—	(26.1)
Net minimum lease payments	30.6	1,261.5	6,246.3	7,538.4
Less: Interest	(7.3)	(627.0)	(4,047.0)	(4,681.3)
Present value of minimum lease payments	23.3	634.5	2,199.3	2,857.1
Less: Due currently	(4.9)	(22.3)	(22.7)	(49.9)
Long-term obligations under capital lease	\$ 18.4	\$ 612.2	\$ 2,176.6	\$ 2,807.2

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>	2018	2017	2016
Current tax (benefit) expense	\$ (56.2)	\$ 81.5	\$ 4.8
Deferred income taxes, net	0.1	110.6	207.3
Investment tax credit, net	(0.8)	(0.9)	(1.1)
Total income tax (benefit) expense	\$ (56.9)	\$ 191.2	\$ 211.0

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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 as a result of the following:

<i>(in millions)</i>	2018		2017		2016	
	Amount	Effective Tax Rate	Amount	Effective Tax Rate	Amount	Effective Tax Rate
Expected tax at statutory federal tax rates	\$ 63.3	21.0 %	\$ 184.4	35.0 %	\$ 201.4	35.0 %
State income taxes net of federal tax benefit	19.6	6.5 %	27.9	5.3 %	31.8	5.5 %
Tax repairs *	(120.7)	(39.9)%	—	— %	—	— %
Federal excess amortization	(15.5)	(5.1)%	—	— %	—	— %
Production tax credits	(9.4)	(3.1)%	(17.6)	(3.3)%	(16.5)	(2.8)%
Investment tax credit restored	(0.8)	(0.3)%	(0.9)	(0.2)%	(1.1)	(0.2)%
AFUDC – Equity	(0.8)	(0.3)%	(1.1)	(0.2)%	(1.5)	(0.3)%
Domestic production activities deferral (deduction)	6.1	2.0 %	(7.8)	(1.5)%	(7.8)	(1.4)%
Other, net	1.3	0.4 %	6.3	1.1 %	4.7	0.8 %
Total income tax (benefit) expense	\$ (56.9)	(18.8)%	\$ 191.2	36.2 %	\$ 211.0	36.6 %

* In accordance with a settlement agreement with the PSCW, we will flow through the tax benefit of our repair related deferred tax liabilities in 2018 and 2019, to maintain certain regulatory asset balances at their December 31, 2017 levels. The flow through treatment of the repair related deferred tax liabilities offsets the negative income statement impact of holding the regulatory assets level, resulting in no change to net income. See Note 21, Regulatory Environment, for more information about the impact of the Tax Legislation and the Wisconsin rate settlement.

Deferred Income Tax Assets and Liabilities

On December 22, 2017, the Tax Legislation was signed into law. For businesses, the Tax Legislation reduced the corporate federal tax rate from a maximum of 35% to a 21% rate effective January 1, 2018. In December 2017, we recorded a tax benefit related to the re-measurement of our deferred taxes in the amount of approximately \$1,065 million. Accordingly, this amount was recorded as both an increase to regulatory liabilities as well as a decrease to certain existing regulatory assets as of December 31, 2017.

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 provided 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 were considered "provisional" and subject to revision at December 31, 2017, and through 2018, as discussed in SAB 118.

In 2018, we considered all available guidance from industry and income tax authorities related to these tax items, analyzed the impact on Alternative Minimum Tax Credit carryforwards, and revised our estimates for re-measurement of deferred income taxes related to guidance on bonus depreciation. At December 31, 2018, we no longer considered any amounts related to bonus depreciation and future tax benefit utilization "provisional." However, any further amendments or technical corrections to the Tax Legislation could subject these tax items to revision.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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

<i>(in millions)</i>	2018	2017
Deferred tax assets		
Tax gross up – regulatory items	\$ 203.0	\$ 240.1
Deferred revenues	129.3	128.8
Future tax benefits	15.9	133.1
Employee benefits and compensation	—	50.2
Other	156.6	82.4
Total deferred tax assets	\$ 504.8	\$ 634.6
Deferred tax liabilities		
Property-related	\$ 1,365.9	\$ 1,487.0
Deferred costs – Pleasant Prairie	176.0	—
Deferred costs – SSR	110.7	81.4
Employee benefits and compensation	55.9	117.4
Deferred transmission costs	55.4	60.1
Other	39.2	44.2
Total deferred tax liabilities	1,803.1	1,790.1
Deferred tax liability, net	\$ 1,298.3	\$ 1,155.5

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

At December 31, 2018, we had \$11.6 million of tax credit carryforwards resulting in deferred tax assets of \$11.6 million. Tax credit carryforwards begin to expire in 2038. We expect to have future taxable income sufficient to utilize these deferred tax assets. At 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. At December 31, 2018, we had \$68.7 million of state net operating losses resulting in deferred tax assets of \$4.3 million. These state net operating loss carryforwards begin to expire in 2035. We expect to have future taxable income sufficient to utilize these deferred tax assets. At 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.

Unrecognized Tax Benefits

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

<i>(in millions)</i>	2018	2017
Balance as of January 1	\$ —	\$ 5.1
Reductions for tax positions of prior years	—	(5.1)
Balance as of December 31	\$ —	\$ —

We do not expect any unrecognized tax benefits to affect our effective tax rate in periods after December 31, 2018.

For the years ended December 31, 2018, 2017, and 2016, we recognized no interest, \$0.7 million of interest income, and \$0.2 million of interest expense, respectively, related to unrecognized tax benefits in our income statements. For the years ended December 31, 2018, 2017, and 2016, we recognized no penalties related to unrecognized tax benefits in our income statements. For the years

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

ended December 31, 2018 and 2017, we had no interest accrued and no penalties accrued related to unrecognized tax benefits on our balance sheets.

We do not anticipate any significant increases in the total amount 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 examinations by the IRS for years prior to 2015. As of December 31, 2018, we were subject to examination by the Wisconsin taxing authority for tax years 2014 through 2018.

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, 2018			
	Level 1	Level 2	Level 3	Total
Derivative assets				
Natural gas contracts	\$ 0.7	\$ —	\$ —	\$ 0.7
FTRs	—	—	4.4	4.4
Total derivative assets	\$ 0.7	\$ —	\$ 4.4	\$ 5.1
Derivative liabilities				
Natural gas contracts	\$ 1.2	\$ —	\$ —	\$ 1.2
Coal contracts	—	0.1	—	0.1
Total derivative liabilities	\$ 1.2	\$ 0.1	\$ —	\$ 1.3

<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

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.

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

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

<i>(in millions)</i>	2018	2017	2016
Balance at the beginning of the period	\$ 2.4	\$ 3.1	\$ 1.6
Purchases	9.4	6.9	8.1
Settlements	(7.4)	(7.6)	(6.6)
Balance at the end of the period	\$ 4.4	\$ 2.4	\$ 3.1

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, 2018		December 31, 2017	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred stock	\$ 30.4	\$ 28.3	\$ 30.4	\$ 30.5
Long-term debt, including current portion	2,709.6	2,881.6	2,662.3	2,976.3

The fair values of long-term debt and preferred stock are categorized within Level 2 of the fair value hierarchy.

NOTE 14—DERIVATIVE INSTRUMENTS

The following table shows our derivative assets and derivative liabilities, none of which are designated as hedging instruments.

<i>(in millions)</i>	December 31, 2018		December 31, 2017	
	Derivative Assets	Derivative Liabilities	Derivative Assets	Derivative Liabilities
Other current				
Natural gas contracts	\$ 0.7	\$ 1.2	\$ 0.6	\$ 1.9
Petroleum products contracts	—	—	0.9	—
FTRs	4.4	—	2.4	—
Coal contracts	—	0.1	0.6	0.1
Total other current	\$ 5.1	\$ 1.3	\$ 4.5	\$ 2.0
Other long-term				
Natural gas contracts	\$ —	\$ —	\$ —	\$ 0.2
Coal contracts	—	—	0.1	0.2
Total other long-term	\$ —	\$ —	\$ 0.1	\$ 0.4
Total	\$ 5.1	\$ 1.3	\$ 4.6	\$ 2.4

Realized gains (losses) on derivatives are primarily recorded in cost of sales on the income statements. Our estimated notional sales volumes and realized gains (losses) were as follows:

<i>(in millions)</i>	December 31, 2018		December 31, 2017		December 31, 2016	
	Volume	Gains	Volume	Gains (Losses)	Volume	Gains (Losses)
Natural gas contracts	53.4 Dth	\$ 9.7	26.9 Dth	\$ (1.0)	35.3 Dth	\$ (12.3)
Petroleum products contracts	4.2 gallons	1.2	16.7 gallons	(1.4)	10.3 gallons	(2.6)
FTRs	21.2 MWh	3.4	27.1 MWh	7.6	25.3 MWh	7.3
Total		\$ 14.3		\$ 5.2		\$ (7.6)

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

At December 31, 2018 and 2017, we had posted cash collateral of \$1.1 million and \$4.9 million, respectively, 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, 2018		December 31, 2017	
	Derivative Assets	Derivative Liabilities	Derivative Assets	Derivative Liabilities
Gross amount recognized on the balance sheet	\$ 5.1	\$ 1.3	\$ 4.6	\$ 2.4
Gross amount not offset on the balance sheet	(0.6)	(1.3) *	(1.3)	(2.0) *
Net amount	\$ 4.5	\$ —	\$ 3.3	\$ 0.4

* Includes cash collateral posted of \$0.7 million at both December 31, 2018 and 2017.

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, and certain new represented employees hired after May 1, 2017, receive an 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.

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) April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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

<i>(in millions)</i>	Pension Costs		OPEB Costs	
	2018	2017	2018	2017
Change in benefit obligation				
Obligation at January 1	\$ 1,193.9	\$ 1,177.0	\$ 303.5	\$ 298.5
Service cost	13.2	12.2	6.9	7.0
Interest cost	42.3	47.0	11.1	12.1
Participant contributions	—	—	7.6	5.7
Plan amendments	—	—	—	(6.8)
Net transfer to/from affiliates	(4.5) ⁽¹⁾	(13.4) ⁽²⁾	—	(3.3) ⁽²⁾
Actuarial loss (gain)	(62.7)	53.1	(86.2)	5.1
Benefit payments	(82.8)	(82.0)	(22.8)	(16.5)
Federal subsidy on benefits paid	N/A	N/A	0.9	1.7
Transfer	—	—	6.7 ⁽³⁾	—
Obligation at December 31	\$ 1,099.4	\$ 1,193.9	\$ 227.7	\$ 303.5
Change in fair value of plan assets				
Fair value at January 1	\$ 1,134.1	\$ 1,102.8	\$ 220.1	\$ 205.1
Actual return on plan assets	(31.0)	121.9	(5.7)	25.9
Employer contributions	4.0	5.1	2.3	3.2
Participant contributions	—	—	7.6	5.7
Net transfer to/from affiliates	(4.5) ⁽¹⁾	(13.7) ⁽²⁾	—	(3.3) ⁽²⁾
Benefit payments	(82.8)	(82.0)	(22.8)	(16.5)
Fair value at December 31	\$ 1,019.8	\$ 1,134.1	\$ 201.5	\$ 220.1
Funded status at December 31	\$ (79.6)	\$ (59.8)	\$ (26.2)	\$ (83.4)

⁽¹⁾ Benefit obligations and plan assets were moved along with our employees who were transferred to/from affiliated entities. See Note 3, Related Parties, for more information.

⁽²⁾ 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.

⁽³⁾ Represents a premium medical account that was transferred into the OPEB benefit obligation.

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	
	2018	2017	2018	2017
Other long-term assets	\$ 12.7	\$ —	\$ —	\$ —
Pension and OPEB obligations	92.3	59.8	26.2	83.4
Total net liabilities	\$ (79.6)	\$ (59.8)	\$ (26.2)	\$ (83.4)

The accumulated benefit obligation for all defined benefit pension plans was \$1,097.9 million and \$1,192.4 million as of December 31, 2018 and 2017, respectively.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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>	2018	2017
Projected benefit obligation	\$ 997.0	\$ 1,193.9
Accumulated benefit obligation	995.5	1,192.4
Fair value of plan assets	904.7	1,134.1

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	
	2018	2017	2018	2017
Net regulatory assets (liabilities)				
Net actuarial loss (gain)	\$ 491.0	\$ 485.4	\$ (66.6)	\$ (1.6)
Prior service credits	(1.8)	(1.0)	(6.1)	(8.4)
Total	\$ 489.2	\$ 484.4	\$ (72.7)	\$ (10.0)

The following table shows the estimated amounts that will be amortized into net periodic benefit cost during 2019:

<i>(in millions)</i>	Pension Costs	OPEB Costs
Net actuarial loss (gain)	\$ 28.7	\$ (1.6)
Prior service costs (credits)	0.4	(1.9)
Total 2019 – estimated amortization	\$ 29.1	\$ (3.5)

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		
	2018	2017	2016	2018	2017	2016
Service cost	\$ 13.2	\$ 12.2	\$ 10.5	\$ 6.9	\$ 7.0	\$ 7.3
Interest cost	42.3	47.0	49.7	11.1	12.1	13.2
Expected return on plan assets	(75.2)	(76.6)	(77.7)	(15.5)	(14.7)	(14.0)
Plan settlement	—	4.1	—	—	—	—
Amortization of prior service cost (credit)	0.8	1.1	1.6	(2.2)	(1.4)	(1.1)
Amortization of net actuarial loss	38.0	35.4	32.4	—	—	1.0
Net periodic benefit cost	\$ 19.1	\$ 23.2	\$ 16.5	\$ 0.3	\$ 3.0	\$ 6.4

Effective January 1, 2018, we adopted ASU 2017-07, Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost, which modifies certain aspects of the accounting for employee benefit costs. Under the new guidance, only the service cost component can be included in total operating expenses. The remaining components of net periodic benefit cost are required to be presented in the income statement separately from the service cost component, outside of operating income. As required, this change was applied retrospectively to all prior periods presented. Accordingly, for the years ended December 31, 2018, 2017, and 2016, we have presented the service cost component of our retirement benefit plans in other operation and maintenance on the income statements, while presenting the non-service cost components in other income, net.

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

NOTES TO FINANCIAL STATEMENTS

As required by ASU 2017-07, our income statements for the years ended December 31, 2017 and 2016, were retroactively restated from what was previously presented in our 2017 Annual Report on Form 10-K. The impacts to our income statements from adoption of this standard are reflected in the table below.

<i>(in millions)</i>	Year Ended December 31, 2017			Year Ended December 31, 2016		
	Form 10-K Income Statement	Impact of ASU 2017-07	Income Statement After Adoption	Form 10-K Income Statement	Impact of ASU 2017-07	Income Statement After Adoption
Operating expenses						
Other operation and maintenance	\$ 1,358.5	\$ (6.5)	\$ 1,352.0	\$ 1,430.2	\$ (4.7)	\$ 1,425.5
Other expense						
Other income, net	19.7	(6.5)	13.2	9.1	(4.7)	4.4

In addition, under ASU 2017-07, only the service cost component of net periodic benefit cost is eligible for capitalization to property, plant, and equipment. In prior periods, a portion of all net benefit cost components was capitalized to property, plant, and equipment. As required, this amendment was applied prospectively, beginning January 1, 2018. As a result of the application of accounting principles for rate regulated entities, the non-service cost components of the net benefit cost that are no longer eligible for capitalization under this standard, but are capitalized under the regulatory framework, will be presented as regulatory assets or liabilities rather than property, plant, and equipment.

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

	Pension		OPEB	
	2018	2017	2018	2017
Discount rate	4.30%	3.65%	4.30%	3.65%
Rate of compensation increase	3.40%	3.20%	N/A	N/A
Assumed medical cost trend rate (Pre 65)	N/A	N/A	6.25%	6.50%
Ultimate trend rate (Pre 65)	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached (Pre 65)	N/A	N/A	2024	2024
Assumed medical cost trend rate (Post 65)	N/A	N/A	6.12%	6.18%
Ultimate trend rate (Post 65)	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached (Post 65)	N/A	N/A	2028	2028

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		
	2018	2017	2016
Discount rate	3.65%	4.12%	4.45%
Expected return on plan assets	7.00%	7.00%	7.00%
Rate of compensation increase	3.40%	3.20%	3.50%

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) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

	OPEB Costs		
	2018	2017	2016
Discount rate	3.65%	4.10%	4.45%
Expected return on plan assets	7.25%	7.25%	7.25%
Assumed medical cost trend rate (Pre 65)	6.50%	7.00%	7.50%
Ultimate trend rate (Pre 65)	5.00%	5.00%	5.00%
Year ultimate trend rate is reached (Pre 65)	2024	2021	2021
Assumed medical cost trend rate (Post 65)	6.18%	7.00%	7.50%
Ultimate trend rate (Post 65)	5.00%	5.00%	5.00%
Year ultimate trend rate is reached (Post 65)	2028	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 2019, the expected return on asset 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, 2018, 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	\$	2.8	\$	(2.2)
Effect on the health care component of the accumulated postretirement benefit obligation		16.8		(14.0)

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 two OPEB trusts' target asset allocations are 50% equity investments and 50% fixed income investments, and 70% equity investments and 30% fixed income investments, respectively. Equity securities include investments in large-cap, mid-cap, and small-cap companies. Fixed income securities include corporate bonds of companies from diversified industries, mortgage and other asset backed securities, commercial paper, and United States Treasuries.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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, 2018							
	Pension Plan Assets				OPEB Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Equity securities:								
United States Equity	\$ 89.0	\$ —	\$ —	\$ 89.0	\$ 24.6	\$ —	\$ —	\$ 24.6
International Equity	85.8	—	—	85.8	24.0	—	—	24.0
Fixed income securities: *								
United States Bonds	66.2	436.5	—	502.7	24.0	48.2	—	72.2
International Bonds	8.3	31.4	—	39.7	1.6	3.0	—	4.6
	\$ 249.3	\$ 467.9	\$ —	\$ 717.2	\$ 74.2	\$ 51.2	\$ —	\$ 125.4
Investments measured at net asset value				\$ 302.6				\$ 76.1
Total	\$ 249.3	\$ 467.9	\$ —	\$ 1,019.8	\$ 74.2	\$ 51.2	\$ —	\$ 201.5

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

<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:								
United 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.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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, 2018	\$ 55.3	\$ 3.8
Realized and unrealized gains	4.1	0.8
Purchases	9.8	0.7
Liquidations	(1.2)	(0.1)
Transfers out of level 3	(68.0)	(5.2)
Ending balance at December 31, 2018	\$ —	\$ —

<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

Cash Flows

We expect to contribute \$3.8 million to the pension plans and \$0.1 million to the OPEB plans in 2019, dependent upon various factors affecting us, including our liquidity position and the effects of the new Tax Legislation.

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
2019	\$ 91.8	\$ 11.5
2020	91.7	12.7
2021	86.7	13.3
2022	84.5	13.7
2023	81.7	14.0
2024-2028	360.5	70.2

Savings Plans

WEC Energy Group sponsors 401(k) savings plans that allow substantially all of our full-time 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. The 401(k) savings plans include an Employee Stock Ownership Plan. Certain employees receive an employer retirement contribution, which amounts are contributed to an employee's savings plan account. Total costs incurred under all of these plans were \$11.9 million in 2018, \$11.7 million in 2017, and \$10.4 million in 2016.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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
Balance at January 1	\$ 402.0	\$ 382.2
Less: Transfer of ownership interest	402.0	—
Add: Earnings from equity method investment	—	55.5
Add: Capital contributions	—	16.1
Less: Distributions	—	51.7 *
Less: Other	—	0.1
Balance at December 31	\$ —	\$ 402.0

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

See Note 3, 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, 2018, we reported two segments, which are described below.

Our utility segment includes both our electric and natural gas utility operations. Our electric utility operations are engaged in the generation, distribution, and sale of electricity to customers in southeastern Wisconsin (including metropolitan Milwaukee), east central Wisconsin, and northern Wisconsin, and to one customer in 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 3, 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 included 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, and, in October 2018, Bostco was dissolved. See Note 2, 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.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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, 2018, 2017, and 2016.

2018 (in millions)	Utility	Other	Wisconsin Electric Power Company Consolidated
Operating revenues	\$ 3,625.0	\$ —	\$ 3,625.0
Other operation and maintenance	1,502.4	—	1,502.4
Depreciation and amortization	348.1	—	348.1
Operating income	402.5	—	402.5
Interest expense	120.1	—	120.1
Capital expenditures	603.2	—	603.2
Total assets	13,538.3	—	13,538.3

2017 (in millions)	Utility	Other	Wisconsin Electric Power Company Consolidated
Operating revenues	\$ 3,711.7	\$ —	\$ 3,711.7
Other operation and maintenance *	1,352.0	—	1,352.0
Depreciation and amortization	331.6	—	331.6
Operating income *	632.1	—	632.1
Interest expense	117.0	0.3	117.3
Capital expenditures	596.1	—	596.1
Total assets	13,121.6	—	13,121.6

* Includes the retroactive restatement impacts of the implementation of ASU 2017-07. See Note 15, Employee Benefits, for more information on this new standard.

2016 (in millions)	Utility	Other	Wisconsin Electric Power Company Consolidated
Operating revenues	\$ 3,792.8	\$ —	\$ 3,792.8
Other operation and maintenance *	1,425.5	—	1,425.5
Depreciation and amortization	325.4	—	325.4
Operating income *	634.2	—	634.2
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

* Includes the retroactive restatement impacts of the implementation of ASU 2017-07. See Note 15, Employee Benefits, for more information on this new standard.

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

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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 LLC

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 three 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 \$56.7 million of required capacity payments over the remaining term of this agreement. We believe that the required capacity payments under this contract will continue to be recoverable in rates, and 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.

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.

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS			

The following table shows our minimum future commitments related to these purchase obligations as of December 31, 2018.

<i>(in millions)</i>	Date Contracts Extend Through	Total Amounts Committed	Payments Due By Period					Later Years
			2019	2020	2021	2022	2023	
Electric utility:								
Nuclear	2033	\$ 8,764.4	\$ 445.4	\$ 475.1	\$ 501.1	\$ 531.2	\$ 563.0	\$ 6,248.6
Coal supply and transportation	2023	798.4	233.6	165.4	129.6	134.8	135.0	—
Purchased power	2043	101.6	22.7	19.4	12.3	10.4	7.6	29.2
Natural gas utility supply and transportation	2048	496.2	60.2	47.7	34.6	25.9	21.1	306.7
Total		\$ 10,160.6	\$ 761.9	\$ 707.6	\$ 677.6	\$ 702.3	\$ 726.7	\$ 6,584.5

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 \$3.0 million, \$4.0 million, and \$5.0 million in 2018, 2017, and 2016, respectively.

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

Year Ending December 31	Payments <i>(in millions)</i>
2019	\$ 2.9
2020	2.8
2021	0.7
2022	0.7
2023	0.7
Later years	13.9
Total	\$ 21.7

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.

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;

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

- 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

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. The EPA issued final nonattainment area designations on May 1, 2018. The following counties within our service territory were designated as partial nonattainment: Kenosha, Manitowoc, Northern Milwaukee/Ozaukee, and Sheboygan shorelines. The state of Wisconsin will need to develop a state implementation plan to bring these areas back into attainment. We will be required to comply with this state implementation plan no earlier than 2020. 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.

Mercury and Air Toxics Standards

In December 2018, the EPA proposed to revise the Supplemental Cost Finding for the mercury and air toxics standards (MATS) rule as well as the CAA required risk and technology review (RTR). The EPA was required by the Supreme Court to review both costs and benefits of complying with the MATS rule. After its review of costs, the EPA determined that it is not appropriate and necessary to regulate hazardous air pollutant emissions from power plants under Section 112 of the CAA. As a result, under the proposed rule, the emission standards and other requirements of the MATS rule first enacted in 2012 would remain in place. The EPA is not proposing to remove coal and oil fired power plants from the list of sources that are regulated under Section 112. The EPA also proposes that no revisions to MATS are warranted based on the results of the RTR. As a result, we do not expect the proposed rule to have a material impact on our financial condition or operations.

Climate Change

In 2015, the EPA issued a final rule regulating GHG emissions from existing generating units, referred to as the Clean Power Plan, and final performance standards for modified and reconstructed generating units and new fossil-fueled power plants. In February 2016, the Supreme Court stayed the effectiveness of the CPP until disposition of certain litigation in the D.C. Circuit Court of Appeals challenging the rule and, to the extent that further appellate review is sought, at the Supreme Court. In April 2017, pursuant to motions made by the EPA, the D.C. Circuit Court of Appeals ordered the challenges to the CPP, as well as related performance standards for new, reconstructed, and modified fossil-fueled power plants, to be held in abeyance, which remains the case.

In December 2017, the EPA issued an advanced notice of proposed rulemaking to solicit input on whether it is appropriate to replace the CPP. Then, in August 2018, the EPA issued a proposed replacement rule for the CPP, the ACE rule. The proposed ACE rule would

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

require the EPA to develop emission guidelines for states to use to develop their individual state plans. The state plans would focus on reducing GHG emissions by improving the efficiency of fossil-fueled power plants.

In December 2018, the EPA proposed to revise the New Source Performance Standards for GHG emissions from new, modified, and reconstructed fossil fueled power plants. The EPA determined that the best system of emission reduction (BSER) for new, modified, and reconstructed coal units is highly efficient generation that would be equivalent to supercritical steam conditions for larger units and subcritical steam conditions for smaller units. This proposed BSER would replace the determination from the 2015 rule, which identified BSER as partial carbon capture and storage.

In addition, we are evaluating our goals, 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 working with industry members to evaluate potential GHG reduction pathways.

We continue to evaluate opportunities and actions that preserve fuel diversity, lower costs for our customers, and contribute towards long-term GHG reductions. WEC Energy Group's plan, which includes us, is to work with its industry partners, environmental groups, and the State of Wisconsin, with goals of reducing CO₂ emissions by approximately 40% and 80% below 2005 levels by 2030 and 2050, respectively. We have implemented and continue to evaluate numerous options in order to meet WEC Energy Group's CO₂ reduction goals. As a result of WEC Energy Group's generation reshaping plan, we expect to retire approximately 1,500 MW of coal-fired generation by 2020, including PIPP, which we are required to retire by May 31, 2019, and the 2018 retirement of Pleasant Prairie power plant. See Note 6, Property, Plant, and Equipment, for more information.

We are required to report our CO₂ equivalent emissions from our electric generating facilities under the EPA Greenhouse Gases Reporting Program. For 2017, we reported aggregated CO₂ equivalent emissions of approximately 23.5 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 20.0 million metric tonnes to the EPA for 2018. 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 2017, 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 4.2 million metric tonnes to the EPA for 2018.

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, that requires the location, design, construction, and capacity of cooling water intake structures at existing power plants to reflect the Best Technology Available (BTA) for minimizing adverse environmental impacts. 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.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

The rule requires state permitting agencies to make BTA determinations, subject to EPA oversight, 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 BTA requirements.

We have received a BTA determination by the WDNR, with EPA concurrence, for our intake modification at the VAPP. Due to the retirement of the Pleasant Prairie power plant and our plans to retire PIPP, we do not believe that BTA determinations will be necessary for these units. Although we currently believe that existing technologies at PWGS and OC 5 through OC 8 satisfy the BTA requirements, final determinations will not be made until discharge permits are renewed for these units. Until that time, we cannot determine what, if any, intake structure or operational modifications will be required to meet the new BTA requirements for these units.

We also have provided information to the WDNR and the MDEQ about planned unit retirements. Following discussions with the MDEQ, in January 2019, we submitted a signed certification stating that PIPP will be retired no later than June 1, 2019. Based on this submittal, the MDEQ has authority to waive any remaining BTA requirements applicable to the PIPP units.

As a result of past capital investments completed to address 316(b) compliance, 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. This rule created new requirements for several types of power plant wastewaters. The two new requirements that affect us relate to discharge limits for bottom ash transport water (BATW) and wet flue gas desulfurization (FGD) wastewater. Various petitions challenging the rule were consolidated and are pending in the United States Court of Appeals for the Fifth Circuit. 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 (Postponement Rule) to postpone the earliest compliance date to November 1, 2020 for the BATW and wet FGD wastewater requirements. The latest ELG rule compliance date remains December 31, 2023 for any new wastewater treatment requirements contained in power plant discharge permits. This rule applies to wastewater discharges from our power plant processes in Wisconsin. Litigation over various aspects of the final ELG rule and the Postponement Rule is pending in several federal courts.

As a result of past capital investments completed to address ELG compliance, we believe our fleet overall is well positioned to meet this new regulation. 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. Due to completed and pending generating unit retirements, we believe the only facilities that will require bottom ash system modifications are Oak Creek Units 7 and 8. One wastewater treatment system modification may be required for the wet FGD discharges from the six units that make up the OCPP and ERGS. Based on preliminary engineering, the estimated rule compliance cost is approximately \$50 million.

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.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

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>	2018	2017
Regulatory assets	\$ 24.2	\$ 30.4
Reserves for future remediation *	13.2	18.5

* Recorded within other long-term liabilities on our balance sheets.

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 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 revised legislation retained the 10% renewable energy portfolio requirement through 2018, increased the requirement to 12.5% for years 2019 through 2020, and increased the requirement to 15.0% for 2021. We were in compliance with these requirements as of December 31, 2018. 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. Upon the commercial operation of the new generating solution in the Upper Peninsula of Michigan and Tilden becoming a customer of UMERC, we will no longer be subject to Michigan's renewable energy requirements. See Note 21, Regulatory Environment, for more information regarding the new natural gas-fired generation.

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	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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>	2018	2017	2016
Cash (paid) for interest, net of amount capitalized	\$ (115.0)	\$ (115.1)	\$ (116.2)
Cash (paid) received for income taxes, net	(17.7)	(71.7)	100.2
Significant non-cash transactions:			
Accounts payable related to construction costs	14.0	13.2	9.1
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 3, 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. See Note 16, Investment in American Transmission Company, for more information on this transaction.

NOTE 21—REGULATORY ENVIRONMENT

Tax Cuts and Jobs Act of 2017

In December 2017, 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. The Tax Legislation also reduced the corporate federal tax rate from a maximum of 35% to a 21% rate, effective January 1, 2018.

In May 2018, the PSCW issued an order regarding the benefits associated with the Tax Legislation. The PSCW order requires our electric utility operations to use 80% of the current 2018 and 2019 tax benefits to reduce our transmission regulatory asset. The remaining 20% is to be returned to electric customers in the form of bill credits. For our natural gas utility operations, the PSCW indicated that 100% of the current 2018 and 2019 tax benefits should be returned to 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 is to be used to reduce our transmission regulatory asset for our electric utility operations and is being deferred for our natural gas utility operations. The timing and method of returning the remaining net tax benefit associated with the revaluation of deferred taxes for our electric and natural gas utility operations was not addressed and will be determined in a future rate proceeding.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

We currently serve one retail electric customer in Michigan, and have reached a settlement with that customer. That settlement was approved by the MPSC in May 2018 and addressed all base rate impacts of the Tax Legislation, which are being returned to the customer through bill credits.

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, natural gas, and steam customers. Based on the PSCW order, our authorized ROE remains at 10.2%, and our current capital cost structure will remain unchanged through 2019.

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. We will flow through the tax benefit of our repair-related deferred tax liabilities in 2018 and 2019, to maintain certain regulatory asset balances at their December 31, 2017 levels. While we would typically follow the normalization accounting method and utilize the tax benefits of the deferred tax liabilities in rate making as an offset to rate base, benefiting customers over time, the federal tax code does allow for passing these tax repair-related benefits to ratepayers much sooner using the flow through accounting method. The flow through treatment of the repair-related deferred tax liabilities offsets the negative income statement impact of holding the regulatory assets level, resulting in no change to net income.

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.

As required in the settlement agreement, we anticipate initiating a rate proceeding with the PSCW by April 1, 2019.

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 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, along with WG and WPS, 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. See Note 3, Related Parties, for more information.

Name of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(2) [] A Resubmission	April 29, 2019	December 31, 2018

NOTES TO FINANCIAL STATEMENTS

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 during the second quarter of 2019. Upon receiving the MPSC's approval, retirement of our PIPP generating units became probable. Pursuant to MISO's April 2018 approval of the retirement of the plant, the PIPP units are required to be retired on or before May 31, 2019. Tilden will remain our customer until this new generation begins commercial operation.

NOTE 22—OTHER INCOME, NET

Total other income, net was as follows for the years ended December 31:

<i>(in millions)</i>	2018		2017		2016	
AFUDC – Equity	\$	3.9	\$	3.1	\$	4.2
Non-service credit (cost) components of net periodic benefit costs		5.7		(6.5)		(4.7)
Interest income		2.2		2.3		2.2
Other, net		8.4		14.3		2.7
Other income, net	\$	20.2	\$	13.2	\$	4.4

NOTE 23—QUARTERLY FINANCIAL INFORMATION (Unaudited)

<i>(in millions)</i>	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Total
2018									
Operating revenues	\$	941.5	\$	856.2	\$	924.0	\$	903.3	\$ 3,625.0
Operating income		136.4		104.5		107.8		53.8	402.5
Net income attributed to common shareholder		105.8		92.8		103.2		56.5	358.3
2017									
Operating revenues	\$	972.0	\$	855.4	\$	943.8	\$	940.5	\$ 3,711.7
Operating income *		186.3		146.1		164.8		134.9	632.1
Net income attributed to common shareholder		101.8		75.3		89.4		69.1	335.6

* Includes the retroactive restatement impacts of the implementation of ASU 2017-07. See Note 15, Employee Benefits, for more information on this new standard.

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	April 29, 2019	December 31, 2018
NOTES TO FINANCIAL STATEMENTS			

NOTE 24—NEW ACCOUNTING PRONOUNCEMENTS

Leases

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which revised the previous guidance (Topic 840) regarding accounting for leases. Revisions include requiring a lessee to recognize a lease asset and a lease liability on its balance sheet for each lease, including operating leases with an initial term greater than 12 months. In addition, required quantitative and qualitative disclosures related to lease agreements were expanded. For lessors however, accounting for leases was largely unchanged from previous provisions of GAAP.

We have finalized our inventory of leases, documented our technical accounting issues, and implemented required changes to internal controls and processes as a result of the new lease guidance. In addition, we continue to finalize the related financial disclosures that will be incorporated into our quarterly report on Form 10-Q for the quarter ended March 31, 2019.

As required, we adopted Topic 842 for interim and annual periods beginning January 1, 2019. We utilized the following practical expedients, which were available under ASU 2016-02, in our adoption of the new lease guidance.

- We did not reassess whether any expired or existing contracts were leases or contained leases.
- We did not reassess the lease classification for any expired or existing leases (that is, all leases that were classified as operating leases in accordance with Topic 840 continue to be classified as operating leases, and all leases that were classified as capital leases in accordance with Topic 840 continue to be classified as capital leases).
- We did not reassess the accounting for initial direct costs for any existing leases.

We did not elect the practical expedient allowing entities to account for the nonlease components in lease contracts as part of the single lease component to which they were related. Instead, in accordance with ASC 842-10-15-31, our policy is to account for each lease component separately from the nonlease components of the contract.

We did not elect the practical expedient to use hindsight in determining the lease term and in assessing impairment of our right-of-use assets. No impairment losses were included in the measurement of our right-of-use assets upon our adoption of Topic 842.

In January 2018, the FASB issued ASU 2018-01, Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842, which is an amendment to ASU 2016-02. Land easements (also commonly referred to as rights of way) represent the right to use, access or cross another entity's land for a specified purpose. This new guidance permits an entity to elect a transitional practical expedient, to be applied consistently, to not evaluate under Topic 842 land easements that were already in existence or had expired at the time of the entity's adoption of Topic 842. Once Topic 842 is adopted, an entity is required to apply Topic 842 prospectively to all new (or modified) land easements to determine whether the arrangement should be accounted for as a lease. We elected this practical expedient upon our adoption of Topic 842, resulting in none of our land easements being treated as leases.

In July 2018, the FASB issued ASU 2018-11, Leases (Topic 842): Targeted Improvements, which amends ASU 2016-02 and allows entities the option to initially apply Topic 842 at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if required. We used the optional transition method to apply the new guidance as of January 1, 2019, rather than as of the earliest period presented.

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) April 29, 2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

NOTES TO FINANCIAL STATEMENTS

While we are still refining our estimates, we expect that the right of use asset and related lease liability that we will record related to our operating leases will be in the range of \$10 million to \$20 million. Regarding our capital leases, while the adoption of Topic 842 changed the classification of expense related to these leases on a prospective basis, it had no impact on the total amount of lease expense recorded, and did not impact the capital lease asset and related liability amounts recorded on our balance sheets. Our capital leases relate to power plants leased from We Power and a long-term power purchase commitment with an unaffiliated third party. Prior to January 1, 2019, lease expense related to our We Power leases was recorded as rent expense in other operation and maintenance, while lease expense related to the power purchase commitment was recorded in cost of sales. Subsequent to our adoption of Topic 842, lease expense related to these capital leases is divided between depreciation and amortization and interest expense, as required by the new guidance. We did not require a cumulative-effect adjustment upon adoption of Topic 842, and the new guidance is not expected to have any impact on future net income or cash flows.

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.

Cloud Computing

In August 2018, the FASB issued ASU 2018-15, Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract. The standard allows entities who are customers in hosting arrangements that are service contracts to apply the existing internal-use software guidance to determine which implementation costs to capitalize as an asset related to the service contract and which costs to expense. The guidance specifies classification for capitalizing implementation costs and related amortization expense within the financial statements and requires additional disclosures. The guidance will be effective for annual reporting periods, including interim reporting within those periods, beginning after December 15, 2019. Early adoption is permitted and can be applied either retrospectively or prospectively. We are currently evaluating the transition methods and the impact the adoption of this standard may have on our consolidated financial statements.

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) 04/29/2019	December 31, 2018
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)	10,675,071,463	8,803,969,530	
4	Property Under Capital Leases	1,987,891,844	1,987,891,844	
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	12,662,963,307	10,791,861,374	
9	Leased to Others			
10	Held for Future Use	5,188,877	5,066,370	
11	Construction Work in Progress	124,541,316	65,438,162	
12	Acquisition Adjustments	10,898,285	10,898,285	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	12,803,591,785	10,873,264,191	
14	Accum. Prov. For Depr., Amort., & Depl.	4,057,717,699	3,201,810,714	
15	Net Utility Plant (Enter Total of line 13 less 14)	8,745,874,086	7,671,453,477	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	3,937,028,042	3,187,686,581	
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	117,444,120	10,878,596	
22	TOTAL in Service (Enter Total of lines 18 thru 21)	4,054,472,162	3,198,565,177	
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.	3,245,536	3,245,536	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	4,057,717,698	3,201,810,713	

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) 04/29/2019	Year of Report December 31, 2018		
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
1,335,224,066	74,359,558			461,518,309	3
					4
					5
					6
					7
1,335,224,066	74,359,558			461,518,309	8
					9
122,507					10
15,418,345	212,977			43,471,832	11
					12
1,350,764,918	74,572,535			504,990,141	13
635,477,686	45,823,957			174,605,342	14
715,287,232	28,748,578			330,384,799	15
					16
					17
634,953,589	45,823,957			68,563,915	18
					19
					20
524,097				106,041,427	21
635,477,686	45,823,957			174,605,342	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
635,477,686	45,823,957			174,605,342	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) 04/29/2019	Year of Report December 31, 2018
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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 \$10,878,596 at 12/31/2017 and 12/31/2018, respectively.

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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) 04/29/2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

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	15,221,522	7,049
4	303 Miscellaneous Intangible Plant	5,490,373	45,096,291
5	TOTAL Intangible Plant	20,711,895	45,103,340
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	27,332,454	2,247,191
9	310.2 Land Rights	1,030,199	
10	311 Structures and Improvements	596,526,321	1,285,678
11	312 Boiler Plant Equipment	2,368,302,848	45,221,855
12	313 Engines and Engine-Driven Generators		
13	314 Turbogenerator Units	395,469,661	16,288,895
14	315 Accessory Electric Equipment	310,868,751	13,548,442
	316 Miscellaneous Power Plant Equipment	58,494,582	484,291
15	317 ARO Cost for Steam Production	20,779,797	21,740,462
16	TOTAL Steam Production Plant	3,778,804,613	100,816,814
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		

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) 04/29/2019	December 31, 2018
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
			15,228,571	302	3
588,517		6,777,894	56,776,041	303	4
588,517	0	6,777,894	72,004,612		5
					6
					7
			29,579,645	310.1	8
232,629			797,570	310.2	9
178,380,876		(4,963,040)	414,468,083	311	10
776,449,728		2,607,349	1,639,682,324	312	11
			0	313	12
138,608,538		253,054	273,403,072	314	13
135,532,801		(939,131)	187,945,261	315	14
19,433,972		(504,423)	39,040,478	316	15
	(5,500,000)		37,020,259	317	16
1,248,638,544	(5,500,000)	(3,546,191)	2,621,936,692		17
					18
				320.1	19
				320.2	20
				321	21
				322	22
				323	23
				324	24

* Line 16, Col E - Reversal of SAP Dec 2017 accrual

Name of Respondent		This Report Is:	Date of Report	Year of Report
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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	26,517,481	107,892	
30	332 Reservoirs, Dams and Waterways	52,098,518	2,900,365	
31	333 Water Wheels, Turbines and Generators	44,269,559	615,707	
32	334 Accessory Electric Equipment	15,780,731	172,388	
33	335 Miscellaneous Power Plant Equipment	3,646,441	258,452	
34	336 Roads, Railroads and Bridges	1,811,204	3,588	
34	337 ARO Cost for Hydro Production	9,956		
35	TOTAL Hydraulic Production Plant	146,670,814	4,058,392	
36	Other Production Plant			
37	340.1 Land	2,984,833		
38	340.2 Land Rights	9,635,715		
39	341 Structures and Improvements	52,992,086	384,654	
40	342 Fuel Holders, Products and Accessories	13,180,612		
41	343 Prime Movers	238,776,015	1,824,528	
42	344 Generators	644,567,407	3,807,536	
43	345 Accessory Electric Equipment	133,647,590	3,951,063	
44	346 Miscellaneous Power Plant Equipment	3,059,722	117,032	
45	TOTAL Other Production Plant	1,098,843,980	10,084,813	
46	TOTAL Production Plant	5,024,319,407	114,960,019	
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			

Name of Respondent		This Report Is:		Date of Report	Year of Report
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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
			26,625,373	331	29
131,599			54,867,284	332	30
18,033			44,867,233	333	31
40,600			15,912,519	334	32
			3,904,893	335	33
			1,814,792	336	34
9,956			0	337	35
200,188		0	150,529,018		36
					37
			2,984,833	340.1	38
			9,635,715	340.2	39
			53,376,740	341	40
			13,180,612	342	41
			240,600,543	343	42
2,966,947			645,407,996	344	43
2,080,512			135,518,141	345	44
		119,420	3,296,174	346	45
5,047,459	0	119,420	1,104,000,754		46
1,253,886,191	(5,500,000)	(3,426,771)	3,876,466,464		47
					48
				350.1	49
				350.2	50
				352	51
				353	52
				354	53
				355	54
				356	55
				357	56
				358	57

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) 04/29/2019	December 31, 2018
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	21,552,503	678,085	
61	360.2 Land Rights	3,648,719		
62	361 Structures and Improvements	52,196,947	6,967,916	
63	362 Station Equipment	578,482,792	43,533,199	
64	363 Storage Battery Equipment			
65	364 Poles, Towers and Fixtures	473,540,756	48,480,374	
66	365 Overhead Conductors and Devices	856,244,745	33,487,734	
67	366 Underground Conduit	234,632,004	7,655,634	
68	367 Underground Conductors and Devices	1,241,459,966	58,655,206	
69	368 Line Transformers	598,090,435	14,654,780	
70	368.1 Capacitors			
71	369 Services	310,540,559	39,085,356	
72	370 Meters	192,407,220	31,548,415	
73	371 Installations on Customers' Premises	11,245,433	889,469	
74	372 Leased Property on Customers' Premises			
75	373 Street Lighting and Signal Systems	25,030,970	2,749,208	
76	374 Asset Retirement Costs for Distribution Plant	1,158,300		
77	TOTAL Distribution Plant	4,600,231,349	288,385,376	
78	5. GENERAL PLANT			
79	389.1 Land	1,023,471		
80	389.2 Lands Rights	6,646		
81	390 Structures and Improvements	24,621,634	797,266	
82	391 Office Furniture and Equipment	5,979,625	512,671	
83	391.1 Computers / Computer Related Equipment		2,506,984	
84	392 Transportation Equipment	36,362,599	4,209,374	
85	393 Stores Equipment	914,301	610,042	
86	394 Tools, Shop and Garage Equipment	10,240,009	2,556,716	
87	395 Laboratory Equipment	1,760,359		
88	396 Power Operated Equipment	76,048,101	4,429,505	
89	397 Communication Equipment	22,841,802	3,427,169	
90	398 Miscellaneous Equipment	3,022,866	2,006,695	
91	SUBTOTAL	182,821,413	21,056,422	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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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
25,892	37,625	(118,060)	22,124,261	360.1	60
	(37,625)		3,611,094	360.2	61
445,779		115,305	58,834,389	361	62
10,830,708		(23,260)	611,162,023	362	63
			0	363	64
4,004,216		(452,577)	517,564,337	364	65
6,780,263		(51,828)	882,900,388	365	66
897,012		(24,124)	241,366,502	366	67
8,945,792		(1,559,637)	1,289,609,743	367	68
5,209,134			607,536,081	368	69
			0	368.1	70
958,814		(766,122)	347,900,979	369	71
9,700,286			214,255,349	370	72
246,020			11,888,882	371	73
			0	372	74
249,074		(12,372)	27,518,732	373	75
			1,158,300	374	76
48,292,990		(2,892,675)	4,837,431,060		77
					78
			1,023,471	389.1	79
750			5,896	389.2	80
203,681		2,514,572	27,729,791	390	81
	(5,634,733)		857,563	391	82
2,302,578	5,634,733		5,839,139	391.1	83
2,791,481			37,780,492	392	84
			1,524,343	393	85
273,565		37,070	12,560,230	394	86
27,822			1,732,537	395	87
1,135,751			79,341,855	396	88
1,002,887		46,004	25,312,088	397	89
			5,029,561	398	90
7,738,515	0	2,597,646	198,736,966		91

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) 04/29/2019	Year of Report December 31, 2018
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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)
92	399 Other Tangible Property		
93	TOTAL General Plant	182,821,413	21,056,422
94	TOTAL (Accounts 101 and 106)	9,828,084,064	469,505,157
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>	9,828,084,064	469,505,157

Name of Respondent		This Report Is:		Date of Report	Year of Report
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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.
				399	92
7,738,515	0	2,597,646	198,736,966		93
1,310,506,213	(5,500,000)	3,056,094	8,984,639,102		94
					95
				102	96
					97
				103	98
1,310,506,213	(5,500,000)	3,056,094	8,984,639,102		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) 04/29/2019	Year of Report December 31, 2018
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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	2,700,622			544,914	3,245,536
4						
5						
6						
7						
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20						

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) 04/29/2019	December 31, 2018

**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	Downtown SS - NewSS - Downtown Milw	7,581,959
2	StMartins24.9SS-install 3rd xfmr&bu	4,674,523
3	AMI-WE-Meter Shop System Software	3,684,447
4	Water SS-Replace 8KV Switchgear	3,243,852
5	JuneauTown SS-Bldg Construction	3,212,415
6	Env CP DMA Property	2,880,936
7	GT Hot Gas Path Inspection Capital	2,840,000
8	WE01 Generation Tagout Integration	2,128,379
9	AMI Network Expansion - WE Elec Met	2,000,000
10	JuneauTown SS-Design & Construct NE	1,604,066
11	HE MCH Plant Electrical Rehabilitat	1,582,921
12	Six Mile SS-Replace Transformer	1,302,773
13	E-Forestry Solution	1,301,847
14	Projects less than \$1M	27,400,044
15	See footnote relating to pollution control projects	
16		
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18		
19		
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35	TOTAL	65,438,162

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) 04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
216	15	b	The balance of electric CWIP (Account 107) included \$3,382,291 (\$691,585 of which relates to distribution) and \$2,599,900 (\$502,495 of which relates to distribution) for pollution control projects at 12/31/2018 and 12/31/2017, respectively.

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) 04/29/2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

CONSTRUCTION OVERHEADS - ELECTRIC

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. should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather
4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	AFUDC	4,786,895
2		
3		
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34		
35		
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37		
38		
39	TOTAL	4,786,895

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) 04/29/2019	Year of Report December 31, 2018
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

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

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) 04/29/2019	Year of Report December 31, 2018
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	3,588,553,746	3,588,553,746		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	269,438,158	269,438,158		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	2,469,092	2,469,092		
7	Other Clearing Accounts	6,287,725	6,287,725		
8	Other Accounts (Specify):	184,852	184,852		
9					
	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	278,379,827	278,379,827		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	1,277,852,961	1,277,852,961		
13	Cost of Removal	29,767,838	29,767,838		
14	Salvage (Credit)	2,715,056	2,715,056		
	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	1,304,905,743	1,304,905,743		
16	Other Debit or Credit Items (Described)	625,658,751	625,658,751		
17					
18	Book Cost or Asset Retire Costs Retired	0	0		
	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	3,187,686,581	3,187,686,581		
19					
Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production	997,339,779	997,339,779		
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	44,452,045	44,452,045		
24	Hydraulic Production-Pumped Storage				
25	Other Production	426,874,922	426,874,922		
26	Transmission				
27	Distribution	1,637,536,933	1,637,536,933		
28	General	81,482,902	81,482,902		
29	TOTAL (Enter total of lines 20 thru 28)	3,187,686,581	3,187,686,581		

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) 04/29/2019	December 31, 2018

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 \$3,766,050 as of 12/31/2017 and 12/31/2018, respectively. The depreciation expense for 2018 relating to the joint facility assets was \$184,852.
219	9	c	The ARO depreciation expense (rate base) - credits to Account 182.3.
219	16	c	AFDUC FERC adjustment \$ 1,953,002 Reserve adjustment due to the retirement of Pleasant Prairie 624,985,844 Transfer of reserve of P4 assets to various companies/locations (1,365,922) Other minor utility adjustment 85,827 Total \$ 625,658,751
219	19	c	Accumulated depreciation of electric plant includes depreciation on legal asset retirement obligations required under SFAS 143 as follows: <u>Amounts at 12/31/2018 by function:</u> Steam production \$ 14,907,398 Hydraulic production - Distribution 1,158,300 <u>Amounts at 12/31/2017 by function:</u> Steam production \$ 13,773,852 Hydraulic production 9,219 Distribution 1,158,300 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: <u>Amounts at 12/31/2018 by function:</u> Steam production \$ 18,730,000 Hydraulic production 362,739 Distribution 780,000 <u>Amounts at 12/31/2017 by function:</u> Steam production \$ 18,730,000 Hydraulic production 362,739 Distribution 780,000

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) 04/29/2019	December 31, 2018

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

- | | |
|---|--|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---|--|

Depreciation Cost of Removal by Plant Account Per Supplemental Information Request			
	Plant Account	Plant Account Name	Amount
1			
2			
3			
4			
5	311	Structures and Improvements	31,654
6	312	Boiler Plant Equipment	7,554,660
7	314	Turbogenerator Units	136,560
8	315	Accessory Electric Equipment	153,406
9	316	Miscellaneous Power Plant Equipment	75,563
10	332	Reservoirs, Dams, and Waterways	471
11	333	Water Wheels, Turbines, and Generators	87,421
12	334	Accessory Electric Equipment	80,326
13	335	Miscellaneous Power Plant Equipment	246
14	341	Structures and Improvements	7,384
15	343	Prime Movers	40,684
16	344	Generators	141,089
17	345	Accessory Electric Equipment	82,184
18	361	Structures and Improvements	354,901
19	362	Station Equipment	4,948,042
20	364	Poles, Towers and Fixtures	6,014,644
21	365	Overhead Conductors and Devices	3,649,589
22	366	Underground Conduit	456,653
23	367	Underground Conductors and Devices	3,426,889
24	368	Line Transformers	199,862
25	369	Services	1,748,438
26	370	Meters	1,952
27	371	Installations on Customers' Premises	126,019
28	373	Street Lighting and Signal Systems	264,789
29	390	Structures and Improvements	117,843
30	391	Office Furniture and Equipment	(3,626)
31	394	Tools, Shop, and Garage Equipment	593
32	396	Power Operated Equipment	57,327
33	397	Communication Equipment	12,275
34	TOTAL		29,767,838
35			

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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	Maeder Landfill Property	347,877		347,877
9	Apple Hills S.S. Site	1,601,888	(409,642)	1,192,246
10	Elm Road Property	6,274,669		6,274,669
11	DeSwarte Property	485,518		485,518
12	Jimenez Tract - Hwy 59 Waukesha	427,948		427,948
13	Willms Structure/Property	280,543		280,543
14	Duplainville Property	1,174,777		1,174,777
15	Keller Structure/Property	317,117		317,117
16				
17	Property consisting of various parcels of real estate which among			
18	other assets were acquired on September 28, 1940 from			
19	Wisconsin General Railway in pro tanto discharge of advances			
20	made to that company	106,037		106,037
21				
22	Minor Items Previously Devoted to Public Service	230,780		230,780
23	Minor Items--Other Nonutility Property	432,390		432,390
24				
25	Nonutility CWIP	0		0
26				
27	Purchases consist of Elm Road Property and minor misc. properties.			
28	Retirements consist of minor building and other misc. properties.			
29	Transfers consist of other minor miscellaneous properties.			
30				
31				
32				
	TOTAL	11,922,724	(409,642)	11,513,082

**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	(76,813)
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations (Depreciation Expense)	20,776
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	20,776
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)	(56,037)

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) 04/29/2019	December 31, 2018	
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.	790,970	48,988,862	17,239,266	32,540,566	
3	Wisconsin Gas Company	1,691,892	826,192,624	769,586,690	58,297,826	
4	W.E. Power, LLC	8,746,167	142,518,670	144,153,870	7,110,967	
5	The Peoples Gas Light and Coke Company	575,473	6,978,321	7,094,925	458,869	
6	Wisconsin Public Service Corporation	4,319,820	53,324,066	50,244,524	7,399,362	
7	Minnesota Energy Resources Corporation	161,351	4,486,244	4,474,588	173,007	
8	Michigan Gas Utilities Corporation	113,863	4,279,038	4,267,733	125,168	
9	WEC Business Services LLC	57,887,929	712,282,031	743,676,891	26,493,069	
10	Upper Michigan Energy Resources Corp.	33,923,016	219,267,902	244,144,255	9,046,663	
11	Other	82,285	1,929,480	1,989,068	22,697	
12						
13						
14						
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	108,292,766	2,020,247,238	1,986,871,810	141,668,194	0

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2018.

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) 04/29/2019	December 31, 2018

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)	74,760,035	57,663,316	Electric
2	Fuel Stock Expenses Undistributed (Account 152)		1,058,897	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials & Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	38,411,206	35,278,955	Gas, Electric
6	Assigned to - Operations & Maintenance	5,591,147	4,210,819	
7	Production Plant (Estimated)	83,660,194	80,035,143	Electric
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	9,638,839	22,041,500	Gas, Electric, Pow
10	Regional Transm/Market Operation Plant (Est.)			
11	Assigned to - Other	340,803	1,477,803	Gas, Electric, Pow
12	TOTAL Account 154 (Enter total of line 5 thru 11)	137,642,189	143,044,220	
13	Merchandise (Account 155)	337		
14	Other Material & Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities)			
16	Stores Expense Undistributed (Account 163)	3,099,926	3,100,000	Gas, Electric, Pow
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	215,502,487	204,866,433	

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) 04/29/2019	December 31, 2018
FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
227	1	b	The end of month amounts for fuel stock (Account 151) are:		
			December 2016	\$	91,119,581
			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
227	1	c	The end of month amounts for fuel stock (Account 151) are:		
			December 2017	\$	74,760,035
			January 2018		75,044,916
			February 2018		69,734,440
			March 2018		74,283,897
			April 2018		70,543,380
			May 2018		73,851,825
			June 2018		74,707,604
			July 2018		77,738,271
			August 2018		75,555,411
			September 2018		69,891,881
			October 2018		75,176,985
			November 2018		70,257,319
			December 2018		57,663,316
227	6	b	This is renewable credits. Account 158.3, renewable energy credit inventory, includes the following:		
			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	6	c	This is renewable credits. Account 158.3, renewable energy credit inventory, includes the following:		
			Ending balance 12/31/2017	\$	5,591,147
			Plus: Renewable energy credits purchased - system		1,399,914
			Plus: Renewable resource credits purchased - Wisconsin		45,000
			Less: System RPS requirement expense		2,825,242
			Ending balance 12/31/2018	\$	4,210,819
227	11	b	Corporate inventory for cafeteria, building maintenance, and print shop.		
227	11	c	Inventory assigned to "Other" would include, but not be limited to, consumables used throughout the corporation such as paper products, chemicals, small tools, automotive supplies, inventoried office equipment, and miscellaneous computer supplies.		

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) 04/29/2019	Year of Report December 31, 2018
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

1. Report below the information called for concerning production fuel and oil stock. affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.

3. Each kind of coal or oil should be shown separately.

4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Bituminous Coal (Tons)	
			Quantity (Tons) (c)	Cost (d)
1	On hand beginning of year	74,760,035	167,220	10,431,879
2	Received during year	510,676,584	330,837	20,658,930
3	TOTAL	585,436,619	498,057	31,090,809
4	Used during year (specify department)			
5				
6	Burns - Electric Department	(508,972,257)	(325,336)	(19,820,821)
7				
8	Misc. Adjustments	(310,715)	(98,690)	(2,983,186)
9				
10				
11				
12				
13				
14				
15	Sold or transferred	(18,490,331)	158,093	6,559,991
16	TOTAL DISPOSED OF	(527,773,303)	(265,933)	(16,244,016)
17	BALANCE END OF YEAR	57,663,316	232,124	14,846,793

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) 04/29/2019	December 31, 2018	
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 No.
(e)	(f)	(g)	(h)	(i)	(j)	
1,432,928	52,838,045	1,118	3,144,026	1,810	96,931	1
7,561,526	267,153,258	54,610	202,784,612			2
8,994,454	319,991,303	55,728	205,928,638	1,810	96,931	3
						4
						5
(8,252,889)	(294,827,821)	(51,128)	(177,679,098)			6
						7
216,974	185,294					8
						9
						10
						11
						12
						13
						14
109,614	3,302,067	(3,611)	(24,839,476)			15
(7,926,301)	(291,340,460)	(54,739)	(202,518,574)			16
1,068,153	28,650,843	989	3,410,064	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) 04/29/2019	Year of Report December 31, 2018
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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)	KINDS OF FUEL AND OIL (Continued)			
		Oil (Barrels - 42 Gal.)		Biomass (Tons)	
		Quantity (Bbls) (k)	Cost (l)	Quantity (Tons) (m)	Cost (n)
1	On hand beginning of year	70,620	7,394,603	26,208	854,555
2	Received during year	57,437	5,511,966	382,709	11,633,954
3	TOTAL	128,057	12,906,569	408,917	12,488,509
4	Used during year (specify department)				
5					
6	Burns - Electric Department	(48,111)	(4,513,302)	(301,661)	(8,163,976)
7					
8	Misc. Adjustments	(9,079)	(895,476)	45,323	
9					
10					
11					
12					
13					
14					
15	Sold or transferred			(128,546)	(3,478,970)
16	TOTAL DISPOSED OF	(57,190)	(5,408,778)	(384,884)	(11,642,946)
17	BALANCE END OF YEAR	70,867	7,497,791	24,033	845,563

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) 04/29/2019	December 31, 2018	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))						
KINDS OF FUEL AND OIL (Continued)						
Ammonia		Limestone			Line	
Quantity (o)	Cost (p)	Quantity (Bbls) (q)	Cost (r)	Quantity (s)	Cost (t)	
						Line No.
						1
2,408,182	1,338,362	58,883	1,595,502			2
2,408,182	1,338,362	58,883	1,595,502			3
						4
						5
(2,252,024)	(1,242,436)	(109,042)	(2,724,803)			6
						7
149,706	77,068	147,068	3,305,581			8
						9
						10
						11
						12
						13
						14
(256,204)	(144,902)	4,549	110,959			15
(2,358,522)	(1,310,270)	42,575	691,737			16
49,660	28,092	101,458	2,287,239			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) 04/29/2019	Year of Report December 31, 2018		
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		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year (SO2 Allowances)	136,491		85,803	
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9	2/7/2018 WPPI (ERGS)	51			
10	2/6/2018 MGE (ERGS)	47			
11					
12					
13					
14					
15	Total	98			
16-18	Relinquished During Year: Charges to Acct. 509	6,290			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23	4/24/2018 EPA - Consent Decree	67,750			
24					
25					
26					
27					
28	Total	67,750			
29	Balance - End of Year	62,549		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	23,749		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	22,507		1,320	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		75		
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) 04/29/2019	December 31, 2018

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.

2020		2021		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		2,230,878		2,624,778		1
								2-4
								5
								6-8
						51		9
						47		10
								11
								12
								13
								14
						98		15
						6,290		16-18
								19
								20
								21-22
						67,750		23
								24
								25
								26
								27
						67,750		28
85,803		85,803		2,230,878		2,550,836		29
								30-32
								33
								34
								35
2,562		2,562		66,612		98,047		36
				2,562		2,562		37
								38
1,242		1,242		4,971		9,939		39
1,320		1,320		64,203		90,670		40
								41-43
					25		100	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) 04/29/2019	December 31, 2018

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.

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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) 04/29/2019	Year of Report December 31, 2018
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ALLOWANCES

- | | |
|---|--|
| <p>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</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).
 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		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year (NOx Allowances)	22,179			
2-4	Acquired During Year: Issued (Less Withheld Allow.)			14,170	
5	Returned by EPA	(1,604)			
6-8	Purchases/Transfers:				
9	2/7/2018 WPPI (ERGS)	65			
10	2/6/2018 MGE (ERGS)	65			
11					
12					
13					
14					
15	Total	130			
16-18	Relinquished During Year: Charges to Acct. 509	9,831			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23	4/24/2018 EPA - Consent Decree				
24					
25					
26					
27					
28	Total				
29	Balance - End of Year	10,874		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) 04/29/2019	December 31, 2018

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.

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						22,179		1
14,170		14,170		14,170		56,680		2-4
						(1,604)		5
								6-8
						65		9
						65		10
								11
								12
								13
								14
						130		15
						9,831		16-18
								19
								20
								21-22
								23
								24
								25
								26
								27
								28
14,170		14,170		14,170		67,554		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) 04/29/2019	Year of Report December 31, 2018
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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	MI Electric True Up - Current Year	129,173
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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19		
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22		
23		
24		
25	TOTAL	129,173

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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) 04/29/2019	Year of Report December 31, 2018
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	CS CIS Transformation - Phase 0 Fra	1,208,623	
2	Six Mile SS-replace T5 & T7	558,389	
3	ENV CP Seiser Prop-5404 7 Mile Rd	330,632	
4	HE Pine Spillway Rehabilitation	228,823	
5	BMTC Improvement CAP	188,066	
6	Telecom Roadmap	162,880	
7	OC8 Replace FD Fans	148,702	
8	FO TQ20 Overtime Callout Software	133,738	
9	Oneida SS - Replace LTC Control - Auto Accident	114,785	
10	EN PIPP Decommissioning & Redevelop	102,244	
11	OC6 Rpl 416kV Switchgear Cubicles	101,978	
12	SS Service to Couture Hotel		
13	Wewauk SS - Rmv/Install Driveway		
14	Purchase Transformer Test Set		
15	WE01 Telecom Roadmap		
16	PIPP Decommissioning		
17	Prepa(PUERTORICOMUTASSIST)-12/18/17		
18	Projects< \$100,000	2,477,528	
19			
20			
21			
22			
23			
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25			
26			
27			
28			
29			
TOTAL		5,756,388	

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) 04/29/2019	Year of Report December 31, 2018
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Account Charged (d)	Amount (e)			
		1,208,623	0	1	
		558,389	0	2	
		330,632	0	3	
		228,823	0	4	
		188,066	0	5	
		162,880	0	6	
			148,702	7	
105,796			239,534	8	
		114,785	0	9	
		102,244	0	10	
		101,978	0	11	
102,152			102,152	12	
174,369			174,369	13	
291,371			291,371	14	
359,750			359,750	15	
463,231			463,231	16	
2,838,112			2,838,112	17	
		908,589	1,568,939	18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
4,334,781		3,905,009	6,186,160	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) 04/29/2019	Year of Report December 31, 2018
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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.)
2. For regulatory assets 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 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	Asset retirement obligations	61,341,553	(12,761,538)			48,580,015
2	Capital lease (PTF and LS Power)	803,150,330	66,148,522			869,298,852
3	FAS 133 derivatives	3,987,737	3,615,884	Various	6,477,277	1,126,344
4	Electric transmission costs	220,654,017	192,792,142	Various	355,655,818	57,790,341
5	Energy costs	8,259,016		555	2,752,707	5,506,309
6	Energy costs recoverable through rate adjustments	340,534				340,534
7	Energy efficiency programs	28,170,199	52,332,460	908	62,860,414	17,642,245
8	Environmental remediation costs (net of ins recovery)	30,394,021	(5,236,047)	735	972,557	24,185,417
9	Escrowed PTF - WI	71,313,017	370,375,043	507, 550	398,630,760	43,057,300
10	Income tax realted		265,344,986	Various	2,544,037	262,800,949
11	Tax/interest assessment		(1,489,138)	Various	75,924	(1,565,062)
12	Electric DPMD asset		62,741,827	Various	6,065,000	56,676,827
13	Other	8,326,385	1,694,077	Various	3,161,450	6,859,012
14	Pension settlement accounting	6,442,822	369,117		666,137	6,145,802
15	Plant retirements (PWPP)	6,577,820		407	1,924,320	4,653,500
16	Regulatory reserves	(27,472,664)	(10,970,277)	Various	(666,136)	(37,776,805)
17	Unrecognized pension & other postretirement benefits	484,415,150	6,149,803			490,564,953
18	WI SSR deferral	298,887,625	17,777,407			316,665,032
19	AFUDC adjustment	154,838,721	679,826	419, 421	29,011,097	126,507,450
20						
21						
22						
23						
24						
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37						
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41						
42						
43						
44	TOTAL	2,159,626,283	1,009,564,094		870,131,362	2,299,059,015

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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) 04/29/2019	December 31, 2018	
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	13,937,365	1,976,899	4,457,444
3	NOL/Credit Carryforward	129,464,962	128,383,650	13,947,019
4	Deferred Compensation	7,128,842	5,033,063	1,388,391
5	Post Retirement Benefits	25,157,204	27,884,290	28,972,637
6	Power Retirement Benefits	127,259,233	15,359,433	116,692,679
7	Other	380,163,855	84,382,170	211,661,806
8	TOTAL Electric (Lines 2-7)	683,111,461	263,019,505	377,119,976
9	Gas			
10				
11				
12	Contributions in Aid of Construction	1,036,277	191,201	198,722
13	Bad Debt Reserve	2,019,732	168,701	263,308
14	FIFO Inventory Adjustment	(445,471)	266,458	1,205,474
15	Other (See below)	35,577,872	4,445,944	3,438,889
16	TOTAL Gas (Lines 10-15)	38,188,410	5,072,304	5,106,393
17	Other (See below)	6,988,128	7,261,669	6,974,423
18	TOTAL (Account 190) (Lines 8, 16, and 17)	728,287,999	275,353,478	389,200,792
19	Classification of Total:			
20	Federal Income Tax	661,011,392	227,530,495	277,399,068
21	State Income Tax	67,276,607	47,822,983	111,801,724
22	Local Income Tax			
NOTES				
		Balance	Balance	
		Beginning of Year	End of Year	
Other Electric:				
Accrued Vacation Pay		6,878,593	6,858,875	
Bad Debt Reserve		10,474,229	11,976,376	
Capital Leases		-	1,065,819,703	
Clean Air Emissions		102,246	77,413	
Conservation & Weatherization		-	5,749,864	
FAS 109		-	10,015,180	
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	20,122,070	
Pensions		-	35,434,285	
Regulatory Deferral		-	171,695,159	
Regulatory Reserve Adj - Book		7,483,828	-	
Severance Pool		7,028,178	-	
Stock Option Expense Sec 123R		3,136,975	-	
Tax Reform		302,799,622	321,037,994	
VIPP/STPP Bonuses		512,739	1,375,035	
TOTAL		380,163,855	1,650,161,954	
Other Gas:				
Bad Debts		-	2,531,836	
FAS 109		-	182,891	
Others		6,970,115	4,909,666	
Pipeline Refunds		1,467	-	
Tax Reform		28,606,290	14,687,129	
TOTAL		35,577,872	22,311,522	
Other:				
Deferred Compensation		6,988,128	1,169,229	
Other - Steam Related FAS 109		-	(3,267,824)	
TOTAL		6,988,128	(2,098,595)	

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		04/29/2019 (Mo, Da, Yr)		December 31, 2018	
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)		
			18,419,169		18,418,448	16,418,631	1
			831,827			15,860,158	2
			8,729,887		16,704	12,197,353	3
			1,859,545		65,535	28,039,561	4
			1,805,089,422		931,365,289	1,102,316,612	5
			1,329,496,534		186,778,071	1,650,161,954	6
			3,164,426,384		1,136,644,047	2,824,994,269	7
							8
							9
							10
			1,174,293		1,174,293	1,043,798	11
			313,231			2,427,570	12
			8,982,716		23,990	9,452,271	13
			(388,895)		11,870,400	22,311,522	14
			10,081,345		13,068,683	35,235,161	15
			21,332,873		30,132,350	(2,098,595)	16
0			3,195,840,602		1,179,845,080	2,858,130,835	17
							18
			2,219,885,420		880,400,422	2,050,364,963	19
			975,955,182		299,444,658	807,765,872	20
							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) 04/29/2019	December 31, 2018																																										
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;">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 pption expense Section 123R</td> <td></td> <td style="text-align: right;">3,136,975</td> </tr> <tr> <td>Tax reform</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 pption expense Section 123R		3,136,975	Tax reform		302,799,622	VIPP/STPP bonuses		512,739	TOTAL		\$ 380,163,855
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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;">6,858,875</td> </tr> <tr> <td>Bad debt reserve</td> <td></td> <td style="text-align: right;">11,976,376</td> </tr> <tr> <td>Capital leases</td> <td></td> <td style="text-align: right;">1,065,819,703</td> </tr> <tr> <td>Clean air emissions</td> <td></td> <td style="text-align: right;">77,413</td> </tr> <tr> <td>Conservation & weatherization</td> <td></td> <td style="text-align: right;">5,749,864</td> </tr> <tr> <td>FAS 109</td> <td></td> <td style="text-align: right;">10,015,180</td> </tr> <tr> <td>Others</td> <td></td> <td style="text-align: right;">20,122,070</td> </tr> <tr> <td>Pension</td> <td></td> <td style="text-align: right;">35,434,285</td> </tr> <tr> <td>Regulatory deferral</td> <td></td> <td style="text-align: right;">171,695,159</td> </tr> <tr> <td>Tax reform</td> <td></td> <td style="text-align: right;">321,037,994</td> </tr> <tr> <td>VIPP/STPP bonuses</td> <td></td> <td style="text-align: right;">1,375,035</td> </tr> <tr> <td>TOTAL</td> <td></td> <td style="text-align: right;">\$ 1,650,161,954</td> </tr> </table>		Accrued vacation pay	\$	6,858,875	Bad debt reserve		11,976,376	Capital leases		1,065,819,703	Clean air emissions		77,413	Conservation & weatherization		5,749,864	FAS 109		10,015,180	Others		20,122,070	Pension		35,434,285	Regulatory deferral		171,695,159	Tax reform		321,037,994	VIPP/STPP bonuses		1,375,035	TOTAL		\$ 1,650,161,954						
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VIPP/STPP bonuses		1,375,035																																												
TOTAL		\$ 1,650,161,954																																												
234A	8	b	<p>Total electric utility production function Account 190 (deferred income taxes) totaled a postivie \$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) totaled 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	8	c	<p>Total electric utility production function Account 190 (deferred income taxes) totaled a positive \$1,614,834,000 (a debit balance) at December 31, 2018, as re-measured by effect of Tax Legislation passed into law in December 2017. This amount is adjusted to remove deferred income tax effects related to Wisconsin regulatory deferrals.</p>																																											
234A	15	b	<p>Other gas (balance beginning of year):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Others</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 15%; text-align: right;">6,970,115</td> </tr> <tr> <td>Pipeline refunds</td> <td></td> <td style="text-align: right;">1,467</td> </tr> <tr> <td>Tax reform</td> <td></td> <td style="text-align: right;">28,606,290</td> </tr> <tr> <td>Total</td> <td></td> <td style="text-align: right;">\$ 35,577,872</td> </tr> </table>		Others	\$	6,970,115	Pipeline refunds		1,467	Tax reform		28,606,290	Total		\$ 35,577,872																														
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Tax reform		28,606,290																																												
Total		\$ 35,577,872																																												
234B	15	k	<p>Other gas (balance end of year):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Bad debt reserve</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 15%; text-align: right;">2,531,836</td> </tr> <tr> <td>FAS 109</td> <td></td> <td style="text-align: right;">182,891</td> </tr> <tr> <td>Others</td> <td></td> <td style="text-align: right;">4,909,666</td> </tr> <tr> <td>Tax reform</td> <td></td> <td style="text-align: right;">14,687,129</td> </tr> <tr> <td>Total</td> <td></td> <td style="text-align: right;">\$ 22,311,522</td> </tr> </table>		Bad debt reserve	\$	2,531,836	FAS 109		182,891	Others		4,909,666	Tax reform		14,687,129	Total		\$ 22,311,522																											
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Tax reform		14,687,129																																												
Total		\$ 22,311,522																																												
234A	17	b	<p>Other (balance beginning of year):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Deferred compensation</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 15%; text-align: right;">6,988,128</td> </tr> </table>		Deferred compensation	\$	6,988,128																																							
Deferred compensation	\$	6,988,128																																												
234B	17	k	<p>Other (balance end of year):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Deferred compensation</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 15%; text-align: right;">1,169,229</td> </tr> <tr> <td>Other - steam related FAS 109</td> <td></td> <td style="text-align: right;">(3,267,824)</td> </tr> <tr> <td>Total</td> <td></td> <td style="text-align: right;">\$ (2,098,595)</td> </tr> </table>		Deferred compensation	\$	1,169,229	Other - steam related FAS 109		(3,267,824)	Total		\$ (2,098,595)																																	
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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) 04/29/2019	December 31, 2018

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				
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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) 04/29/2019	December 31, 2018	
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
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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) 04/29/2019	Year of Report December 31, 2018
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)			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p>		<p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>	
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Account 207 - Premium on Capital Stock:</u>		
2			
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			
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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) 04/29/2019	December 31, 2018
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	778,000,000	
2			
3	Account 210 - Gain on Resale or Cancellation of Reacquired Stock		
4			
5	Preferred Stock:		
6	8.80% Series	4,284,777	
7	7.75% Series	1,103,066	
8	6.75% Series	(2,789,391)	
9	6.00% Series	50	
10			
11	Account 211 - Miscellaneous Paid-In-Capital:		
12	Beg of Year Credits Debits		
13	\$99,749,736 \$4,163,667 \$6,758,141	(102,344,209)	
14			
15	Credits for 2018 related to WE's portion of:		
16	Tax benefits associated with share based compensation		
17	UMERC Transfer		
18			
19	Debits for 2018 related to WE's portion of:		
20	Transfer of ATC ownership to ATC Holding		
21			
22			
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32			
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34			
35	TOTAL	678,254,293	

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) 04/29/2019	Year of Report December 31, 2018
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)			
<p>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.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>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.</p> <p>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.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>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.</p> <p>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.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 221 - 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	4.30% Due 2048 (221000213)	300,000,000	3,132,168
25			1,608,000
26	SUBTOTAL Account 221 - Debentures (Unsecured)	2,985,000,000	42,707,995
27	ACCOUNT 222: None		
28	ACCOUNT 223: None		
29	ACCOUNT 224 - VAR % Notes:		
30	Adj. Rate Note Due 2016 Oak Creek (224110)	67,000,000	741,363
31			234,500
32	Adj. Rate Note Due 2030 Pleasant Prairie (224111)	80,000,000	1,286,643
33			280,000
34	SUBTOTAL Account 224 - VAR % Notes	147,000,000	2,542,506
35	TOTAL	3,132,000,000	45,250,501

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) 04/29/2019	December 31, 2018

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	10,654,514	1
						2
						3
9/13/2011	9/15/2021	9/13/2011	9/15/2021	300,000,000	8,874,583	4
						5
12/11/2012	12/15/2042	12/11/2012	12/15/2042	250,000,000	9,150,347	6
						7
6/13/2013	6/15/2018	6/13/2013	6/15/2018		1,947,917	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	10,779,861	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	18,896,094	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
10/4/2018	10/15/2048	10/4/2018	10/15/2048	300,000,000	3,117,500	24
						25
				2,735,000,000	115,520,816	26
						27
						28
						29
12/1/2004	8/1/2016	12/1/2004	8/1/2016			30
						31
12/1/2004	9/1/2030	12/1/2004	9/1/2030			32
						33
						34
				2,735,000,000	115,520,816	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) 04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																
256	32	h	<p>The December 2017 through December 2018 monthly and average long term balances in Accounts 221, 222, 223, and 224 were as follows:</p> <table border="0"> <tr> <td>December 2017</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>January 2018</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>February 2018</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>March 2018</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>April 2018</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>May 2018</td> <td align="right">2,685,000,000</td> </tr> <tr> <td>June 2018</td> <td align="right">2,435,000,000</td> </tr> <tr> <td>July 2018</td> <td align="right">2,435,000,000</td> </tr> <tr> <td>August 2018</td> <td align="right">2,435,000,000</td> </tr> <tr> <td>September 2018</td> <td align="right">2,435,000,000</td> </tr> <tr> <td>October 2018</td> <td align="right">2,735,000,000</td> </tr> <tr> <td>November 2018</td> <td align="right">2,735,000,000</td> </tr> <tr> <td>December 2018</td> <td align="right">2,735,000,000</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>13 Month TOTAL</td> <td align="right">34,055,000,000</td> </tr> <tr> <td>13 Month AVERAGE</td> <td align="right">2,619,615,385</td> </tr> </table>	December 2017	2,685,000,000	January 2018	2,685,000,000	February 2018	2,685,000,000	March 2018	2,685,000,000	April 2018	2,685,000,000	May 2018	2,685,000,000	June 2018	2,435,000,000	July 2018	2,435,000,000	August 2018	2,435,000,000	September 2018	2,435,000,000	October 2018	2,735,000,000	November 2018	2,735,000,000	December 2018	2,735,000,000	<hr/>		13 Month TOTAL	34,055,000,000	13 Month AVERAGE	2,619,615,385
December 2017	2,685,000,000																																		
January 2018	2,685,000,000																																		
February 2018	2,685,000,000																																		
March 2018	2,685,000,000																																		
April 2018	2,685,000,000																																		
May 2018	2,685,000,000																																		
June 2018	2,435,000,000																																		
July 2018	2,435,000,000																																		
August 2018	2,435,000,000																																		
September 2018	2,435,000,000																																		
October 2018	2,735,000,000																																		
November 2018	2,735,000,000																																		
December 2018	2,735,000,000																																		
<hr/>																																			
13 Month TOTAL	34,055,000,000																																		
13 Month AVERAGE	2,619,615,385																																		

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) 04/29/2019	December 31, 2018		
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	12/20/2018	1/7/2019	2.85%	\$29,985,750
2	Bank of America Merrill Lynch	Commercial Paper	12/21/2018	1/9/2019	3.06%	\$29,979,600
3	Bank of America Merrill Lynch	Commercial Paper	12/17/2018	1/10/2019	2.93%	\$29,978,025
4	Bank of America Merrill Lynch	Commercial Paper	12/21/2018	1/7/2019	3.06%	\$24,987,250
5	Bank of America Merrill Lynch	Commercial Paper	12/18/2018	1/7/2019	2.75%	\$8,995,875
6	Bank of America Merrill Lynch	Commercial Paper	12/28/2018	1/2/2019	3.03%	\$5,999,495
7	Bank of America Merrill Lynch	Commercial Paper	12/27/2018	1/4/2019	3.03%	\$4,998,737
8						
9						
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19						
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21						
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27						
TOTAL						\$134,924,732

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) 04/29/2019	December 31, 2018

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	The Peoples Gas Light and Coke Company	0		378,368	378,368	
2	Upper Michigan Energy Resources Corp.	6,031,980	980,323		5,051,657	
3	W.E. Power, LLC	74,117,091	7,734,557		66,382,534	
4	WEC Business Services LLC	28,689,258		35,281,876	63,971,134	
5	Wisconsin Gas LLC	0		68,728,179	68,728,179	
6	Wisconsin Public Service Corporation	378,200		1,648,448	2,026,648	
7	Other	44,364	14,918		29,446	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	TOTAL	109,260,893	8,729,798	106,036,871	206,567,966	

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) 04/29/2019	December 31, 2018
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)	359,474,254		
2				
3				
4	Taxable Income Not Reported on Books	49,916,326		
5				
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10		862,731,543		
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15		(7,645,269)		
16				
17				
18				
19	Deductions on Return Not Charged Againsts Book Income			
20		(786,326,012)		
21				
22				
23				
24				
25	Federal Tax Net Income	478,150,842		
26	Show Computation of Tax:	(61,714,852)		

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) 04/29/2019	December 31, 2018
FOOTNOTE DATE				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
			Net income for the year	\$ 359,474,254
			Add:	
			Federal income tax expense	(61,714,852)
			State income tax expense	5,508,971
			Provision for deferred taxes	104,016
			Investment tax credit - net	(787,725)
			Total pre-tax income	302,584,664
			Add: Taxable income not reported on books	
			Contributions in aid of construction	42,269,805
			NOx escrowed revenue	1,594,471
			Section 162 adjustment	6,052,050
			Add: Deductions recorded on books not deducted from return	
			Bad debts	11,392,912
			Conservation	11,971,167
			Construction period interest and taxes	5,747,851
			Deferred ATC operation costs	162,863,676
			Deferred billings	1,952,937
			Book depreciation in excess of tax depreciation	654,608,357
			Interest expense	805,654
			Medical/Dental accrual	12,286,560
			Miscellaneous non-deductible expenses	17,628,541
			MISO Day 2 charges	1,686,746
			Non-deductible lobbying expense	1,463,598
			Non-deductible meals	525,000
			Pension expense	5,403,807
			Prepaid expenses	9,880,783
			Property/Other Taxes	2,380,197
			Regulatory reserve adjustment - book	10,304,140
			SSR deferral of income/expense	7,931,482
			Subtract: Income recorded on books not included in return	
			AFUDC	5,401,092
			Deferred transmission revenue	1,456,452
			Subtract: Deductions on return not charged against book income:	
			Bonus accrual	1,782,485
			Book deferral plant retirements	643,986,236
			Deferred compensation	9,209,946
			Charitable contribution	25,555,169
			Environmental settlement	948,144
			Wisconsin franchise tax accrued	2,141,130
			Renewable energy development	216,276
			Severance compensation	12,345,322
			Stock option expense	2,455,616
			Tax repair expense	86,868,833
			Vacation accrual	335,658
			Preferred stock dividend deduction	481,197
			Federal taxable income for the year	478,150,842

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) 04/29/2019	Year of Report December 31, 2018
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
			Tax @ 21% \$ 100,411,677
			Tax applied to current \$ 100,411,677
			Adjustments to prior year's tax \$ (38,201,144)
			Other * (123,925,385)
			Net Tax Accrued \$ (61,714,852)
			* Wind credit \$ (9,366,744)
			R&D credit (303,576)
			Credit carryforwards utilized - 2018 (114,245,065)
			Fuel credit (10,000)
			TOTAL \$ (123,925,385)

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) 04/29/2019	Year of Report December 31, 2018
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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	42,238,033	
2	FICA	1,662,123	
3	FUTA	2,573	
4			
5	WI Franchise	62,890	
6	WI License Fee		(110,041,246)
7	WI Unemployment	6,016	
8	WI PSCW Remainder Assessment		
9	WI Insurance	1,072,169	
10			
11	WI Local Real Estate - Non-Utility	2,036,293	
12	Nebraska Carline	70,452	
13	Colorado Carline	600	
14	Wyoming Carline	26,111	

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	(55,319,138)	242,927	(5,599,543)	(1,039,098)
2	13,310,201	1,488,362	323,011	
3	123,899	14,641	1,697	
4				
5	4,749,503	2,573,857	(2,049,631)	235,234
6	93,091,760	3,391,591	693,966	
7	266,745	31,520	3,653	
8	3,245,895	375,154	23,264	
9	360,000			
10				
11				
12	72,564			
13				
14	4,800			

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) 04/29/2019	December 31, 2018

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)	
(61,714,852)	2,645,928	(180,960)	(22,303,707)		1
22,724,430	23,262,844		1,123,709		2
140,237	140,995		1,815		3
					4
5,508,963	13,490,167	339,444	(7,578,870)		5
97,177,317	94,031,120			(106,895,049)	6
301,918	304,975		2,959		7
3,644,313	3,644,313				8
360,000	734,276		697,893		9
					10
300,000	396,440		1,939,853		11
72,564			143,016		12
	423		177		13
4,800	16,762		14,149		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
			7,602,856	2
				3
				4
				5
				6
				7
				8
				9
				10
			300,000	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) 04/29/2019	December 31, 2018

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	2,593	
2	Personal Property - Other	68,793	
3	MI PSC Assessment	368,289	
4	MI Unemployment	202	
5			
6	MI Local Real Estate - Utility	5,107,575	
7	MI Local Real Estate - Non-Utility	185,247	
8	MI Local Personal Property - Utility	1,655,803	
9			
10	DC Unemployment		
11	Washington D.C. Franchise Tax		
12	Michigan Business Tax	(253,639)	
13	Other States Income Taxes		
14	Minnesota Franchise Tax		

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	12,000			
2	48,972			
3	312,000			
4	43,389			
5				
6	8,571,648			
7				
8	119,280			
9				
10				
11				
12	8			
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) 04/29/2019	December 31, 2018

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)	
12,000	6,421		8,172		1
48,972			117,765		2
312,000	404,907		275,382		3
43,389	42,942		649		4
					5
8,571,648	6,092,654		7,586,568		6
30,000	3,857		211,390		7
119,280	235,209		1,539,874		8
					9
					10
					11
8	1,550,008	253,639	(1,550,000)		12
					13
					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
			30,000	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) 04/29/2019	December 31, 2018

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	9,852	
3	Use Tax - County	768	
4			
5	Other Accounts		
6	WI Public Benefits-Res	6,305,563	
7	WI Public Benefits-SM GS	668,168	
8	WI Public Benefits-LG GS	(1,615,388)	
9	WI Public Benefits-Primary	(1,906,524)	
10			
11	Stored Gas	(20,185)	
12	CNG Excise Tax - Federal		
13	Other Miscellaneous Taxes		
14	TOTAL	57,754,377	(110,041,246)

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				
2	(158,126)			
3	6,171			
4				
5				
6				
7				
8				
9				
10				
11				
12	19,887			
13				22,076
14	68,881,458	8,118,052	(6,603,583)	(781,788)

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) 04/29/2019	December 31, 2018

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)	
(106,103)	(110,631)		14,380		1
9,947	9,588		1,127		2
					3
					4
					5
					6
					7
					8
					9
	16,441		(36,626)		10
19,887	19,887				11
22,076	22,076				12
					13
77,602,794	146,961,602	412,123	(17,790,325)	(106,895,049)	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.
			52,023	1
			3,776	2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
0	0	0	7,988,655	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) 04/29/2019	December 31, 2018

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	50,373,290
2	We Energies Foundation accrual	5,000,000
3	FAS 112 liability	1,328,697
4	Gas true-up liability and refunds due gas customers	11,942,402
5	General litigation reserve	6,000,000
6	Customer accounts receivable credit balances	17,282,112
7	Miscellaneous unclaimed accounts	317,305
8	Purchase power accruals	241,417
9	Severance accruals	13,454,678
10	Accrued ERSP company match	324,029
11	Sponsorships	1,480,000
12	Employer defined contribution plan	1,583,000
13	WI Public Benefits - Residential	6,708,510
14	WI Public Benefits - SM GS	1,153,210
15	WI Public Benefits - LG GS	(1,805,456)
16	WI Public Benefits - Primary	(2,026,105)
17	Environmental reserve	1,100,000
18	Other	58,953
19		
20		
21	TOTAL	114,516,042

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	60,271,762
24	Gas	3,831,717
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	64,103,479

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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) 04/29/2019	December 31, 2018

**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	1,366,470,337	647,474,518	959,496,594
3	Gas	105,848,938	83,675,056	73,098,460
4	Other (Define)	2,261,779	36,716,882	26,608,730
5	TOTAL (Enter total of lines 2 thru 4)	1,474,581,054	767,866,456	1,059,203,784
6				
7	Non-Operating			
8				
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	1,474,581,054	767,866,456	1,059,203,784
10	Classification of TOTAL			
11	Federal Income Tax	1,174,796,178	625,099,606	900,742,930
12	State Income Tax	299,784,876	142,766,850	158,460,854
13	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	(Mo, Da, Yr) 04/29/2019	December 31, 2018

**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	Amounts Credited to Acct. 411.2	DEBITS		CREDITS			
(e)	(f)	Account Credited	Amount	Account Debited	Amount	(k)	
							1
		182, 254	715,045,112	182, 254	911,349,953	1,250,753,102	2
		182, 254	76,719,581	182, 254	68,181,179	107,887,132	3
		182, 254	26,962,420	182, 254	20,043,054	5,450,565	4
			818,727,113		999,574,186	1,364,090,799	5
							6
32,811,408	32,827,874	182, 254	26,991,683	182, 254	27,538,493	530,344	7
							8
32,811,408	32,827,874		845,718,796		1,027,112,679	1,364,621,143	9
							10
24,330,557	24,342,248		823,292,214		922,408,803	998,257,752	11
8,480,851	8,485,626		22,426,582		104,703,876	366,363,391	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) 04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
274	2	b	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. The non-re-measured balance for year-end 2017 is \$2,120,331,055.
274	2	k	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. For the year ended 2018, included in line 2, as part of "Amounts Debited to Account 410.0" and "Amounts Credited to Account 411.1," there was \$13,919,378 of amortization of the excess deferred income taxes that resulted from the re-measurement of accumulated deferred income taxes that was required by the 2017 Tax Legislation.

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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) 04/29/2019	December 31, 2018
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	60,108,364	13,192,584	17,944,695
4	Capital Leases		29,086,826	2,228,344
5	Power the Future		110,188,493	9,387,247
6	Deferred Costs P4 Retirement	0	186,668,151	10,715,656
7	Additional/(Excess) Pension Ex	117,435,267	21,393,727	16,326,728
8	Plant and Other	220,578,015	216,390,892	112,228,483
9	TOTAL Electric <i>(total of lines 3 thru 8)</i>	398,121,646	576,920,673	168,831,153
10	Gas			
11	Bad Debt Reserve		302,410	325,583
12	Conservation	1,974,413	170,124	9,766
13	Other Than Plant	9,087,920	2,369,092	3,387,166
14	Plant Related		860,488	426,146
15				
16				
17	TOTAL Gas <i>(Total of lines 11 thru 16)</i>	11,062,333	3,702,114	4,148,661
18	Other		38,310,359	40,648,208
19	TOTAL (Account 283) <i>(Enter total of lines 9, 17 and 18)</i>	409,183,979	618,933,146	213,628,022
20	Classification of TOTAL			
21	Federal Income Tax	293,059,988	478,064,051	172,688,007
22	State Income Tax	116,123,991	140,869,095	40,940,015
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		04/29/2019		December 31, 2018	
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
						55,356,253	3
					1,040,228,881	1,067,087,363	4
					872,232,342	973,033,588	5
						175,952,495	6
			106,886		16,386,239	138,781,619	7
			123,752,202		174,983,777	375,971,999	8
			123,859,088		2,103,831,239	2,786,183,317	9
							10
					642,943	619,770	11
			698,106			1,436,665	12
			13,320,724		11,986,629	6,735,751	13
			17,111,636		13,846,875	(2,830,419)	14
							15
							16
			31,130,466		26,476,447	5,961,767	17
			35,055,784		37,086,572	(307,061)	18
			190,045,338		2,167,394,258	2,791,838,023	19
							20
			169,243,643		1,577,834,208	2,007,026,597	21
			20,801,695		589,560,050	784,811,426	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) 04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
276	8	a	<p>Total electric utility Account 283, deferred income taxes, had a credit balance of \$1,572,095,659 at December 31, 2018 as re-measured by effect of Tax Legislation passed into law in December 2017. Total electric utility production function Account 283, deferred income taxes, had a credit balance of \$1,919,935 at December 31, 2017. Electric utility general function Account 283, deferred income taxes, had a credit balance of \$239,240,558 at December 31, 2017. The 2017 balances are based on specific deferred income tax amounts assigned to each function including related FAS 109 deferred income tax amounts. Both 2017 and 2018 year-end amounts 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) 04/29/2019		December 31, 2018	
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 133 derivatives	4,224,228	190,282	(4,393,219)	(4,128,666)	4,488,781	
2	Energy costs refundable through rate adjustments	1,399,151	190,282		(1,100,000)	299,151	
3	Energy efficiency programs	11,097,996	456	(5,839,536)	(3,415,638)	13,521,894	
4	Income tax related	849,063,093	408,419	16,351,236	190,655,128	1,023,366,985	
5	Mines deferral	95,108,106	908		25,708,890	120,816,996	
6	Other	(251,703)		5,447,030	5,086,807	(611,926)	
7	Reg asset writeoffs/carry and avoided amort		908		1,140,985	1,140,985	
8	Removal costs	19,872,739	735			19,872,739	
9	Renewable energy	1,047,362	908	216,276	(980,685)	(149,599)	
10	Tax savings / remeasure			81,894,883	82,192,888	298,005	
11	Uncollectible expense	6,362,274		30,789,000	40,811,494	16,384,768	
12	Unrecognized pension & other postretirement ben	9,963,284		2,256,752	66,447,744	74,154,276	
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50							
51	TOTAL	997,886,530		126,722,422	402,418,947	1,273,583,055	

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		04/29/2019 (Mo, Da, Yr)		December 31, 2018																			
FOOTNOTE DATE																									
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																						
278	4	f	Income tax related includes tax and interest assessment refunds of \$2,618,464.																						
278	6	a	<p>This line includes MISO Schedule 33 Blackstart Revenues of \$3,365,021.</p> <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 01/01/2018</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 35%; text-align: right;">69,439,842</td> </tr> <tr> <td>Grant amortization</td> <td></td> <td style="text-align: right;">(1,906,815)</td> </tr> <tr> <td>Ending balance 12/31/2018</td> <td style="text-align: right;">\$</td> <td style="text-align: right; border-top: 1px solid black;">67,533,027</td> </tr> </table> <p>Amortization calculation:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Grant received</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 35%; 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 01/01/2018	\$	69,439,842	Grant amortization		(1,906,815)	Ending balance 12/31/2018	\$	67,533,027	Grant received	\$	76,272,596	Years		40	Amortization per year	\$	1,906,815
Beginning balance 01/01/2018	\$	69,439,842																							
Grant amortization		(1,906,815)																							
Ending balance 12/31/2018	\$	67,533,027																							
Grant received	\$	76,272,596																							
Years		40																							
Amortization per year	\$	1,906,815																							
278	14	a	<p>Total electric utility excess deferred taxes regulatory liability, Account 254, had a credit balance of \$954,805,644 at December 31,2018 (credit balance reflected as negative in wholesale formula rate). The 2018 amount is adjusted to remove excess deferred income taxes related to Wisconsin regulatory deferrals being removed from Account 190 and 283. The inclusion of this 2018 year-end balance in the 2018 formula rate maintains rate base neutrality of re-measured 2018 year-end ADIT balances also in the formula rate.</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 rate base continues to be treated in a manner similar to that prior to Tax Reform (preserve rate base neutrality), the 2017 year end deferred tax balances for production and general have been adjusted back to the pre-Tax Reform balances. Therefore, the Electric Excess Deferred Tax Regulatory Liability 2017 year-end balance for formula rate purposes is zero.</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) 04/29/2019	Year of Report December 31, 2018	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)						
<p>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.</p> <p>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).</p> <p>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.)</p>						
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	237,490		
3	Harold D. Howell Tract - Wewauk SS	2,058	Not Required	114,670		
4	Sale of EO Line Equipment to the					
5	Village of Slinger	162,608	1/11/2019	102,330		
6						
7						
8						
9						
10						
11						
12						
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14						
15						
16						
17	Total Gain	164,666		454,490		

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) 04/29/2019	December 31, 2018

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	374,571
3	Subtotal 416	374,571
4		
5	Less: Expenses of Nonutility Operations	
6	Operation Expense	2,653
7	Depreciation Expense	20,776
8	Subtotal 417.1	23,429
9		
10	Non-Operating Rental Income	
11	Maintenance Expense	(8,699)
12	Rental for Design North	41,781
13	Rental of Biondi Tract	2,000
14	Rental of Dorfner Tract	17,870
15	Rental of Guildbord Tract	11,740
16	Rental of Veloon Tract	11,400
17	Rental of Nemetz Tract	10,740
18	Rental of Stollenwerk Tract	30,849
19	Rental of Williams Tract	14,440
20	Rental of Salm Tract	6,150
21	Rental of Sucharda Tract	94,613
22	Miscellaneous Rentals	71,155
23	Subtotal 418	304,039
24		
25	Interest and Dividend Income	
26	Other Interest	85,306
27	Amortization of Deferred Tax Interest	2,082,072
28	Subtotal 419	2,167,378
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) 04/29/2019	December 31, 2018
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	ATC Investment Based Difference	(359,403)	
3	Carry Cost in MI Act 295	4,023	
4	Carry Cost on PSCW Mines Deferral	(5,138,721)	
5	Carry Cost on WI SSR Revenue Escrow	15,170,978	
6	Carry Cost on Tax Reform	(811,656)	
7	Revenue Sharing	20,391	
8	Subtotal 421	8,885,612	
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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) 04/29/2019	December 31, 2018
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			
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)			
5	Large (or Industrial)	77,859,631	72,450,052	
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	77,859,631	72,450,052	
13				
14	(447) Sales for Resale	50,045,506	54,884,974	
15	TOTAL Sales of Electricity	127,905,137 *	127,335,026	
16				
17	(Less) (449.1) Provision for Rate Refunds		0	
18	TOTAL Revenue Net of Provision for Refunds	127,905,137	127,335,026	
19	Other Operating Revenues			
20	(450) Forfeited discounts			
21	(451) Miscellaneous Service Revenues	156,000	139,292	
22	(453) Sales of Water and Water Power		0	
23	(454) Rent from Electric Property	30	18,772	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	5,808,372	(20,262,570)	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	5,964,402	(20,104,506)	
31				
32	TOTAL Electric Operating Revenues	133,869,539	107,230,520	

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) 04/29/2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

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
1,254,338	1,246,490	1	1	4
				5
				6
				7
				8
				9
				10
				11
1,254,338 **	1,246,490	1	1	12
791,723	733,664	4	4	13
				14
2,046,061	1,980,154	5	5	15
				16
				17
2,046,061	1,980,154	5	5	18

* Includes \$(1,607,305) unbilled revenues.

** Includes (3,269) MWH relating to unbilled revenues.

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Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/29/2019	December 31, 2018	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause, state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	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	1,259,188	77,628,135	1	1,259,188,000	0.0616
11	LSCS - Large Curtailable Special Contract - Unbilled	(4,850)	231,496			(0.0477)
12	TOTAL LARGE COM'L & INDUSTRIAL	1,254,338	77,859,631	1	1,254,338,000	0.0621
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:		231,496			
29	Total		231,496			
30						
31						
32						
33						
34						
35						
36						
37						
38	Total Billed	1,259,188	77,628,135	1	1,259,188,000	0.0616
39	Total Unbilled Rev. (See Instr. 6)	(4,850)	231,496	0	0	(0.0477)
40	TOTAL	1,254,338	77,859,631	1	1,254,338,000	0.0621

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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) 04/29/2019	December 31, 2018

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	Madison Gas & Electric (WI)	AD	8	NA	NA	NA
3	Great Lakes Utilities (WI)	RQ	67	30.0000	30.0000	30.0000
4	Great Lakes Utilities (WI)	AD	67	NA	NA	NA
5	WPPI Energy - FRT (WI)	RQ	90	43.0000	43.0000	43.0000
6	Wisconsin Power & Light (WI)	OS	8	NA	NA	NA
7	Alliant Energy Corporate Services (WI)	SF	8	0.0000	0.0000	0.0000
8	WPPI Energy (WI)	SF	90	0.0000	0.0000	0.0000
9	Midcontinent Independent Sys Optr, Inc	OS	2	NA	NA	NA
10	Midcontinent Independent Sys Optr, Inc	AD	2	NA	NA	NA
11	WPPI Energy - FRT (WI)	AD	90	NA	NA	NA
12	WPPI Energy (WI)	RQ	90	0.0000	0.0000	0.0000
13	City of Kiel Electric Utility (WI)	RQ	103	0.0000	0.0000	0.0000
14						

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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)	
335,700	15,570,000	7,134,685	235,549	22,940,234	1
		5,989		5,989	2
233,460	9,342,000	4,938,132	147,222	14,427,354	3
		4,952		4,952	4
327,570	12,629,184	6,830,324	864,628	20,324,136	5
6,031		557,005		557,005	6
	9,270,833			9,270,833	7
	447,917			447,917	8
5,412,679	9,812	152,028,920	7,887,083	159,925,815	9
4,923	333	143,863	59,457	203,653	10
		5,650		5,650	11
			(3,222,101)	(3,222,101)	12
			15,960	15,960	13
				0	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) 04/29/2019	Year of Report December 31, 2018
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Ontonagon County Electrification					
2	Association - Interior	RQ	89	0.0000	0.0000	0.0000
3	Ontonagon County Electrification					
4	Association - Interior	AD	89	NA	NA	NA
5	Ontonagon County Electrification					
6	Association - McMillan	RQ	89	0.0000	0.0000	0.0000
7	Ontonagon County Electrification					
8	Association - McMillan	AD	89	NA	NA	NA
9	Upper Michigan Energy Resources	RQ	136	64.0000	64.0000	56.0000
10	Upper Michigan Energy Resources	AD	136	NA	NA	NA
11	Cloverland Electric Co.	RQ	8	54.0000	53.0000	53.0000
12	Cloverland Electric Co.	AD	8	NA	NA	NA
13	NOTE					
14						

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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)	
				0	1
881	39,850	19,588	954	60,392	2
				0	3
		29		29	4
				0	5
2,103	106,911	47,168	(1,721)	152,358	6
				0	7
		64		64	8
391,009	17,260,558	8,965,913	(506,830)	25,719,641	9
		(82,650)		(82,650)	10
397,730	16,908,316	8,427,049	(1,149,359)	24,186,006	11
		9,666		9,666	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) 04/29/2019	December 31, 2018
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	2	a	Prior Month GRT, Prior Month Energy Rate I and Exhibit C true-up (January only).		
310	3	j	Gross receipts tax on energy and capacity sales, fuel accrual, FERC audit and capacity reserve accrual.		
310	4	a	Prior Month GRT, Prior Month Energy Rate I and Exhibit C true-up (January only).		
310	5	j	Gross receipts tax on energy and capacity sales, fuel accrual, FERC audit and capacity reserve accrual.		
310	9	j	Sale of MISO ancillary service products: regulation service, spinning reserve service, supplemental reserve service, and ramp capability product.		
310	10	j	Accounting adjustment related to prior years settlement statements received in the current year.		
310	11	a	Prior Month GRT, Prior Month Energy Rate I and Exhibit C true-up (January only).		
310	12	j	Meter service charge, FERC audit and capacity reserve accrual.		
310	13	j	Stand-by service charge.		
310.1	2	j	Customer charge, fuel accrual, FERC audit and capacity reserve accrual.		
310.1	4	a	Prior Month Energy Rate I true-up (January only).		
310.1	6	j	Customer charge, fuel accrual, FERC audit and capacity reserve accrual.		
310.1	8	a	Prior Month Energy Rate I true-up (January only).		
310.1	9	j	Prior Month Energy Rate I true-up (January only), customer charge, interruptible service charge, fuel accrual, FERC audit and capacity reserve accrual.		
310.1	10	a	Prior Month Energy Rate I true-up (January only).		
310.1	11	j	Fuel accrual, FERC audit and capacity reserve accrual.		
310.1	12	a	Prior Month Energy Rate I and Exhibit C true-up (January only).		

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) 04/29/2019	Year of Report December 31, 2018																														
FOOTNOTE DATE																																			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																
310.1	13	a	<p>In 2018, WE sold energy to Wisconsin and non-Wisconsin based companies. During 2018, Wisconsin based sales consisted of 902,761 MWHs and \$64,777,929, and non-Wisconsin based sales consisted of 6,209,325 MWHs and \$210,174,974.</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 2018 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;">10,903,992</td> <td style="text-align: right;">5,423,633</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(491,711)</td> <td style="text-align: right;">(491,711)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">10,412,281</td> <td style="text-align: right; border-top: 1px solid black;">4,931,922</td> </tr> <tr> <td>Dollars:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td style="text-align: right;">\$ 512,806,287</td> <td style="text-align: right;">\$ 170,348,923</td> </tr> <tr> <td>Out of period adjustments or "true-ups" (AD) related to the Company's sales to municipalities</td> <td style="text-align: right;">0</td> <td style="text-align: right;">56,300</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(16,701,867)</td> <td style="text-align: right;">(16,701,869)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">\$ 496,104,420</td> <td style="text-align: right; border-top: 1px solid black;">\$ 153,703,354</td> </tr> </tbody> </table>				Purchases	Sales (Non-RQ)	MWH:			FERC Form 1	10,903,992	5,423,633	MWH netting adjustment	(491,711)	(491,711)	PSCW	10,412,281	4,931,922	Dollars:			FERC Form 1	\$ 512,806,287	\$ 170,348,923	Out of period adjustments or "true-ups" (AD) related to the Company's sales to municipalities	0	56,300	MWH netting adjustment	(16,701,867)	(16,701,869)	PSCW	\$ 496,104,420	\$ 153,703,354
	Purchases	Sales (Non-RQ)																																	
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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) 04/29/2019	December 31, 2018
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	9,564,158	10,805,549	
5	(501) Fuel	372,068,990	443,398,608	
6	(502) Steam Expenses	12,292,845	22,181,760	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.	9,228,770	8,862,359	
9	(505) Electric Expenses	5,909,149	5,883,849	
10	(506) Miscellaneous Steam Power Expenses	24,991,671	64,151,402	
11	(507) Rents	318,374,745	316,339,307	
12	Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	733,972,788	853,898,116	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	10,599,248	13,899,302	
16	(511) Maintenance of Structures	6,955,620	8,854,802	
17	(512) Maintenance of Boiler Plant	40,827,217	52,988,190	
18	(513) Maintenance of Electric Plant	8,247,772	15,699,582	
19	(514) Maintenance of Miscellaneous Steam Plant	16,173,682	14,711,029	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	82,803,539	106,152,905	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	816,776,327	960,051,021	
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	928,459	605,305	
45	(536) Water for Power			
46	(537) Hydraulic Expenses	961,913	1,001,138	
47	(538) Electric Expenses	277,768	350,150	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	340,133	411,604	
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,508,273	2,368,197	

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Wisconsin Electric Power Company		04/29/2019	December 31, 2018
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	102,315	699,088
54	(542) Maintenance of Structures	1,283,308	684,461
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,095,764	1,208,474
56	(544) Maintenance of Electric Plant	632,831	554,453
57	(545) Maintenance of Miscellaneous Hydraulic Plant	706,341	1,344,115
58	TOTAL Maintenance (Total of Lines 53 thru 57)	3,820,559	4,490,591
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr.(Total of lines 50 & 58)	6,328,832	6,858,788
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	639,356	360,538
63	(547) Fuel	144,438,294	131,282,949
64	(548) Generation Expenses	4,661,628	4,656,282
65	(549) Miscellaneous Other Power Generation Expenses	3,533,653	3,408,808
66	(550) Rents	108,770,807	112,642,952
67	TOTAL Operation (Total of Lines 62 thru 66)	262,043,738	252,351,529
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,597,840	1,716,262
70	(552) Maintenance of Structures	466,030	380,057
71	(553) Maintenance of Generating and Electric Plant	21,486,373	22,207,429
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,662,192	2,751,996
73	TOTAL Maintenance (Total of Lines 69 thru 72)	26,212,435	27,055,744
74	TOTAL Power Production Expenses-Other Power (Total of Lines 67 & 73)	288,256,173	279,407,273
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	512,806,287	500,010,415
77	(556) System Control and Load Dispatching	1,588,978	2,340,842
78	(557) Other Expenses	5,315,257	5,148,921
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	519,710,522	507,500,178
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,631,071,854	1,753,817,260
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
84	(561) Load Dispatching	5,463,535	4,169,302
85	(562) Station Expenses		
86	(563) Overhead Lines Expenses		
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	440,351,389	245,672,980
89	(566) Miscellaneous Transmission Expenses		
90	(567) Rents		
91	TOTAL Operation (Total of Lines 83 thru 90)	445,814,924	249,842,282
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)	445,814,924	249,842,282
101	3. REGIONAL MARKET EXPENSES		
102	Operation		
103	(575.5) Market Facilitation, Monitoring and Compliance Services	5,354,492	4,669,056

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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)	5,354,492	4,669,056	
105	4. DISTRIBUTION EXPENSES			
106	Operation			
107	(580) Operation Supervision and Engineering	189,174	52,408	
108	(581) Load Dispatching	4,041,641	4,244,048	
109	(582) Station Expenses	630,856	609,579	
110	(583) Overhead Line Expenses	2,262,755	2,504,293	
111	(584) Underground Line Expenses	615,579	302,229	
112	(585) Street Lighting and Signal System Expenses	1,051,781	754,140	
113	(586) Meter Expenses	2,186,927	2,387,599	
114	(587) Customer Installations Expenses	29,271	5,694	
115	(588) Miscellaneous Expenses	13,320,932	15,413,706	
116	(589) Rents			
117	TOTAL Operation (Total of Lines 106 thru 116)	24,328,916	26,273,696	
118	Maintenance			
119	(590) Maintenance Supervision and Engineering	252,990	152,783	
120	(591) Maintenance of Structures	484,951	367,114	
121	(592) Maintenance of Station Equipment	5,706,718	4,537,177	
122	(593) Maintenance of Overhead Lines	38,156,239	31,764,206	
123	(594) Maintenance of Underground Lines	6,799,630	11,005,512	
124	(595) Maintenance of Line Transformers	558,663	152,882	
125	(596) Maintenance of Street Lighting and Signal Systems	1,051,746	754,130	
126	(597) Maintenance of Meters			
127	(598) Maintenance of Miscellaneous Distribution Plant	1,857,394	3,368,395	
128	TOTAL Maintenance (Total of Lines 119 thru 127)	54,868,331	52,102,199	
129	TOTAL Distribution Expenses (Total of Lines 117 & 128)	79,197,247	78,375,895	
130	5. CUSTOMER ACCOUNTS EXPENSES			
131	Operation			
132	(901) Supervision	327,425	232,173	
133	(902) Meter Reading Expenses	2,415,040	3,029,881	
134	(903) Customer Records and Collection Expenses	17,392,599	17,406,982	
135	(904) Uncollectible Accounts	30,350,458	30,755,992	
136	(905) Miscellaneous Customer Accounts Expenses	396,102	221,940	
137	TOTAL Customer Accounts Expenses (Total of Lines 131 thru 136)	50,881,624	51,646,968	
138	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
139	Operation			
140	(907) Supervision	47,288	137,498	
141	(908) Customer Assistance Expenses	63,589,607	46,320,464	
142	(909) Informational and Instructional Expenses	356,159	393,804	
143	(910) Miscellaneous Customer Service and Informational Expenses			
144	TOTAL Customer Service and Informational Exp. (Total of Lines 139 thru 143)	63,993,054	46,851,766	
145	7. SALES EXPENSE			
146	Operation			
147	(911) Supervision			
148	(912) Demonstrating and Selling Expenses			
149	(913) Advertising Expenses	58,698	79,784	
150	(916) Miscellaneous Sales Expenses			
151	Total Sales Expenses (Total of Lines 147 thru 150)	58,698	79,784	
152	8. ADMINISTRATIVE AND GENERAL EXPENSES			
153	Operation			
154	(920) Administrative and General Salaries	48,973,989	42,214,706	
155	(921) Office Supplies and Expenses	19,808,542	2,676,148	
156	(Less) (922) Administrative Expenses Transferred - CR	4,268,539	4,015,890	

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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)	
157	8. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(923) Outside Services Employed	7,183,146	6,533,887	
159	(924) Property Insurance	4,017,715	3,792,129	
160	(925) Injuries and Damages	7,988,913	8,108,986	
161	(926) Employee Pensions and Benefits	42,214,305	57,945,668	
162	(927) Franchise Requirements			
163	(928) Regulatory Commission Expenses	2,070,775	2,200,852	
164	(929) Duplicate Charges - CR.	5,204,569	4,921,670	
165	(930.1) General Advertising Expenses	828,375	742,538	
166	(930.2) Miscellaneous General Expenses	13,699,375	8,996,749	
167	(931) Rents	6,184,905	5,212,752	
168	TOTAL Operation (<i>Total of Lines 154 thru 167</i>)	143,496,932	129,486,855	
169	Maintenance			
170	(935) Maintenance of General Plant	96,826	1,018,058	
171	TOTAL Administrative and General Expenses (<i>Total of Lines 168 & 170</i>)	143,593,758	130,504,913	
172	TOTAL Electric Operation and Maintenance Expenses (<i>Enter total of lines 80, 100, 104, 129, 137, 144, 151, and 168</i>)	2,419,965,651	2,315,787,924	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to December 31, or any payroll period ending 60 days before or after December 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	12/29/2018
2. Total Regular Full-Time Employees	2329
3. Total Part-Time and Temporary Employees	91
4. Total Employees	2420

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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 \$318,374,745 and \$108,770,807 respectively, in 2018, for a total actual PTF related generation rent expense of \$427,145,552 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 \$423,339,712 in 2018 if the Wisconsin regulatory treatment did not exist. The difference between the \$427,145,552 actual booked expense and the pro forma \$423,339,712 expense equals a \$3,805,840 adjustment to decrease the total 2018 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 \$316,339,307 and \$111,353,610 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 \$44,985,591 adjustment to increase the total 2017 PTF related expense to remove the PSCW regulatory escrow accounting treatment.</p>																									
320	17	c	Includes \$103,646 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.																									
320	77	c	Account 556, system control and load dispatching services, includes NERC assessment fees in the amount of \$1,006,560.																									
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;">\$</td> <td style="text-align: right;">3,439,753</td> </tr> <tr> <td>MISO Schedule 1</td> <td></td> <td style="text-align: right;">6,461,934</td> </tr> <tr> <td>MISO Schedule 10</td> <td></td> <td style="text-align: right;">6,602,078</td> </tr> <tr> <td>MISO Schedule 24 allocation amount</td> <td></td> <td style="text-align: right;">697,991</td> </tr> <tr> <td>MISO Schedule 24 distribution amount</td> <td></td> <td style="text-align: right;">(2,384,797)</td> </tr> <tr> <td>WI retail regulatory asset amortizations</td> <td></td> <td style="text-align: right;">1,607,235</td> </tr> <tr> <td>Net, transmission escrow to balance sheet and regulatory sharing</td> <td></td> <td style="text-align: right;">(10,967,780)</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">5,456,414</td> </tr> </table> <p>Account 561.4 (scheduling, system control and dispatch services) includes NERC assessment fees in the amount of \$1,060,552.</p>		Balancing authority costs	\$	3,439,753	MISO Schedule 1		6,461,934	MISO Schedule 10		6,602,078	MISO Schedule 24 allocation amount		697,991	MISO Schedule 24 distribution amount		(2,384,797)	WI retail regulatory asset amortizations		1,607,235	Net, transmission escrow to balance sheet and regulatory sharing		(10,967,780)	TOTAL	\$	5,456,414
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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;">\$</td> <td style="text-align: right;">2,373,466</td> </tr> <tr> <td>MISO Schedule 1</td> <td></td> <td style="text-align: right;">6,928,166</td> </tr> <tr> <td>MISO Schedule 10</td> <td></td> <td style="text-align: right;">6,511,020</td> </tr> <tr> <td>MISO Schedule 24 allocation amount</td> <td></td> <td style="text-align: right;">1,026,668</td> </tr> <tr> <td>MISO Schedule 24 distribution amount</td> <td></td> <td style="text-align: right;">(2,415,520)</td> </tr> <tr> <td>WI retail regulatory asset amortizations</td> <td></td> <td style="text-align: right;">1,607,235</td> </tr> <tr> <td>Net, transmission escrow to balance sheet and regulatory sharing</td> <td></td> <td style="text-align: right;">(11,868,755)</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">4,162,280</td> </tr> </table> <p>Includes \$32,083 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 and regulatory sharing		(11,868,755)	TOTAL	\$	4,162,280
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Net, transmission escrow to balance sheet and regulatory sharing		(11,868,755)																										
TOTAL	\$	4,162,280																										

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FOOTNOTE DATE					
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	\$	4,818,336
			WI retail regulatory asset amortizations		4,596,041
			MISO Schedule 10		226,399
			Net, transmission escrow to balance sheet and regulatory sharing		(4,286,284)
			TOTAL	\$	5,354,492
320	103	c	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	136	c	Includes \$8,155 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	140	c	Includes \$144 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	154	b	Includes \$17,068 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	154	c	Includes \$94,274 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	155	b	Includes \$223 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	155	c	Includes \$(4,851) of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	158	c	Includes \$2,895 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	160	b	Includes \$150 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	160	c	Includes \$1,273 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	161	b	Includes \$4,637 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	161	c	Includes \$39,404 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group, Inc. by Wisconsin Energy Corporation.		
320	170	c	Includes \$15,357 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	Ameren Missouri					
2	Dairyland Power Cooperative					
3	Iberdrola Windpower, LLC	SF				
4	LS Power (WI)	IU		239.81	254	137
5	Manitoba Hydro	SF				
6	Midcontinent Independent System					
7	Operator, Inc.	OS				
8	Midcontinent Independent System					
9	Operator, Inc.	AD				
10	NextEra Energy Point Beach, LLC	LU				
11	PJM - ISO	OS				
12	System Renewable Portfolio Standard					
13	Requirement (WI)	OS				
14						

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

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
			1,286,258			1,286,258	1
			362,600			362,600	2
106,270				2,260,834		2,260,834	3
756,877			18,574,118	21,008,590		39,582,708	4
78,055				2,138,133		2,138,133	5
							6
749,369				25,398,609	182,252	25,580,861	7
							8
(3,620)				(528,969)		(528,969)	9
8,967,237				427,339,026		427,339,026	10
				7,089		7,089	11
							12
					2,765,000	2,765,000	13
							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	System Renewable Portfolio Standard					
2	Requirement (WI)	AD				
3	WE MISO Day 2 Cost (WI)	AD				
4	The following companies are all					
5	Customer-Owned Generation (COG):					
6						
7	Bonlender Joseph (WI)	OS				
8	Clean Fuel Crave LLC (WI)	OS				
9	FCPC Renewable Generation LLC (WI)	OS				
10	Green Valley Dairy LLC (WI)	OS				
11	IKEA US Retail LLC (WI)	OS				
12	Milw Area Technical College (WI)	OS				
13	Milwaukee Metro Sewerage Dist (WI)	OS				
14	Neenah Paper FR LLC (WI)	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) 04/29/2019	Year of Report December 31, 2018
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)					
							1
					60,243	60,243	2
					2,752,707	2,752,707	3
							4
							5
							6
2,679				253,795		253,795	7
2,033				205,303		205,303	8
7,817				786,960		786,960	9
4,042				369,791		369,791	10
1,103				53,729		53,729	11
441				19,699		19,699	12
103				6,700		6,700	13
586				14,885		14,885	14

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Wisconsin Electric Power Company						
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					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	North American Hydro Inc (WI)	OS				
2	Pheasant Run Landfill/Waste (WI)	OS				
3	Rock River Power & Light (WI)	OS				
4	Rough & Ready Water Power Co (WI)	OS				
5	SC Johnson & Son Inc (WI)	OS				
6	Waste Management of WI Inc (WI)	OS				
7	Waste Mgmt Renewable Energy LLC (WI)	OS				
8	West Bend City of (WI)	OS				
9	Wiscons8 LLC (WI)	OS				
10	Wm Renewable Energy LLC (WI)	OS				
11	Customer-Owned Generation < 100 Mwh	OS				
12	FERC MWH Netting Difference					
13	OS = Other Service Products					
14	WI = Wisconsin					

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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.

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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)					
602				16,752		16,752	1
51,532				1,612,800		1,612,800	2
880				24,723		24,723	3
700				19,544		19,544	4
3,151				82,052		82,052	5
10,653				336,021		336,021	6
36,751				1,971,072		1,971,072	7
971				91,557		91,557	8
1,402				39,672		39,672	9
123,762				3,873,706		3,873,706	10
596				(578,964)		(578,964)	11
							12
							13
							14

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Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2019	December 31, 2018																														
FOOTNOTE DATE																																		
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																															
326	7	g	Includes incremental purchases of energy for marginally priced sales to specific retail customers in the amount of 933,261 MWh.																															
326	7	k	Includes incremental purchases of energy for marginally priced sales to specific retail customers in the amount of \$28,192,393.																															
326	7	l	Other charges are for Letter of Credit fees.																															
326	9	g	Accounting adjustment relates to prior years' settlement statements received in the current year.																															
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326	13	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;">\$ 2,106,547</td> <td style="text-align: right;">\$ 658,453</td> <td style="text-align: right;">\$ 2,765,000</td> </tr> <tr> <td>Prior year actuals</td> <td style="text-align: right;">45,897</td> <td style="text-align: right;">14,346</td> <td style="text-align: right;">60,243</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$ 2,152,444</td> <td style="text-align: right; border-top: 1px solid black;">\$ 672,799</td> <td style="text-align: right; border-top: 1px solid black;">\$ 2,825,243</td> </tr> </tbody> </table>			Wisconsin	Non-Wisconsin	Total	Current year accruals	\$ 2,106,547	\$ 658,453	\$ 2,765,000	Prior year actuals	45,897	14,346	60,243	Total	\$ 2,152,444	\$ 672,799	\$ 2,825,243														
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326.1	2	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;">\$ 2,106,547</td> <td style="text-align: right;">\$ 658,453</td> <td style="text-align: right;">\$ 2,765,000</td> </tr> <tr> <td>Prior year actuals</td> <td style="text-align: right;">45,897</td> <td style="text-align: right;">14,346</td> <td style="text-align: right;">60,243</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$ 2,152,444</td> <td style="text-align: right; border-top: 1px solid black;">\$ 672,799</td> <td style="text-align: right; border-top: 1px solid black;">\$ 2,825,243</td> </tr> </tbody> </table>			Wisconsin	Non-Wisconsin	Total	Current year accruals	\$ 2,106,547	\$ 658,453	\$ 2,765,000	Prior year actuals	45,897	14,346	60,243	Total	\$ 2,152,444	\$ 672,799	\$ 2,825,243														
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326.1	3	l	Accounting adjustment in other charges is for an 8-year amortization beginning January 2013 of the MISO Day 2 costs remaining balance.																															
326.2	12	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 2018 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;">10,903,992</td> <td style="text-align: right;">5,423,633</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(491,711)</td> <td style="text-align: right;">(491,711)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">10,412,281</td> <td style="text-align: right; border-top: 1px solid black;">4,931,922</td> </tr> <tr> <td>Dollars:</td> <td></td> <td></td> </tr> <tr> <td>FERC Form 1</td> <td style="text-align: right;">\$ 512,806,287</td> <td style="text-align: right;">\$ 170,348,923</td> </tr> <tr> <td>Out-of-period adjustments or true-ups (AD) realted to the Company's sales to municipalities</td> <td></td> <td style="text-align: right;">56,300</td> </tr> <tr> <td>MWH netting adjustment</td> <td style="text-align: right;">(16,701,867)</td> <td style="text-align: right;">(16,701,869)</td> </tr> <tr> <td>PSCW</td> <td style="text-align: right; border-top: 1px solid black;">\$ 496,104,420</td> <td style="text-align: right; border-top: 1px solid black;">\$ 153,703,354</td> </tr> </tbody> </table>			Purchases	Sales (Non-RQ)	MWH:			FERC Form 1	10,903,992	5,423,633	MWH netting adjustment	(491,711)	(491,711)	PSCW	10,412,281	4,931,922	Dollars:			FERC Form 1	\$ 512,806,287	\$ 170,348,923	Out-of-period adjustments or true-ups (AD) realted to the Company's sales to municipalities		56,300	MWH netting adjustment	(16,701,867)	(16,701,869)	PSCW	\$ 496,104,420	\$ 153,703,354
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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																												
362.2	13	a	The other service category consisted primarily of net purchase activity in the MISO RTO market and purchases of general purpose, spinning, reliability, renewable, and surplus energy.																												
362.2	14	a	<p>In 2018, 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">1,006,681</td> <td align="right">9,897,311</td> <td align="right">10,903,992</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">\$ 18,574,118</td> <td align="right">\$ 1,648,858</td> <td align="right">\$ 20,222,976</td> </tr> <tr> <td>Energy charges</td> <td align="right">30,208,388</td> <td align="right">456,614,721</td> <td align="right">486,823,109</td> </tr> <tr> <td>Other charges</td> <td align="right">2,752,707</td> <td align="right">3,007,495</td> <td align="right">5,760,202</td> </tr> <tr> <td>Total</td> <td align="right"><u>\$ 51,535,213</u></td> <td align="right"><u>\$ 461,271,074</u></td> <td align="right"><u>\$ 512,806,287</u></td> </tr> </table>	MWH:	Wisconsin	Non-Wisconsin	Total	MegaWatt hours purchased	1,006,681	9,897,311	10,903,992	Dollars:	Wisconsin	Non-Wisconsin	Total	Demand charges	\$ 18,574,118	\$ 1,648,858	\$ 20,222,976	Energy charges	30,208,388	456,614,721	486,823,109	Other charges	2,752,707	3,007,495	5,760,202	Total	<u>\$ 51,535,213</u>	<u>\$ 461,271,074</u>	<u>\$ 512,806,287</u>
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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	732,480	68,978	9.42
5	WE-LNG Plant - Elec	Oak Creek	2,527,936	238,056	9.42
6	WE-Winchester Gate Sta-Elec	Neenah	48,393	4,557	9.42
7	WE-RGO Building-Electric	Racine	52,118	4,908	9.42
8	Waukesha Gas Service Center	Waukesha	454,240	42,776	9.42
9	We Energies	Ixonia	75,039	7,066	9.42
10	WE - Brookfield Station - Elec	Brookfield	68,160	6,419	9.42
11	We Energies	Franklin	81,071	7,634	9.42
12	Miscellaneous		78,082	7,353	9.42
13	Total Account 448		4,117,519	387,747	9.42
14					

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)
15	Account 453 - NONE		
16			
17	<u>Account 454:</u>		
18	Wisconsin Bell, Inc dba AT&T	Pole contacts - Wisconsin	1,915,337
19	Various cable TV companies	Pole contacts - Wisconsin	1,322,185
20	Other telephone companies	Pole contacts - Wisconsin	116,178
21	Various fiber optic	Pole contacts - Wisconsin	489,520
22	WE power ground lease	Various rental properties	730,896
23	T-Mobile	Various rental properties	584,720
24	Verizon Wireless	Various rental properties	440,640
25	AT&T Mobility	Various rental properties	273,349
26	Sprint Spectrum	Various rental properties	183,812
27	Sprintcom	Various rental properties	95,397
28	PWGS Unit 1 ground lease	Various rental properties	90,562
29	Border States Industries, Inc.	Various rental properties	62,921
30	Empower Credit Union	Various rental properties	52,038
31	Braeger Chevrolet, Inc.	Various rental properties	35,394
32	Phoenix Investors LLC	Various rental properties	28,893
33	96th Street substation site rental	Various rental properties	28,468
34	Franklin Energy Services	Various rental properties	22,200
35	Miscellaneous (less than \$20,000)	Various rental properties	249,143
36			
37	Account 455 - NONE		
38			
39	TOTAL		6,721,653

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				

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)
6	<u>Miscellaneous Service Revenues (451)</u>	
7	Fees and charges for changing, connecting & disconnecting services (WI)	2,522,929
8	Fees for miscellaneous services (MI)	156,000
9	TOTAL - Account 451	2,678,929
10		
11	<u>Other Electric Revenues (456)</u>	
12	NOx escrow adjustment (WI)	(1,594,471)
13	Generating services - miscellaneous (WI)	454,113
14	Mine coal deliveries (MI)	1,456,162
15	Hydro camp (MI)	68,032
16	Discount on WI sales and use tax	11,013
17	Generating Services - ancillary (MI)	4,050,588
18	Generating Services - miscellaneous (MI)	238,090
19	Generating Services - ancillary - other	803,113
20	Hydro camp site rental (WI)	2,957
21	SO2 allowance	113,760
22	Miscellaneous (WI)	30,258
23	RBCF Domtar Steam Revenue (WI)	4,845,342
24	MISO RSG Amortization (WI)	(900,246)
25	Point Beach sale regulatory asset amortization (WI)	(18,968)
26	Montfort net cost deferral amortization (WI)	(480,888)
27	Black Start amortization (WI)	5,331,228
28	SSR revenue escrow (WI)	90,699,996
29	Mines margin deferral (WI)	(20,570,169)
30	Joint billing - easement and indemnification (WI)	60,000
31	Sale of inventory from stock (WI)	409,715
32	Refund per Western Coal contract (WI)	1,077,925
33	Generating services - ancillary (WI)	3,968,725
34	Tax Reform remeasure (WI)	2,299,840
35	Tax Reform savings (WI)	(507,147)
36	Tax repairs (WI)	(88,093,567)
37	MI Account 295 Renewable Energy True-Up	(4,500)
38	TOTAL - Account 456	3,750,901
39		
40	TOTAL	6,429,830

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) 04/29/2019	Year of Report December 31, 2018
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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.				216,645,639	63,705,786	280,351,425
2	Public Service Commission of Wisconsin					159,040,010	159,040,010
3	Wisconsin Public Service Corporation					174,671	174,671
4	Upper Michigan Energy Resources Corporation					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) 04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	1	g	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). Also includes Schedule 11 load adjustment true-ups that are billed originally through the other schedules.
332	2	g	Other charges consist of amounts for amortization of regulatory asset and liability dollars per the PSCW Rate Order.
332	3	g	Wholesale distribution service for the Rothschild Biomass resource.
332	4	g	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		04/29/2019	December 31, 2018

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	July 15, 2030 (P) May 23, 2033 February 2, 2040 January 12, 2041
Dawes Rigging & Crane Rentals Dawes Rigging & Crane Rentals Dawes Rigging & Crane Rentals	Construction Equipment Rentals Construction Equipment Rentals Construction Equipment Rentals	January 31, 2019 January 31, 2019 January 31, 2019
HERC Rentals HERC Rentals HERC Rentals	Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental	December 31, 2018 December 31, 2018 December 31, 2018

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) 04/29/2019	Year of Report December 31, 2018
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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	Other	Lessor	Other		
		(f)	(g)	(h)	(i)		
376,711,101		50,476,303		650,051,439		591	1,258,953,234
362,719,741		46,946,768		517,655,710		591	1,210,173,327
1,145,737,682		158,600,011		1,490,597,883		507	4,879,314,770
1,020,529,509		139,043,997		985,662,736		507	4,097,261,414
605,000		6,037		577,608		513	27,392
		866				292	
		1,679				FERCCC2	
2,030,000		9,603		982,014		592	1,047,986
		1,415				443	
		6,888				Various	

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) 04/29/2019	Year of Report December 31, 2018
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.)			
Dawes Rigging & Crane Rental, Inc. Dawes Rigging & Crane Rental, Inc.	Construction Equipment Rentals Construction Equipment Rentals	January 31, 2019 January 31, 2019	
Fabick Cat	Construction Equipment Rentals	March 31, 2019	
Guiffre Brothers Cranes Guiffre Brothers Cranes	Construction Equipment Rentals Construction Equipment Rentals	May 1, 2019 May 1, 2019	
HERC Rental, Inc. HERC Rental, Inc.	Misc. Fleet & Equipment Rental Misc. Fleet & Equipment Rental	December 31, 2018 December 31, 2018	
L.F. George L.F. George L.F. George	Construction Equipment Rentals Construction Equipment Rentals Construction Equipment Rentals	March 31, 2018 March 31, 2018 March 31, 2018	
Fabick Rentals Fabick Rentals Fabick Rentals	Construction Equipment Rentals Construction Equipment Rentals Construction Equipment Rentals	December 23, 2019 December 23, 2019 December 23, 2019	
Bank of Montreal (sch 1) Bank of Montreal (sch 2)	Rail Car Lease Rail Car Lease	December 31, 2018 February 28, 2019	

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) 04/29/2019	Year of Report December 31, 2018
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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 (f)	Other (g)	Lessor (h)	Other (i)		

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

605,000		83,490 61,971		577,608		143 184.99	27,392
450,000		22,215		450,000		184.99	0
630,000		16,781 92,411		593,172		143 184.99	36,828
2,030,000		73,131 405,579		982,014		143 184.99	1,047,986
1,325,000		28,732 75,349 22,152		170,000		143 184.99 Various	1,155,000
375,000		13,800 166,334 4,632		184,766		143 184.99 Various	190,234
23,346,325 6,677,144		1,552,337 437,977		23,842,003 6,851,980		151 151	0 72,996

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) 04/29/2019	December 31, 2018
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,242,060		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	1,963,123		
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			
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	Miscellaneous Regulatory Amortization	166,878		
7	Corporate memberships			
8	Filing/collection fees	9,924		
9				
10	Other			
11	Directors fees and expenses	1,833,291		
12	Bank fees	47,753		
13	Miscellaneous	698,049		
14	Depreciation and Cost of Capital charges from WBS	1,104,386		
15	Exp. Of corp org & servicing outstanding securities	1,354,636		
16	WPDES	3,333,360		
17	Other compensation	1,945,915		
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
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31				
32				
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37				
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41				
42				
43				
44				
45				
46	TOTAL	13,699,375		

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) 04/29/2019	December 31, 2018		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>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).</p> <p>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.</p> <p>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.</p>		<p>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.</p> <p>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.</p> <p>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.</p>			
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		386,724		386,724
2	Steam Production Plant	108,538,361			108,538,361
3	Nuclear Prod Plant-Depreciation Nuclear Prod Plant- Decommissioning				
4	Hydraulic Prod Plant-Conventional	4,955,395			4,955,395
5	Hydraulic Prod Plant-Pumped Storage				
6	Other Production Plant	35,811,249			35,811,249
7	Transmission Plant				
8	Distribution Plant	119,779,517			119,779,517
9	Regional Transmission and Market Operation				
10	General Plant	486,045			486,045
11	Common Plant-Electric	2,395,262	15,314,484	22,897,580	40,607,326
12	TOTAL	271,965,829	15,701,208	22,897,580	310,564,617
B. BASIS FOR AMORTIZATION CHARGES					
Amortization accruals are computed by application of certified straight line amortization rates. The amounts of amortized plant balances are as of December 31, 2018. Actual accruals are computed on the preceding month-end amortizable plant balances.					
	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	2,016,476	2.54%		
	Way Hydro Facilities	574,512	2.54%		
	White Rapids Hyrdo Facilities	2,052,937	2.54%		
	Software	186,911,618	Various		

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) 04/29/2019	December 31, 2018

FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
336	1	c	The functional breakdowns of amortization of limited term electric plant or software (Account 404) is as follows: Hydraulic production - conventional \$ 386,724
336	12	d	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.

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) 04/29/2019	December 31, 2018

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (425)	
2	Total - 425	\$ -
3		
4	Donations (426.1)	
5	WE Energies Foundation	\$ 5,000,000
6	Marquette University	500,000
7	Miscellaneous items under 5% of account	1,425,000
8	Total - 426.1	\$ 6,925,000
9		
10	Life Insurance (426.2)	
11	Total - 426.2	\$ -
12		
13	Penalties (426.3)	
14	Total - 426.3	\$ -
15		
16	Expenses for Certain Civil, Political, & Related Activities (426.4)	
17	BGR Government Affairs LLC	\$ 55,820
18	EEI	120,189
19	Miscellaneous items under 5% of account	546,783
20	Total - 426.4	\$ 722,792
21		
22	Other Deductions (426.5)	
23	Lee Hecht Harrison LLC	\$ 70,024
24	PA Consulting Group Inc	45,000
25	SSS Holdings	127,719
26	Miscellaneous items under 5% of account	630,793
27	Total - 426.5	\$ 873,536
28		
29	Other Interest Expense (431)	
30	Short Term Debt	\$ 4,133,431
31	Customer Deposits	342,145
32	Cash Discounts Taken	(439,467)
33	Commercial Paper	32,577
34	Other interest expense under \$10,000	156
35	Total - 431	\$ 4,068,842
36		
37	Interest on Debt to Assoc Companies (430)	
38	Miscellaneous	\$ 469
39	Total - 430	\$ 469
40		
41		
42		
43		

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) 04/29/2019	December 31, 2018
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 Government Affairs LLC	\$	55,820
2	EEI		120,189
3	Miscellaneous items under 5% of account		546,783
4	Total - Account 426.4	\$	722,792
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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) 04/29/2019	December 31, 2018

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		446,046	446,046	
4	Rate Case - Steam Utility		3,954	3,954	
5	Misc. Dockets & Expenses - Electric	154,909	859,749	1,014,658	
6	Misc. Dockets & Expenses - Gas	62,556	230,077	292,633	
7	Misc. Dockets & Expenses - Steam	781	(216)	565	
8					
9	Federal Energy Regulatory Commission				
10					
11	FERC Rate Case			0	
12					
13	Michigan Public Service Commission				
14					
15	MPSC Miscellaneous Expenses - Electric			0	
16					
17	Other Expenses:				
18	Other Expenses - Electric		610,072	610,072	
19	Other Expenses - Gas		72,090	72,090	
20	Other Expenses - Steam		8,355	8,355	
21					
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23					
24					
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44	TOTAL		218,246	2,230,127	2,448,373

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) 04/29/2019	December 31, 2018

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
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Electric	928	2,070,776					18
Gas	928	364,723					19
Steam	928	12,874					20
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		2,448,373					44

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) 04/29/2019	December 31, 2018

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

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

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

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

Line No.	Classification (a)	Description (b)
1		Electric:
2	A(1)b	Combustion By-Products Ash Utilization - RD165
3	B(1)	Electric Power Research Institute - Membership Dues
4	TOTAL	
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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) 04/29/2019	Year of Report December 31, 2018
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

<p>(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred</p> <p>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.</p> <p>4. Show in column (e) the account number charged with</p>	<p>expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, <i>Construction Work in Progress</i>, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, <i>Research, Development, and Demonstration Expenditures, Outstanding at the end of the year</i>.</p> <p>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."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>
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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)		
639	6,284	501	6,922		1
	1,963,123	930.20	1,963,123		2
639	1,969,407		1,970,045		3
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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) 04/29/2019	Year of Report December 31, 2018
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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	49,472,416		
4	Transmission	2,258,758		
5	Regional Market			
6	Distribution	12,214,382		
7	Customer Accounts	7,955,444		
8	Customer Service and Informational	8,765,726		
9	Sales	105		
10	Administrative and General	51,338,704		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	132,005,535		
12	Maintenance			
13	Production	41,431,143		
14	Transmission			
15	Regional Market			
16	Distribution	17,093,913		
17	Administrative and General	1,615		
18	TOTAL Maintenance (Total of lines 13 thru 17)	58,526,671		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	90,903,559		
21	Transmission (Enter Total of lines 4 and 14)	2,258,758		
22	Regional Market (Enter Total of lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	29,308,295		
24	Customer Accounts (Transcribe from line 7)	7,955,444		
25	Customer Svc. And Informational (Transcribe from line 8)	8,765,726		
26	Sales (Transcribe from line 9)	105		
27	Administrative and General (Enter Total of lines 10 & 17)	51,340,319		
28	TOTAL Oper. And Maint. (Total of lines 20 thru 27)	190,532,206	7,930,887	198,463,093
29	GAS			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply	850,651		
34	Storage, LNG Terminaling and Processing	277,909		
35	Transmission	1,180		
36	Distribution	5,257,436		
37	Customer Accounts	2,626,284		
38	Customer Service and Informational	3,059,750		
39	Sales	12		
40	Administrative and General	6,733,303		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	18,806,525		

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) 04/29/2019	Year of Report December 31, 2018	
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	196,942		
47	Transmission			
48	Distribution	1,941,096		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	2,138,038		
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)	850,651		
55	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	474,851		
56	Transmission (Lines 35 and 47)	1,180		
57	Distribution (Lines 36 and 48)	7,198,532		
58	Customer Accounts (Line 37)	2,626,284		
59	Customer Service and Informational (Line 38)	3,059,750		
60	Sales (Line 39)	12		
61	Administrative and General (Lines 40 and 49)	6,733,303		
62	TOTAL Operation & Maint. (total of lines 52 thru 61)	20,944,563	2,102,365	23,046,928
63	OTHER UTILITY DEPARTMENTS			0
64	Operation and Maintenance	4,377,291	49,145	4,426,436
65	TOTAL All Utility Dept. (Total of lines 28, 62 & 64)	215,854,060	10,082,397	225,936,457
66	UTILITY PLANT			
67	Construction (By Utility Departments)			
68	Electric Plant	55,573,992	26,710,671	82,284,663
69	Gas Plant	9,127,470	5,893,597	15,021,067
70	Other	32,367		32,367
71	TOTAL Construction (Total of lines 65 thru 67)	64,733,829	32,604,268	97,338,097
72	Plant Removal (By Utility Departments)			
73	Electric Plant	5,061,799	2,396,298	7,458,097
74	Gas Plant	831,350	270,082	1,101,432
75	Other (provide details in footnote):	2,948		2,948
76	TOTAL Plant Removal (Total of lines 70 thru 72)	5,896,097	2,666,380	8,562,477
77	Other Accounts (Specify):			0
78				0
79	Clearing - Eng, Mapng, Proj Mgmt	18,932,147	(18,932,147)	0
80	Clearing - Crew Dwn Time, Trng, Mtgs, Supervisor	15,375,309	(15,375,309)	0
81	Clearing - Store Room	5,185,769	(5,185,769)	0
82	Clearing - Troubleshooter DwnTme, Trng, support	3,220,333	(3,220,333)	0
83	Clearing - Substation	2,852,806	(2,852,806)	0
84	Clearing - Ftr Dwn Tme, Trng, Mtg-WE	684,730	(684,730)	0
85	Clearing - Fleet	4,662,323	(4,662,323)	0
86	Clearing - Other	1,969,031	(1,969,031)	0
87	ATC	3,429,219	124,489	3,553,708
88	RegLiab / RegAsset	5,200,398		5,200,398

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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
354	10	b	Includes \$22,077 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	27	b	Includes \$22,077 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	40	b	Includes \$2,609 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	61	b	Includes \$2,609 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.
354	62	b	Includes \$24,686 of integration expenses related to the June 29, 2015 acquisition of Integrys Energy Group by Wisconsin Energy Corporation.

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) 04/29/2019	December 31, 2018

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

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

including explanation of basis of allocation and factors used.

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

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

COMMON UTILITY PLANT IN SERVICE

	Total	Electric	Gas	Steam
Miscellaneous Intangible Plant	148,437,980	130,135,577	15,363,331	2,939,072
Land & Land Rights	4,929,877	4,322,023	510,242	97,612
Structure & Improvements	190,228,672	166,773,477	19,688,667	3,766,528
Office Furniture & Equipment	29,325,011	25,709,237	3,035,139	580,635
Stores Equipment	3,640,826	3,191,912	376,826	72,088
Tools, Shop & Garage Equipment	15,172,901	13,302,082	1,570,396	300,423
Communication Equipment	61,926,050	54,290,568	6,409,346	1,226,136
Miscellaneous Equipment	6,325,567	5,545,625	654,696	125,246
FERC Adjustment	1,531,425	1,531,425		
Total Common Plant	461,518,309	404,801,926	47,608,643	9,107,740
COMMON UTILITY CWIP	43,733,245	38,340,936	4,526,391	865,918
Depreciation Accrual	35,755,407	31,346,765	3,700,685	707,957
EOY Balance	174,605,342	153,076,504	18,071,652	3,457,186

NOTE: PSCW approved Common Utility accounting in Docket #5-UR-102, dated January 26, 2006.

ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year		164,486,567
Depreciation accruals charged to:		
Depreciation Expense		35,755,407
Net Charges for Plant Retired:		
Book Cost of Plant Retired	23,269,078	
Cost of Removal	741,176	
Salvage - Credit	(45,782)	
Transfers	1,468,605	
		25,433,077
Other Debit or Credit Items		
FERC AFUDC adjustment		(203,555)
Balance, End of Year		174,605,342

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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

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

including explanation of basis of allocation and factors used.

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

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

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	Accruals for The Year	Balance End of Year
Electric Utility	31,346,765	153,076,504
Gas Utility	3,700,685	18,071,653
Steam Utility	707,957	3,457,185
TOTAL	35,755,407	174,605,342

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.

Other debit/credit items: A transfer of assets between utility accounts.

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) 04/29/2019	Year of Report December 31, 2018
Wisconsin Electric Power Company			

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	ABB INC	Contracting Eng/Design	Fees	107, 553	1,221,915
2	PO Box 88868				
3	Chicago, IL 60695-1868				
4					
5	ACCENTURE	Software	Fees	107, 903	1,339,752
6	161 North Clark Street	Development/Maintenance			
7	Chicago, IL 60601-3200				
8					
9	BAKER TILLY VIRCHOW KRAUSE LLP	Consulting	Fees	107	178,690
10	777 East Wisconsin Avenue, 32nd Floor				
11	Milwaukee, WI 53202-5313				
12					
13	BLACK & VEATCH CORP	Engineering Consulting	Fees & Expenses	107	1,536,817
14	8400 Ward Parkway				
15	Kansas City, MO 64114				
16					
17	BROYDRICK GROUP	Consulting	Fees & Expenses	107, 506, 549	391,414
18	6650 West State Street, #260				
19	Milwaukee, WI 53213				
20					
21	BURNS & MCDONNELL	Contracting Eng/Design	Fees	107, 513, 999	500,522
22	9400 Ward Parkway				
23	Kansas City, MO 64114-3319				
24					
25	CGI TECHNOLOGIES & SOLUTIONS INC	Consulting IT	Fees	107	373,744
26	12907 Collections Center Drive				
27	Chicago, IL 60693				
28					
29	COMMUNICATION SUPPORT INC	Security Services	Fees & Expenses	107, 506, 511,	64,327
30	2420 West Locust Street			513, 549, 588,	
31	Appleton, WI 54912-2494			598, 665, 921,	
32				999	
33					
34	CONTROL COMPONENTS INC	Engineering Consulting	Fees	553	78,625
35	22591 Avenida Empresa				
36	Rancho Santa Maria, CA 92688				

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$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	CRIVELLO CARLSON S.C.	Legal	Fees & Expenses	923	79,136
2	710 North Plankinton Avenue, Suite 500				
3	Milwaukee, WI 53203				
4					
5	DAAR ENGINEERING INC	Contracting Eng/Design	Fees	107, 143	550,047
6	325 East Chicago Street, Suite 500				
7	Milwaukee, WI 53202				
8					
9	DELOITTE & TOUCHE	Financial Consulting	Fees	923	2,084,567
10	111 South Wacker Drive				
11	Chicago, IL 60606-4301				
12					
13	ENTERFORCE INC	Staffing Services	Fees	107, 182, 184,	3,969,784
14	626 West Moreland Boulevard			186, 506, 510,	
15	Waukesha, WI 53188			514, 539, 545,	
16				549, 551, 557,	
17				588, 870, 903,	
18				908, 921, 923,	
19				999	
20					
21	ENVIRONMENTAL PLANT SERVICES	Environmental Consulting	Fees	107, 506, 513,	2,477,393
22	2315 Hampden Avenue			673	
23	St. Paul, MN 55114-1204				
24					
25	ERNST & YOUNG US LLP	Consulting Other	Fees	107, 921	1,475,246
26	155 North Wacker Drive, Suite 2000				
27	Chicago, IL 60606-1721				
28					
29	GAUTHIER & SONS CONSTRUCTION	Construction	Fees	107	262,818
30	344 North Henry Street				
31	Green Bay, WI 54308-8545				
32					
33	GBW RAILCAR SERVICES LLC	Consulting A&G	Fees	501	(80,000)
34	PO Box 74008054				
35	Chicago, IL 60674-8054				
36					
37	GEI CONSULTANTS INC AND GEI	Engineering Consulting	Fees & Expenses	107, 511, 512,	259,905
38	400 Unicorn Park Drive			537, 539, 542	
39	Woburn, MA 01801				

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$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	GEORGIA TECH RESEARCH CORP	Consulting IT	Fees	186	60,000
2	PO Box 100117				
3	Atlanta, GA 30384				
4					
5	HOOPER CORP	Contracting IT	Fees	107	225,120
6	161 North Clark Street				
7	Madison, WI 53704				
8					
9	HUNTON & WILLIAMS LLP	Legal	Fees & Expenses	923	74,703
10	PO Box 78975				
11	Washington D.C. 20037-1701				
12					
13	INCLUSIVITY	Human Resources Consulting	Fees	107, 921	830,148
14	377 Osage Court				
15	Perrysburg, OH 43551				
16					
17	INFOCOR	Consulting IT	Fees	107	214,473
18	6650 West State Street, #260				
19	Germantown, WI 53022				
20					
21	INTERCON CONSTRUCTION INC	Construction	Fees	107, 108, 887,	9,797,890
22	5512 State Road 19 & 113			889, 892	
23	Waunakee, WI 53597				
24					
25	INTREN LLC	Contracting Eng/Design	Fees	107, 585, 595	2,988,935
26	12907 Collections Center Drive				
27	Union, IL 60180				
28					
29	KAPUR & ASSOCIATES INC	Engineering Consulting	Fees & Expenses	107, 143, 582,	7,450,952
30	2420 West Locust Street			593, 585, 588,	
31	Milwaukee, WI 53217			595, 887, 892,	
32				893, 908, 921	
33				999	
34					
35	KEY TECHNICAL PROFESSIONAL SERVICES	Human Resources Consulting	Fees & Expenses	107, 999	469,141
36	10400 Innovation Drive, Suite 301				
37	Wauwatosa, WI 53226				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	MICHELS CORP	Consulting	Fees & Expenses	107, 549, 554	369,278
2	817 West Main Street				
3	Brownsville, WI 53006-0128				
4					
5	MILLER CANFIELD PADDOCK & STONE	Legal	Fees & Expenses	923	102,721
6	161 North Clark Street				
7	Lansing, MI 48933				
8					
9	MITSUBISHI HITACHI POWER SYSTEMS	Consulting A&G	Fees	107	420,228
10	PO Box 78975				
11	Basking Ridge, NJ 07920				
12					
13	MJ ELECTRIC LLC	Contracting IT	Fees	107	115,522
14	200 West Frank Pipp Drive				
15	Iron Mountain, MI 49801-0686				
16					
17	NAVIGANT CONSULTING INC	Consulting	Fees	557, 923	228,120
18	6650 West State Street, #260				
19	Chicago, IL 60606				
20					
21	NEXT ELECTRIC LLC	Contracting Eng/Design	Fees	107, 588, 598,	60,582
22	1121 Marlin Court, Suite A			875, 935, 999	
23	Waukesha, WI 53186				
24					
25	NOKIA OF AMERCIA CORPORATION	Consulting IT	Fees	107	63,415
26	12907 Collections Center Drive				
27	Irving, TX 75039				
28					
29	PEOPLEFLUENT INC	Contracting IT	Fees	923	58,413
30	2420 West Locust Street				
31	Raleigh, NC 27601				
32					
33	PIPERLINE	Contracting Eng/Design	Fees	107	2,483,389
34	5477 South Westridge Court				
35	New Berlin, WI 53151				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	PRICEWATERHOUSE COOPERS LLP	Consulting	Fees & Expenses	107	222,309
2	PO Box 75647				
3	Chicago, IL 60675-5647				
4					
5	PRIMERA ENGINEERS LTD	Contracting Eng/Design	Fees	107	944,562
6	161 North Clark Street				
7	Chicago, IL 60606				
8					
9	Q3 CONTRACTING INC	Contracting IT	Fees	107, 143, 585,	334,844
10	PO Box 78975			593, 887, 892,	
11	Little Canada, MN 55117			893, 999	
12					
13	QUARLES & BRADY LLP	Legal	Fees	107, 501, 506,	2,543,508
14	411 East Wisconsin Avenue			921, 923	
15	Milwaukee, WI 53202				
16					
17	RCM TECHNOLOGIES	Engineering Consulting	Fees	107, 510, 543	267,485
18	6650 West State Street, #260				
19	Parsippany, NJ 07054				
20					
21	RCM TECHNOLOGIES INC	Engineering Consulting	Fees	107, 506, 510,	1,476,118
22	2500 McClellan Avenue, Suite 350			511, 537, 541,	
23	Pennsauken, NJ 08109			549, 553, 665,	
24				671, 921	
25					
26	REALTIME UTILITY ENGINEERS INC	Contracting Eng/Design	Fees	107	1,192,103
27	12907 Collections Center Drive				
28	Fitchburg, WI 53719				
29					
30	REGULATED CAPITAL CONSULTANTS	Consulting	Fees & Expenses	107	217,899
31	2420 West Locust Street				
32	Atlanta, GA 30339				
33					
34	REINHART BOERNER VAN DEUREN SC	Legal	Fees & Expenses	923	281,541
35	1000 North Water Street, Suite 1700				
36	Milwaukee, WI 53202				

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	RENEW INTERNATIONAL LLC	Financial Consulting	Fees & Expenses	923	50,229
2	9 Greenway Plaza, Suite 1950				
3	Houston, TX 77046				
4					
5	RILEY SAFER HOLMES & CANCELIA LLP	Legal	Fees	923	80,711
6	161 North Clark Street				
7	Chicago, IL 60602				
8					
9	ROMAN ELECTRIC CO INC	Contracting IT	Fees	107, 143, 588	59,655
10	PO Box 78975				
11	Milwaukee, WI 53214				
12					
13	SENTINEL TECHNOLOGIES INC	Meter Testing Device Repair	Fees	923	317,277
14	2550 Warrenville Road				
15	Downers Grove, IL 60515				
16					
17	SKADDEN ARPS SLATE MEAGHER	Legal	Fees	107, 923	1,610,366
18	6650 West State Street, #260				
19	White Plains, NY 10602				
20					
21	STANTEC CONSULTING SERVICES INC	Environmental Consulting	Fees	107, 143	389,735
22	209 Commerce Parkway				
23	Cottage Grove, WI 53527				
24					
25	STS TECHNICAL SERVICES	Engineering Consulting	Fees	107, 582, 999	288,256
26	12907 Collections Center Drive				
27	Brookfield, WI 53005				
28					
29	SYNTERPRISE CONSULTING LLC	Engineering Consulting	Fees	107	70,523
30	2420 West Locust Street				
31	Hixson, TN 37343				
32					
33	TRISSENTIAL LLC	Contracting Eng/Design	Fees	107	516,849
34	N19 W24200 Riverwood Drive, Suite 100				
35	Waukesha, WI 53188				

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Name/Address	Service	Basis of Charges	Acct #	Amount
1	TROUTMAN SANDERS LLP	Legal	Fees & Expenses	186, 923	315,968
2	600 Peachtree Street NE, Suite 5200				
3	Atlanta, GA 30308				
4					
5	URBAN STRATEGIES US LLC	HR Consulting	Fees	506, 921	207,500
6	161 North Clark Street				
7	Milwaukee, WI 53202				
8					
9	UTILITIES INTERNATIONAL INC	Contracting Finance	Fees	107	158,044
10	PO Box 78975				
11	Chicago, IL 60601				
12					
13	UTILITY DATA CONTRACTORS INC	Consulting Other	Fees	107	335,795
14	82 Inverness Drive, E #A1				
15	Englewood, CO 80112				
16					
17	UTILITY DESIGN SERVICES	Engineering Consulting	Fees & Expenses	107, 143, 585,	3,656,091
18	6650 West State Street, #260			673, 999	
19	Edwardsville, IL 62025				
20					
21	WASTE MANAGEMENT METRO RECYCLING	Environmental Consulting	Fees	107	105,800
22	10712 South 124th Street				
23	Franklin, WI 53051				
24					
25	WOYSHNER SERVICE CO	Consulting Other	Fees	107	101,159
26	12907 Collections Center Drive				
27	Moorestown, NJ 08057				
28					
29					
30					
31					
32					
33					
34					
35					

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Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2019	December 31, 2018

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company. services provided (administrative and general expenses, dividends declared, etc.).
2. In column (b) describe the affiliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WEC Energy Group, Inc.	Parent Company	Administrative & general		
2			expenses, which may		
3			include managerial,		
4			financial, accounting,		
5			legal, data processing,		
6			and other services.		
7					
8	Wisconsin Gas LLC	Utility Affiliate	"Same as above"		
9					
10	WEC Business Services LLC	Non-Utility Affiliate	"Same as above"		
11					
12	Wisconsin Public Service Corporation	Utility Affiliate	"Same as above"		
13					
14	Upper Michigan Energy Resources	Utility Affiliate	"Same as above"		
15	Corporation				
16	Bluewater Gas Storage, LLC	Utility Affiliate	"Same as above"		
17					
18	Wispark LLC	Non-Utility Affiliate	"Same as above"		
19					
20	W.E. Power, LLC	Non-Utility Affiliate	"Same as above"		
21					
22	The Peoples Gas Light and Coke	Utility Affiliate	"Same as above"		
23	Company				
24	Michigan Gas Utilities Corporation	Utility Affiliate	"Same as above"		
25					
26	Minnesota Energy Resources	Utility Affiliate	"Same as above"		
27	Corporation				
28	WPS Power Development, LLC	Non-Utility Affiliate	"Same as above"		
29					
30	Wisconsin River Power Company	Utility Affiliate	"Same as above"		
31					
32					
33					
34					
35					

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		146		38,325		1
						2
						3
						4
						5
						6
						7
		146		47,306,220		8
						9
		146		16,316,014		10
						11
		146		20,080,723		12
						13
		146		16,951,758		14
						15
		146		5,189		16
						17
		146		130		18
						19
		146	23,825,828	23,825,828		20
						21
		146		838,712		22
						23
		146		29,208		24
						25
		146		49,643		26
						27
		146		48,587		28
						29
		146		364,251		30
						31
						32
			TOTAL	125,854,588		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
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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company. services provided (administrative and general expenses, dividends declared, etc.).
2. In column (b) describe the affiliation (percentage ownership, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.
3. In column (c) describe the nature of the goods and

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin Gas LLC	Utility	Labor and Non-Labor		
2					
3	WEC Business Services LLC	Non-Utility	Labor and Non-Labor		
4					
5	Wisconsin Public Service Corporation	Utility	Labor and Non-Labor		
6					
7	Upper Michigan Energy Resources Corporation	Utility	Labor and Non-Labor		
8					
9	The Peoples Gas Light and Coke Company	Utility	Labor and Non-Labor		
10					
11	Minnesota Energy Resources Corporation	Utility	Labor and Non-Labor		
12					
13	W.E. Power, LLC	Non-Utility	Labor and Non-Labor		
14					
15					
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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) 04/29/2019	Year of Report December 31, 2018	
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.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
			19,447,064	19,447,064		1
			319,681,467	319,681,467		2
			12,146,124	12,146,124		3
			240,402	240,402		4
			5,912	5,912		5
			234	234		6
			396,483,187	396,483,187		7
		TOTAL		748,004,390		8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
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- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

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) 04/29/2019	December 31, 2018	
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	15,388,603	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	33,510,086	
4	Nuclear		21	DISPOSITION OF ENERGY		
5	Hydro-Conventional	422,807	22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	25,546,478	
6	Hydro-Pumped Storage		23	Requirements Sales for Resale (See instruction 4, page 311.)	1,688,453	
7	Other	6,794,684	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	5,423,633	
8	LESS Energy for Pumping		25	Energy furnished without charge		
9	Net Generation (<i>Total of lines 3 thru 8</i>)	22,606,094	26	Energy used by the company (Electric Dept. only, excluding station use)	60,168	
10	Purchases	10,903,992	27	Total Energy Losses	791,354	
11	Power Exchanges:		28	TOTAL (Enter total of lines 22 thru 27) (MUST equal line 20)	33,510,086	
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	3,129,957	696,070	4,185	4	18
30	February	3,002,375	857,340	3,973	5	19
31	March	2,915,515	704,382	3,694	5	19
32	April	2,415,894	287,372	3,536	3	12
33	May	2,414,135	123,659	4,769	31	18
34	June	2,689,635	301,868	5,615	29	17
35	July	3,107,022	386,711	5,350	13	17
36	August	3,103,017	396,435	5,187	14	15
37	September	2,688,382	350,822	5,225	4	16
38	October	2,665,986	444,790	4,165	9	14
39	November	2,577,468	373,055	3,886	27	18
40	December	2,800,700	501,129	3,914	6	18
41	TOTAL	33,510,086	5,423,633			

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) 04/29/2019	December 31, 2018

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 2018 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>10,903,992</td> <td>5,423,633</td> </tr> <tr> <td>MWH netting adjustment</td> <td>(491,711)</td> <td>(491,711)</td> </tr> <tr> <td>PSCW</td> <td>10,412,281</td> <td>4,931,922</td> </tr> <tr> <td colspan="3">Dollars:</td> </tr> <tr> <td>FERC Form 1</td> <td>\$ 512,806,287</td> <td>\$ 170,348,923</td> </tr> <tr> <td>Out-of-period adjustments or true-ups (AD) related to the company's sales to municipalities</td> <td></td> <td>56,300</td> </tr> <tr> <td>MWH netting adjustment</td> <td>(16,701,867)</td> <td>(16,701,869)</td> </tr> <tr> <td>PSCW</td> <td>\$ 496,104,420</td> <td>\$ 153,703,354</td> </tr> </table>	MWH:	Purchases	Sales (Non-RQ)	FERC Form 1	10,903,992	5,423,633	MWH netting adjustment	(491,711)	(491,711)	PSCW	10,412,281	4,931,922	Dollars:			FERC Form 1	\$ 512,806,287	\$ 170,348,923	Out-of-period adjustments or true-ups (AD) related to the company's sales to municipalities		56,300	MWH netting adjustment	(16,701,867)	(16,701,869)	PSCW	\$ 496,104,420	\$ 153,703,354
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401	27	b	Transmission losses are financially settled in the MISO market. Average transmission losses in the ATC LLC system were estimated to be 1.88% for 2018.																											
401	29	b	There were zero MWHs of marginally priced non-firm sales.																											
401	29	c	There were zero MWHs of marginally priced non-firm sales.																											

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FOOTNOTE DATE

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																																																																	
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>299.0</td><td>0.0</td></tr> <tr><td>February</td><td>260.8</td><td>0.0</td></tr> <tr><td>March</td><td>302.2</td><td>0.0</td></tr> <tr><td>April</td><td>278.5</td><td>0.0</td></tr> <tr><td>May</td><td>280.0</td><td>0.0</td></tr> <tr><td>June</td><td>306.1</td><td>0.0</td></tr> <tr><td>July</td><td>278.7</td><td>0.0</td></tr> <tr><td>August</td><td>324.3</td><td>0.0</td></tr> <tr><td>September</td><td>252.1</td><td>0.0</td></tr> <tr><td>October</td><td>344.8</td><td>0.0</td></tr> <tr><td>November</td><td>299.5</td><td>0.0</td></tr> <tr><td>December</td><td>296.4</td><td>0.0</td></tr> <tr><td>Average</td><td>293.5</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>40</td><td>40</td></tr> <tr><td>February</td><td>40</td><td>40</td></tr> <tr><td>March</td><td>40</td><td>40</td></tr> <tr><td>April</td><td>40</td><td>40</td></tr> <tr><td>May</td><td>40</td><td>40</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>40</td><td>40</td></tr> <tr><td>November</td><td>40</td><td>40</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	299.0	0.0	February	260.8	0.0	March	302.2	0.0	April	278.5	0.0	May	280.0	0.0	June	306.1	0.0	July	278.7	0.0	August	324.3	0.0	September	252.1	0.0	October	344.8	0.0	November	299.5	0.0	December	296.4	0.0	Average	293.5	0.0	Month	Scheduled MW	Peak MW	January	40	40	February	40	40	March	40	40	April	40	40	May	40	40	June	50	50	July	50	50	August	50	50	September	50	50	October	40	40	November	40	40	December	40	40
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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		04/29/2019		December 31, 2018	
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)	381.6		1402.4			
6	Net Peak Demand on Plant-MW (60 minutes)	350		1278			
7	Plant hours connected to load	2396		14927			
8	Net continuous plant capability (megawatts)	359		1113			
9	When not limited by condenser water	400		1113			
10	When limited by condenser water	359		1113			
11	Average number of employees	0		168			
12	Net generation, exclusive of plant use-KWh	142,667,000		7,063,031,000			
13	Cost of plant: Land and Land Rights	826,972		5,854,174			
14	Structures and Improvements	5,015,480		0			
15	Equipment costs	122,788,921		12,974,954			
16	Asset Retirement Costs	0		0			
17	Total cost	128,631,373		18,829,128			
18	Cost per KW of Installed capacity (line 5)	337.0843		13.4264			
19	Production Expenses: Oper., Supv., & Engr.	75,197		1,495,417			
20	Fuel	7,524,517		148,306,248			
21	Coolants and Water (Nuclear Plants only)	0		0			
22	Steam expenses	0		356038			
23	Steam from other sources	0		0			
24	Steam transferred (credit)	0		0			
25	Electric expenses	623,064		0			
26	Misc. steam (or nuclear) power expenses	178,645		10,911,534			
27	Rents	0		318,374,745			
28	Allowances	0		0			
29	Maintenance Supervision and Engineering	33,863		3,431,504			
30	Maintenance of structures	73,626		2,461,612			
31	Maintenance of boiler (or reactor) plant	0		15,357,834			
32	Maintenance of electric plant	343,212		2,297,308			
33	Maintenance of Misc. steam (or nuclear) plant	0		5,336,886			
34	Total Production Expenses	8,852,124		508,329,126			
35	Expenses per net KWh	0.062		0.072			
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	1,972,053		0 6,784		3,510,661 0 198,360	
39	Avg. Heat cont - Fuel Burned (Btu/indicate if nuclear)	1,010		0 6		9,170 0 1,010	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. during year	3.452		0 103.158		38.385 0 8.393	
41	Avg. cost of fuel per unit burned	3.452		0 103.158		38.385 0 8.393	
42	Avg. cost of fuel burned per million BTU	341.796		0 1773.402		209.295 0 830.998	
43	Avg. cost of fuel burned per KWh net gen.	4.868		0 24.84		1.914 0 7.599	
44	Avg. BTU per KWh net generation	0		13960		0 9231 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.							
Plant Name	GERMANTOWN-TOTAL	Plant Name	PARIS-TOTAL	Plant Name	PLEASANT PRAIRIE-TOT	Line No.			
	(d)		(e)		(f)				
	Combustion Turbine		Combustion Turbine		Steam	1			
	Conventional		Conventional		Conventional	2			
	1978		1995		1980	3			
	2000		1995		1985	4			
	335.7		381.6		1233.2	5			
	203		332		1161	6			
	972		1469		3829	7			
	270		360		1188	8			
	355		400		1188	9			
	270		360		1188	10			
	14		0		50	11			
	39,479,000		89,686,000		1,773,000,000	12			
	1,175,735		68,364		3,376,362	13			
	6,419,234		6,672,508		179,337,777	14			
	94,220,004		133,133,237		1,078,834,607	15			
	0		0		0	16			
	101,814,973		139,874,109		1,261,548,746	17			
	303,2915		366,5464		1022,988	18			
	55,119		75,198		368,947	19			
	3,584,437		4,772,968		36,519,762	20			
	0		0		0	21			
	0		0		854,220	22			
	0		0		0	23			
	0		0		0	24			
	329,757		551,367		539,653	25			
	208,300		163,495		928,309	26			
	0		0		0	27			
	0		0		0	28			
	24,821		33,862		871,787	29			
	217,055		81,403		303,609	30			
	0		0		1,082,202	31			
	202,421		302,600		-2,070,678	32			
	0		0		1,654,150	33			
	4,621,910		5,980,893		41,051,961	34			
	0.1171		0.0667		0.0232	35			
Gas	Oil	Gas	Oil	Coal	Gas	36			
Mcf	Barrels	Mcf	Barrels	Tons	Mcf	37			
348,905	0	25,658	1,234,240	0	5,021	1,232,699	0	81,891	38
1010	0	6	1010	0	6	8519	0	1010	39
3.763	0	88.069	3.385	0	114.622	27.886	0	4.239	40
3.763	0	88.069	3.385	0	114.622	27.886	0	4.239	41
310.279	0	1513.977	335.184	0	1967.811	163.672	0	419.66	42
4.432	0	22.921	4.756	0	31.315	1.946	0	5.152	43
0	13386	0	0	13708	0	0	11666	0	44

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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	1208.8	
6	Net Peak Demand on Plant-MW (60 minutes)	342	1252	
7	Plant hours connected to load	23,878	13,026	
8	Net continuous plant capability (megawatts)	354	1,231	
9	When not limited by condenser water	360	1,351	
10	When limited by condenser water	354	1,231	
11	Average number of employees	103	42	
12	Net generation, exclusive of plant use-KWh	1,406,995,000	5,829,109,000	
13	Cost of plant: Land and Land Rights	727,047	551,526	
14	Structures and Improvements	57,913,267	7,055,482	
15	Equipment costs	336,255,677	8,331,136	
16	Asset Retirement Costs	0	0	
17	Total cost	394,895,991	15,938,144	
18	Cost per KW of Installed capacity (line 17/5) Including	877.5466	13.1851	
19	Production Expenses: Oper., Supv., & Engr.	1,307,454	433,841	
20	Fuel	46,719,065	128,557,136	
21	Coolants and Water (Nuclear Plants only)	0	0	
22	Steam expenses	2,910,864	0	
23	Steam from other sources	0	0	
24	Steam transferred (credit)	0	0	
25	Electric expenses	1,655,008	3,157,438	
26	Misc. steam (or nuclear) power expenses	3,577,071	1,456,608	
27	Rents	0	106,268,117	
28	Allowances	0	0	
29	Maintenance Supervision and Engineering	1,268,851	1,500,905	
30	Maintenance of structures	1,641,395	93,948	
31	Maintenance of boiler (or reactor) plant	3,799,145	0	
32	Maintenance of electric plant	752,901	17,083,189	
33	Maintenance of Misc. steam (or nuclear) plant	2,115,159	0	
34	Total Production Expenses	65,746,913	258,551,182	
35	Expenses per net KWh	0.0467	0.0444	
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	1,029,238	0	10,309
39	Avg. Heat cont - Fuel Burned (BTU/indicate if nuclear)	9012	0	6
40	Avg. cost of fuel per unit, as delvrd. F.o.b. during year	42.557	0	92.059
41	Avg. cost of fuel per unit burned	42.557	0	92.059
42	Avg. cost of fuel burned per million BTU	236.112	0	1582.597
43	Avg. cost of fuel burned per KWh net gen.	3.123	0	21.18
44	Avg. BTU per KWh net generation	0	11311	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	1029	247	6
6,110	23,932	9,466	7
46	1079	269	8
46	1103	278	9
46	1079	269	10
0	212	65	11
100,302,000	4,767,153,000	278,122,000	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	15,279,797	0	16
317,970,189	1,561,212,387	214,376,495	17
5529.9163	1259.0422	788.1489	18
3,137,334	2,164,480	1,090,527	19
9,762,216	104,455,863	26,301,347	20
0	0	0	21
0	5,106,245	3,065,477	22
0	0	0	23
0	0	-9,228,771	24
0	2,741,380	973,110	25
-396,644	8,368,216	1,658,383	26
0	0	0	27
0	0	0	28
0	4,011,586	1,015,520	29
0	1,853,998	695,006	30
3,880,596	15,557,105	1,150,334	31
0	5,122,483	2,145,759	32
0	4,488,061	2,579,427	33
16,383,502	153,869,417	31,446,119	34
0.1633	0.0323	0.1131	35
Biomass	Gas	Coal	Gas
Tons	Mcf	Tons	Mcf
369,201	0	185,673	2,784,916
0	0	0	358,934
0	0	0	4,724,246
9	0	1010	8784
0	0	0	1010
0	0	0	1010
22.113	0	3.433	36.526
0	0	0	3.475
22.113	0	3.433	36.526
0	0	0	3.475
273.821	0	339.9189	207.912
0	0	0	343.815
0	0	0	414.36
8.652	0	10.47	2.15
0	0	0	3.566
0	21509	0	0
0	0	10026	0
0	0	0	24404
0	0	0	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) 04/29/2019	December 31, 2018

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) 04/29/2019	Year of Report December 31, 2018
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	8,760.000	2,498.000
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	124,379,000	57,221,000
13	Cost of plant:		
14	Land and Land Rights	114,715	73,367
15	Structures and Improvements	273,334	275,574
16	Reservoirs, Dams, and Waterways	2,823,996	1,331,165
17	Equipment costs	5,092,829	8,161,266
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)	8,368,897	9,866,041
21	Cost per KW of installed capacity (Line 20/5)	410.2400	822.1701
22	Production Expenses:		
23	Operation Supervision and Engineering	187,370	110,285
24	Water for power	0	0
25	Hydraulic Expenses	267,040	157,226
26	Electric Expenses	40,697	23,875
27	Misc. Hydraulic Power Generation Expenses	63,977	39,562
28	Rents	0	0
29	Maintenance Supervision and Engineering	23,062	13,567
30	Maintenance of Structures	61,377	108,107
31	Maintenance of Reservoirs, Dams and Waterways	241,174	143,238
32	Maintenance of Electric Plant	40,830	21,086
33	Maintenance of Misc. Hydraulic Plant	180,768	106,350
34	Total Production Expenses (Total lines 23 thru 33)	1,106,295	723,296
35	Expenses per net KWh	0.0089	0.0126

Name of Respondent		This Report Is:		Date of Report	Year of Report	
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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	Appleton (2)	1916	2.20	2.2	11,630,000	5,525,651
3	Way - 1759 (4)	1949	1.80	1.8	7,220,000	1,758,281
4	Michigamme Reservoir - 1759 (4) (5)	1941				5,160,917
5	Lower Paint - 2072 (3) (4)	1952	0.10	0.1	485,000	2,807,880
6	Twin Falls - 1759 (4)	1913	9.20	9.3	42,777,000	68,091,116
7	Kingsford - 2131 (4)	1924	7.20	5.5	28,652,000	3,472,037
8	Michigamme Falls - 2073 (4)	1953	9.60	9.4	36,095,000	6,049,288
9	Hemlock Falls - 2074 (4)	1953	2.80	2.5	11,603,000	1,799,003
10	White Rapids - 2357 (4)	1927	9.00	7.3	39,099,000	6,432,473
11	Chalk Hills - 2394 (4)	1927	7.80	7.7	38,611,000	12,070,108
12	Brule - 2431 (4)	1919	5.30	2.8	16,975,000	13,992,161
13	Pine - 2486 (4)	1922	3.20	4.4	8,061,000	5,135,163
14	Byron	1999	1.40	1.3	2,081,000	1,588,917
15	Blue Sky Green Field	2008	145.20	143.0	301,738,000	302,623,535
16	Glacier Hills	2011	162.00	160.0	350,054,000	370,897,431
17	Montford	2001	30.00	20.8	39,872,000	48,475,586
18	Sixth Street Solar	2017	190.40	190.4		373,573
19						
20	TOTAL		587.20		934,953,000	856,253,120
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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) 04/29/2019	December 31, 2018			
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)			
		3723		OIL		1
2,511,660	55,375		360,059			2
976,823	92,869		63,957			3
	(44,539)		16,150			4
35,098,500	20,072		98,193			5
7,401,208	290,390		328,789			6
482,227	181,098		470,971			7
630,134	266,866		330,567			8
642,501	77,652		79,414			9
893,399	199,571		182,387			10
1,547,450	221,444		557,970			11
2,640,030	139,524		152,299			12
1,426,434	108,443		240,243			13
1,203,725	7,534		31,938			14
2,084,936	1,474,526		2,630,255			15
2,289,234	2,010,766		2,696,683			16
1,615,853	468,624		862,658			17
	12,646					18
61,444,114	5,582,861	3,723	9,102,533			19
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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) 04/29/2019	December 31, 2018

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>

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) 04/29/2019		Year of Report December 31, 2018	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1 2 3 4 5 6 7	Peasant Prairie Power Plant	Removed from service		1,233		April 2018	
B. Generating Units Scheduled for or Undergoing Major Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8 9 10 11 12 13 14	None						
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15 16 17 18 19 20 21	None						
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22 23 24 25 26 27 28	None						

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) 04/29/2019	December 31, 2018

STEAM ELECTRIC GENERATING PLANTS

- | | |
|--|--|
| <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> |
|--|--|

Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS <i>(Include both ratings for the boiler and the turbine-generator or dual-rated installations)</i>				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. <i>(Indicate reheat boilers as 1050/1000)</i> (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Oak Creek PP	Oak Creek, WI	U5- 1960	PC	2645	2050/1000	1780
2			U6- 1961	PC	2645	2050/1000	1780
3			U7- 1965	PC	2620	2050/1000	2000
4			U8- 1967	PC	2620	2050/1000	2000
5							
6	Valley PP	Milwaukee, WI	U1- 1968 (2 Boilers)	PC	1600	900	640/640
7			U2- 1969 (2 Boilers)	PC	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							
23							
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31							
32							
33	^ Represents Wisconsin Electric's 83.34% lease interest in Elm Road Generating Station.						

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		04/29/2019		December 31, 2018						
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				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	NAME PLATE Rating in Kw		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>	
					At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure <small>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</small>						Min.
(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) 04/29/2019	Year of Report December 31, 2018
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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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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		04/29/2019		December 31, 2018			
HYDROELECTRIC GENERATING PLANTS (Continued)										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
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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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) 04/29/2019	Year of Report December 31, 2018
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

- | | |
|--|--|
| <p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> | <p>4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the</p> |
|--|--|

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	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	Paris GS	Union Grove, WI	Gas Turbine	1994	Simple	Direct Connected
6	Port Washington GS*	Port Washington, WI	Gas Turbine	2008	Combined Cycle	Direct Connected
7						
8						
9						
10						
11						
12						
13	*Represents WE's 100% lease interest in Port Washington Generating Station					
14						
15						
16						
17						
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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) 04/29/2019	December 31, 2018

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
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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) 04/29/2019	December 31, 2018

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	

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) 04/29/2019	December 31, 2018

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
140	2					18
20	2					19
4	2					20
21	2					21
11	1					22
11	1					23
175	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
159	2					38
252	3					39
187	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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	Conover, Conover **	D - U	69.00	12.00	
27	Cornell, Milwaukee **	D - U	138.00	26.00	
28	Cottonwood, Hartland **	D - U	138.00	25.00	
29	County Hospital, Grand Chute	D - U	35.00	12.00	
30	County Line, Brookfield	D - U	25.00	8.00	
31	Creekview, Eden	D - U	138.00	25.00	
32	Cummings, Neenah	D - U	35.00	12.00	
33	Dale, Dale	D - U	35.00	12.00	
34	Darboy, Appleton	D - U	35.00	12.00	
35	Deerfield, Deerfield	D - U	25.00	8.00	
36	Delafield, Delafield	D - U	25.00	8.00	
37	Derby, Milwaukee	D - U	25.00	8.00	
38	Des Plaines, Pleasant Prairie	D - U	25.00	8.00	
39	Dewey, Milwaukee **	D - U	138.00	26.00	
40	Donges Bay, Mequon	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) 04/29/2019	Year of Report December 31, 2018
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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)	
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
7	1					26
168	2					27
168	2					28
42	2					29
42	3					30
60	2					31
25	1					32
5	1					33
25	1					34
3	1					35
14	2					36
32	3					37
14	2					38
120	2					39
28	2					40

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SUBSTATIONS

- | | |
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| <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	Douglas, Milwaukee	D - U	25.00	8.00	
2	Dousman, Dousman	D - U	25.00	8.00	
3	Dundas, Woodville	D - U	35.00	12.00	
4	Duplainville, Pewaukee	D - U	138.00	25.00	
5	Eagle, Eagle	D - U	25.00	8.00	
6	East Troy, East Troy	D - U	25.00	8.00	
7	Eden, Eden	D - U	25.00	8.00	
8	Edgerton, Greenfield	D - U	25.00	8.00	
9	Edgewood, Muskego **	D - U	138.00	25.00	
10	Elkhart Lake, Rhine **	D - U	25.00	8.00	
11	Elkhart Lake, Rhine **	D - U	138.00	25.00	
12	Ellington, Ellington **	D - U	138.00	35.00	
13	Ellington, Ellington **	D - U	35.00	12.00	
14	Elm Grove, Brookfield	D - U	25.00	8.00	
15	Elm Road, Oak Creek	GT - A	25.00	345.00	
16	Elmwood, Racine	D - U	25.00	8.00	
17	Erie, Racine	D - U	25.00	8.00	
18	Eskerview, New Holstein	D - U	138.00	25.00	
19	Everett, Milwaukee **	D - U	138.00	13.00	
20	Falls, Stiles **	D - U	138.00	35.00	
21	Fiebrantz, Milwaukee **	D - U	138.00	13.00	
22	Fond du Lac, Milwaukee	D - U	25.00	8.00	
23	Forest Home, Milwaukee	D - U	25.00	8.00	
24	Fort Atkinson, Koshkonong	D - U	138.00	25.00	
25	Fort Atkinson, Koshkonong	D - U	25.00	8.00	
26	Franklin, Whitewater	D - U	25.00	8.00	
27	Fransville, Caledonia	D - U	25.00	8.00	
28	Fredonia, Fredonia **	D - U	138.00	25.00	
29	Freedom, Freedom	D - U	35.00	12.00	
30	Fremont, Fremont	D - U	35.00	12.00	
31	French, Grand Chute	D - U	35.00	12.00	
32	Gatliff, Mount Pleasant	D - U	25.00	8.00	
33	Gebhardt, Brookfield	D - U	25.00	8.00	
34	Genesee, Genesee	D - U	25.00	8.00	
35	Germantown, Germantown **	GT - A	14.00	138.00	
36	Germantown, Germantown **	D - U	138.00	25.00	
37	Gibbsville, Lima	D - U	25.00	8.00	
38	Gilbert, West Bend	D - U	25.00	8.00	
39	Gillett, Gillett	D - U	35.00	12.00	
40	Glacier, West Bend **	D - U	138.00	25.00	

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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)	
42	3					1
14	2					2
8	1					3
140	2					4
14	2					5
14	2					6
7	2					7
28	2					8
130	2					9
14	2					10
60	2					11
60	1					12
8	1					13
28	2					14
1436	2					15
28	2					16
42	3					17
30	1					18
134	2					19
60	1					20
94	3					21
28	2					22
39	4					23
120	2					24
14	2					25
7	1					26
17	2					27
120	2					28
11	1					29
11	1					30
50	2					31
28	2					32
42	3					33
14	2					34
340	5					35
168	2					36
14	2					37
21	2					38
15	2					39
60	1					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 Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Glacier Hills, Cambria	GT - U	35.00	138.00	
2	Glendale, Glendale **	D - U	138.00	13.00	
3	Goodrich, Milwaukee	D - U	25.00	8.00	
4	Grafton, Grafton	D - U	25.00	8.00	
5	Granville, Milwaukee	D - U	138.00	25.00	
6	Greendale, Greendale	D - U	25.00	8.00	
7	Greenfield, West Allis	D - U	25.00	8.00	
8	Hackbarth, Koshkonong	D - U	25.00	8.00	
9	Hales Corners, Franklin	D - U	25.00	8.00	
10	Harbor Power, Milwaukee **	D - U	138.00	13.00	
11	Harbor Distribution, Milwaukee	D - U	138.00	13.00	
12	Hartland, Hartland	D - U	25.00	8.00	
13	Hayes, Racine	D - U	138.00	25.00	
14	Hayes, Racine	D - U	25.00	8.00	
15	Haymarket Square, Milwaukee **	D - U	138.00	13.00	
16	Hemlock Falls, Mansfield, MI	GD - U	4.00	25.00	
17	High Cliff, Harrison	D - U	35.00	12.00	
18	Hintz, Maple Creek **	D - U	138.00	35.00	
19	Holland, Holland	D - U	138.00	25.00	
20	Holloway, Paris	D - U	25.00	8.00	
21	Hortonia, Hortonville	D - U	35.00	12.00	
22	Jackson, Jackson	D - U	25.00	8.00	
23	Jefferson, Jefferson **	D - U	138.00	25.00	
24	Jerome Park, Racine	D - U	25.00	8.00	
25	Johnson Creek, Johnson Creek	D - U	25.00	8.00	
26	Julius, Greenville	D - U	35.00	12.00	
27	Junction, Appleton	D - U	35.00	12.00	
28	Kansas, St. Francis **	D - U	138.00	13.00	
29	Kenosha, Pleasant Prairie **	D - U	138.00	25.00	
30	Kettle Moraine, North Prairie	D - U	25.00	8.00	
31	Kewaskum, Kewaskum	D - U	25.00	8.00	
32	Kimberly, Buchanan	D - U	35.00	12.00	
33	Knellsville, Port Washington	D - U	25.00	8.00	
34	La Belle, Ixonia	D - U	25.00	8.00	
35	La Fayette, La Fayette	D - U	25.00	8.00	
36	Lake Park, Harrison **	D - U	138.00	12.00	
37	Lakeview, Pleasant Prairie **	D - U	138.00	25.00	
38	Lannon, Lannon	D - U	25.00	8.00	
39	Lawn Road, Seymour **	D - U	138.00	35.00	
40	Layton, Greenfield	D - U	25.00	8.00	

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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)	
175	1					1
70	2					2
28	2					3
21	2					4
252	3					5
32	3					6
32	3					7
21	2					8
14	2					9
229	4					10
105	3					11
14	2					12
168	2					13
28	2					14
202	4					15
3	1					16
13	1					17
60	1					18
120	2					19
8	2					20
11	1					21
21	2					22
80	2					23
28	2					24
6	2					25
40	2					26
21	2					27
70	2					28
252	3					29
14	2					30
14	2					31
25	1					32
14	2					33
14	2					34
3	1					35
60	2					36
130	2					37
12	2					38
60	1					39
28	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) 04/29/2019	December 31, 2018

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 Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Liberty, Racine	D - U	25.00	8.00	
2	Lincoln, Milwaukee **	D - U	138.00	25.00	
3	Lincoln H, Milwaukee **	D - U	138.00	13.00	
4	Lincoln W, Milwaukee **	D - U	138.00	13.00	
5	Lind, Lind	D - U	35.00	12.00	
6	Lomira, Lomira	D - U	25.00	8.00	
7	Lower Paint, Mastodon, MI	GD - U		7.00	
8	Lyndon, Lyndon	D - U	138.00	25.00	
9	Mackville, Center	D - U	35.00	12.00	
10	Maes, Kimberly **	D - U	138.00	35.00	
11	Mallory, Milwaukee	D - U	25.00	8.00	
12	Maple, Germantown **	D - U	138.00	25.00	
13	Maple Creek, Maple Creek	D - U	35.00	12.00	
14	Marcy, Menomonee Falls	D - U	25.00	8.00	
15	Marshall, Marshall	D - U	25.00	8.00	
16	Marshfield, Marshfield	D - U	25.00	8.00	
17	Marytown, Calumet	D - U	25.00	8.00	
18	Meade Street, Appleton	D - U	35.00	4.00	
19	Medford, Milwaukee	D - U	25.00	8.00	
20	Melvina, Milwaukee	D - U	25.00	8.00	
21	Mequon, Mequon **	D - U	138.00	25.00	
22	Merrill Hills, Genesee **	D - U	138.00	25.00	
23	Merton, Lisbon	D - U	25.00	8.00	
24	Metro, Appleton	D - U	35.00	4.00	
25	Michigamme Falls, Mastodon, MI **	GT - U	4.00	69.00	
26	Milwaukee County PP, Wauwatosa	D - U	138.00	13.00	
27	Mobile Units, Milwaukee	D - U	26.00	4.00	8.00
28	Mobile Units, Milwaukee	D - U	138.00	25.00	
29	Mobile Units, Appleton	D - U	35.00	13.00	4.00
30	Mobile Units, Iron Range	D - U	104.00	4.00	12.00
31	Mobile Units, Iron Range	D - U	104.00	12.00	25.00
32	Mobile Units, Iron Range	D - U	104.00	25.00	14.00
33	Montana, Milwaukee	D - U	138.00	14.00	
34	Montfort (Eden), Montfort	GT - U	25.00	69.00	
35	Moorland, New Berlin **	D - U	138.00	25.00	
36	Mount Calvary, Marshfield	D - U	25.00	8.00	
37	Mukwonago, Mukwonago **	D - U	138.00	25.00	
38	Neevin, Neenah **	D - U	138.00	35.00	
39	New Berlin, New Berlin	D - U	25.00	8.00	
40	Newburg, Trenton	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) 04/29/2019	Year of Report December 31, 2018
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SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
28	2					1
168	2					2
130	2					3
105	3					4
11	1					5
13	2					6
	1					7
30	1					8
4	1					9
150	2					10
28	2					11
120	2					12
8	1					13
21	2					14
9	2					15
3	1					16
3	1					17
8	1					18
32	3					19
28	2					20
168	2					21
168	2					22
13	2					23
11	1					24
10	2					25
105	3					26
25	3					27
40	1					28
8	1					29
8	1					30
4	1					31
10	1					32
78	2					33
37	1					34
252	3					35
5	1					36
168	2					37
90	1					38
14	2					39
14	2					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.
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 Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Nichols, Nichols	D - U	35.00	12.00	
2	Nicholson, Oak Creek	D - U	138.00	13.00	
3	96th Street, Milwaukee **	D - U	138.00	25.00	
4	Northland, Appleton	D - U	35.00	12.00	
5	Northridge, Milwaukee	D - U	25.00	8.00	
6	Norwauk, Pewaukee **	D - U	25.00	8.00	
7	Norwich, St. Francis **	D - U	138.00	13.00	
8	Oak Creek, Oak Creek **	GT - A	18.00	230.00	
9	Oak Creek, Oak Creek **	GT - A	18.00	138.00	
10	Oakview, Oak Creek	D - U	138.00	25.00	
11	O'Connor, Milwaukee **	D - U	138.00	13.00	
12	Okauchee, Oconomowoc	D - U	25.00	8.00	
13	Oneida, Oneida	D - U	35.00	12.00	
14	Oostburg, Oostburg	D - U	25.00	8.00	
15	Orchard, Mequon	D - U	25.00	8.00	
16	Palmyra, Palmyra	D - U	25.00	8.00	
17	Paris, Paris **	D - U	138.00	25.00	
18	Paris, Paris **	GT - U	14.00	138.00	
19	Parkland, Milwaukee **	D - U	138.00	25.00	
20	Partridge, Weyauwega	D - U	35.00	12.00	
21	Pearl Street, Seymour	D - U	35.00	12.00	
22	Peavy Falls, Mastodon, MI **	GT - U	7.00	69.00	
23	Pennsylvania, Oak Creek **	D - U	138.00	25.00	
24	Pewaukee, Pewaukee	D - U	25.00	8.00	
25	Pike Lake, Hartford	D - U	25.00	8.00	
26	Pilgrim, Germantown	D - U	25.00	8.00	
27	Pine, Commonwealth	GT - U	2.00	69.00	
28	Plainfield, Milwaukee	D - U	25.00	8.00	
29	Pleasant Valley, Polk **	D - U	138.00	25.00	
30	Polk, Polk	D - U	25.00	8.00	
31	Port Washington, Port Washington **	GT - A	18.00	138.00	
32	Port Washington, Port Washington **	D - A	138.00	25.00	
33	Presque Isle, Marquette, MI **	GT - U	14.00	138.00	
34	Pretty Lake, Sullivan	D - U	25.00	8.00	
35	Prospect, Muskego	D - U	25.00	8.00	
36	Racine, Mount Pleasant	D - U	138.00	25.00	
37	Ramsey, Cudahy **	D - U	138.00	13.00	
38	Range Line, Milwaukee	D - U	138.00	25.00	
39	Rawson, Oak Creek	D - U	25.00	8.00	
40	Raymond, Franksville **	D - U	138.00	25.00	

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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)	
5	1					1
35	1					2
252	3					3
50	2					4
42	3					5
32	3					6
130	2					7
974	3					8
306	1					9
140	2					10
65	2					11
14	2					12
13	1					13
10	2					14
28	2					15
14	2					16
116	2					17
400	2					18
120	2					19
13	1					20
13	1					21
15	2					22
168	2					23
14	2					24
14	2					25
14	2					26
4	3					27
28	2					28
120	2					29
8	2					30
1516	6					31
130	2					32
500	5					33
3	1					34
14	2					35
238	3					36
67	2					37
168	2					38
14	2					39
60	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) 04/29/2019	December 31, 2018

SUBSTATIONS

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|---|--|
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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	Readfield, Caledonia	D - U	35.00	12.00	
2	Richfield, Richfield	D - U	25.00	8.00	
3	Richmond, Richmond	D - U	25.00	8.00	
4	Richmond Street, Appleton	D - U	35.00	12.00	
5	River Bend, Grafton	D - U	138.00	25.00	
6	Robin, New Berlin	D - U	25.00	8.00	
7	Rome, Sullivan	D - U	25.00	8.00	
8	Root River, Franklin	D - U	138.00	25.00	
9	Roselawn, Maple Grove	D - U	35.00	12.00	
10	Rothschild Biomass, Rothschild	GD - A	14.00	46.00	
11	Royalton, Royalton	D - U	35.00	12.00	
12	Rubicon, Rubicon **	D - U	138.00	25.00	
13	Rugby, Polk	D - U	25.00	8.00	
14	Rusco, West Bend	D - U	25.00	8.00	
15	Salem, Salem	D - U	25.00	8.00	
16	Shepard, Oak Creek	D - U	25.00	8.00	
17	Sherbert, Woodville	D - U	35.00	12.00	
18	Sheridan, Kenosha	D - U	25.00	8.00	
19	Shiocton, Shiocton	D - U	35.00	12.00	
20	Shirley, Mount Pleasant	D - U	25.00	8.00	
21	Shorewood, Shorewood **	D - U	138.00	13.00	
22	Silver Lake, Salem	D - U	25.00	8.00	
23	Six Mile, Caledonia	D - U	25.00	8.00	
24	65th Street, Kenosha	D - U	25.00	8.00	
25	68th Street, Mequon **	D - U	138.00	25.00	
26	Somers, Somers **	D - U	138.00	25.00	
27	Southport, Kenosha	D - U	25.00	8.00	
28	Sowauk, Waukesha	D - U	25.00	8.00	
29	Springbrook, Pleasant Prairie	D - U	25.00	8.00	
30	St. Lawrence, Hartford **	D - U	25.00	8.00	
31	St. Lawrence, Hartford **	D - U	138.00	25.00	
32	St. Martins, Franklin **	D - U	25.00	8.00	
33	St. Martins, Franklin **	D - U	138.00	25.00	
34	St. Rita, Caledonia **	D - U	138.00	25.00	
35	Spring Valley, Salem	D - U	138.00	25.00	
36	Stony Brook, Waterloo	D - U	138.00	25.00	
37	Sturtevant, Sturtevant	D - U	25.00	8.00	
38	Sugar Creek, Sugar Creek **	D - U	138.00	25.00	
39	Summit, Summit **	D - U	138.00	25.00	
40	Sunnyside, Kenosha	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)	
8	1					1
14	2					2
14	2					3
45	2					4
60	1					5
28	2					6
7	1					7
120	2					8
9	1					9
67	1					10
13	1					11
60	2					12
14	2					13
13	2					14
14	2					15
28	2					16
11	1					17
21	2					18
4	1					19
42	3					20
67	2					21
14	2					22
14	2					23
32	3					24
168	2					25
130	2					26
14	2					27
28	2					28
28	2					29
7	1					30
67	2					31
14	2					32
243	3					33
168	2					34
120	2					35
28	1					36
14	2					37
56	2					38
140	2					39
28	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	Sunny Slope, New Berlin	D - U	25.00	8.00	
2	Sussex, Sussex **	D - U	138.00	25.00	
3	Swan, Milwaukee	D - U	138.00	25.00	
4	Tamarack, Menomonee Falls **	D - U	138.00	25.00	
5	Teutonia, Glendale	D - U	25.00	8.00	
6	Tibbits, Sugar Creek	D - U	25.00	8.00	
7	Tichigan, Waterford	D - U	138.00	25.00	
8	Tosa, Wauwatosa **	D - U	138.00	25.00	
9	Trico, Pulaski	D - U	35.00	12.00	
10	28th Street, Milwaukee **	D - U	138.00	26.00	
11	28th Street, Milwaukee **	D - U	138.00	13.00	
12	Twin Falls, Breitung, MI **	GT - U	4.00	69.00	
13	Twin Lake, Phelps	D - U	138.00	25.00	
14	Union, Waukesha	D - U	25.00	8.00	
15	Union Grove, Yorkville	D - U	25.00	8.00	
16	Uptown, Kenosha	D - U	25.00	8.00	
17	Valley, Milwaukee **	GT - A	14.00	138.00	
18	Vernon, Vernon	D - U	25.00	8.00	
19	Viewport, Port Washington	D - U	25.00	8.00	
20	Vine, Oneida	D - U	35.00	12.00	
21	Wakoka, Watertown	D - U	25.00	8.00	
22	Waldo, Waldo	D - U	25.00	8.00	
23	Wales, Wales	D - U	25.00	8.00	
24	Washington Street, Appleton	D - U	35.00	4.00	
25	Water, Menomonee Falls	D - U	25.00	8.00	
26	Waterford, Waterford	D - U	25.00	8.00	
27	Water Street, Appleton	D - U	35.00	4.00	
28	Waubeka, Fredonia	D - U	25.00	8.00	
29	Waukechon, Waukechon	D - U	35.00	12.00	
30	Waukesha, Pewaukee **	D - U	138.00	25.00	
31	Waukesha Beach, Delafield	D - U	25.00	8.00	
32	Way, Mansfield, MI	GD - U	4.00	25.00	
33	Weimer Court, Appleton	D - U	35.00	12.00	
34	Wescott, Wescott	D - U	35.00	12.00	
35	West Bend, West Bend	D - U	25.00	8.00	
36	West Junction, West Allis	D - U	138.00	13.00	
37	Western, Neenah	D - U	35.00	12.00	
38	Westown, Milwaukee	D - U	26.00	4.00	
39	Wewauk, Waukesha	D - U	25.00	8.00	
40	White Clay, Washington **	D - U	35.00	12.00	

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SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
21	2					1
168	2					2
70	1					3
120	2					4
28	2					5
14	2					6
60	1					7
84	1					8
13	1					9
168	2					10
130	2					11
11	1					12
39	2					13
28	2					14
14	2					15
28	2					16
300	2					17
14	2					18
21	2					19
13	1					20
21	2					21
14	2					22
14	2					23
13	2					24
32	3					25
18	2					26
17	2					27
14	2					28
11	1					29
252	3					30
14	2					31
3	1					32
11	1					33
9	1					34
28	2					35
67	2					36
50	2					37
19	2					38
21	2					39
8	1					40

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Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2019	December 31, 2018	
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 Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	White Clay, Washington **	D - U	138.00	35.00	
2	White Lake, Weyauwega **	D - U	138.00	35.00	
3	White Rapids, Holmes, MI	GT - U	2.00	138.00	
4	Whitewater, Whitewater **	D - U	138.00	25.00	
5	Wildwood, West Allis	D - U	25.00	8.00	
6	Willow, Saukville	D - U	25.00	8.00	
7	Wind Lake, Norway	D - U	25.00	8.00	
8	Winnebago Street, Appleton	D - U	35.00	12.00	
9	Winneconne Avenue, Neenah	D - U	35.00	12.00	
10	Wirth Park, Brookfield	D - U	25.00	8.00	
11	Woodenshoe, Vinland **	D - U	138.00	35.00	
12	Woods, Muskego	D - U	25.00	8.00	
13	Zachow, Angelica	D - U	35.00	12.00	
14					
15	Summerfest, Milwaukee	Switching Station	13.00		
16	Waterloo, Waterloo	Switching Station	25.00		
17					
18					
19	NOTE: All in Wisconsin except where indicated.				
20	A = Attended				
21	D = Distribution				
22	GD = Generator - Distribution				
23	GT = Generator - Transmission				
24	U = Unattended				
25	* Denotes joint ownership with ATC - common facility				
26	** May not cross-check due to rounding				
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2019	December 31, 2018

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)	
60	1					1
116	2					2
11	1					3
120	2					4
32	3					5
21	2					6
14	2					7
40	2					8
40	2					9
28	2					10
187	2					11
28	2					12
11	1					13
						14
						15
						16
						17
						18
						19
						20
6,644	48		Transmission - GT **			21
17,275	585		Distribution - D&GD *			22
23,919	633		TOTALS			23
						24
						25
						26
						27
						28
						29
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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) 04/29/2019	Year of Report December 31, 2018
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 2. Include watt-hour demand distribution meters, but not external demand meters.
 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva kVA) (d)
1	Number at Beginning of Year	1,475,497	287,243	21,817
2	Additions During Year			
3	Purchases	18,406	6,538	4,400
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	18,406	6,538	4,400
6	Reduction During Year			
7	Retirements	140,786	3,473	2,027
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	140,786	3,473	2,027
10	Number at End of Year (Lines 1+ 5 - 9) *	1,353,117	290,308	24,190
11	In Stock	5,798	736	39
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	1,347,319	289,572	24,151
15	In Company's Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,353,117	290,308	24,190

* 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2019	December 31, 2018

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				98,146,066	98,146,066
2	Water Pollution Control Facilities				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)	0	0		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) 04/29/2019	Year of Report December 31, 2018
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	3,008,595	3,008,595
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	2,137,766	2,137,766
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	39,079	39,079
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	5,185,440	5,185,440
Data on this report reflects environmental protection facilities in the State of Michigan only.			

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) 04/29/2019	December 31, 2018

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	4,887,022	(340,296)		327,956,202	327,956,202
2	Solar					
3	Solar Thermal					
4	Wind Energy	6,313,835	(3,890,974)		723,585,470	723,585,470
5	Kinetic energy of moving water					
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other	4,058,392	(200,188)		150,529,016	150,529,016
10	TOTAL (Total of lines 1 thru 9)	15,259,249	(4,431,458)	0	1,202,070,688	1,202,070,688
11	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) 04/29/2019	Year of Report December 31, 2018
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	36,920,271	36,920,271
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	32,907,960	32,907,960
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	69,828,231	69,828,231

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INDEX

<u>Schedule</u>	Page No.
Accrued and prepaid taxes.	262-263
Accounts receivable.	226A
Accumulated Deferred Income Taxes.	234A-B, 272-5, 276A-B, 277
Accumulated provisions for depreciation of	
common utility plant.	356
utility plant	219
utility plant (summary)	200-201
Acquisition adjustments.	215
Advances from associated companies.	256-257
Advances from customers for construction.	268
Allowances.	228-229
Amortization	
miscellaneous.	340
of nuclear fuel.	202-203
of plant acquisition adjustments, accumulated provision.	215
Appropriations of Retained Earnings.	118-119
Assets, miscellaneous current & accrued.	230A
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent.	102
interest on debt to	256-257
payables to.	260B
receivables from	226A
summary of costs billed to.	358-359
summary of costs billed from	360-361
Attestation	1
Balance Sheet	
comparative.	110-113
notes to.	122-123
Bonds.	256-257
Calculation of Federal Income Taxes	261C-D
Capital Stock.	250-251
discount	254
expenses	254
installments received	252
premiums	252
reacquired.	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year.	108-109
made or scheduled to be made in generating plant capacities	412
Charges for outside professional and other consultative services	357
Civic activities, expenditures for.	341
Construction completed, not classified - electric.	216
Construction	
overheads, electric.	217
overhead procedures, general description of.	218
work in progress - common utility plant.	356
work in progress - electric.	216
work in progress - other utility departments.	200-201
Consultative services, charges for.	357

INDEX

<u>Schedule</u>	Page No.
Control	
corporation controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii
Current assets, miscellaneous	230A
Deferred	
credits, other	269
debits, miscellaneous	233
income taxes accumulated - accelerated amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276A-B
income taxes accumulated - pollution control facilities	234A-B
income taxes accumulated - temporary	277
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219, 336-337
Directors	105
Discount on capital stock	254
Discount - premium on long-term debt	256-257
Disposition of property, gain or loss	280A-B
Disposition of utility plant	
deferred gains	270A-B
deferred losses	235A-B
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance (nonmajor)	320N-324N
electric operation and maintenance, summary	323
unamortized debt	256-257
Extraordinary items	342
Extraordinary property losses	230B
Filing requirements, this report form	i-ii
Gains	
deferred gains, from disposition of utility plants	270A-B
on disposition of property	280A-B
unamortized, on reacquired debt	237A-B
General description of construction overhead procedure	218
General information	101
General instructions	i-vi
Generating plant statistics	
hydroelectric (large)	406-407, 414-415
internal-combustion engine and gas-turbine	420-421
pumped storage (large)	408-409, 416-418

INDEX

<u>Schedule</u>	Page No.
Generating plant statistics (continued)	
small plants	410-411
steam electric (large).	402-413A-B
Hydro-electric generating plant statistics.	406-407, 414-415
Identification.	101
Important changes during year.	108-109
Income	
statement of, by departments.	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock.	252
Interdepartmental sales and rents	331A
Internal-Combustion Engine and Gas-Turbine Generating Plant	420-421
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	222-223
Investments	
nonutility property	221
subsidiary companies.	224-225
Investment tax credits, accumulated deferred	266-267
Investment tax credits, generated and utilized.	264-265
Law, excerpts applicable to this report form	iii-iv
Leases	
income from utility plant leased to others	281
lease rentals charged.	333A-D
Liabilities, miscellaneous current & accrued.	268
List of schedules, this report form	2-5
Long-term debt	256-257
Losses - Extraordinary property.	230B
Losses	
deferred, from disposition of utility plant.	235A-B
on disposition of property.	280A-B
operating, carryforward	117C
unamortized, on reacquired debt.	237A-B
Materials and supplies.	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet.	122-123
payable	260A
receivable.	226A
to statement of cash flow.	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property.	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics.	402-403
Number of Electric Department Employees.	323
Officers and officers' salaries.	104

INDEX

<u>Schedule</u>	Page No.
Operating	
expenses - electric	320-323
expenses - electric (summary).	323
loss carryforward	117C
Operation and maintenance expense (nonmajor).	320N-324N
Other	
donations received from stockholders	253
gains on resale or cancellations of reacquired capital stock.	253
income accounts.	282
miscellaneous paid-in capital	253
paid-in capital	253
reduction in par or stated value of capital stock.	253
regulatory assets.	232
regulatory liabilities	278
Outside services, charges for	357
Overhead, construction - electric.	217
Payables	260B
Peaks, monthly, and output	401
Plant acquisition adjustment.	215
Plant, Common utility	
accumulated provision for depreciation.	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified.	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218 336-338 401-429
Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use.	214
in service.	204-211
leased to others.	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	200-201
Political activities, expenditures for	341
Pollution control facilities, accumulated deferred income taxes.	234A-B
Preliminary survey and investigation charges	231A-B
Premium and discount on long-term debt.	256-257
Premium on capital stock.	251
Prepaid taxes	262-263
Production fuel and oil stocks	227A-B
Professional services, charges for	357
Property - losses, extraordinary	230B
Pumped storage generating plant statistics	408-409, 416-418
Purchased power.	326-327
Railroads and railways, sales to	331A
Reacquired capital stock	250
Reacquired debt, unamortized loss and gain on	237A-B
Reacquired long-term debt	256-257

INDEX

<u>Schedule</u>	Page No.
Receivables	
from associated companies.	226B
notes and accounts	226A
Receivers' certificates.	256-257
Reconciliation of deferred income tax expense	117A-B
Reconciliation of reported net income with taxable income	
for Federal income taxes.	261A-B
Regulatory Assets, Other	232
Regulatory Commission Expenses Deferred	233
Regulatory Commission Expenses For Year	350-351
Regulatory Liabilities, Other	278
Renewable Energy	
Renewable Energy Resources.	432
Renewable Energy Resource Expenses.	433
Rent	
from electric property	331A
interdepartmental.	331A
lease rentals charged.	333A-D
Research, development and demonstration activities.	352-353
Retained Earnings	
amortization reserve Federal.	119
appropriated	118-119
statement of, for year.	118-119
unappropriated.	118-119
Revenues - electric operating	300-301
Revenues, miscellaneous service and other electric	331B
Salaries and wages	
directors fees.	105
distribution of.	354-355
officers'.	104
Sales	
interdepartmental.	331A
of water and water power.	331B
to railroads and railways	331A
Sales of electricity by rate schedules	304
Sales - for resale.	310-311
Salvage - nuclear fuel.	202-203
Schedules, this report form.	2-5
Securities	
exchange registration.	250-251
holders and voting powers.	106-107
Securities issues or assumed and refunded or retired during year.	255
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-404, 413A-B
Stock liability for conversion.	252
Substations	426-427
Supplies - materials and	227
Survey and investigation, preliminary charges	231A-B
Taxes	
accrued and prepaid.	262-263
accumulated deferred income - temporary.	277
calculation of, Federal.	261C-D
charged during year	262-263
on income, deferred and accumulated	234A-B, 272-275
reconciliation of deferred income tax expense.	276A-B
reconciliation of net income with taxable income for	117A-B
reconciliation of net income with taxable income for	261A-B
Transformers, line - electric	429

INDEX

<u>Schedule</u>	Page No.
Transmission	
lines added during year.	424-425
lines statistics.	422-423
of electricity for or by others.	328-330, 332
Unamortized	
debt discount.	256-257
debt expense.	256-257
premium on debt.	256-257
Unamortized loss and gain on reacquired debt.	237A-B
Uncollectible accounts, provision for.	226A
Unrecovered Plant and Regulatory Study Costs.	230B
Water and water power, sales of.	331B