

MICHIGAN PUBLIC SERVICE COMMISSION

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

This form is authorized by 1919 PA 419, as amended, authorizes this form being MCL 460.51 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 the Acts.

| | | | | | | | | | | |
|---|--|--|---|--|------------------------|------------------|------------------------|---|--|--|
| Report submitted for year ending: December 31, 2007 | | | | | | | | | | |
| Present name of respondent: Wisconsin Public Service Corp. | | | | | | | | | | |
| Address of principal place of business: 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001 | | | | | | | | | | |
| Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name: Barth J. Wolf</td><td>Title: Vice President-Chief Legal Officer & Secretary</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) 433-1727</td></tr></table> | Name: Barth J. Wolf | Title: Vice President-Chief Legal Officer & Secretary | Address: 700 North Adams Street, P. O. Box 19001 | | City: Green Bay | State: WI | Zip: 54307-9001 | Telephone, Including Area Code: (920) 433-1727 | | |
| Name: Barth J. Wolf | Title: Vice President-Chief Legal Officer & Secretary | | | | | | | | | |
| Address: 700 North Adams Street, P. O. Box 19001 | | | | | | | | | | |
| City: Green Bay | State: WI | Zip: 54307-9001 | | | | | | | | |
| Telephone, Including Area Code: (920) 433-1727 | | | | | | | | | | |
| 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: [<input checked="" type="checkbox"/>] were forwarded to the Commission [] will be forwarded to the Commission <u>on or about</u> | | | | | | | | | | |
| Annual reports to stockholders: [<input checked="" type="checkbox"/>] are published [] are not published | | | | | | | | | | |

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Bill Stosik) at (517) 241-5853 or bmstosi@michigan.gov OR forward correspondence to:

Regulated Energy Division (Bill Stosik)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

III. What and Where to Submit:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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

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

DEFINITIONS

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

MPSC FORM P-521

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

| IDENTIFICATION | | |
|---|--|--|
| 01 Exact Legal Name of Respondent Wisconsin Public Service Corporation | 02 Year of Report December 31, 2007 | |
| 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) 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001 | | |
| 05 Name of Contact Person Barth J. Wolf | 06 Title of Contact Person Vice President-Chief Legal Officer & Secretary | |
| 07 Address of Contact Person (Street, City, St., Zip) 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001 | | |
| 08 Telephone of Contact Person, Including Area Code: (920) 433-1727 | 09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da,Yr) April 30, 2008 |
| 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 Diane L. Ford | 03 Signature | 04 Date Signed (Mo, Da,Yr) April 30, 2008 |
| 02 Title Vice President & Corporate Controller | | |

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|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

LIST OF SCHEDULES (Electric Utility)

1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".

2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.

| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) |
|---|------------------------------|--------------------------------|
| GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS | | |
| General Information | 101 | See FERC Form 1, Page 101 |
| Control Over Respondent & Other Associated Companies | M 102 | |
| Corporations Controlled by Respondent | 103 | See FERC Form 1, Page 103 |
| Officers and Employees | M 104 | |
| Directors | M 105 | |
| Security Holders and Voting Powers | M 106-107 | |
| Important Changes During the Year | 108-109 | See FERC Form 1, Pages 108-109 |
| Comparative Balance Sheet | M 110-113 | |
| Statement of Income for the Year | 114-117 | See FERC Form 1, Pages 114-117 |
| Statement of Retained Earnings for the Year | 118-119 | See FERC Form 1, Pages 118-119 |
| Statement of Cash Flows | 120-121 | See FERC Form 1, Pages 120-121 |
| Notes to Financial Statements | 122-123 | See FERC Form 1, Pages 122-123 |
| BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits) | | |
| Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion | 200-201 | See FERC Form 1, Pages 200-201 |
| Nuclear Fuel Materials | 202-203 | None |
| Electric Plant in Service | M 204-211 | |
| 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 | See FERC Form 1, Pages 224-225 |
| Materials and Supply | 227 | See FERC Form 1, Page 227 |
| Allowances | 228-229 | See FERC Form 1, Pages 228-229 |
| Extraordinary Property Losses | 230B | None |
| Unrecovered Plant and Regulatory Study Costs | 230B | None |
| Other Regulatory Assets | M 232 | |
| Miscellaneous Deferred Debits | M 233 | |
| Accumulated Deferred Income Taxes (Account 190) | M 234A-B | See Note 1 Below |
| BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits) | | |
| Capital Stock | 250-251 | See FERC Form 1, Pages 250-251 |
| Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock | 252 | |

Note 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-521.

Note 2: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|---|---|--|-------------------------------------|
| LIST OF SCHEDULES (Electric Utility) (Continued) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued) | | | |
| Other Paid-In Capital | 253 | See FERC Form 1, Page 253 | |
| Discount on Capital Stock | 254 | None | |
| Capital Stock Expense | 254 | See FERC Form 1, Page 254b | |
| Long-Term Debt | 256-257 | See FERC Form 1, Pages 256-257 | |
| Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax | M 261A-B | See Note 1 Below | |
| Calculation of Federal Income Tax | M 262-263 | See Note 1 Below | |
| Taxes Accrued, Prepaid and Charged During Year | M 262-263 | See Note 1 Below | |
| Distribution of Taxes Charged | M 266-267 | See FERC Form 1, Pages 266-267 | |
| Accumulated Deferred Investment Tax Credits | 269 | See FERC Form 1, Page 269 | |
| Other Deferred Credits | M 272-273 | See Note 1 Below | |
| Accumulated Deferred Income Taxes - Accelerated Amortization Property | M 274-275 | See Note 1 Below | |
| Accumulated Deferred Income Taxes - Other Property | M 276A-B | See Note 1 Below | |
| Accumulated Deferred Income Taxes - Other | M 278 | | |
| Other Regulatory Liabilities | | | |
| INCOME ACCOUNT SUPPORTING SCHEDULES | | | |
| Electric Operating Revenues | M 300-301 | 302M, 303M, 305 - Not Applicable | |
| Sales of Electricity by Rate Schedules | 304 | See FERC Form 1, Page 304 | |
| Sales for Resale | 310-311 | See FERC Form 1, Pages 310-311 | |
| Electric Operation and Maintenance Expenses | 320-323 | | |
| Number of Electric Department Employees | 323 | | |
| Purchased Power | 326-327 | See FERC Form 1, Pages 326-327 | |
| Transmission of Electricity for Others | 328-330 | None | |
| Transmission of Electricity by Others | 332 | See FERC Form 1, Page 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 | See FERC Form 1, Pages 350-351 | |
| Research, Development and Demonstration Activities | 352-353 | See FERC Form 1, Pages 352-353 | |
| Distribution of Salaries and Wages | 354-355 | See FERC Form 1, Pages 354-355 | |
| Common Utility Plant and Expenses | 356 | See FERC Form 1, Page 356 | |
| ELECTRIC PLANT STATISTICAL DATA | | | |
| Monthly Transmission System Peak Load | M 400 | None | |
| Electric Energy Account | 401 | See FERC Form 1, Page 401a | |
| Monthly Peaks and Output | 401 | See FERC Form 1, Page 401b | |
| Steam-Electric Generating Plant Statistics (Large Plants) | 402-403 | See FERC Form 1, Pages 402-403 | |
| Hydroelectric Generating Plant Statistics (Large Plants) | 406-407 | See FERC Form 1, Pages 406-407 | |
| Pumped Storage Generating Plant Statistics (Large Plants) | 408-409 | None | |
| Generating Plant Statistics (Small Plants) | 410-411 | See FERC Form 1, Pages 410-411 | |

Note 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-521.

Note 2: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

| | | | |
|--|--|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|--|--|-------------------------------------|

LIST OF SCHEDULES (Electric Utility) (Continued)

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

Note 2: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|---|---|--|-------------------------------------|
| 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 | | |
| <p>INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF MAJOR AND NONMAJOR ELECTRIC UTILITIES - TAX SCHEDULES -</p> <p>Purpose: The Commission will permit the option to adopt FERC reporting requirements if the company agrees to file the MPSC information on a historical test-year basis in a rate case or upon request of the Commission Staff. For the following pages:</p> | | | |
| Accumulated Deferred Income Taxes | 234A-B | See FERC Form 1, Page 234 | |
| Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes | 261A-B | See FERC Form 1, Page 261 | |
| Calculation of Federal Income Tax | 261C-D | See FERC Form 1, Page 261 | |
| Taxes Accrued, Prepaid and Charged During Year | 262-263 | See FERC Form 1, Pages 262-263 | |
| Distribution of Taxes Charged | M 262-263 | See FERC Form 1, Pages 262-263 | |
| Accumulated Deferred Income Taxes | 272-276 | See FERC Form 1, Pages 272-276 | |

Note 2: Unless otherwise noted on the bottom of the page, balances represent corporate totals.

| | | | |
|--------------------------------|--|--------------------------|-------------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| Wisconsin Public Service Corp. | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 |

CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

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.

1. Wisconsin Public Service Corporation is a wholly-owned subsidiary of Integrys Energy Group, Inc.

2. Associated companies at December 31, 2007 include:

- | | |
|--|--|
| American Transmission Company, LLC | Peoples Technology, LLC |
| ATC Management, Inc. | PERC Holdings, LLC |
| Badger Energy Services, LLC | PERC Power, LLC |
| Combined Locks Energy Center, LLC | PV Midstream Ventures, LLC |
| ECO Coal Pelletization No. 12, LLC | Quest Energy, LLC |
| Elwood Energy, LLC | Sunbury Holdings, LLC |
| Integrys Business Support, LLC | Super Com Limited Partnership of Northern Michigan |
| Integrys Energy Services of Canada Corp. | Synfuel Solutions Operation, LLC |
| Integrys Energy Services of New York, Inc. | Synfuel Solutions, LLC |
| Integrys Energy Services of Texas, LP | The Peoples Gas Light & Coke Company |
| Integrys Energy Services, Inc. | Upper Peninsula Building Development Co. |
| Michigan Gas Utilities Corporation | Upper Peninsula Power Company |
| Mid-American Power, LLC | Winnebago Energy Center, LLC |
| Minnesota Energy Resources Corporation | Wisconsin Energy Operations, LLC |
| North Shore Gas Company | Wisconsin River Power Company |
| PDI Stoneman, Inc. | Wisconsin Valley Improvement Company |
| Penvest, Inc. | Wisconsin Woodgas, LLC |
| Peoples District Energy Corporation | WPS Beaver Falls Generation, LLC |
| Peoples Elwood, LLC | WPS Canada Generation, Inc. |
| Peoples Energy Corporation | WPS Empire State, Inc. |
| Peoples Energy Home Services, LLC | WPS Investments, LLC |
| Peoples Energy Neighborhood Development, LLC | WPS Leasing, Inc. |
| Peoples Energy Resources Company, LLC | WPS New England Generation, Inc. |
| Peoples Energy Services Corporation | WPS Nuclear Corporation |
| Peoples Energy Ventures, LLC | WPS Power Development, LLC |
| Peoples Gas Neighborhood Development | WPS Syracuse Generation, LLC |
| Peoples MW, LLC | WPS Visions, Inc. |
| Peoples Natural Gas Liquids, LLC | WPS Westwood Generation, LLC |

NOTE: Integrys Energy Group, Inc. SEC 10-K Report (2007) includes Wisconsin Public Service Corporation.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

OFFICERS AND EMPLOYEES

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

| Line | Name and Title | Base Wages | Other Compensation | Type of Other Compensation | Total Compensation |
|------|--|------------|------------------------|----------------------------|--------------------|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | J. P. O'Leary Senior Vice President & Chief Financial Officer | 429,577 | 728,942 407,244 | B & D C | 1,565,763 |
| 2 | C. A. Schrock President & Chief Operating Officer - Generation | 295,481 | 299,148 301,537 | B & D C | 896,166 |
| 3 | B. J. Wolf Vice President, Chief Legal Officer, and Secretary | 233,038 | 233,609 82,469 | B & D C | 549,116 |
| 4 | D. L. Ford Vice President & Corporate Controller | 231,288 | 215,711 153,050 | B & D C | 600,049 |
| 5 | B. A. Johnson Vice President & Treasurer | 220,327 | 195,846 104,442 | B & D C | 520,615 |

- | | |
|---------------|---|
| Footnote Data | |
| 1 | Other compensation includes elective deferred compensation, above market earnings on deferred compensation, bonuses, change in pension value and company contributions under the employee stock ownership plan & trust. |
| 2 | Balances reported agree with amount in the Proxy & Form 10-K. |
| 3 | |
| 4 | |

Compensation Type Codes:

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

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

DIRECTORS

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

| Name and Title of Director (a) | Principal Business Address (b) | # of Directors Meetings During Yr (c) (2) | Fees During Yr (d) (3) |
|-----------------------------------|---|--|---------------------------|
| 1 Richard A. Bemis | Bemis Manufacturing Company 300 Mill Street, P. O. Box 901 Sheboygan Falls, WI 53085-0901 | 2 | |
| 2 Albert J. Budney, Jr. | 18 Cross Street Dover, MA 02030 | 2 | |
| 3 Ellen Carnahan | Seyen Capital, LLC 150 North Wacker Drive, Suite 660 Chicago, IL 60606 | 2 | |
| 4 Robert C. Gallagher | Associated Banc-Corp 200 N. Adams St., P. O. Box 19006 Green Bay, WI 54307-9006 | 2 | |
| 5 Kathryn M. Hasselblad-Pascale | Hasselblad Machine Company 2405 W. Mason St., P. O. Box 11537 Green Bay, WI 54307-1537 | 2 | |
| 6 James L. Kemerling | Riiser Oil Company, Inc. 709 S. 20th Avenue, P. O. Box 239 Wausau, WI 54402-0239 | 2 | |

Footnote Data

- 1 Effective February 21, 2007 the outside directors listed as #1 through #8 where removed, the board size was decreased from nine to eight, and seven new directors listed as #10 through #16 were appointed.
- 2 Includes in person meetings and unanimous consent actions.
- 3 Note that for the outside directors removed on February 21, 2007, any fees paid were for service on the board of WPS Resources Corporation, not for their services on WPSC's board.
- 4 Directors serve one year terms or until removed, whichever is longer. Generally they are re-elected annually in May via a consent action / in lieu of an Annual Meeting of Shareholders.

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|
| DIRECTORS (cont'd) | | | |
| <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) (2) | Fees During Yr (d) (3) |
| 7 John C. Meng | Schreiber Foods, Inc. 428 North Superior, Suite 202 De Pere, WI 54115 | 2 | |
| 8 William F. Protz, Jr. | 1791 Princeton Court Lake Forest, IL 60045 | 2 | |
| 9 Larry L. Weyers Chairman and Chief Executive Officer | Wisconsin Public Service Corporation 700 N. Adams St., P. O. Box 19001 Green Bay, WI 54307-9001 | 14 | |
| 10 Lawrence T. Borgard President & Chief Operating Officer - Gas Group | Integrays Energy Group, Inc. 130 East Randolph Drive Chicago, IL 60601 | | |
| 11 Phillip M. Mikulsky Executive VP & Chief Development Officer | Wisconsin Public Service Corporation 700 N. Adams St., P. O. Box 19001 Green Bay, WI 54307-9001 | | |
| 12 Thomas P. Mainz Executive VP - External Affairs | Wisconsin Public Service Corporation 700 N. Adams St., P. O. Box 19001 Green Bay, WI 54307-9001 | | |
| <u>Footnote Data</u> | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

DIRECTORS (cont'd)

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

| Name and Title of Director (a) | Principal Business Address (b) | # of Directors Meetings During Yr (c) (2) | Fees During Yr (d) (3) |
|---|---|---|---------------------------|
| 13 Thomas A. Nardi President-Integrys Business Support | Integrys Energy Group, Inc. 130 East Randolph Drive Chicago, IL 60601 | | |
| 14 Joseph P. O'Leary Senior VP & Chief Financial Officer | Integrys Energy Group, Inc. 130 East Randolph Drive Chicago, IL 60601 | | |
| 15 Desiree G. Rogers President - Peoples Gas Light and Coke and North Shore Gas | Integrys Energy Group, Inc. 130 East Randolph Drive Chicago, IL 60601 | | |
| 16 Charles A. Schrock President - Wisconsin Public Service Corp. | Wisconsin Public Service Corporation 700 N. Adams St., P. O. Box 19001 Green Bay, WI 54307-9001 | | |

Footnote Data

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SECURITY HOLDERS AND VOTING POWERS

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.

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.

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.

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

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year 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.

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

Stock books are not closed prior to the end of the year.

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:

Total: 23,896,962

By Proxy: 0

Meeting conducted by unanimous consent of the sole shareholder—date May 16, 2007.

3. Give the date and place of such meeting:

Directors were elected May 16, 2007 via unanimous consent of the sole shareholder in lieu of an Annual Meeting.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | | 23,896,962 | | |
| 5 | TOTAL number of security holders | | 1 | | |
| 6 | TOTAL votes of security holders listed below | | 23,896,962 | | |
| 7 | Integrus Energy Group, Inc. | | 23,896,962 | | |
| 8 | 130 East Randolph Drive | | | | |
| 9 | Chicago, IL 60601 | | | | |
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- # RESPONSE/NOTES TO INSTRUCTION #
- 2 Preferred stock is ordinarily not voted, except in special matters. However, if preferred dividends are in default equal to four full quarterly dividends, preferred shareholders may elect the majority of the Board of Directors until the entire default has been made good.
- 3 Not applicable.
- 4 Not applicable.

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|---|--|---|--|-------------------------------|
| Wisconsin Public Service Corp. | | (1) [X] An Original (2) [] A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 |
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) | | | | |
| Line | 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) | 200-201 | 2,558,818,854 | 2,609,706,352 |
| 3 | Construction Work in Progress (107) | 200-201 | 440,381,078 | 520,659,564 |
| 4 | TOTAL Utility Plant (Enter total of lines 2 and 3) | | 2,999,199,932 | 3,130,365,916 |
| 5 | (Less) Accum.Prov for Depr.Amort.Depl (108,111,115) | 200-201 | 1,225,609,521 | 1,257,853,436 |
| 6 | Net Utility Plant (Enter total of line 4 less 5) | | 1,773,590,411 | 1,872,512,480 |
| 7 | Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1) | | | |
| 8 | Nuclear Fuel Materials & Assemblies - Stock Account (120.2) | | | |
| 9 | Nuclear Fuel Assemblies in Reactor (120.3) | | | |
| 10 | Spent Nuclear Fuel (120.4) | | | |
| 11 | Nuclear Fuel under Capital Leases (120.6) | | | |
| 12 | Assemblies (120.5) | 202-203 | | |
| 13 | Net Nuclear Fuel (Enter total of line 7 less 8) | | 0 | 0 |
| 14 | Net Utility Plant (Enter total of lines 6 and 13) | | 1,773,590,411 | 1,872,512,480 |
| 15 | Utility Plant Adjustments (116) | 122 | | |
| 16 | Gas Stored Underground-Noncurrent (117) | --- | | |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | |
| 18 | Nonutility Property (121) | 221 | 535,389 | 414,933 |
| 19 | (Less) Accum.Prov. for Depr. and Amort. (122) | --- | 119,635 | 33,890 |
| 20 | Investments in Associated Companies (123) | 222-223 | | |
| 21 | Investments in Subsidiary Companies (123.1) | 224-225 | 58,110,834 | 61,217,962 |
| 22 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | | | |
| 23 | Noncurrent Portion of Allowances | 228-229 | | 1,201,250 |
| 24 | Other Investments (124) | | 1,495,228 | 1,594,861 |
| 25 | Sinking Funds (125) | | | |
| 26 | Depreciation Fund (126) | | | |
| 27 | Amortization Fund - Federal (127) | | | |
| 28 | Other Special Funds (128) | | 459 | |
| 29 | Special Funds (Non-Major Only) (129) | | | 2,633,853 |
| 30 | Long-Term Portion of Derivative Assets (175) | | 27,310 | 14,760 |
| 31 | Long-Term Portion of Derivative Assets - Hedges (176) | | | |
| 32 | TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31) | | 60,049,585 | 67,043,729 |
| 33 | CURRENT AND ACCRUED ASSETS | | | |
| 34 | Cash and Working Funds (Non-Major Only) (130) | | | |
| 35 | Cash (131) | --- | | 2,755,923 |
| 36 | Special Deposits (132-134) | --- | 22,183,277 | 91,000 |
| 37 | Working Fund (135) | --- | 255,275 | 255,275 |
| 38 | Temporary Cash Investments (136) | 222-223 | | 900,000 |
| 39 | Notes Receivable (141) | 226A | 538,723 | 499,670 |
| 40 | Customer Accounts Receivable (142) | 226A | 113,235,457 | 132,565,305 |
| 41 | Other Accounts Receivable (143) | 226A | 62,906,003 | 125,639,801 |
| 42 | (Less) Accum.Prov. for Uncoll. Acct. - Credit (144) | 226A | 7,007,984 | 4,000,000 |
| 43 | Notes Receivable from Assoc. Companies (145) | 226B | | |
| 44 | Accounts Receivable from Assoc. Companies (146) | 226B | 19,303,050 | 14,642,182 |
| 45 | Fuel Stock (151) | 227 | 25,449,572 | 29,753,218 |
| 46 | Fuel Stock Expenses Undistributed (152) | 227 | 409,862 | 536,157 |
| 47 | Residuals (Elec) and Extracted Products (153) | 227 | | |
| 48 | Plant Materials and Operating Supplies (154) | 227 | 24,409,628 | 24,088,036 |
| 49 | Merchandise (155) | 227 | | |
| 50 | Other Materials and Supplies (156) | 227 | | |
| 51 | Nuclear Materials Held for Sale (157) | 202-203, 207 | | |
| 52 | Allowances (158.1 and 158.2) | 228-229 | | 1,201,250 |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|---|--|--|--|----------------------------------|
| Wisconsin Public Service Corp. | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 |
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued) | | | | |
| Line | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
| 53 | (Less) Noncurrent Portion of Allowances | --- | | 1,201,250 |
| 54 | Stores Expense Undistributed (163) | 227 | 121,268 | 185,510 |
| 55 | Gas Stored Underground-Current (164.1) | --- | 76,427,576 | 51,125,244 |
| 56 | Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) | --- | | |
| 57 | Prepayments (165) | --- | 73,872,650 | 88,461,827 |
| 58 | Advances for Gas (166-167) | --- | | |
| 59 | Interest and Dividends Receivable (171) | --- | | |
| 60 | Rents Receivable (172) | --- | | |
| 61 | Accrued Utility Revenues (173) | --- | 59,953,133 | 72,023,974 |
| 62 | Misc Current and Accrued Assets (174) | | 8,709,497 | 3,381,348 |
| 63 | Derivative Instrument Assets (175) | | 17,499,731 | 14,225,222 |
| 64 | (Less) LT Portion of Derivative Inst. Assets (175) | | 27,310 | 14,760 |
| 65 | Derivative Instrument Assets - Hedges (176) | | | |
| 66 | (Less) LT Portion of Derivative Inst. Assets - Hedges (176) | | | |
| 67 | TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66) | | 498,239,408 | 557,114,932 |
| 68 | DEFERRED DEBITS | | | |
| 69 | Unamortized Debt Expenses (181) | --- | 4,775,625 | 5,196,487 |
| 70 | Extraordinary Property Losses (182.1) | 230 | | |
| 71 | Unrecovered Plant & Regulatory Study Costs (182.2) | 230 | | |
| 72 | Other Regulatory Assets | 232 | 289,433,197 | 217,965,315 |
| 73 | Prelim. Survey & Invest. Charges (Elec) (183) | 231 | | |
| 74 | Prelim. Survey & Invest. Charges (Gas) (183.1) | --- | | |
| 75 | Other Prelim. Survey & Investigation Charges (183.2) | | | |
| 76 | Clearing Accounts (184) | --- | | |
| 77 | Temporary Facilities (185) | --- | | |
| 78 | Miscellaneous Deferred Debits (186) | 233 | 128,950,794 | 94,173,173 |
| 79 | Def. Losses from Disposition of Utility Plant (187) | 235 | | |
| 80 | Research, Devel. and Demonstration Expend (188) | 352-353 | | |
| 81 | Unamortized Loss on Reacquired Debt (189) | 237 | 809,443 | 707,732 |
| 82 | Accumulated Deferred Income Taxes (190) | 234 | 101,299,953 | 85,381,521 |
| 83 | Unrecovered Purchased Gas Costs (191) | --- | | |
| 84 | TOTAL Deferred Debits (Enter total of lines 69 thru 83) | | 525,269,012 | 403,424,228 |
| 85 | TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84) | | 2,857,148,416 | 2,900,095,369 |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|---|--|--|--|----------------------------------|
| Wisconsin Public Service Corp. | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 |
| COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) | | | | |
| Line | 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 | 95,587,848 | 95,587,848 |
| 3 | Preferred Stock Issued (204) | 250-251 | 51,188,200 | 51,188,200 |
| 4 | Capital Stock Subscribed (202, 205) | 252 | | |
| 5 | Stock Liability for Conversion (203, 206) | 252 | | |
| 6 | Premium on Capital Stock (207) | 252 | 686,256,520 | 714,933,050 |
| 7 | Other Paid-In Capital (208-211) | 253 | 130,451 | 130,451 |
| 8 | Installments Received on Capital Stock (212) | 252 | | |
| 9 | (Less) Discount on Capital Stock (213) | 254 | | |
| 10 | (Less) Capital Stock Expense (214) | 254 | 1,240,435 | 1,240,435 |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | 302,570,703 | 317,021,317 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 16,947,284 | 20,176,583 |
| 13 | (Less) Reacquired Capital Stock (217) | 250-251 | | |
| 14 | Noncorporate Proprietorship (Non-major only) (218) | | | |
| 15 | Accumulated Other Comprehensive Income (219) | 122(a)(b) | (159,021) | |
| 16 | TOTAL Proprietary Capital (Enter total of lines 2 thru 15) | | 1,151,281,550 | 1,197,797,014 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256-257 | 644,100,000 | 747,100,000 |
| 19 | (Less) Reacquired Bonds (222) | 256-257 | | |
| 20 | Advances from Associated Companies (223) | 256-257 | | |
| 21 | Other Long-Term Debt (224) | 256-257 | | |
| 22 | Unamortized Premium on Long-Term Debt (225) | --- | | |
| 23 | (Less) Unamortized Discount on Long-Term Debt -Debit (226) | --- | 1,545,014 | 1,507,474 |
| 24 | TOTAL Long-Term Debt (Enter total lines 18 thru 23) | | 642,554,986 | 745,592,526 |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases-Noncurrent (227) | | | |
| 27 | Accumulated Prov. for Property Insurance (228.1) | | | |
| 28 | Accumulated Prov. for Injuries and Damage (228.2) | | | |
| 29 | Accumulated Prov. for Pensions and Benefits (228.3) | | | 68,614,090 |
| 30 | Accumulated Misc. Operating Provisions (228.4) | | | |
| 31 | Accumulated Provision for Rate Refunds (229) | | | |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | 882,780 | |
| 33 | LT Portion of Derivative Instrument Liabilities - Hedges | | | |
| 34 | Asset Retirement Obligations (230) | | 8,101,167 | 8,553,969 |
| 35 | TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34) | | 8,983,947 | 77,168,059 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | 48,000,000 | 60,700,000 |
| 38 | Accounts Payable (232) | | 199,940,575 | 204,266,268 |
| 39 | Notes Payable to Associated Companies (233) | | | |
| 40 | Accounts Payable to Associated Companies (234) | | 25,375,877 | 52,132,281 |
| 41 | Customer Deposits (235) | | 259,361 | 392,327 |
| 42 | Taxes Accrued (236) | 262-263 | 2,397,146 | 3,127,149 |
| 43 | Interest Accrued (237) | | 6,444,858 | 6,919,327 |
| 44 | Dividends Declared (238) | | 777,652 | 777,652 |
| 45 | Matured Long-Term Debt (239) | | | |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|--|---|--|-------------------------------------|
| COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued) | | | | |
| Line | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
| 46 | Matured Interest (240) | | | |
| 47 | Tax Collections Payable (241) | | 4,944,160 | 4,459,749 |
| 48 | Misc. Current and Accrued Liabilities (242) | | 34,259,204 | 28,851,412 |
| 49 | Obligations Under Capital Leases -Current (243) | | | |
| 50 | Derivative Instrument Liabilities (244) | | 12,181,892 | 5,960,227 |
| 51 | (Less) Long-Term Portion of Derivative Instrument Liabilities (244) | | 882,780 | |
| 52 | Federal Income Taxes Accrued for Prior Years (244) | | | |
| 53 | Michigan Single Business Taxes Accrued for Prior Years (244.1) | | | |
| 54 | Fed. Inc. Taxes Accrued for Prior Years -Adj. (245) | | | |
| 55 | Michigan Single Business Taxes Accrued for Prior Years - Adj. (245.1) | | | |
| 56 | TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 55) | | 333,697,945 | 367,586,392 |
| 57 | DEFERRED CREDITS | | | |
| 58 | Customer Advances for Construction (252) | | 38,323,814 | 38,673,652 |
| 59 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 12,886,673 | 11,896,698 |
| 60 | Deferred Gains from Disposition of Utility Plt. (256) | 270 | | |
| 61 | Other Deferred Credits (253) | 269 | 329,187,047 | 120,607,116 |
| 62 | Other Regulatory Liabilities | 278 | 86,439,815 | 79,855,211 |
| 63 | Unamortized Gain on Reacquired Debt (257) | 237 | | |
| 64 | Accum. Deferred Income Taxes-Accel. Amort. (281) | | | |
| 65 | Accum. Deferred Income Taxes-Other Property (282) | | 225,753,389 | 220,204,116 |
| 66 | Accum. Deferred Income Taxes-Other (283) | 272-277 | 28,039,250 | 40,714,585 |
| 67 | TOTAL Deferred Credits (Enter total of lines 58 thru 66) | | 720,629,988 | 511,951,378 |
| 68 | TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 56 and 67) | | 2,857,148,416 | 2,900,095,369 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 110(M) | 29 | (d) | Effective December 31, 2007, assets for the over-funded status of postretirement benefit plans are to be recorded in Account 129 in accordance with the Commission Accounting and Reporting Guidance to recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket No. A107-1-000. These assets were previously recorded in Account 186. |
| 110(M) | 36 | (c) | Includes \$22 million of restricted cash for payoff of long-term debt. |
| 110(M) | 41 | (d) | Increase due to Weston 4 receivable reclassification from long-term, Account 186, to short-term, Account 143. |
| 111(M) | 62 | (c) & (d) | Balance consists of electric and gas revenue true-ups. |
| 111(M) | 78 | (d) | Decrease due to Weston 4 receivable reclassification from long-term, Account 186, to short-term, Account 143. |
| 112(M) | 29 | (d) | Effective December 31, 2007, liabilities for the under-funded status of postretirement benefit plans are to be recorded in Account 228.3 in accordance with the Commission Accounting and Reporting Guidance to recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket No. A107-1-000. These assets were previously recorded in Account 253. |
| 112(M) | 40 | (d) | Increase due to additional associated company balances related to Parent company merger with Peoples Energy Corporation. |
| 113(M) | 61 | (d) | Effective December 31, 2007, liabilities for the under-funded status of postretirement benefit plans are to be recorded in Account 228.3 in accordance with the Commission Accounting and Reporting Guidance to recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket No. A107-1-000. These assets were previously recorded in Account 253. Additional decrease caused by release of contract withholding for the Weston 4 facility to Accounts Payable as the facility is nearing completion. |

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in 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 | 46,410,341 | 3,379,273 |
| 3 Account 281 | | |
| 4 Account 282 | 6,312,945 | 4,006,264 |
| 5 Account 283 | 51,030,938 | 3,630,972 |
| 6 Account 284 | | |
| 7 Reconciling Adjustments | | |
| 8 TOTAL Account 410.1 (on pages 114-115 line 17) | 103,754,224 | 11,016,509 |
| 9 TOTAL Account 410.2 (on page 117 line 55) | | |
| 10 Credits to Account 411 from: | | |
| 11 Account 190 | (22,324,528) | (10,993,094) |
| 12 Account 281 | | |
| 13 Account 282 | (17,133,414) | (976,396) |
| 14 Account 283 | (38,514,202) | (3,516,559) |
| 15 Account 284 | | |
| 16 Reconciling Adjustments | | |
| 17 TOTAL Account 411.1 (on page 114-115 line 18) | (77,972,144) | (15,486,049) |
| 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 | (904,381) | (85,594) |
| 22 ITC Adjustments: | | |
| 23 Adjust last year's estimate to actual per filed return | | |
| 24 Other (specify) | | |
| 25 Net Reconciling Adjustments Account 411.4* | (904,381) | (85,594) |
| 26 Net Reconciling Adjustments Account 411.5** | | |
| 27 Net Reconciling Adjustments Account 420*** | | |

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

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

| Other Utility | Total Utility | Other Income | Total Company | Line No. |
|---------------|--------------------|------------------|---------------|----------|
| | | | | 1 |
| | 49,789,614 | 48,932 | 49,838,546 | 2 |
| | | | | 3 |
| | 10,319,209 | 2,049,206 | 12,368,415 | 4 |
| | 54,661,910 | 390,317 | 55,052,227 | 5 |
| | | | | 6 |
| | | | | 7 |
| 0 | 114,770,733 | | | 8 |
| | | 2,488,455 | | 9 |
| | (33,317,622) | (781,403) | (34,099,025) | 10 |
| | | | | 11 |
| | (18,109,810) | 370,645 | (17,739,165) | 12 |
| | (42,030,761) | (451,490) | (42,482,251) | 13 |
| | | | | 14 |
| | | | | 15 |
| | | | | 16 |
| 0 | (93,458,193) | | | 17 |
| | | (862,248) | | 18 |
| | | | | 19 |
| | | | 0 | 20 |
| | (989,975) | | (989,975) | 21 |
| | | | | 22 |
| | | | 0 | 23 |
| | | | 0 | 24 |
| 0 | (989,975) | 0 | | 25 |
| | | 0 | | 26 |
| | | 0 | | 27 |

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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

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

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|--|----------------------------------|-------------------|
| 1 | 1. INTANGIBLE PLANT | | |
| 2 | 301 Organization | | |
| 3 | 302 Franchises and Consents | 757,374 | |
| 4 | 303 Miscellaneous Intangible Plant | 8,797,349 | 1,011,640 |
| 5 | TOTAL Intangible Plant | 9,554,723 | 1,011,640 |
| 6 | 2. PRODUCTION PLANT | | |
| 7 | Steam Production Plant | | |
| 8 | 310.1 Land | 6,185,841 | |
| 9 | 310.2 Land Rights | | |
| 10 | 311 Structures and Improvements | 109,230,157 | 1,207,845 |
| 11 | 312 Boiler Plant Equipment | 422,334,194 | 36,910,318 |
| 12 | 313 Engines and Engine-Driven Generators | | |
| 13 | 314 Turbogenerator Units | 79,813,591 | 744,990 |
| 14 | 315 Accessory Electric Equipment | 58,231,667 | 4,502,214 |
| 15 | 316 Miscellaneous Power Plant Equipment | 19,623,316 | 1,346,869 |
| 15a | 317 Asset Retirement Costs for Steam Prod. | 1,219,726 | |
| 16 | TOTAL Steam Production Plant | 696,638,492 | 44,712,236 |
| 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 | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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.

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) to primary account classifications.

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

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

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|--------------------|--------------------|------------------|----------------------------------|-------|-------------|
| | | | | | 1 |
| | | | | 301 | 2 |
| | | | 757,374 | 302 | 3 |
| 3,612,280 | | (46,155) | 6,150,554 | 303 | 4 |
| 3,612,280 | 0 | (46,155) | 6,907,928 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| 1,889 | | (9,671) | 6,174,281 | 310.1 | 8 |
| | | | | 310.2 | 9 |
| 2,061,523 | | (222,140) | 108,154,339 | 311 | 10 |
| 12,962,082 | | 184,971 | 446,467,401 | 312 | 11 |
| | | | | 313 | 12 |
| 1,915,987 | | 105,512 | 78,748,106 | 314 | 13 |
| 1,900,424 | | (126,521) | 60,706,936 | 315 | 14 |
| 318,986 | | 15,642 | 20,666,841 | 316 | 15 |
| | | | 1,219,726 | 317 | 15a |
| 19,160,891 | 0 | (52,207) | 722,137,630 | | 16 |
| | | | | | 17 |
| | | | | 320.1 | 18 |
| | | | | 320.2 | 19 |
| | | | | 321 | 20 |
| | | | | 322 | 21 |
| | | | | 323 | 22 |
| | | | | 324 | 23 |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|---|--|-------------------------------------|
| 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 | 326 Asset Retirement Costs for Nuclear Prod | | | |
| 25a | TOTAL Nuclear Production Plant | 0 | 0 | |
| 26 | Hydraulic Production Plant | | | |
| 27 | 330.1 Land | 1,008,029 | | |
| 28 | 330.2 Land Rights | | | |
| 29 | 331 Structures and Improvements | 4,153,144 | 4,211 | |
| 30 | 332 Reservoirs, Dams and Waterways | 14,404,148 | 2,072,064 | |
| 31 | 333 Water Wheels, Turbines and Generators | 7,676,829 | | |
| 32 | 334 Accessory Electric Equipment | 7,709,553 | 189,375 | |
| 33 | 335 Miscellaneous Power Plant Equipment | 255,710 | | |
| 34 | 336 Roads, Railroads and Bridges | 25,399 | | |
| 35 | TOTAL Hydraulic Production Plant | 35,232,812 | 2,265,650 | |
| 36 | Other Production Plant | | | |
| 37 | 340.1 Land | 379,494 | | |
| 38 | 340.2 Land Rights | | | |
| 39 | 341 Structures and Improvements | 24,033,585 | 9,397 | |
| 40 | 342 Fuel Holders, Products and Accessories | 4,986,389 | | |
| 41 | 343 Prime Movers | | | |
| 42 | 344 Generators | 119,508,667 | 881,837 | |
| 43 | 345 Accessory Electric Equipment | 11,735,690 | 124,548 | |
| 44 | 346 Miscellaneous Power Plant Equipment | 257,087 | 174,300 | |
| 44a | 347 Asset Retirement Costs for Other Prod. | 290,947 | | |
| 45 | TOTAL Other Production Plant | 161,191,859 | 1,190,082 | |
| 46 | TOTAL Production Plant | 893,063,163 | 48,167,968 | |
| 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 | | | |
| 56 | 358 Underground Conductors and Devices | | | |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
|--|--------------------|---|--|-------------------------------------|-------------|
| 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 |
| | | | | 326 | 25 |
| 0 | 0 | 0 | 0 | | 25a |
| | | | | | 26 |
| | | 25,043 | 1,033,072 | 330.1 | 27 |
| | | | | 330.2 | 28 |
| 2,483 | | 86,134 | 4,241,006 | 331 | 29 |
| 18,387 | | | 16,457,825 | 332 | 30 |
| | | | 7,676,829 | 333 | 31 |
| 675,613 | | 113,144 | 7,336,459 | 334 | 32 |
| | | | 255,710 | 335 | 33 |
| | | | 25,399 | 336 | 34 |
| 696,483 | 0 | 224,321 | 37,026,300 | | 35 |
| | | | | | 36 |
| | | | 379,494 | 340.1 | 37 |
| | | | | 340.2 | 38 |
| 109,510 | | | 23,933,472 | 341 | 39 |
| 42,622 | | | 4,943,767 | 342 | 40 |
| | | | | 343 | 41 |
| 251,185 | | | 120,139,319 | 344 | 42 |
| 58,851 | | 53,445 | 11,854,832 | 345 | 43 |
| 8,278 | | | 423,109 | 346 | 44 |
| | | | 290,947 | 347 | 44a |
| 470,446 | 0 | 53,445 | 161,964,940 | | 45 |
| 20,327,820 | 0 | 225,559 | 921,128,870 | | 46 |
| | | | | | 47 |
| | | | | 350.1 | 48 |
| | | | | 350.2 | 49 |
| | | | | 352 | 50 |
| | | | | 353 | 51 |
| | | | | 354 | 52 |
| | | | | 355 | 53 |
| | | | | 356 | 54 |
| | | | | 357 | 55 |
| | | | | 358 | 56 |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|---|--|-------------------------------------|
| 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 | 0 | 0 | |
| 59 | 4. DISTRIBUTION PLANT | | | |
| 60 | 360.1 Land | 3,593,013 | 108,042 | |
| 61 | 360.2 Land Rights | 886,780 | | |
| 62 | 361 Structures and Improvements | 3,016 | | |
| 63 | 362 Station Equipment | 96,779,935 | 4,142,481 | |
| 64 | 363 Storage Battery Equipment | | | |
| 65 | 364 Poles, Towers and Fixtures | 108,733,287 | 3,734,106 | |
| 66 | 365 Overhead Conductors and Devices | 94,507,064 | 7,578,572 | |
| 67 | 366 Underground Conduit | 6,085,985 | 45,892 | |
| 68 | 367 Underground Conductors and Devices | 103,321,504 | 2,532,751 | |
| 69 | 368 Line Transformers | 197,354,392 | 9,565,656 | |
| 70 | 368.1 Capacitors | 3,756,863 | 154,534 | |
| 71 | 369 Services | 140,696,222 | 8,082,960 | |
| 72 | 370 Meters | 74,872,002 | 445,083 | |
| 73 | 371 Installations on Customers' Premises | 8,799,445 | 445,989 | |
| 74 | 372 Leased Property on Customers' Premises | | | |
| 75 | 373 Street Lighting and Signal Systems | 11,803,109 | 482,417 | |
| 75a | 374 Asset Retirement Costs for Distrib. Plant | 410,043 | | |
| 76 | TOTAL Distribution Plant | 851,602,660 | 37,318,483 | |
| 77 | 5. GENERAL PLANT | | | |
| 78 | 389.1 Land | 117,175 | | |
| 79 | 389.2 Lands Rights | | | |
| 80 | 390 Structures and Improvements | 3,084,673 | 6,940 | |
| 81 | 391 Office Furniture and Equipment | 736,678 | 19,339 | |
| 82 | 391.1 Computers / Computer Related Equipment | 1,978,789 | 361,224 | |
| 83 | 392 Transportation Equipment | | | |
| 84 | 393 Stores Equipment | | | |
| 85 | 394 Tools, Shop and Garage Equipment | 4,843,173 | 166,089 | |
| 86 | 395 Laboratory Equipment | 6,810,247 | 92,591 | |
| 87 | 396 Power Operated Equipment | | | |
| 88 | 397 Communication Equipment | 11,798,961 | 580,517 | |
| 89 | 398 Miscellaneous Equipment | 44,452 | | |
| 90 | SUBTOTAL | 29,414,148 | 1,226,700 | |

| Name of Respondent | This Report Is: | Date of Report | Year of Report | |
|--|--|--------------------------|----------------------------------|-------------|
| Wisconsin Public Service Corp. | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 | |
| 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 |
| 0 | 0 | 0 | 0 | 58 |
| | | | | 59 |
| | | | 3,701,055 | 360.1 |
| 119,608 | | | 767,172 | 360.2 |
| | | | 3,016 | 361 |
| 1,442,219 | | (355,808) | 99,124,389 | 362 |
| | | | | 363 |
| 1,876,306 | | (8,728) | 110,582,359 | 364 |
| 657,362 | | | 101,428,274 | 365 |
| 123,058 | | | 6,008,819 | 366 |
| 630,543 | | | 105,223,712 | 367 |
| 4,023,464 | | (13,333) | 202,883,251 | 368 |
| 59,192 | | | | 368.1 |
| 847,179 | | | 147,932,003 | 369 |
| 1,460,765 | | | 73,856,320 | 370 |
| 427,628 | | 8,728 | 8,826,534 | 371 |
| | | | | 372 |
| 199,353 | | | 12,086,173 | 373 |
| | | | 410,043 | 374 |
| 11,866,677 | 0 | (369,141) | 876,685,325 | 76 |
| | | | | 77 |
| | | | 117,175 | 389.1 |
| | | | | 389.2 |
| 22,189 | | 1,298 | 3,070,722 | 390 |
| 17,884 | | (1,198) | 736,935 | 391 |
| 206,833 | | 27,539 | 2,160,719 | 391.1 |
| | | | | 392 |
| | | | | 393 |
| | | (61,781) | 4,947,481 | 394 |
| 1,254 | | 59,297 | 6,960,881 | 395 |
| | | | | 396 |
| 192,806 | | (1,602,550) | 10,584,122 | 397 |
| | | 2,484 | 46,936 | 398 |
| 440,966 | 0 | (1,574,911) | 28,624,971 | 90 |

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|--|--|-------------------|
| 91 | 399 Other Tangible Property | | |
| 92 | TOTAL General Plant | 29,414,148 | 1,226,700 |
| 93 | TOTAL (Accounts 101 and 106) | 1,783,634,694 | 87,724,791 |
| 94 | | | |
| 95 | 102 Electric Plant Purchased | | |
| 96 | (Less) 102 Electric Plant Sold | | |
| 97 | 103 Experimental Plant Unclassified | | |
| 98 | TOTAL Electric Plant in Service <i>(Total of lines 93 thru 97)</i> | 1,783,634,694 | 87,724,791 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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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 | 91 |
| 440,966 | 0 | (1,574,911) | 28,624,971 | | 92 |
| 36,247,743 | 0 | (1,764,648) | 1,833,347,094 | | 93 |
| | | | | | 94 |
| | | | | 102 | 95 |
| | | | | | 96 |
| | | | | 103 | 97 |
| 36,247,743 | 0 | (1,764,648) | 1,833,347,094 | | 98 |

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | | | |
|---|---|--|-------------------------------------|---------------------|---------------|----------------------------|
| 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. 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>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>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 | 8,634,225 | | | | 8,634,225 |
| 2 | Acquisition Premium-WI | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | Account 115 | (8,634,225) | | | | (8,634,225) |
| 8 | Accum Prov for Amort of | | | | | |
| 9 | Acquisition Premium-WI | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| <p>On April 1, 2001, Wisconsin Public Service Corporation completed a merger with Wisconsin Fuel & Light. The portion of the premium paid expected to be recovered in Wisconsin retail rates was recorded in Account 114. PSCW Order UR- (March 2003) trued-up the acquisition premium and allowed amortization to Account 115 over the period 2003-2006.</p> | | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

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

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

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

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

4. Minor projects may be grouped.

| Line No. | Description of Project (a) | Construction Work in Progress-Electric (Account 107) (b) | Completed Construction Not Classified-Electric (Account 106) (c) | Estimated Additional Cost of Project (d) |
|----------|---|--|--|---|
| 1 | Weston 4-Base Load Generating Station | 486,826,748 | | 265,614,461 |
| 2 | Weston 3-Flue Gas Desulfurization for SO2 Control | 2,972,894 | | 107,027,106 |
| 3 | Weston 4-Start Up Support | 2,720,954 | | 2,779,046 |
| 4 | Weston-Coal Pile Dust Suppression | 2,485,294 | | 715,706 |
| 5 | Weston 3-Low NOX Over Air Fire Retrofit | 1,833,930 | | 3,132,770 |
| 6 | Columbia & Edgewater - Temporary Project | 1,345,984 | | |
| 7 | Suamico Substation-Construct New | | | |
| 8 | 138/24.9KV Sub | 1,185,126 | | |
| 9 | Weston 4-CMMS Work | 1,122,831 | | 377,170 |
| 10 | Pulliam-Coal Crusher Upgrade | 782,955 | | 86,153 |
| 11 | Glory Road Substation-3rd Feeder Addition | 724,380 | | |
| 12 | Edgewater 4 - 040858 Cl-Chemical Injection | | | |
| 13 | System | 659,289 | | |
| 14 | Weston-Central Wisconsin Airport - | | | |
| 15 | Ash Placement Site | 538,939 | | 51,761 |
| 16 | | | | |
| 17 | Projects with Balances Less Than \$500,000 | 8,519,128 | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
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| 33 | | | | |
| 34 | | | | |
| 35 | TOTAL | 511,718,452 | 0 | 379,784,173 |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|---|--|--|--|-------------------------------------|
| CONSTRUCTION OVERHEADS - ELECTRIC | | | | |
| <p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> | | <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p> | | |
| Line No. | Description of Overhead (a) | Total Amount Charged for the Year (b) | | |
| 1 | Special Engineering | 12,837,852 | | |
| 2 | Local Engineering | 9,236,029 | | |
| 3 | Allowance for Funds Used During Construction | 780,652 | | |
| 4 | | | | |
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| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | TOTAL | 22,854,533 | | |

| | | | |
|--|---|--|-------------------------------------|
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|--|---|--|-------------------------------------|

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature of construction, and (f) whether the overhead is directly or indirectly assigned. (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

Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs monthly.

AFUDC is calculated on the average monthly eligible CWIP balance using the FERC methodology pursuant to EPI 3(17). AFUDC is capitalized and compounded monthly and is allocated to each jurisdiction using the current jurisdictional split similar to the basic cost record plant. Any differences between the retail methodology and FERC methodology results in a retail only difference which is capitalized in Account 107. These differences result due to (1) retail AFUDC being calculated on 50% of average monthly eligible CWIP (except for any directly assignable FERC CWIP), (2) retail AFUDC used the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case which was at an annual rate of 2.0834% debt and 6.5266% equity.

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 \$55,877,463 | 3.02% | |
| 2 | Short-Term Interest | | | s 5.51% |
| 3 | Long-Term Debt | D 644,100,000 | 34.79% | d 5.56% |
| 4 | Preferred Stock | P 51,188,200 | 2.76% | p 6.08% |
| 5 | Common Equity | C 1,100,252,371 | 59.43% | c 10.90% |
| 6 | Total Capitalization | \$1,851,418,034 | 100.00% | |
| 7 | Average Construction Work In Progress Balance | W \$482,761,489 | | |

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + \frac{D}{D+P+C} (1 - \frac{S}{W}) = 2.40\%$$

3. Rate for Other Funds

$$[1 - \frac{S}{W}] [\frac{P}{D+P+C} + \frac{C}{D+P+C}] = 6.06\%$$

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds - 2.32 %
 - b. Rate for Other Funds - 6.22 %

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|--|---|---|---|--|-------------------------------------|
| ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110) | | | | | |
| 1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property. 3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. | | | If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. | | |
| Section A. Balances and Changes During Year | | | | | |
| Line No. | Item (a) | Total (c+d+e) (b) | Electric Plant in Service (c) | Electric Plant Held for Future Use (d) | Electric Plant Leased to Others (e) |
| 1 | Balance Beginning of Year | 888,547,023 | 888,547,023 | | |
| 2 | Depreciation Prov. for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 55,428,302 | 55,428,302 | | |
| 4 | (403.1) Decommissioning Expense | 0 | | | |
| 5 | (413) Exp. Of Elec. Plt. Leas. to Others | 0 | | | |
| 6 | Transportation Expenses-Clearing | 0 | | | |
| 7 | Other Clearing Accounts | 995,732 | 995,732 | | |
| 8 | Other Accounts (Specify): | | | | |
| 9 | 182.3 ARC Depr Expense | 67,748 | 67,748 | | |
| 9a | 182.3/254 ARO Depreciation Exp | (14,529) | (14,529) | | |
| | TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9) | 56,477,253 | 56,477,253 | 0 | 0 |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | 32,635,461 | 32,635,461 | | |
| 13 | Cost of Removal | 3,993,745 | 3,993,745 | | |
| 14 | Salvage (Credit) | (3,725,431) | (3,725,431) | | |
| | TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14) | 32,903,775 | 32,903,775 | 0 | 0 |
| 16 | Net Earnings of Decommissioning Funds | | | | |
| 17 | Other Debit or Credit Items (Described) | | | | |
| 18 | Purchase of Substation Assets from | | | | |
| 18a | ATC to WPSC | 229,730 | 229,730 | | |
| 18b | ARO Reclass (254 to 182.3) | (164,670) | (164,670) | | |
| 18c | Transfer of Communication Equipment | | | | |
| 18d | to Common | (326,329) | (326,329) | | |
| 18e | Net Loss Related to Land Sales | (168,778) | (168,778) | | |
| 18f | Other Transfers and Reclassifications | 48,404 | 48,404 | | |
| 19 | Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17) | 911,738,858 | 911,738,858 | 0 | 0 |
| Section B. Balances at End of Year According to Functional Classifications | | | | | |
| 20 | Steam Production | 442,826,530 | 442,826,530 | | |
| 21 | Nuclear Production-Depreciation | 0 | | | |
| 22 | Nuclear Production-Decommissioning | 0 | | | |
| 23 | Hydraulic Production-Conventional | 29,245,192 | 29,245,192 | | |
| 24 | Hydraulic Production-Pumped Storage | 0 | | | |
| 25 | Other Production | 55,130,546 | 55,130,546 | | |
| 26 | Transmission | 0 | | | |
| 27 | Distribution | 367,877,021 | 367,877,021 | | |
| 28 | General | 16,659,569 | 16,659,569 | | |
| 29 | TOTAL (Enter total of lines 20 thru 28) | 911,738,858 | 911,738,858 | 0 | 0 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Former Wausau Power Crew Quarters | 111,178 | (111,178) | 0 |
| 2 | Land Purchased for Development | 60,727 | | 60,727 |
| 3 | Arndt Street Substation Site | 37,324 | | 37,324 |
| 4 | Pulaski Ind Park-Elec Dist Sys Only | 40,398 | | 40,398 |
| 5 | Future Line S-305 Right of Way | 51,020 | | 51,020 |
| 6 | Eastern Hydroland | 6,330 | | 6,330 |
| 7 | Non-Utility CWIP | 200,044 | (4,962) | 195,082 |
| 8 | Minor Items Prev Devoted to Public Srvc | 13,783 | (138) | 13,645 |
| 9 | Minor Items-Other Nonutility Property | 7,496 | (4,178) | 3,318 |
| 10 | Former Stevens Point Garage Site | 7,089 | | 7,089 |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| | TOTAL | 535,389 | (120,456) | 414,933 |

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 | 119,635 |
| 2 | Accruals for Year, Charged to | |
| 3 | (417) Income from Nonutility Operations | 389 |
| 4 | (418) Nonoperating Rental Income | |
| 5 | Other Accounts (Specify): | |
| 6 | | |
| 7 | TOTAL Accruals for Year (Enter Total of lines 3 thru 6) | 389 |
| 8 | Net Charges for Plant Retired: | |
| 9 | Book Cost of Plant Retired | 4,316 |
| 10 | Cost of Removal | |
| 11 | Salvage (Credit) | (4,316) |
| 12 | TOTAL Net Charges (Enter Total of lines 9 thru 11) | 0 |
| 13 | Other Debit or Credit Items (Describe): | |
| 14 | Transfer to Utility Property | (86,134) |
| 15 | Balance, End of Year (Enter Total of lines 1, 7, 12, and 14) | 33,890 |

| | | | |
|--|---|--|-------------------------------------|
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|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 221 | 1 | (c) | Transferred to utility property. Property is in FERC project boundary. |
| 221 | 8 | (c) | Removals. |
| 221 | 9 | (c) | Sale of Junction City Sub Site land in July 2007. |
| 221 | 10 | (c) | Sale of land adjacent to Sawyer Sub in March 2007. |

| Name of Respondent | This Report Is: | Date of Report | Year of Report | |
|--|--|--|-------------------|---|
| Wisconsin Public Service Corp. | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 | |
| INVESTMENTS (Accounts 123, 124, 136) | | | | |
| <p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, <i>Other</i></p> | | <p><i>Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.</p> <p>(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be listed giving date of issuance,</p> | | |
| Line No. | Description of Investment (a) | Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b) | | Purchases or Additions During Year (c) |
| | | Original Cost | Book Value | |
| 1 | Wisconsin River Power Company | 5,879,860 | 8,912,888 | 1,701,467 |
| 2 | Date Acquired 1/26/48 & 12/31/00 | | | |
| 3 | 50% Interest (Common Equity) | | | |
| 4 | | | | |
| 5 | Wisconsin Valley Improvement Company | 253,560 | 513,080 | 544,251 |
| 6 | Date Acquired 06/05/33 (.16% Acquired 11/29/04) | | | |
| 7 | 27.10 % Interest (Common Equity) | | | |
| 8 | | | | |
| 9 | WPS Leasing, Inc. | 476,000 | (380,515) | 36,334 |
| 10 | Date Acquired 09/22/94 | | | |
| 11 | 100% Interest (Common Equity) | | | |
| 12 | | | | |
| 13 | WPS Investments, LLC | 35,810,426 | 49,022,631 | 8,752,184 |
| 14 | Date Acquired 12/27/00 | | | |
| 15 | 17.31% Membership Interest (Equity Interest in Company) | | | |
| 16 | | | | |
| 17 | ATC Management, Inc. | 42,750 | 42,750 | 10,640 |
| 18 | Date Acquired 01/01/01 | | | |
| 19 | 32.58% Nonvoting Interest, 20% Voting Interest | | | |
| 20 | (Common Equity) | | | |
| 21 | Subtotal - 123 | 42,462,596 | 58,110,834 | 11,044,876 |
| 22 | | | | |
| 23 | Tomahawk Power & Pulp | 498,789 | 1,390,247 | 31,806 |
| 24 | Advance Made 09/01/1993 | | | |
| 25 | | | | |
| 26 | Custom Software Coalition LLC | 19,000 | 0 | 15,000 |
| 27 | Date Acquired 04/27/2004 | | | |
| 28 | 8.7% Interest | | | |
| 29 | | | | |
| 30 | PowerTree Carbon Company LLC | 40,000 | 40,000 | 10,000 |
| 31 | Date Acquired 11/26/2003 | | | |
| 32 | 1.51% Interest | | | |
| 33 | | | | |
| 34 | Portage County EDC | 70,820 | 64,981 | 47,827 |
| 35 | Date Acquired 09/09/1994 | | | |
| 36 | 50% Interest | | | |
| 37 | Subtotal - 124 | 628,609 | 1,495,228 | 104,633 |
| 38 | | | | |
| 39 | Temp. Cash Investment - Securities | 0 | 0 | 22,000,000 |
| 40 | Subtotal - 136 | | | |
| 41 | | | | |
| 42 | | 43,091,205 | 59,606,062 | 33,149,509 |

| | | | |
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|--|---|--|-------------------------------------|

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

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

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

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

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

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

| Sales or Other Dispositions During Year (d) | Principal Amount or No. of Shares at End of Year (e) | Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f) | | Revenues for Year (g) | Gain of Loss from Improvement Disposed of (h) | Line No. |
|--|---|--|-------------------|--------------------------|--|----------|
| | | Original Cost | Book Value | | | |
| | 46,800 Shares | 5,879,860 | 9,790,576 | 823,779 | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | 42,016 Shares | 253,560 | 777,427 | 279,904 | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | 1,000 Shares | 176,000 | (644,181) | (300,000) | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | 35,810,426 | 51,240,750 | 6,534,065 | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | 5,339 Shares | 53,390 | 53,390 | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| 0 | | 42,173,236 | 61,217,962 | 7,337,748 | | 21 |
| | | | | | | 22 |
| | | 498,789 | 1,422,053 | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| 5,000 | | 34,000 | 10,000 | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | 50,000 | 50,000 | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | 70,820 | 112,808 | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| 5,000 | | 653,609 | 1,594,861 | 0 | | 37 |
| | | | | | | 38 |
| 21,100,000 | | 900,000 | 900,000 | | | 39 |
| | | | | | | 40 |
| 21,105,000 | 0 | 43,726,845 | 63,712,823 | 7,337,748 | 0 | 41 |
| | | | | | | 42 |

| | | | |
|--|---|--|-------------------------------------|
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|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 222 | 1 | (c) | Equity earnings. |
| 222 | 5 | (c) | Equity earnings and includes audit adjustments of prior year. |
| 222 | 9 | (b) | Original cost was adjusted to include additional paid in capital. |
| 222 | 9 | (c) | Equity earnings. |
| 222 | 13 | (c) | Equity earnings. |
| 222 | 17 | (c) | Purchases. |
| 222 | 23 | (c) | Interest earnings. |
| 222 | 34 | (c) | Equity earnings. |
| 223 | 1 | (g) | Dividends of \$982,800 less \$159,021 adjustment for other comprehensive income. |
| 223 | 5 | (g) | Dividends. |
| 223 | 9 | (g) | Return of capital to Wisconsin Public Service Corporation of \$300,000. This return of capital, although reported in column (g), is not revenue. |
| 223 | 13 | (g) | Dividends. |

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|---|--|---|--|-------------------------------------|
| NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET | | | | |
| Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143). | | | | |
| Line No. | Accounts (a) | Balance Beginning of Year (b) | Balance End of Year (c) | |
| 1 | Notes Receivable (Account 141) | 538,723 | 499,670 | |
| 2 | Customer Accounts Receivable (Account 142) | 113,235,457 | 132,565,305 | |
| 3 | Other Accounts Receivable (Account 143) * (Disclose any capital stock subscriptions received) | 62,906,003 | 125,639,801 | |
| 4 | TOTAL | 176,680,183 | 258,704,776 | |
| 5 | Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) ** | 7,007,984 | 4,000,000 | |
| 6 | TOTAL, Less Accumulated Provision for Uncollectible Accounts | 169,672,199 | 254,704,776 | |
| 7 | | | | |
| 8 | | | | |
| 9 | * Accounts Receivable From Employees: \$1,100 at 12/31/07 | | | |
| 10 | ** Michigan's Portion of Account 144: \$58,428 at 12/31/07 | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |

| ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144) | | | | | | |
|---|---|--------------------------|--|-------------------------------|--------------|--------------------|
| 1. Report below the information called for concerning this accumulated provision. | | | | | | |
| 2. Explain any important adjustments of subaccounts. | | | | | | |
| 3. Entries with respect to officers and employees shall not include items for utility services. | | | | | | |
| Line No. | Item (a) | Utility Customers (b) | Merchandise Jobbing and Contract Work (c) | Officers and Employees (d) | Other (e) | Total (f) |
| 1 | Balance beginning of year | 7,007,984 | | | | 7,007,984 |
| 2 | Prov. for uncollectibles for current year | 7,848,972 | | | | 7,848,972 |
| 3 | Account written off (less) | 9,117,624 | | | | 9,117,624 |
| 4 | Coll. of accounts written off | 1,268,652 | | | | 1,268,652 |
| 5 | Adjustments (explain): To reserve based on modified black motor formula | (3,007,984) | | | | (3,007,984) |
| 6 | Balance end of year | 4,000,000 | 0 | 0 | 0 | 4,000,000 |
| 7 | | | | | | |
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| 10 | | | | | | |
| 11 | | | | | | |

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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

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

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

| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) |
|----------|---|-------------------------------|-------------------|-------------------|-------------------------|-----------------------|
| | | | Debits (c) | Credits (d) | | |
| 1 | <u>Upper Peninsula Power Company</u> | | | | | |
| 2 | Accounts Receivable | 8,144,612 | 78,696,756 | 81,744,123 | 5,097,245 | |
| 3 | Inventory Receivable | 45,219 | 1,087,014 | 1,085,263 | 46,970 | |
| 4 | Total | 8,189,831 | 79,783,770 | 82,829,386 | 5,144,215 | |
| 5 | | | | | | |
| 6 | <u>Michigan Gas Utilities Corporation</u> | | | | | |
| 7 | Accounts Receivable | 1,052,474 | 17,204,959 | 17,079,126 | 1,178,307 | |
| 8 | Inventory Receivable | 3,497 | 5,818 | 9,315 | 0 | |
| 9 | Total | 1,055,971 | 17,210,777 | 17,088,441 | 1,178,307 | |
| 10 | | | | | | |
| 11 | <u>Minnesota Energy Resources</u> | | | | | |
| 12 | Accounts Receivable | 1,436,448 | 24,042,594 | 24,357,405 | 1,121,637 | |
| 13 | Inventory Receivable | 0 | 83,959 | 80,070 | 3,889 | |
| 14 | Total | 1,436,448 | 24,126,553 | 24,437,475 | 1,125,526 | |
| 15 | | | | | | |
| 16 | <u>Accounts Receivable:</u> | | | | | |
| 17 | Integrus Energy Group, Inc. | 5,996,110 | 36,479,743 | 38,352,679 | 4,123,174 | |
| 18 | Upper Peninsula Building Development Co. | 705 | 13,825 | 12,560 | 1,970 | |
| 19 | Penvest, Inc. | 8,573 | 22,577 | 31,021 | 129 | |
| 20 | WPS Leasing, Inc. | 404 | 6,236 | 6,159 | 481 | |
| 21 | WPS Visions, Inc. | 526 | 2,812 | 3,235 | 103 | |
| 22 | WPS Resources Capital Corporation | 99 | 442 | 541 | 0 | |
| 23 | WPS Nuclear Corporation | 396 | 3,486 | 3,619 | 263 | |
| 24 | Integrus Energy Services, Inc. | 1,892,928 | 67,425,621 | 66,550,515 | 2,768,034 | |
| 25 | WPS Power Development, Inc. | 2,715 | 21,704 | 24,176 | 243 | |
| 26 | ECO Coal Pelletization #12 LLC | 165 | 2,279 | 2,387 | 57 | |
| 27 | Wisconsin Woodgas LLC | 147 | 781 | 891 | 37 | |
| 28 | New England Generation, Inc. | 21,444 | 517,787 | 526,371 | 12,860 | |
| 29 | WPS Canada Generation, Inc. | 1,379 | 54,263 | 52,147 | 3,495 | |
| 30 | PDI Stoneman, Inc. | 980 | 6,509 | 7,283 | 206 | |
| 31 | Mid-American Power LLC | 13,088 | 154,255 | 159,260 | 8,083 | |
| 32 | Sunbury Holdings, LLC | 39 | 216 | 236 | 19 | |
| 33 | Westwood Generation LLC | 96,278 | 1,864,316 | 1,876,479 | 84,115 | |
| 34 | Wisconsin River Power Company | 397,875 | 3,153,415 | 3,479,261 | 72,029 | |
| 35 | Brown County C-LEC LLC | 539 | 16,639 | 15,447 | 1,731 | |
| 36 | WPS Investments LLC | 1,028 | 39,699 | 37,985 | 2,742 | |
| 37 | WPS Empire State, Inc. | 1,104 | 20,885 | 21,302 | 687 | |
| 38 | WPS Niagara Generation LLC | 90,084 | 248,196 | 338,280 | 0 | |
| 39 | WPS Beaver Falls Generation, LLC | 33,396 | 976,761 | 973,844 | 36,313 | |
| 40 | WPS Syracuse Generation, LLC | 12,949 | 390,631 | 386,684 | 16,896 | |
| 41 | Integrus Energy Services of Canada Corp. | 5,333 | 79,968 | 78,943 | 6,358 | |
| 42 | Quest Energy LLC | 12,959 | 2,018 | 14,720 | 257 | |
| 43 | Integrus Energy Services of Texas, LP | 8,090 | 373,730 | 379,947 | 1,873 | |
| 44 | Integrus Energy Services of New York, Inc. | 10,963 | 51,044 | 56,683 | 5,324 | |
| 45 | Wisconsin Valley Improvement Co. - Div Rec. | 10,504 | 0 | 10,504 | 0 | |

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2007.

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
|--|---|---|-----------------|--|-------------------------------------|-----------------------|
| 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 (Continued):</u> | | | | | |
| 2 | Wisconsin Valley Improvement Company | 0 | 2,264 | 2,264 | 0 | |
| 3 | Winnebago Energy Center, LLC | 0 | 33 | 0 | 33 | |
| 4 | Peoples Gas Light & Coke Company | 0 | 32,527 | 0 | 32,527 | |
| 5 | North Shore Gas Company | 0 | 14,095 | 0 | 14,095 | |
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| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL | 19,303,050 | 233,099,857 | 237,760,725 | 14,642,182 | 0 |

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2007.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 Electric Department - Coal | |
|----------|--|--------------------|---|--------------------|
| | | | Quantity (Tons) (c) | Cost (d) |
| 1 | On hand beginning of year | 25,449,572 | 833,823 | 17,777,689 |
| 2 | Received during year | 142,846,681 | 5,097,494 | 134,051,218 |
| 3 | TOTAL | 168,296,253 | 5,931,317 | 151,828,907 |
| 4 | Used during year (specify department) | 138,543,035 | 5,098,504 | 129,238,544 |
| 5 | | | | |
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| 14 | | | | |
| 15 | Sold or transferred | | | |
| 16 | TOTAL DISPOSED OF | 138,543,035 | 5,098,504 | 129,238,544 |
| 17 | BALANCE END OF YEAR | 29,753,218 | 832,813 | 22,590,363 |

| | | | | | | |
|---|------------------|---|---------------|--|-------------------------------------|-------------|
| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
| PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued)) | | | | | | |
| KINDS OF FUEL AND OIL (Continued) | | | | | | |
| Electric Department - Oil | | Electric Department - Propane | | Electric Dept. - Alternate Fuel | | Line |
| Quantity (Gallons) (e) | Cost (f) | Quantity (Gallons) (g) | Cost (h) | Quantity (Tons) (i) | Cost (j) | Line No. |
| 3,202,027 | 5,420,514 | 24,000 | 10,878 | 5 | 163 | 1 |
| 787,286 | 1,707,439 | | | 1,465 | 46,958 | 2 |
| 3,989,313 | 7,127,953 | 24,000 | 10,878 | 1,470 | 47,121 | 3 |
| 909,080 | 1,815,960 | 24,000 | 10,878 | 1,085 | 33,565 | 4 |
| | | | | | | 5 |
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| | | | | | | 15 |
| 909,080 | 1,815,960 | 24,000 | 10,878 | 1,085 | 33,565 | 16 |
| 3,080,233 | 5,311,993 | 0 | 0 | 385 | 13,556 | 17 |

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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 227A | 2 | (b) | Includes 929,436 dekatherms of natural gas totaling \$7,041,066. |
| 227A | 4 | (b) | Includes 975,555 dekatherms of natural gas totaling \$7,444,088. |
| 227A | 17 | (b) | Includes 245,257 dekatherms of natural gas totaling \$1,837,306. |

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|---|---|--|-------------------------------------|
| 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 | FERC Electric True-Up | 1,405,923 | |
| 2 | Michigan Electric True-Up | 1,456,204 | |
| 3 | Wisconsin Gas True-Up | 519,221 | |
| 4 | | | |
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| 23 | | | |
| 24 | | | |
| 25 | TOTAL | 3,381,348 | |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|---|--|--|-------------------------------------|
| OTHER REGULATORY ASSETS | | | | | |
| 1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.) | | | 3. Minor items (amounts less than \$50,000) may be grouped by classes. | | |
| 2. For regulatory assets being amortized, show period of amortization in column (a). | | | 4. Give the number and name of the account(s) where each amount is recorded. | | |
| Line No. | Description and Purpose of Other Regulatory Assets (a) | Debits (b) | CREDITS | | Balance at End of Year (e) |
| | | | Account Charged (c) | Amount (d) | |
| 1 | Uncollectible Reserve | | 144 | 3,007,984 | 4,000,000 |
| 2 | Funding for Enrichment Facilities | | 518 | 540,751 | |
| 3 | Deferred Interest Contingency Tax | 1,413,676 | Various | 4,847,704 | 1,149,782 |
| 4 | Columbia & Edgewater Environmental | 964,176 | | | 964,176 |
| 5 | Pension and Post-Retirement Benefit Related Items | 84,185,646 | 186, 253 | 142,814,957 | 10,923,494 |
| 6 | Environmental Cleanup - Gas Sites | 1,565,899 | 253, 735 | 6,385,652 | 70,027,577 |
| 7 | Asset Retirement Obligations | 553,872 | Various | 179,875 | 3,975,694 |
| 8 | Derivatives | 12,929,561 | Various | 18,754,226 | 6,357,227 |
| 9 | DSM Escrow | | 254 | 1,260,587 | |
| 10 | 2001 KNPP GAP | | 407 | 194,569 | 555,159 |
| 11 | Security Costs | 63,400 | 407 | 1,489 | 61,911 |
| 12 | MI Restructuring Costs | | 407 | 18,419 | |
| 13 | De Pere Energy Center | | 407 | 2,388,156 | 38,150,412 |
| 14 | Weston 4 | | 407 | 129,646 | 58,294 |
| 15 | 500 MW Baseload Deferral | | 407 | 308,042 | 308,041 |
| 16 | KNPP Spent Fuel Dispute | 1,339,411 | 407 | 1,402,849 | |
| 17 | MISO Day 2 | 2,384,492 | 407, 555 | 4,119,023 | 19,086,125 |
| 18 | KNPP Spring 2005 Purchase Power Deferral | | 555 | 8,350,179 | 24,128,783 |
| 19 | KNPP Spring 2005 O&M Deferral | | 407 | 1,768,866 | 5,127,267 |
| 20 | Reduced Coal Delivery | 11,644 | 555 | 3,560,604 | 3,036,940 |
| 21 | KNPP Sale | 287,977 | 407 | 523,820 | 4,869,945 |
| 22 | MI Under Recovered PSCR | | 449 | 500,854 | 1,293,872 |
| 23 | Wind Generation | 628,449 | | | 628,449 |
| 24 | Weston 3 Lightning Strike | 22,709,502 | | | 22,709,502 |
| 25 | DMD & R&E Tax Credit | 552,665 | | | 552,665 |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | NOTE: The balances reported represent the | | | | |
| 35 | combined balances for all jurisdictions. The | | | | |
| 36 | balances are not specific to the Michigan jurisdiction. | | | | |
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| 42 | | | | | |
| 43 | TOTAL | 129,590,370 | | 201,058,252 | 217,965,315 |

NOTE: All amounts are recorded in Account 182.3.

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|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 232 | 1 | (a) | Generally Accepted Accounting Principles ("GAAP") reporting requires that receivables be stated at their net realizable value. The PSCW follows the direct write-off approach in rates. Therefore, a regulatory asset is recorded to offset the Accumulated Provision for Uncollectible Accounts balance required by GAAP. |
| 232 | 2 | (a) | Amortization was complete in September 2007. |
| 232 | 3 | (a) | Costs and benefits along with related interest expense from tax audits are deferred in a regulatory asset for future collection from rate payers as required by regulatory practice. |
| 232 | 4 | (a) | On September 6, 2007, the PSCW approved the request to defer a portion of WPSC's allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia and Edgewater 4 electric generation units. |
| 232 | 5 | (a) | SFAS No. 158 requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income ("OCI"). WPSC received letter approval from the PSCW and the MPSC, approving deferral of the effects of OCI to a regulatory asset rather than to shareholder's equity. |
| 232 | 6 | (a) | The deferral accounting for the Manufactured Gas Plant sites cleanup costs was outlined by the PSCW in a memorandum dated July 31, 2003. The estimated projected liability amount was recorded to a Deferred Credit account with the offsetting debit to a regulatory asset account. PSCW Rate Order 6690-UR-118 authorized amortization of \$1,923,588 in 2007 beginning January 12, 2007. |
| 232 | 7 | (a) | SFAS No. 143 and FASB interpretation FIN No. 47 require certain asset retirement obligations ("ARO") to be recognized as a liability and measured at fair market value. The costs associated with the ARO are capitalized as part of the related assets' book cost and are depreciated over the expected life of the asset. Additionally, because the ARO is recorded initially at fair market value, accretion expense (similar to interest) will be recognized as an operating expense in the income statement. WPSC received written approval from the PSCW to record the offset to the depreciation expense and accretion as a regulatory asset/liability so that the income statement will not be impacted. |
| 232 | 8 | (a) | SFAS No. 133, "Derivatives Instruments and Hedging Activities," requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income under SFAS No. 133. WPSC has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account. |

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FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 232 | 9 | (a) | PSCW rate orders have allowed conservation costs to be deferred. If costs incurred are less than the recovery received/allowed, the balance is reclassified to a regulatory liability. |
| 232 | 10 | (a) | FERC Rate Order ER-03-606-000 allowed amortization over a 7 year period beginning May 11, 2003. |
| 232 | 11 | (a) | MPSC Rate Order U-15352 allowed amortization of \$21,250 per year beginning December 5, 2007. |
| 232 | 12 | (a) | FERC Docket R93-18-000 allowed amortization over 15 years. Amortization was complete in October 2007. |
| 232 | 13 | (a) | FERC Rate Order ER-03-606-000 allowed amortization over a 20 year period beginning May 11, 2003. PSCW Rate Order 6690-UR-115 allowed amortization over a 20 year period beginning January 1, 2004. MPSC Rate Order U-13688 allowed amortization over a 20 year period beginning July 24, 2003. |
| 232 | 14 | (a) | PSCW Rate Order 6690-UR-118 allowed amortization in 2007 of \$93,984 beginning January 12, 2007. |
| 232 | 15 | (a) | PSCW Rate Order 6690-UR-118 allowed amortization of \$308,041 of precertification expenses beginning January 12, 2007. |
| 232 | 16 | (a) | In Docket 6690-UR-116, the PSCW authorized WPSC to defer the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit related to the Department of Energy's failure to pick up and store spent nuclear fuel. In October 2007, a settlement was reached with the current KNPP owner, settlement proceeds were received, and the balance was transferred to a regulatory liability account. |
| 232 | 17 | (a) | In Rate Order 6690-UR-118, the PSCW authorized the deferral of MISO Day 2 charges associated with net congestion and financial transmission rights (FTRs) costs and revenues and the cost differences between marginal losses and average losses. |
| 232 | 18 | (a) | In Rate Order 6690-UR-118, the PSCW allowed amortization of \$7,890,700 in 2007 beginning January 12, 2007. |
| 232 | 19 | (a) | In Rate Order 6690-UR-118, the PSCW allowed amortization of \$1,676,044 in 2007 beginning January 12, 2007. |
| 232 | 20 | (a) | In Rate Order 6690-UR-118, the PSCW allowed amortization of \$3,669,099 in 2007 beginning January 12, 2007. |

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 232 | 21 | (a) | In Rate Order 6690-UR-117, the PSCW allowed deferral of 1/2 of the loss on the KNPP sale to be amortized over a 3 year period beginning in 2006 for the non-contingent items. The contingent cost portion of the loss will be amortized once the contingent items are incurred. |
| 232 | 22 | (a) | In Docket U-14272-R, the MPSC allowed WPSC to amortize the under recovered amount from the 2005 Power Supply Cost Recovery (PSCR) plan from January 2007 through July 2010. |
| 232 | 23 | (a) | On August 15, 2007, the PSCW approved the request to defer the retail portion of incremental pre-construction costs for a wind generation project. |
| 232 | 24 | (a) | PSCW Order 6690-UR-120 and MPSC Order U-15438 authorized the deferral of incremental purchased power and operation and maintenance costs (net of estimated insurance receivable) associated with a lightning strike at Weston 3. |
| 232 | 25 | (a) | In Docket 6690-GF-115, the PSCW authorized WPSC deferred accounting treatment for the reduction in income taxes resulting from the extension of the Research and Experimentation credit under Section 41 of the Internal Revenue Code ("IRC") and the recently enacted and regulated Domestic Manufacturing Deduction under Section 199 of the IRC. The deferral also includes the cost to engage outside third party experts to complete the analysis and computation of the benefit along with carrying costs at WPSC's authorized pre-tax weighted average cost of capital. |

| Name of Respondent | | This Report Is: | | Date of Report | | Year of Report | |
|--|---|--|---------------|---|---------------|-------------------------------|--|
| Wisconsin Public Service Corp. | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | | (Mo, Da, Yr) 04/30/08 | | December 31, 2007 | |
| MISCELLANEOUS DEFERRED DEBITS (Account 186) | | | | | | | |
| 1. Report below the particulars (details) called for concerning miscellaneous deferred debits. | | | | 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes. | | | |
| 2. For any deferred debit being amortized, show period of amortization in column (a). | | | | | | | |
| Line No. | Description of Miscellaneous Deferred Debits (a) | Balance at Beginning of Year (b) | Debits (c) | CREDITS | | Balance at End of Year (f) | |
| | | | | Account Charged (d) | Amount (e) | | |
| 1 | Accruals to Subsidiaries | 817 | 2,762,024 | Various | 2,707,001 | 55,840 | |
| 2 | WFL Goodwill | 36,400,146 | | | | 36,400,146 | |
| 3 | Credit Line Syndication Set Up (See NOTE 1) | 147,505 | 25,000 | 232, 431 | 65,123 | 107,382 | |
| 4 | Long-Term DPC Receivable (See NOTE 2) | 6,962,223 | | 143 | 6,962,223 | 0 | |
| 5 | Board of Directors Def Stock Units | 533,000 | 400,230 | 930.2 | 653,527 | 279,703 | |
| 6 | Executive Life Cash Value | 23,801,833 | 1,611,095 | | | 25,412,928 | |
| 7 | Executive Life Loans | (22,759,685) | | 186 | 1,553,093 | (24,312,778) | |
| 8 | Labor Load/Transp Capital Accrual (See NOTE 3) | (139,102) | 9,356,908 | 184, 926 | 8,378,968 | 838,838 | |
| 9 | Weston 4 ATC Interconn Facility (See NOTE 2) | 20,835,090 | 24,356,169 | 143 | 45,191,259 | 0 | |
| 10 | Truck Stock | 350,821 | 840,706 | Various | 1,016,971 | 144,556 | |
| 11 | Long-Term Insurance Receivables | 203,404 | | 143 | 203,404 | 0 | |
| 12 | Long-Term Notes Receivable | 1,093,020 | 13,099,455 | 141 | 12,988,964 | 1,203,511 | |
| 13 | Advances to Associated Companies | 56,436,718 | 99,261,897 | 182, 253 | 107,512,584 | 48,186,031 | |
| 14 | Oper Deposit - Columbia & Edgewater | 5,022,722 | 4,128,402 | 232 | 3,306,830 | 5,844,294 | |
| 15 | Security and Disaster Recovery (See NOTE 4) | 62,282 | 1,118 | 182.3 | 63,400 | 0 | |
| 16 | Weston 3 Lightning Strike (See NOTE 5) | | 12,722 | | | 12,722 | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | NOTE 1: Amortization over a 12 month period. | | | | | | |
| 21 | | | | | | | |
| 22 | NOTE 2: Receivable balance has been | | | | | | |
| 23 | transferred to Other Accounts Receivable as | | | | | | |
| 24 | the Weston 4 facility is nearing completion. | | | | | | |
| 25 | | | | | | | |
| 26 | NOTE 3: Column (b) - True-up of Goal Sharing | | | | | | |
| 27 | loader. | | | | | | |
| 28 | | | | | | | |
| 29 | NOTE 4: Amortization began in December 2007. | | | | | | |
| 30 | Balance has been transferred to Account 182.3. | | | | | | |
| 31 | | | | | | | |
| 32 | NOTE 5: Michigan portion of regulatory | | | | | | |
| 33 | deferral related to deferred incremental | | | | | | |
| 34 | purchased power and operation and maintenance | | | | | | |
| 35 | costs (net of estimated insurance receivable.) | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | Misc. Work in Progress | | | | | | |
| 39 | TOTAL | 128,950,794 | 155,855,726 | | 190,603,347 | 94,173,173 | |

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

TAX SCHEDULES

I Purpose:

The Commission will permit the option to adopt FERC reporting requirements if the company agrees to file the MPSC information on a historical test-year basis in a rate case or upon request of the Commission Staff. For the following pages:

| | | |
|----|--|---------|
| A. | Accumulated Deferred Income Taxes | 234A-B |
| B. | Reconciliation of Report Net Income With Taxable Income for Federal Income Taxes | 261A-B |
| C. | Calculation of Federal Income Tax | 261C-D |
| D. | Taxes Accrued, Prepaid and Charged During Year | 262-263 |
| E. | Accumulated Deferred Income Taxes | 272-277 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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

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

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

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.

| Line No. | Designation of Long-Term Debt (a) | Date Reacquired (b) | Princ. Amt. Of Debt Reacquired (c) | Net Gain or Net Loss (d) |
|----------|---|------------------------|---------------------------------------|-----------------------------|
| 1 | Unamortized Loss on Reacquired Debt | 7/15/1993 | 45,000,000 | (2,175,140) |
| 2 | Early Retirement of First Mortgage Bonds | | | |
| 3 | Series Due 2/1/2012 8.20% | | | |
| 4 | (Replaced with First Mortgage Bonds Series | | | |
| 5 | Due 7/1/2023 7.125%) | | | |
| 6 | | | | |
| 7 | Early Retirement of First Mortgage Bonds | 1/16/2007 | 22,000,000 | 150,493 |
| 8 | Series Due 2/1/2013 6.9% | | | |
| 9 | Replacement bonds Series Due 2/1/2013 | | | |
| 10 | 3.95% (Revenue neutral method of accounting | | | |
| 11 | was used) | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
|---|---|---|-------------------------------------|----------|
| UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued) | | | | |
| 4. Show loss amounts in red or by enclosure in parentheses. | | Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit. | | |
| 5. Explain any debits and credits other than amortization debited to Account 428.1, | | | | |
| Balance Beginning of Year (e) | Debits During Year (f) | Credits During Year (g) | Balance End of Year (h) | Line No. |
| | | | | 1 |
| 809,443 | | 101,711 | 707,732 | 2 |
| | | | | 3 |
| | | | | 4 |
| | | | | 5 |
| | | | | 6 |
| | 150,493 | 150,493 | | 7 |
| | | | | 8 |
| | | | | 9 |
| | | | | 10 |
| | | | | 11 |
| | | | | 12 |
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| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| 809,443 | 150,493 | 252,204 | 707,732 | 25 |

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|---|---|--|-------------------------------------|
| 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 | Account 207 - Premium on Capital Stock | | |
| 2 | | | |
| 3 | Common Stock | 23,896,962 | 918,967,138 |
| 4 | | | |
| 5 | Preferred Stock, 6.76% Series | 150,000 | 79,485 |
| 6 | | | |
| 7 | Deferred Compensation Distributions Including Tax Effect | | 6,949,776 |
| 8 | | | |
| 9 | Return of Capital Distribution | | (235,300,000) |
| 10 | | | |
| 11 | Deferred Compensation Fixed Stock | | 16,256,742 |
| 12 | | | |
| 13 | Deferred Compensation Fixed Stock - Permanent Tax Difference | | 5,078,048 |
| 14 | | | |
| 15 | Long Term Incentive Plan Liability | | 2,901,861 |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
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| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | TOTAL | 24,046,962 | 714,933,050 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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

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

Issuance of Debt:

Issued December 1, 2006
Series Due December 1, 2036
Principle Amount: \$ 125,000,000 Account 221
Par Value: \$ 1,000
Interest Rate: 5.55%
Debt Expense: \$ 1,505,013 Account 181
Debt Discount: \$ 723,750 Account 226

Issuance of Debt: (1)

Issued December 14, 2006
Series Due February 1, 2013
Principle Amount: \$ 22,000,000 Account 221
Par Value: \$ 5,000
Interest Rate: 3.95%
Debt Expense: \$ 854,525 Account 181

(1) The proceeds from this issuance were recorded in a restricted cash account until January 2007. At that time, the \$22 million, 6.9% series of bonds that were outstanding were redeemed. The Revenue Neutral Method of accounting was used.

Issuance of Debt:

Issued November 20, 2007
Series Due November 1, 2017
Principal Amount: \$125,000,000 Account 221
Par Value: \$ 1,000
Interest Rate: 5.65%
Debt Expense: \$ 929,719 Account 181
Debt Discount: \$ 127,500 Account 226

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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

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

Retirement of Debt:

Issued February 1, 1993
Series Due February 1, 2013
Principle Amount: \$ 22,000,000 Account 221
Par Value: \$ 1,000
Interest Rate: 6.90%
Retirement Date: January 16, 2007
Call Price: \$1,000
Unamortized Debt Expense: \$150,493 Account 189
Unamortized Debt Premium: \$0
Unamortized Debt Discount: \$0
Call Premium: \$0 Account 189

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Master Note | Corporate Borrowing | 11/13/2007 | Payable on Demand | * | \$10,000,000 |
| 2 | Commercial Paper | Short-term Working Capital | 12/19/2007 | 1/3/2008 | 5.65% | \$15,700,000 |
| 3 | Commercial Paper | Short-term Working Capital | 12/20/2007 | 1/4/2008 | 5.65% | \$35,000,000 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | *Interest is based on the one-month LIBOR rate and varies by month. | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
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| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| | TOTAL | | | | | \$60,700,000 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Account 234: | | | | | |
| 2 | <u>Integrys Energy Group, Inc.</u> | | | | | |
| 3 | Accounts Payable | 3,741,862 | 36,055,792 | 37,909,171 | 5,595,241 | |
| 4 | Taxes Payable | 8,140,481 | 56,515,096 | 45,798,575 | (2,576,040) | |
| 5 | Total | 11,882,343 | 92,570,888 | 83,707,746 | 3,019,201 | |
| 6 | <u>Upper Peninsula Power Company</u> | | | | | |
| 7 | Accounts Payable | 36,876 | 212,420 | 197,666 | 22,122 | |
| 8 | Inventory Payable | 9,642 | 45,359 | 38,621 | 2,904 | |
| 9 | Taxes Payable | 1,554,153 | 9,786,797 | 7,061,281 | (1,171,363) | |
| 10 | Total | 1,600,671 | 10,044,576 | 7,297,568 | (1,146,337) | |
| 11 | <u>Upper Peninsula Building Develop Company</u> | | | | | |
| 12 | Accounts Payable | 7 | 7 | 59 | 59 | |
| 13 | Taxes Payable | 10,495 | 224,170 | 216,059 | 2,384 | |
| 14 | Total | 10,502 | 224,177 | 216,118 | 2,443 | |
| 15 | <u>Penvest, Inc.</u> | | | | | |
| 16 | Accounts Payable | 45 | 45 | 2 | 2 | |
| 17 | Taxes Payable | (179,062) | 26,796 | 169,770 | (36,088) | |
| 18 | Total | (179,017) | 26,841 | 169,772 | (36,086) | |
| 19 | <u>WPS Leasing, Inc.</u> | | | | | |
| 20 | Accounts Payable | 120,640 | 1,459,313 | 1,459,473 | 120,800 | |
| 21 | Taxes Payable | (1,081) | 19,989 | 20,098 | (972) | |
| 22 | Total | 119,559 | 1,479,302 | 1,479,571 | 119,828 | |
| 23 | <u>WPS Visions, Inc.</u> | | | | | |
| 24 | Accounts Payable | 2 | 2 | 3 | 3 | |
| 25 | Taxes Payable | 363 | 4,701 | 4,270 | (68) | |
| 26 | Total | 365 | 4,703 | 4,273 | (65) | |
| 27 | | | | | | |
| 28 | | | | | | |

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Account 234: | | | | | |
| 2 | <u>WPS Resources Capital Corporation</u> | | | | | |
| 3 | Accounts Payable | 2 | 2 | 0 | 0 | |
| 4 | Taxes Payable | (1,079) | 43 | 1,122 | 0 | |
| 5 | Total | (1,077) | 45 | 1,122 | 0 | |
| 6 | <u>WPS Nuclear Corporation</u> | | | | | |
| 7 | Accounts Payable | 589,146 | 1,740,127 | 1,150,986 | 5 | |
| 8 | Taxes Payable | 2,252 | 4,774 | 355,279 | 352,757 | |
| 9 | Total | 591,398 | 1,744,901 | 1,506,265 | 352,762 | |
| 10 | <u>Integrus Energy Services, Inc.</u> | | | | | |
| 11 | Accounts Payable | 10,571 | 1,962,246 | 2,035,359 | 83,684 | |
| 12 | Taxes Payable | 11,195,979 | 120,120,395 | 111,863,328 | 2,938,912 | |
| 13 | Total | 11,206,550 | 122,082,641 | 113,898,687 | 3,022,596 | |
| 14 | <u>WPS Power Development, Inc.</u> | | | | | |
| 15 | Accounts Payable | 77 | 77 | 3 | 3 | |
| 16 | <u>ECO Coal Pelletization #12 LLC</u> | | | | | |
| 17 | Accounts Payable | 4 | 4 | 0 | 0 | |
| 18 | <u>Wisconsin Woodgas LLC</u> | | | | | |
| 19 | Accounts Payable | 4 | 4 | 1 | 1 | |
| 20 | <u>WPS New England Generation, Inc.</u> | | | | | |
| 21 | Accounts Payable | 93 | 93 | 38 | 38 | |
| 22 | Taxes Payable | 550,617 | 1,045,320 | 482,823 | (11,880) | |
| 23 | Total | 550,710 | 1,045,413 | 482,861 | (11,842) | |
| 24 | <u>WPS Canada Generation, Inc.</u> | | | | | |
| 25 | Accounts Payable | 16 | 16 | 73 | 73 | |
| 26 | Taxes Payable | 224,675 | 696,600 | 473,989 | 2,064 | |
| 27 | Total | 224,691 | 696,616 | 474,062 | 2,137 | |
| 28 | | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Account 234: | | | | | |
| 2 | <u>PDI Stoneman, Inc.</u> | | | | | |
| 3 | Accounts Payable | 10 | 10 | 10 | 10 | |
| 4 | Taxes Payable | (105,544) | 868,412 | 849,184 | (124,772) | |
| 5 | Total | (105,534) | 868,422 | 849,194 | (124,762) | |
| 6 | <u>WPS Empire State, Inc.</u> | | | | | |
| 7 | Accounts Payable | 33 | 15,751 | 15,769 | 51 | |
| 8 | Taxes Payable | 907,093 | 14,254,008 | 14,002,987 | 656,072 | |
| 9 | Total | 907,126 | 14,269,759 | 14,018,756 | 656,123 | |
| 10 | <u>WPS Syracuse Generation, Inc.</u> | | | | | |
| 11 | Accounts Payable | 68 | 251 | 211 | 28 | |
| 12 | <u>Wisconsin River Power Company</u> | | | | | |
| 13 | Accounts Payable | 92,640 | 1,467,506 | 1,379,846 | 4,980 | |
| 14 | <u>Mid-American Power, LLC</u> | | | | | |
| 15 | Accounts Payable | 133 | 133 | 190 | 190 | |
| 16 | <u>Sunbury Holdings, LLC</u> | | | | | |
| 17 | Accounts Payable | 0 | 149,307 | 149,307 | 0 | |
| 18 | <u>WPS Westwood Generation LLC</u> | | | | | |
| 19 | Accounts Payable | 231 | 358 | 288 | 161 | |
| 20 | <u>Combined Locks Energy Center LLC</u> | | | | | |
| 21 | Accounts Payable | 10 | 10 | 37 | 37 | |
| 22 | <u>WPS Investments, LLC</u> | | | | | |
| 23 | Accounts Payable | 27 | 27 | 78 | 78 | |
| 24 | <u>WPS Niagara Generation, LLC</u> | | | | | |
| 25 | Accounts Payable | 566 | 566 | 0 | 0 | |
| 26 | <u>WPS Beaver Falls Generation, LLC</u> | | | | | |
| 27 | Accounts Payable | 23 | 23 | 18 | 18 | |
| 28 | | | | | | |

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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Account 234: | | | | | |
| 2 | <u>Integrus Energy Services of Canada Corp.</u> | | | | | |
| 3 | Accounts Payable | 5 | 764 | 827 | 68 | |
| 4 | <u>Quest Energy, LLC</u> | | | | | |
| 5 | Accounts Payable | 47 | 47 | 4 | 4 | |
| 6 | <u>Integrus Energy Services of Texas, Inc.</u> | | | | | |
| 7 | Accounts Payable | 6 | 6 | 7 | 7 | |
| 8 | <u>Integrus Energy Services of New York, Inc.</u> | | | | | |
| 9 | Accounts Payable | 64 | 64 | 19 | 19 | |
| 10 | Taxes Payable | (149,901) | 3,769,039 | 6,115,932 | 2,196,992 | |
| 11 | Total | (149,837) | 3,769,103 | 6,115,951 | 2,197,011 | |
| 12 | <u>Minnesota Energy Resources Corp.</u> | | | | | |
| 13 | Accounts Payable | (518) | 226,608 | 270,788 | 43,662 | |
| 14 | Inventory Payable | 0 | 0 | 73 | 73 | |
| 15 | Taxes Payable | (445,329) | 9,052,580 | 12,801,614 | 3,303,705 | |
| 16 | Total | (445,847) | 9,279,188 | 13,072,475 | 3,347,440 | |
| 17 | <u>Michigan Gas Utilities Corp.</u> | | | | | |
| 18 | Accounts Payable | 54,298 | 83,164 | 56,334 | 27,468 | |
| 19 | Taxes Payable | (984,865) | 5,635,425 | 12,568,155 | 5,947,865 | |
| 20 | Total | (930,567) | 5,718,589 | 12,624,489 | 5,975,333 | |
| 21 | <u>Peoples Energy Corporation</u> | | | | | |
| 22 | Taxes Payable | 0 | 205,344,741 | 218,940,327 | 13,595,586 | |
| 23 | <u>Peoples Gas Light & Coke Company</u> | | | | | |
| 24 | Taxes Payable | 0 | 31,573,113 | 70,639,251 | 39,066,138 | |
| 25 | <u>North Shore Gas Company</u> | | | | | |
| 26 | Taxes Payable | 0 | 5,494,820 | 7,234,764 | 1,739,944 | |
| 27 | <u>Peoples Energy Resources Company, LLC</u> | | | | | |
| 28 | Taxes Payable | 0 | 11,639,796 | 15,910,845 | 4,271,049 | |

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2007.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Account 234: | | | | | |
| 2 | <u>Peoples Gas Neighborhood Develop Corp.</u> | | | | | |
| 3 | Taxes Payable | 0 | 1,423,602 | 2,214,506 | 790,904 | |
| 4 | <u>Peoples District Energy Corp.</u> | | | | | |
| 5 | Taxes Payable | 0 | 55,039 | 163,351 | 108,312 | |
| 6 | <u>PERC Power, LLC</u> | | | | | |
| 7 | Taxes Payable | 0 | 35,184,375 | 8,533,185 | (26,651,190) | |
| 8 | <u>PERC Holdings, LLC</u> | | | | | |
| 9 | Taxes Payable | 0 | 52,652 | 1,013,939 | 961,287 | |
| 10 | <u>Peoples Energy Ventures, LLC</u> | | | | | |
| 11 | Taxes Payable | 0 | 79 | 466,523 | 466,444 | |
| 12 | <u>Peoples Energy Business Services, LLC</u> | | | | | |
| 13 | Taxes Payable | 0 | 60,656 | 80,536 | 19,880 | |
| 14 | <u>Peoples Energy Neighborhood Develop, LLC</u> | | | | | |
| 15 | Taxes Payable | 0 | 572,217 | 1,103,006 | 530,789 | |
| 16 | <u>Peoples Energy Home Services, LLC</u> | | | | | |
| 17 | Taxes Payable | 0 | 139,150 | 145,775 | 6,625 | |
| 18 | <u>Peoples Technology, LLC</u> | | | | | |
| 19 | Taxes Payable | 0 | 581,390 | 426,509 | (154,881) | |
| 20 | <u>Winnebago Energy Center, LLC</u> | | | | | |
| 21 | Accounts Payable | 0 | 0 | 37 | 37 | |
| 22 | <u>Peoples Energy Wholesale Marketing, LLC</u> | | | | | |
| 23 | Accounts Payable | 0 | 832,419 | 832,419 | 0 | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | TOTAL | 25,375,877 | 558,398,296 | 585,154,700 | 52,132,281 | |

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2006.

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

| Line No. | Item (a) | Balance End of Year (b) |
|----------|---------------------------------------|-------------------------------|
| 1 | Water Tolls | 200,022 |
| 2 | FERC - License Fees on Hydro Projects | 45,699 |
| 3 | ESOP Contributions | 389,657 |
| 4 | Miscellaneous Payroll Deductions | 2,103,806 |
| 5 | Deferred Holiday Accrual | 197,622 |
| 6 | Retirement Plan Contribution | 2,877,701 |
| 7 | Current Post Retirement Obligation | 172,353 |
| 8 | Vacation Pay Accrued | 10,220,842 |
| 9 | Short Term Variable Pay Plan | 784,589 |
| 10 | Health Care Plan | 476,073 |
| 11 | Goal Sharing | 9,468,086 |
| 12 | MI GCR Over/Under Collections | 37,206 |
| 13 | Wisconsin Electric True-Up | 1,879,129 |
| 14 | Miscellaneous (5 items) | (1,373) |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | TOTAL | 28,851,412 |

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

| Line No. | List Advances by department (a) | Balance End of Year (b) |
|----------|------------------------------------|-------------------------------|
| 23 | Electric | 36,315,756 |
| 24 | Gas | 2,357,896 |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | TOTAL | 38,673,652 |

| Name of Respondent | | This Report Is: | | Date of Report | Year of Report |
|--|--|--|-------------------|--------------------------|-----------------------------------|
| Wisconsin Public Service Corp. | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) 04/30/08 | December 31, 2007 |
| OTHER REGULATORY LIABILITIES | | | | | |
| <p>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).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (amounts less than \$50,000) may be grouped by classes.</p> <p>4. Give the number and name of the account(s) where each amount is recorded.</p> | | | | | |
| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | DEBITS | | Credits (d) | Balance at End of Year (e) |
| | | Account Credited (b) | Amount (c) | | |
| 1 | DSM Escrow | 908 | 36,413,462 | 36,596,763 | 1,912,574 |
| 2 | Derivatives | Various | 17,929,031 | 15,748,791 | 13,343,491 |
| 3 | Emission Allowances SO2 Deferred Gain | 411 | 621,964 | 275,096 | 250,727 |
| 4 | Emission Allowances NOX | 411 | 495,505 | | 15,099 |
| 5 | Deferred Taxes | Various | 2,749,704 | 2,007,662 | 4,334,115 |
| 6 | ATC/MISO Day 1 Escrow | 407 | 176,952 | | 2,917,570 |
| 7 | KNPP Non-Qual Decom Fund | 407 | 54,528,665 | 24,706 | 1,328,037 |
| 8 | 3rd Party Wheeling Escrow | | | 1,365,732 | 2,425,390 |
| 9 | Weston 4 Past Recovered O&M | 407 | 1,219,750 | | 1,294,084 |
| 10 | DMD and R&E Tax Credits | Various | 1,116,335 | 1,069,078 | |
| 11 | MI Over Recovered PSCR | 449 | 673,890 | 219,024 | 322 |
| 12 | SFAS No. 158 | | | 50,777,531 | 50,777,531 |
| 13 | KNPP Spent Fuel Dispute | 407 | 78,903 | 1,335,174 | 1,256,271 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | NOTE: The balances reported represent the | | | | |
| 29 | combined balances for all jurisdictions. | | | | |
| 30 | The balances are not specific to the | | | | |
| 31 | Michigan jurisdiction. | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | TOTAL | | 116,004,161 | 109,419,557 | 79,855,211 |

NOTE: All amounts are recorded in Account 254.

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 278 | 1 | (a) | PSCW rate orders have allowed conservation costs to be deferred. PSCW Rate Order 6690-UR-118 allowed gas amortization of \$6,450,580 and electric amortization of \$15,382,613 in 2007. |
| 278 | 2 | (a) | SFAS No. 133, "Derivatives Instruments and Hedging Activities," requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income under SFAS No. 133. WPSC has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account. |
| 278 | 3 | (a) | PSCW Rate Order 6690-UR-118 allowed amortization of \$587,293 in 2007 for retail electric operations beginning January 12, 2007. |
| 278 | 4 | (a) | PSCW Rate Order 6690-UR-118 allowed amortization of \$510,604 in 2007 for retail electric operations beginning January 12, 2007. |
| 278 | 5 | (a) | The adoption of SFAS No. 109 in 1993 required companies to record deferred income taxes on all timing differences between book and tax basis at the current statutory tax rate. WPSC had net excess deferred income taxes due to higher income tax rates in earlier years. Also recorded in this account are any tax refunds or amounts owed as a result of any type of tax audit plus applicable interest. The tax credit allowed by the American Jobs Creation Act is also recorded to this account. |
| 278 | 6 | (a) | In PSCW Rate Case 6690-UR-118 authorized the return of \$157,248 of MISO and American Transmission Company, LLC network charges to customers in 2007 beginning January 12, 2007. |
| 278 | 7 | (a) | In Rate Order 6690-UR-117, the PSCW authorized the amortization on the Non-Qualified Decommissioning Trust Fund over a 2 year period beginning in 2006. |
| 278 | 8 | (a) | In Rate Order 6690-UR-118, the PSCW authorized recovery of \$1,411,692 in 2007 beginning January 12, 2007. |
| 278 | 9 | (a) | In Rate Order 6690-UR-118, the PSCW allowed amortization of \$1,256,917 in 2007 beginning January 12, 2007. |
| 278 | 10 | (a) | In Docket 6690-GF-115, the PSCW authorized WPSC deferred accounting treatment for the reduction in income taxes resulting from the extension of the Research and Experimentation credit under Section 41 of the Internal Revenue Code ("IRC") and the recently enacted and regulated Domestic Manufacturing Deduction under Section 199 of the IRC. The deferral also includes the cost to engage outside third party experts to complete the analysis and computation of the benefit along with carrying costs at WPSC's authorized pre-tax weighted average cost of capital. |

| | | | |
|--|---|--|-------------------------------------|
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|--|---|--|-------------------------------------|

FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 278 | 11 | (a) | On March 31, 2006, WPSC filed an application seeking to implement a power supply recovery ("PSCR") plan with the MPSC. In 2006, WPSC incurred an over recorded PSCR amount of \$455,187. This amount was recorded as a regulatory liability and is being refunded to Michigan rate payers beginning in the fall of 2007. |
| 278 | 12 | (a) | SFAS No. 158 requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income ("OCI"). WPSC received letter approval from the PSCW and the MPSC, approving deferral of the effects of OCI to a regulatory asset rather than to shareholder's equity. |
| 278 | 13 | (a) | In Docket 6690-UR-116, the PSCW authorized WPSC to defer the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit related to the Department of Energy's failure to pick up and store spent nuclear fuel. WPSC reached settlement of this item with the owner of KNPP and recognized a regulatory liability for the settlement proceeds less associated expenses. |

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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)

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

| Line No. | Description of Property (a) | Original Cost of Related Property (b) | Date Journal Entry Approved (When Required) (c) | Account 421.1 (d) | Account 421.2 (e) |
|----------|--|--|--|----------------------|----------------------|
| 1 | Gain on disposition of property: | | | | |
| 2 | Minor costs assoc. with 2004 sales | N/A | | (1,260) | |
| 3 | Minor sales - 4 individual sales of property | 1,889 | | 175,333 | |
| 4 | Minor sales - 2 individual sales of property | 4,316 | | 16,915 | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Line 2 and 4 are nonutility property. | | | | |
| 13 | Line 3 is utility property. | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | Total Gain | 6,205 | | 190,988 | |

| | | | | | |
|--|--|---|--|-------------------------------------|----------------------|
| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
| GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued) | | | | | |
| Line No. | Description of Property (a) | Original Cost of Related Property (b) | Date Journal Entry Approved (When Required) (c) | Account 421.1 (d) | Account 421.2 (e) |
| 18 | Loss on disposition of property: | | | | |
| 19 | Minor costs assoc. with 2004 sales | N/A | | | 18,297 |
| 20 | Minor costs assoc. with 2006 sales | N/A | | | (50) |
| 21 | Sell and release Winton St. Substation | 117,525 | | | 31,560 |
| 22 | Easement (August 2007) | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Line 19 is nonutility property. | | | | |
| 29 | Lines 20 and 21 are utility property. | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | Total Loss | 117,525 | | | 49,807 |

| | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | <u>Revenues from Nonutility Operations</u> | |
| 2 | Income from Nonutility Operations | 42,827 |
| 3 | Payments to Stora Enso | (205,728) |
| 4 | Research Utility-Nonutility Property | (6,727) |
| 5 | Other Misc. Nonutility Operating Expenses | |
| 6 | Subtotal 417 | (169,628) |
| 7 | | |
| 8 | <u>Non-Operating Rental Income</u> | |
| 9 | Non-Operating Rental - Straightline Depreciation | (389) |
| 10 | Subtotal 418 | (389) |
| 11 | | |
| 12 | <u>Equity in Earnings of Subsidiary Companies</u> | |
| 13 | Equity in Earnings of Subsidiary - Wisconsin River Power Company | 1,701,467 |
| 14 | Equity in Earnings of Subsidiary - Wisconsin Valley Improvement Company | 544,251 |
| 15 | Equity in Earnings of Subsidiary - WPS Leasing, Inc. | 36,334 |
| 16 | Equity in Earnings of Subsidiary - American Transmission Company | 8,744,017 |
| 17 | Equity in Earnings of Subsidiary - American Transmission Company | 8,167 |
| 18 | Subtotal 418.1 | 11,034,236 |
| 19 | | |
| 20 | <u>Interest and Dividend Income</u> | |
| 21 | Interest and Dividend Revenue | 887,980 |
| 22 | Interest on Tax Refunds | 607 |
| 23 | Interest Revenue on Temporary Cash Investments | 253,779 |
| 24 | Weston 4 American Transmission Company Interconnect Agreement | 3,878,056 |
| 25 | Subtotal 419 | 5,020,422 |
| 26 | | |
| 27 | <u>Miscellaneous Non-Operating Income</u> | |
| 28 | Miscellaneous Non-Operating Income | 25,000 |
| 29 | Land Costs - Non-Utility | (176,170) |
| 30 | Gains on Disposal of Property | 190,988 |
| 31 | Subtotal 421 | 39,818 |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|---|--|---|--|-------------------------------------|
| 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 | 5,736,809 | 5,496,394 | |
| 3 | (442) Commercial and Industrial Sales | | | |
| 4 | Small (or Commercial) | 2,476,305 | 2,401,253 | |
| 5 | Large (or Industrial) | 9,835,514 | 9,569,143 | |
| 6 | (444) Public Street and Highway Lighting | 103,674 | 103,537 | |
| 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 | 18,152,302 | 17,570,327 | |
| 13 | | | | |
| 14 | (447) Sales for Resale | 43,766,975 | 41,344,693 | |
| 15 | TOTAL Sales of Electricity | 61,919,277 * | 58,915,020 | |
| 16 | | | | |
| 17 | (Less) (449.1) Provision for Rate Refunds | | | |
| 18 | TOTAL Revenue Net of Provision for Refunds | 61,919,277 | 58,915,020 | |
| 19 | Other Operating Revenues | | | |
| 20 | (450) Forfeited discounts | | | |
| 21 | (451) Miscellaneous Service Revenues | 14,359 | (6,386) | |
| 22 | (453) Sales of Water and Water Power | | | |
| 23 | (454) Rent from Electric Property | 934 | 134 | |
| 24 | (455) Interdepartmental Rents | | | |
| 25 | (456) Other Electric Revenues | 70,801 | 995,811 | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | TOTAL Other Operating Revenues | 86,094 | 989,559 | |
| 31 | | | | |
| 32 | TOTAL Electric Operating Revenues | 62,005,371 | 59,904,579 | |

Michigan Only

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

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

| MEGAWATT HOURS SOLD | | AVERAGE NUMBER OF CUSTOMERS PER MONTH | | Line No. |
|------------------------|---------------------------------|---------------------------------------|--------------------------------|------------------------------|
| Amount for Year (d) | Amount for Previous Year (e) | Number for Year (f) | Number or Previous Year (g) | |
| 68,860 | 67,651 | 8,043 | 8,023 | 1 2 |
| 29,227 | 29,107 | 851 | 841 | 3 4 |
| 194,412 | 197,133 | 36 | 35 | 5 |
| 799 | 797 | 21 | 20 | 6 7 8 9 10 11 |
| 293,298 ** | 294,688 | 8,951 | 8,919 | 12 |
| 922,816 | 962,235 | 30 | 30 | 13 14 |
| 1,216,114 | 1,256,923 | 8,981 | 8,949 | 15 16 17 |
| 1,216,114 | 1,256,923 | 8,981 | 8,949 | 18 |

* Includes \$-431,327 unbilled revenues.

** Includes -9,694 MWH relating to unbilled revenues.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|---|
| 300 | 6 | (b) | Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1. |
| 300 | 6 | (c) | Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. |
| 300 | 6 | (d) | Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charged per fixture by class of service. For a detailed rate schedule, see Page 304.1. |
| 300 | 6 | (e) | Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|--|---|--|-------------------------------------|
| ELECTRIC OPERATION AND MAINTENANCE EXPENSES | | | | |
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | | |
| Line No. | Account (a) | Amt. For Current Year (b) | Amt. For Previous Year (c) | |
| 1 | 1. POWER PRODUCTION EXPENSES | | | |
| 2 | A. Steam Power Generation | | | |
| 3 | Operation | | | |
| 4 | (500) Operation Supervision and Engineering | 12,249,836 | 10,102,243 | |
| 5 | (501) Fuel | 131,354,611 | 124,683,795 | |
| 6 | (502) Steam Expenses | 8,899,745 | 8,114,188 | |
| 7 | (503) Steam from Other Sources | | | |
| 8 | (Less) (504) Steam Transferred - CR. | | | |
| 9 | (505) Electric Expenses | 2,326,849 | 2,190,211 | |
| 10 | (506) Miscellaneous Steam Power Expenses | 7,173,388 | 6,306,553 | |
| 11 | (507) Rents | 26,299 | | |
| 12 | (509) Allowances | | | |
| 13 | TOTAL Operation (Enter Total of Lines 4 thru 12) | 162,030,728 | 151,396,990 | |
| 14 | Maintenance | | | |
| 15 | (510) Maintenance Supervision and Engineering | 2,309,761 | 2,610,884 | |
| 16 | (511) Maintenance of Structures | 3,812,521 | 2,202,574 | |
| 17 | (512) Maintenance of Boiler Plant | 18,570,704 | 14,197,828 | |
| 18 | (513) Maintenance of Electric Plant | 11,360,140 | 5,644,496 | |
| 19 | (514) Maintenance of Miscellaneous Steam Plant | 1,358,139 | 1,490,129 | |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19) | 37,411,265 | 26,145,911 | |
| 21 | TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20) | 199,441,993 | 177,542,901 | |
| 22 | B. Nuclear Power Generation | | | |
| 23 | Operation | | | |
| 24 | (517) Operation Supervision and Engineering | | | |
| 25 | (518) Fuel | 540,751 | 701,111 | |
| 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 | 38 | 148 | |
| 31 | (524) Miscellaneous Nuclear Power Expenses | | | |
| 32 | (525) Rents | | | |
| 33 | TOTAL Operation (Enter Total of lines 24 thru 32) | 540,789 | 701,259 | |
| 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) | 540,789 | 701,259 | |
| 42 | C. Hydraulic Power Generation | | | |
| 43 | Operation | | | |
| 44 | (535) Operation Supervision and Engineering | 997,279 | 757,183 | |
| 45 | (536) Water for Power | 447,454 | 490,190 | |
| 46 | (537) Hydraulic Expenses | 245,168 | 237,322 | |
| 47 | (538) Electric Expenses | 334,018 | 349,695 | |
| 48 | (539) Miscellaneous Hydraulic Power Generation Expenses | 452,382 | 362,366 | |
| 49 | (540) Rents | | | |
| 50 | TOTAL Operation (Enter Total of Lines 44 thru 49) | 2,476,301 | 2,196,756 | |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|--|--|--|----------------------------|-------------------|
| Wisconsin Public Service Corp. | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 |
| ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd) | | | | |
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | | |
| Line No. | Account (a) | Amt. For Current Year (b) | Amt. For Previous Year (c) | |
| 51 | C. Hydraulic Power Generation (Continued) | | | |
| 52 | Maintenance | | | |
| 53 | (541) Maintenance Supervision and Engineering | 431,439 | 312,245 | |
| 54 | (542) Maintenance of Structures | 132,063 | 118,015 | |
| 55 | (543) Maintenance of Reservoirs, Dams, and Waterways | 678,890 | 817,360 | |
| 56 | (544) Maintenance of Electric Plant | 276,881 | 327,495 | |
| 57 | (545) Maintenance of Miscellaneous Hydraulic Plant | 3,552 | 4,892 | |
| 58 | TOTAL Maintenance (Total of Lines 53 thru 57) | 1,522,825 | 1,580,007 | |
| 59 | TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58) | 3,999,126 | 3,776,763 | |
| 60 | D. Other Power Generation | | | |
| 61 | Operation | | | |
| 62 | (546) Operation Supervision and Engineering | 842,694 | 784,982 | |
| 63 | (547) Fuel | 31,620,207 | 18,149,474 | |
| 64 | (548) Generation Expenses | 126,940 | 89,351 | |
| 65 | (549) Miscellaneous Other Power Generation Expenses | 635,315 | 589,625 | |
| 66 | (550) Rents | 48,333 | 49,785 | |
| 67 | TOTAL Operation (Total of Lines 62 thru 66) | 33,273,489 | 19,663,217 | |
| 68 | Maintenance | | | |
| 69 | (551) Maintenance Supervision and Engineering | 483,230 | 434,634 | |
| 70 | (552) Maintenance of Structures | 69,353 | 58,813 | |
| 71 | (553) Maintenance of Generating and Electric Plant | 7,770,328 | 3,434,979 | |
| 72 | (554) Maintenance of Miscellaneous Other Power Generation Plant | 49,015 | 57,899 | |
| 73 | TOTAL Maintenance (Total of Lines 69 thru 72) | 8,371,926 | 3,986,325 | |
| 74 | TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73) | 41,645,415 | 23,649,542 | |
| 75 | E. Other Power Supply Expenses | | | |
| 76 | (555) Purchased Power | 436,285,837 | 372,232,268 | |
| 77 | (556) System Control and Load Dispatching | 2,735,441 | 2,717,635 | |
| 78 | (557) Other Expenses | | (54,199) | |
| 79 | Total Other Power Supply Expenses (Total of Lines 76 thru 78) | 439,021,278 | 374,895,704 | |
| 80 | Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79) | 684,648,601 | 580,566,169 | |
| 81 | 2. TRANSMISSION EXPENSES | | | |
| 82 | Operation | | | |
| 83 | (560) Operation Supervision and Engineering | | | |
| 84 | (561) Load Dispatching | | | |
| 85 | (561.4) Scheduling, System Control and Dispatch Services | 903,756 | 1,999,327 | |
| 86 | (561.8) Reliability, Planning and Standards Development Services | 130,964 | 99,977 | |
| 87 | (562) Station Expenses | | | |
| 88 | (563) Overhead Lines Expenses | | | |
| 89 | (564) Underground Lines Expenses | | | |
| 90 | (565) Transmission of Electricity by Others | 79,503,533 | 64,490,106 | |
| 91 | (566) Miscellaneous Transmission Expenses | | | |
| 92 | (567) Rents | 845,194 | 1,126,925 | |
| 93 | TOTAL Operation (Total of Lines 83 thru 92) | 81,383,447 | 67,716,335 | |
| 94 | Maintenance | | | |
| 95 | (568) Maintenance Supervision and Engineering | | | |
| 96 | (569) Maintenance of Structures | | | |
| 97 | (570) Maintenance of Station Equipment | | | |
| 98 | (571) Maintenance of Overhead Lines | | | |
| 99 | (572) Maintenance of Underground Lines | | | |
| 100 | (573) Maintenance of Miscellaneous Transmission Plant | | | |
| 101 | TOTAL Maintenance (Total of Lines 95 thru 100) | | | |
| 102 | TOTAL Transmission Expenses (Total of Lines 93 & 101) | 81,383,447 | 67,716,335 | |
| 103 | 3. REGIONAL MARKET EXPENSES | | | |
| 104 | Operation | | | |
| 105 | (575.7) Market Facilitation, Monitoring and Compliance Services | 2,042,839 | 1,632,893 | |

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|--|--|---|--|-------------------------------------|
| ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd) | | | | |
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | | |
| Line No. | Account (a) | Amt. For Current Year (b) | Amt. For Previous Year (c) | |
| 106 | 4. DISTRIBUTION EXPENSES | | | |
| 107 | (580) Operation Supervision and Engineering | 5,925,362 | 4,799,976 | |
| 108 | (581) Load Dispatching | 941,872 | 1,062,945 | |
| 109 | (582) Station Expenses | 2,571,291 | 2,425,797 | |
| 110 | (583) Overhead Line Expenses | 2,298,752 | 2,306,623 | |
| 111 | (584) Underground Line Expenses | 1,637,650 | 1,437,611 | |
| 112 | (585) Street Lighting and Signal System Expenses | 290,905 | 264,474 | |
| 113 | (586) Meter Expenses | 1,592,135 | 1,382,505 | |
| 114 | (587) Customer Installations Expenses | | | |
| 115 | (588) Miscellaneous Expenses | 7,617,841 | 6,922,881 | |
| 116 | (589) Rents | 389,772 | 401,977 | |
| 117 | TOTAL Operation (Total of Lines 107 thru 116) | 23,265,580 | 21,004,789 | |
| 118 | Maintenance | | | |
| 119 | (590) Maintenance Supervision and Engineering | 389,321 | 470,673 | |
| 120 | (591) Maintenance of Structures | | | |
| 121 | (592) Maintenance of Station Equipment | 1,689,845 | 1,657,966 | |
| 122 | (593) Maintenance of Overhead Lines | 16,911,448 | 16,940,695 | |
| 123 | (594) Maintenance of Underground Lines | 1,606,069 | 1,799,649 | |
| 124 | (595) Maintenance of Line Transformers | 329,790 | 322,926 | |
| 125 | (596) Maintenance of Street Lighting and Signal Systems | 334,268 | 385,254 | |
| 126 | (597) Maintenance of Meters | 248,705 | 242,087 | |
| 127 | (598) Maintenance of Miscellaneous Distribution Plant | 65,460 | 76,860 | |
| 128 | TOTAL Maintenance (Total of Lines 119 thru 127) | 21,574,906 | 21,896,110 | |
| 129 | TOTAL Distribution Expenses (Total of Lines 117 & 128) | 44,840,486 | 42,900,899 | |
| 130 | 5. CUSTOMER ACCOUNTS EXPENSES | | | |
| 131 | Operation | | | |
| 132 | (901) Supervision | 922,666 | 842,030 | |
| 133 | (902) Meter Reading Expenses | (471,429) | 257,078 | |
| 134 | (903) Customer Records and Collection Expenses | 6,910,398 | 6,127,292 | |
| 135 | (904) Uncollectible Accounts | 4,286,254 | 4,046,229 | |
| 136 | (905) Miscellaneous Customer Accounts Expenses | 5,179,469 | 5,785,903 | |
| 137 | TOTAL Customer Accounts Expenses (Total of Lines 132 thru 136) | 16,827,358 | 17,058,532 | |
| 138 | 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | | |
| 139 | Operation | | | |
| 140 | (907) Supervision | 1,597,006 | 1,473,978 | |
| 141 | (908) Customer Assistance Expenses | 18,760,256 | 17,609,045 | |
| 142 | (909) Informational and Instructional Expenses | 1,613,575 | 1,315,881 | |
| 143 | (910) Miscellaneous Customer Service and Informational Expenses | 1,053,551 | 790,226 | |
| 144 | TOTAL Cust. Service and Informational Exp. (Total of Lines 140 thru 143) | 23,024,388 | 21,189,130 | |
| 145 | 7. SALES EXPENSE | | | |
| 146 | Operation | | | |
| 147 | (911) Supervision | | | |
| 148 | (912) Demonstrating and Selling Expenses | 51,840 | 42,441 | |
| 149 | (913) Advertising Expenses | | | |
| 150 | (916) Miscellaneous Sales Expenses | | | |
| 151 | Total Sales Expenses (Total of Lines 147 thru 150) | 51,840 | 42,441 | |
| 152 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 153 | Operation | | | |
| 154 | (920) Administrative and General Salaries | 21,332,615 | 16,933,867 | |
| 155 | (921) Office Supplies and Expenses | 6,067,323 | 1,861,830 | |
| 156 | (Less) (922) Administrative Expenses Transferred - CR | | | |

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) [X] An Original (2) [-] A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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| ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd) | | | | |
| If the amount for previous year is not derived from previously reported figures, explain in footnotes. | | | | |
| Line No. | Account (a) | Amt. For Current Year (b) | Amt. For Previous Year (c) | |
| 157 | 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) | | | |
| 158 | (923) Outside Services Employed | 4,467,899 | 5,695,536 | |
| 159 | (924) Property Insurance | 847,553 | 693,799 | |
| 160 | (925) Injuries and Damages | 5,249,708 | 5,676,710 | |
| 161 | (926) Employee Pensions and Benefits | 38,740,964 | 42,884,098 | |
| 162 | (927) Franchise Requirements | | | |
| 163 | (928) Regulatory Commission Expenses | 1,494,750 | 1,578,245 | |
| 164 | (929) Duplicate Charges - CR. | 1,388,110 | 1,098,726 | |
| 165 | (930.1) General Advertising Expenses | 168,697 | 111,481 | |
| 166 | (930.2) Miscellaneous General Expenses | 2,084,827 | 1,949,618 | |
| 167 | (931) Rents | 2,052 | 2,202 | |
| 168 | TOTAL Operation (Total of Lines 154 thru 167) | 79,068,278 | 76,288,660 | |
| 169 | Maintenance | | | |
| 170 | (935) Maintenance of General Plant | 22,704 | 174,873 | |
| 171 | TOTAL Administrative and General Expenses (Total of Lines 168 & 170) | 79,090,982 | 76,463,533 | |
| 172 | TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 102, 105, 129, 137, 144, 151, and 171) | 931,909,941 | 807,569,932 | |

| NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES | | | |
|--|--|--|------------|
| <p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> | | <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p> | |
| 1. Payroll Period Ended (Date) | | 12/29/2007 | 12/30/2006 |
| 2. Total Regular Full-Time Employees | | 1,598 | 1,618 |
| 3. Total Part-Time and Temporary Employees | | 181 | 168 |
| 4. Total Employees | | 1,779 | 1,786 |
| | | | |

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FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|--|
| 320 | 25 | (b) & (c) | In association with Title XI of the Energy Policy Act of 1992, WPSC recorded the wholesale and Michigan portions of decommissioning and decontamination enrichment facility funding expenses in Account 518. |
| 321 | 78 | (c) | Account 557 includes (\$54,199) of the retail portion (PSCW Account 558) of precertification costs as of December 31, 2006. The credit balance is due to MISO refunds that were received due to the cancellation of the baseload plant. |
| 321 | 85 | (b) | Account 561.4 (561.BA) includes \$764,358 of expenses incurred in 2007 related to Balancing Authority functions performed in connection with membership in the Midwest ISO (MISO). The recovery of Balancing Authority costs and other expenses are also recorded in Account 561.4 |
| 321 | 85 | (c) | Account 561.4 (561.BA) includes \$849,353 of expenses incurred in 2006 related to Balancing Authority functions performed in connection with membership in the Midwest ISO (MISO). The recovery of Balancing Authority costs and other expenses are also recorded in Account 561.4 |
| 322 | 133 | (b) | Balance represents credits received for meter services provided to subsidiaries. |

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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 | Geographic Basis - None | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
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| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |

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

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

| Line No. | Name of Lessee or Department (a) | Description of Property (b) | Amount of Revenue for Year (c) |
|----------|-------------------------------------|--------------------------------|-----------------------------------|
| 18 | Geographic Basis | | |
| 19 | | | |
| 20 | <u>Account 454:</u> | | |
| 21 | Minor Rent | | (934) |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | <u>Account 455:</u> | | |
| 26 | None | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | Total | | (934) |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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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 | Not Applicable | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | TOTAL | | | 0 |

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

| 1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by | | company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes. | | | | |
|--|---|---|--|---|----------|--|
| Line No. | Name of Company and Description of Service (a) | Amount of Revenue for Year (b) | | | | |
| 11 | Geographic Basis | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | <u>Miscellaneous Service Revenues (451)</u> | | |
| 15 | | | | Minor Items | 14,359 | |
| 16 | | | | Total | 14,359 | |
| 17 | | | | | | |
| 18 | | | | <u>Other Electric Revenues (456)</u> | | |
| 19 | | | | Telephone Company Poles & Related Services | (13,175) | |
| 20 | | | | Wholesale Distribution Services | (39,374) | |
| 21 | | | | Billed Work on Customer Facilities | (16,236) | |
| 22 | | | | Minor Items | (2,016) | |
| 23 | | | | Total | (70,801) | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | TOTAL | (56,442) | | | | |

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| LEASE RENTALS CHARGED | | | |
| <p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> | | <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p> | |
| A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES | | | |
| Name of Lessor | Basic Details of Lease | Terminal Dates of Lease, Primary (P) or Renewal (R) | |
| (a) | (b) | (c) | |
| WPS Leasing, wholly-owned subsidiary | Railroad Equipment (126 cars) | 02/01/1995 to 01/31/2015 (R) | |
| WPS Leasing, wholly-owned subsidiary | Railroad Equipment (147 cars) | 05/01/1996 to 04/30/2016 (R) | |
| City of Marshfield | Elec Transm Lines & Rel Facilities | 06/25/1987 to 09/15/2007 (R) | |
| North America Rail Leasing #3 LLC | Railroad Equipment (119 cars) | 07/01/2005 to 06/30/2008 (R) | |
| Wilmington Trust Company | Railroad Equipment (144 cars) | N/A | |
| Lafont South LLC | Construction Equipment Storage | N/A | |
| Wilmington Trust Company | Railroad Equipment (445 cars) | 02/01/1994 to 01/31/2014 (P) | |
| Wilmington Trust Company | Railroad Equipment (360 cars) | N/A | |
| Wilmington Trust Company | Railroad Equipment (120 cars) | N/A | |
| Fleet Capital Leasing | Railroad Equipment (26 cars) | N/A | |
| Fleet Capital Leasing | Railroad Equipment (120 cars) | N/A | |
| ICX Corporation | Railroad Equipment (59 cars) | N/A | |
| GE Railcar Services Corp. | Railroad Equipment (30 cars) | N/A | |
| First Union Rail Corp. | Railroad Equipment (140 cars) | 01/20/06 to 01/31/09 (P) | |

** See Electric Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.

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LEASE RENTALS CHARGED (Continued)

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

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

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

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

| Original Cost (O) or Fair Market Value (F) of Property (d) | Expenses to be Paid by Lessee Itemize (e) | AMOUNT OF RENT - CURRENT TERM | | | | Account Charged (j) | Remaining Annual Charges Under Lease Est. if Not Known (k) |
|---|--|-------------------------------|------------------|---------------------|------------------|----------------------------|---|
| | | Current Year | | Accumulated to Date | | | |
| | | Lessor (f) | Other (g) | Lessor (h) | Other (i) | | |
| \$6.4 Million (F) | - | 643,737 | | \$8.3 Million | | 501 | \$4.6 Million |
| \$8.9 Million (F) | - | 803,870 | | \$9.4 Million | | 501 | \$6.7 Million |
| \$4.5 Million (O) | - | 845,194 | | \$20.0 Million | | 567 | N/A |
| \$5.7 Million (F) | - | 678,300 | | \$1.7 Million | | 501 | \$0.3 Million |
| N/A | N/A | 217,842 | | N/A | | 501 | N/A |
| N/A | N/A | 60,000 | | N/A | | 501 | N/A |
| \$19.6 Million (F) | - | 523,143 | | \$7.2 Million | | 501 | \$3.2 Million |
| N/A | N/A | 214,752 | | N/A | | 501 | N/A |
| N/A | N/A | 60,117 | | N/A | | 501 | N/A |
| N/A | N/A | 54,456 | | N/A | | 501 | N/A |
| N/A | N/A | 88,827 | | N/A | | 501 | N/A |
| N/A | N/A | 77,998 | | N/A | | 501 | N/A |
| N/A | N/A | 117,936 | | N/A | | 501 | N/A |
| \$9.0 Million (F) | - | 833,280 | | \$1.6 Million | | | \$0.9 Million |

| | | | |
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| A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued) | | | |
| Name of Lessor (a) | Basic Details of Lease (b) | Terminal Dates of Lease, Primary (P) or Renewal (R) (c) | |
| | | | |
| B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.) | | | |
| IBM Credit Corporation | Computer Software | N/A | |
| IBM | Computer Software | N/A | |
| Bay Verte Realty, Inc. | Print Shop Space | N/A | |
| Harbinger Development, LLC | Office Space | N/A | |
| SAS Institute Inc. | Computer Software | N/A | |
| Nexus Energy Software | Computer Software | N/A | |
| Rue du Four | Office Space | N/A | |

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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.)

| | | | | | | | |
|-----|-----|--|---|-----|-----|-----|-----|
| N/A | N/A | | - | N/A | N/A | 184 | N/A |
| N/A | N/A | | - | N/A | N/A | 184 | N/A |
| N/A | N/A | | - | N/A | N/A | 184 | N/A |
| N/A | N/A | | - | N/A | N/A | 184 | N/A |
| N/A | N/A | | - | N/A | N/A | 184 | N/A |
| N/A | N/A | | - | N/A | N/A | 184 | N/A |
| N/A | N/A | | - | N/A | N/A | 184 | N/A |

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|--|--|---|--|-------------------------------------|
| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC) | | | | |
| Line No. | Description (a) | Amount (b) | | |
| 1 | Industry Association Dues | 318,404 | | |
| 2 | Nuclear Power Research Expenses | 0 | | |
| 3 | Other Experimental and General Research Expenses | 627,489 | | |
| 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 | 1,138,934 | | |
| 5 | Other Expenses <i>(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> | | | |
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| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | TOTAL | 2,084,827 | | |

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

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

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

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

| Line No. | Functional Classification (a) | Depreciation Expense (Account 403) (b) | Amortization of Limited-Term Electric Plant (Account 404) (c) | Amortization of Other Electric Plant (Acct. 405) (d) | Total (e) |
|----------|--|--|---|--|-------------------|
| 1 | Intangible Plant | | 12,029,627 | | 12,029,627 |
| 2 | Steam Production Plant | 20,712,920 | | | 20,712,920 |
| 3 | Nuclear Prod Plant-Depreciation | | | | 0 |
| | Nuclear Prod Plant- Decommissioning | | | | 0 |
| 4 | Hydraulic Prod Plant-Conventional | 1,431,558 | | | 1,431,558 |
| 5 | Hydraulic Prod Plant-Pumped Storage | | | | 0 |
| 6 | Other Production Plant | 4,633,962 | | | 4,633,962 |
| 7 | Transmission Plant | | | | 0 |
| 8 | Distribution Plant | 26,970,302 | | | 26,970,302 |
| 9 | General Plant | 1,679,559 | | | 1,679,559 |
| 10 | Common Plant-Electric | 6,895,585 | | | 6,895,585 |
| 11 | TOTAL | 62,323,886 | 12,029,627 | 0 | 74,353,513 |

B. BASIS FOR AMORTIZATION CHARGES

Amortization is based on 3, 5, or 7 year period as determined by users of the (software) systems.

| | | | |
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FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | | | | | | | | | | | | | |
|-----------------------------------|--------------------|----------------------|---|------------------|-----------|-----------------------------------|--------|------------------|--------|--------------|-----------|---------|--------|-----------------|-------------------|--------------------|--------------|
| 336 | 1 | (c) | <p>The functional breakdown of Amortization of Limited Term Electric Plant (Account 404) is as follows:</p> <table> <tr> <td>Steam Production</td> <td align="right">\$278,402</td> </tr> <tr> <td>Hydraulic Production-Conventional</td> <td align="right">44,924</td> </tr> <tr> <td>Other Production</td> <td align="right">64,531</td> </tr> <tr> <td>Distribution</td> <td align="right">1,227,612</td> </tr> <tr> <td>General</td> <td align="right">14,191</td> </tr> <tr> <td>Common-Electric</td> <td align="right"><u>10,399,967</u></td> </tr> <tr> <td>Total Amortization</td> <td align="right">\$12,029,627</td> </tr> </table> | Steam Production | \$278,402 | Hydraulic Production-Conventional | 44,924 | Other Production | 64,531 | Distribution | 1,227,612 | General | 14,191 | Common-Electric | <u>10,399,967</u> | Total Amortization | \$12,029,627 |
| Steam Production | \$278,402 | | | | | | | | | | | | | | | | |
| Hydraulic Production-Conventional | 44,924 | | | | | | | | | | | | | | | | |
| Other Production | 64,531 | | | | | | | | | | | | | | | | |
| Distribution | 1,227,612 | | | | | | | | | | | | | | | | |
| General | 14,191 | | | | | | | | | | | | | | | | |
| Common-Electric | <u>10,399,967</u> | | | | | | | | | | | | | | | | |
| Total Amortization | \$12,029,627 | | | | | | | | | | | | | | | | |
| 336 | 11 | (e) | <p>Account 403.1 is not used due to the fact that Wisconsin Public Service has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.</p> | | | | | | | | | | | | | | |

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

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

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

(b) *Miscellaneous Income Deductions*-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

| Line No. | Item (a) | Amount (b) |
|----------|--|------------|
| 1 | Miscellaneous Amortization (425) | |
| 2 | Total - 425 | 0 |
| 3 | | |
| 4 | Donations (426.1) | |
| 5 | Town of Ringle Fire Department - Van | 1,096 |
| 6 | Total - 426.1 | 1,096 |
| 7 | | |
| 8 | Key Executive Life Insurance (426.2) | |
| 9 | Northwestern Mutual Life - Investment Earnings | (905,730) |
| 10 | Total - 426.2 | (905,730) |
| 11 | | |
| 12 | Penalties (426.3) | |
| 13 | Estimated Environmental Violation | 100,000 |
| 14 | Miscellaneous | 45 |
| 15 | Total - 426.3 | 100,045 |
| 16 | | |
| 17 | Expenses for Certain Civil, Political, & Related Activities (426.4) | |
| 18 | Memberships | 173,295 |
| 19 | Consultants Contracted | 168,327 |
| 20 | Employee Wages | 95,212 |
| 21 | Other | 30,407 |
| 22 | Total - 426.4 | 467,241 |
| 23 | | |
| 24 | Other Deductions (426.5) | |
| 25 | Mark to Market Losses Related to Gas Options for Fixed Bill Program | 645,990 |
| 26 | Integrays Merger Transaction Costs | 3,175,788 |
| 27 | Miscellaneous | 500 |
| 28 | Total - 426.5 | 3,822,278 |
| 29 | | |
| 30 | Other Interest Expense (431) | |
| 31 | Short-Term Debt | 3,077,913 |
| 32 | Interest Expense Deferred Compensation Reserve | 2,495,727 |
| 33 | Interest Expense Key Executive Life Insurance | 1,304,402 |
| 34 | Budget Balance Interest | 255,704 |
| 35 | Interest on Customer Deposits | 16,732 |
| 36 | Other - Various Rates | 592,323 |
| 37 | Credit Line Interest | 65,123 |
| 38 | Total - 431 | 7,807,924 |

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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

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

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

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

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

5. Minor amount may be grouped by classes if the number of items so grouped is shown.

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

| Line No. | Item (a) | Amount (b) |
|----------|---|------------|
| 1 | Other Expenditures for Civic, Political, and Related Activities | \$ |
| 2 | Memberships | 173,295 |
| 3 | Consultants Contracted | 168,327 |
| 4 | Employee Wages | 95,212 |
| 5 | Other | 30,407 |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
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| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | TOTAL | 467,241 |

| | | | |
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,
(b) description of services received during year and project or case to which services relate,
(c) basis of charges,
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| Line No. | Name/Address | Description | Account(s) | Amount |
|----------|---|---|----------------|------------|
| 1 | ABM Janitorial Services | Office Cleaning Services | 163, 184 | 54,255 |
| 2 | 732 Borvan Avenue | | | |
| 3 | Green Bay, WI | | | |
| 4 | | | | |
| 5 | Appraisal Group One | Appraisal Services | 143 | 75,714 |
| 6 | 375 City Center, Suite A | | | |
| 7 | Oshkosh, WI | | | |
| 8 | | | | |
| 9 | Arby Construction, Inc. | Construction Services | 107, 143, 451, | 10,991,246 |
| 10 | P. O. Box 503493 | | 456, 584, 587, | |
| 11 | St. Louis, MO | | 594, 875, 878, | |
| 12 | | | 880, 887, 889, | |
| 13 | | | 892 | |
| 14 | | | | |
| 15 | Asplundh Tree Expert Co. | Line Clearance Services | 107, 143, 184, | 5,590,456 |
| 16 | 5907 Municipal Street | | 539, 543, 583, | |
| 17 | Schofield, WI | | 593, 597, 874, | |
| 18 | | | 875, 880, 887, | |
| 19 | | | 893 | |
| 20 | | | | |
| 21 | Baker Botts LLP | Legal Services | 500, 510, 546, | 55,429 |
| 22 | P. O. Box 201626 | | 551, 923 | |
| 23 | Houston, TX | | | |
| 24 | | | | |
| 25 | Black & Veatch Corp. | Engineering and Construction Consultant | 107, 506, 923 | 7,718,970 |
| 26 | 1500 Meadow Lake Parkway | | | |
| 27 | Kansas City, MO | | | |
| 28 | | | | |
| 29 | Bruder Gentile & Marcoux LLP | Legal Services | 182, 500, 535, | 797,580 |
| 30 | 1701 Pennsylvania Avenue, NW, Suite 900 | | 546, 923, 928 | |
| 31 | Washington, DC | | | |
| 32 | | | | |
| 33 | Building Bridges | Leadership Consulting | 921, 923 | 55,654 |
| 34 | 4386 Trent Drive | | | |
| 35 | Green Bay, WI | | | |

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|----------|---------------------------------------|-------------------------------|----------------|---------|
| 1 | Burns & McDonnell | Construction and Engineering | 107, 500, 502, | 87,571 |
| 2 | P. O. Box 419173 | Consultant | 505, 506, 535, | |
| 3 | Kansas City, MO | | 546, 923 | |
| 4 | | | | |
| 5 | Catalyst Consulting Group LLC | Expedition Consulting Support | 923 | 105,079 |
| 6 | 1271 Contract Drive | | | |
| 7 | Green Bay, WI | | | |
| 8 | | | | |
| 9 | Clark Consulting | Compensation Consulting | 926 | 58,600 |
| 10 | 2121 San Jacinto Street, Suite 2200 | | | |
| 11 | Dallas, TX | | | |
| 12 | | | | |
| 13 | Clerk of Courts - Brown County | Record Services | 143, 903 | 70,476 |
| 14 | P. O. Box 23600 | | | |
| 15 | Green Bay, WI | | | |
| 16 | | | | |
| 17 | Dairyland Power Coop | Construction Services | 107 | 67,297 |
| 18 | 3200 East Avenue South, P. O. Box 817 | | | |
| 19 | La Crosse, WI | | | |
| 20 | | | | |
| 21 | Deloitte & Touche LLP | Accounting and Auditing | 181, 923, 926 | 751,115 |
| 22 | 111 South Wacker Drive | Services | | |
| 23 | Chicago, IL | | | |
| 24 | | | | |
| 25 | Diggers Hotline, Inc. | Locate Facilitation Services | 584, 874 | 170,484 |
| 26 | 8112 West Bluemound Road, Suite 2FL | | | |
| 27 | Milwaukee, WI | | | |
| 28 | | | | |
| 29 | DRG&E | Investor Relations Services | 184 | 73,861 |
| 30 | 1800 West Loop South #200 | | | |
| 31 | Houston, TX | | | |
| 32 | | | | |
| 33 | Eland Electric Corp. | Construction Services | 588 | 56,020 |
| 34 | 3154 Holmgren Way | | | |
| 35 | Green Bay, WI | | | |

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|----------|-------------------------------------|--------------------------|----------------|-----------|
| 1 | Ellis & Associates, Inc. | Environmental Compliance | 143 | 675,720 |
| 2 | Twenty Mile Station | Services | | |
| 3 | 18801 East Mainstreet, Suite 180 | | | |
| 4 | Parker, CO | | | |
| 5 | | | | |
| 6 | Everson Whitney Everson & Brehm SC | Legal Services | 925 | 161,377 |
| 7 | P. O. Box 22248 | | | |
| 8 | Green Bay, WI | | | |
| 9 | | | | |
| 10 | Exclusive Use Express Ltd. | Transportation Services | 163, 923 | 106,832 |
| 11 | 820 Coronis Way | | | |
| 12 | Green Bay, WI | | | |
| 13 | | | | |
| 14 | Faith Technologies, Inc. | Construction Services | 254, 588 | 60,915 |
| 15 | DBA Town & Country Electric SKCE | | | |
| 16 | 2662 American Drive, P. O. Box 627 | | | |
| 17 | Appleton, WI | | | |
| 18 | | | | |
| 19 | First Advantage Background Services | Background Services | 107 | 28,495 |
| 20 | P. O. Box 403532 | | | |
| 21 | Atlanta, GA | | | |
| 22 | | | | |
| 23 | Foley & Lardner | Legal Services | 107, 121, 143, | 4,487,774 |
| 24 | Firststar Center | | 181, 182, 184, | |
| 25 | 777 East Wisconsin Avenue | | 500, 510, 511, | |
| 26 | Milwaukee, WI | | 512, 513, 514, | |
| 27 | | | 535, 537, 539, | |
| 28 | | | 546, 556, 588, | |
| 29 | | | 908, 909, 923, | |
| 30 | | | 925, 926, 928, | |
| 31 | | | 930 | |
| 32 | | | | |
| 33 | Fossil Consulting Services, Inc. | Consulting Services | 506 | 26,762 |
| 34 | 6325 Woodside Court, Suite 350 | | | |
| 35 | Columbia, MD | | | |

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|----------|------------------------------------|---------------------------------|----------------|-----------|
| 1 | Garvey McNeil & McGillivray | Legal Services | 500, 502, 505, | 35,000 |
| 2 | 634 West Main Street | | 506 | |
| 3 | Madison, WI | | | |
| 4 | | | | |
| 5 | Gas Supply Consulting, Inc. | Gas Supply Planning Interstate | 107, 804, 923 | 132,468 |
| 6 | 14811 St. Mary's, Suite 175 | Pipeline & Contract Negotiation | | |
| 7 | Houston, TX | Modeling | | |
| 8 | | | | |
| 9 | GE Mobile Water, Inc. | Rental Services | 549 | 48,292 |
| 10 | 4545 Patent Road | | | |
| 11 | Norfolk, VA | | | |
| 12 | | | | |
| 13 | Grant Thornton LLP | Accounting Services | 923 | 75,849 |
| 14 | 33562 Treasury Center | | | |
| 15 | Chicago, IL | | | |
| 16 | | | | |
| 17 | Hannula & Halom Attorneys | Legal Services | 143 | 218,719 |
| 18 | 515 Belknap Street | | | |
| 19 | Superior, WI | | | |
| 20 | | | | |
| 21 | Heller Ehrman LLP | Legal Services | 182 | 1,262,404 |
| 22 | 1717 Rhode Island Avenue NW | | | |
| 23 | Washington, DC | | | |
| 24 | | | | |
| 25 | Jacobs Engineering Group, Inc. | Engineering Services | 107, 152, 184, | 485,774 |
| 26 | 421 Lawrence Drive, P. O. Box 5910 | | 500, 502, 505, | |
| 27 | De Pere, WI | | 506, 510, 511, | |
| 28 | | | 512, 513, 514, | |
| 29 | | | 535, 541, 543 | |
| 30 | | | 546, 551, 553 | |
| 31 | | | | |
| 32 | Jefferson Wells International | Temporary Staffing | 908, 921, 923 | 92,918 |
| 33 | 17 Park Place, Suite 500 | | | |
| 34 | Appleton, WI | | | |
| 35 | | | | |

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|----------|--|------------------------------|----------------|-----------|
| 1 | JJ Keller & Assoc., Inc. | Administrator of Contractor | 107, 143, 184 | 34,025 |
| 2 | 3003 West Breezewood Lane, P. O. Box 548 | Background & Drug Screenings | 923 | |
| 3 | Neenah, WI | | | |
| 4 | | | | |
| 5 | John Hancock Life Insurance Co. | Long-Term Care Insurance | 242 | 46,537 |
| 6 | The Schrafft Center | | | |
| 7 | 529 Main Street | | | |
| 8 | Charleston, MA | | | |
| 9 | | | | |
| 10 | Karcz Pole Inspection LLC | Pole Inspection Services | 456, 593 | 253,293 |
| 11 | N1655 Laney Road | | | |
| 12 | Seymour, WI | | | |
| 13 | | | | |
| 14 | Kforce, Inc. | Temporary Staffing | 107, 163, 184, | 3,465,113 |
| 15 | 115 South 84th Street, Suite 325 | | 254, 500, 535, | |
| 16 | Milwaukee, WI | | 546, 580, 582, | |
| 17 | | | 588, 871, 880, | |
| 18 | | | 903, 905, 908, | |
| 19 | | | 910, 923, 926 | |
| 20 | | | | |
| 21 | KS Energy Services, Inc. | Construction Services | 107, 143, 584, | 1,728,055 |
| 22 | 1988 Energy Drive, P. O. Box 137 | | 587, 594, 887, | |
| 23 | East Troy, WI | | 892 | |
| 24 | | | | |
| 25 | Landmark Staffing Resources | Temporary Staffing | 107, 143, 184, | 231,078 |
| 26 | 3071 Voyager Drive, Suite D | | 500, 502, 505, | |
| 27 | Green Bay, WI | | 506, 510, 511, | |
| 28 | | | 512, 513, 514, | |
| 29 | | | 535, 539, 541, | |
| 30 | | | 543, 546, 551, | |
| 31 | | | 553, 590, 908, | |
| 32 | | | 923 | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |

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|----------|--|-----------------------------|---------------|---------|
| 1 | Liebert Corp. | Service Contract | 184 | 25,039 |
| 2 | c/o Access, Inc. | | | |
| 3 | 680 Valley Road | | | |
| 4 | Menasha, WI | | | |
| 5 | | | | |
| 6 | ManPower, Inc. | Temporary Staffing | 535, 923 | 70,358 |
| 7 | 925 W. Washington Street, Suite 105 | | | |
| 8 | Marquette, MI | | | |
| 9 | | | | |
| 10 | McQuay International | Service Contract | 184 | 31,285 |
| 11 | 175 Hansen Court, Suite 103W | | | |
| 12 | Wood Dale, IL | | | |
| 13 | | | | |
| 14 | Meinnert Delivery, Inc. | Delivery Services | 163, 923 | 206,883 |
| 15 | 315D South Eisenhower Parkway, P. O. Box 694 | | | |
| 16 | Rhineland, WI | | | |
| 17 | | | | |
| 18 | Michael Best & Friedrich LLP | Legal Services | 556 | 32,231 |
| 19 | 1 South Pinckney Street | | | |
| 20 | Madison, WI | | | |
| 21 | | | | |
| 22 | Michels Corporation | Construction Services | 107, 887 | 349,135 |
| 23 | 817 West Main Street, P. O. Box 128 | | | |
| 24 | Brownsville, WI | | | |
| 25 | | | | |
| 26 | Miller Canfield Paddock & Stone PLC | Legal Services | 181, 923, 928 | 94,598 |
| 27 | P. O. Drawer 640348 | | | |
| 28 | Detroit, MI | | | |
| 29 | | | | |
| 30 | Minnesota Power, Inc. | Project Management Services | 143 | 103,647 |
| 31 | 30 West Superior Street | | | |
| 32 | Duluth, MN | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |

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|----------|--|---------------------------|----------------|------------|
| 1 | MJ Electric LLC | Engineering Services | 143 | 52,366,033 |
| 2 | 200 West Frank Pipp Drive, P. O. Box 686 | | | |
| 3 | Iron Mountain, MI | | | |
| 4 | | | | |
| 5 | MPW Industrial Services, Inc. | Facility Support Services | 549 | 61,500 |
| 6 | 9711 Lancaster Road | | | |
| 7 | Hebron, OH | | | |
| 8 | | | | |
| 9 | MRI Contract Staffing | Temporary Staffing | 107 | 86,523 |
| 10 | 88276 Expedite Way | | | |
| 11 | Chicago, IL | | | |
| 12 | | | | |
| 13 | Navigant Consulting, Inc. | Consulting Services | 500, 510 | 55,120 |
| 14 | 7042 Blue Creek Road | | | |
| 15 | Evergreen, CO | | | |
| 16 | | | | |
| 17 | Niebler & Roth LLP | Legal Services | 143 | 151,047 |
| 18 | N14 W23833 Stone Ridge Drive, Suite 350 | | | |
| 19 | Waukesha, WI | | | |
| 20 | | | | |
| 21 | Nixon Peabody LLP | Legal Services | 107, 500, 535, | 63,278 |
| 22 | 401 - 9th Street, NW, Suite 900 | | 546, 923, 928 | |
| 23 | Washington, DC | | | |
| 24 | | | | |
| 25 | North States Utility Contractors, Inc. | Construction Services | 107, 143, 583, | 5,124,069 |
| 26 | 934 Highway 17 South, P. O. Box 1507 | | 584, 587, 593, | |
| 27 | Eagle River, WI | | 594, 874, 880, | |
| 28 | | | 887, 892 | |
| 29 | | | | |
| 30 | Otis Elevator Co. | Elevator Services | 184 | 38,094 |
| 31 | 2247 Progress Way | | | |
| 32 | Kaukauna, WI | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |

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|----------|--|--|---------------|-----------|
| 1 | PB Americas & Douglas, Inc. | Engineering Consulting | 107, 500, 535 | 48,671 |
| 2 | 75 Arlington Street, 4th Floor | | 541, 546 | |
| 3 | Boston, MA | | | |
| 4 | | | | |
| 5 | Performance Consulting Services, Inc. | Consulting Services | 506 | 134,280 |
| 6 | 154 Colorado Avenue | | | |
| 7 | Montrose, CO | | | |
| 8 | | | | |
| 9 | Pieper Electric, Inc. | Electric Services | 107 | 27,639 |
| 10 | 5070 North 35th Street | | | |
| 11 | Milwaukee, WI | | | |
| 12 | | | | |
| 13 | Power Engineers, Inc. | Engineering & ROW/Easement Services | 143 | 3,822,094 |
| 14 | 3940 Glenbrook Drive, P. O. Box 1066 | | | |
| 15 | Hailey, ID | | | |
| 16 | | | | |
| 17 | Praxilient, Inc. | Project Management | 500, 535, 546 | 56,000 |
| 18 | 5601 Grande Market Drive, Suite C | | | |
| 19 | Appleton, WI | | | |
| 20 | | | | |
| 21 | Price Waterhouse Coopers, LLP | Accounting Services | 923 | 91,139 |
| 22 | 2001 Market Street | | | |
| 23 | Philadelphia, PA | | | |
| 24 | | | | |
| 25 | Progressive Law Group LLC | Legal Services | 143 | 201,557 |
| 26 | 354 West Main Street | | | |
| 27 | Madison, WI | | | |
| 28 | | | | |
| 29 | Prores Group LLC | Financial Consulting Services | 923 | 74,129 |
| 30 | 42115 Kerns Drive, P. O. Box 2084 | | | |
| 31 | Mankato, MN | | | |
| 32 | | | | |
| 33 | Public Service Commission of Wisconsin | Audit Expenses & Intervenor Compensation | 923 | 48,977 |
| 34 | P. O. Box 7854 | | | |
| 35 | Madison, WI | | | |

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|----------|------------------------------------|-------------------------|----------------|---------|
| 1 | RA Brungraber Consulting, Inc. | Programming Services | 580, 588, 880, | 386,486 |
| 2 | 3146 School Lane | | 905, 923, 926 | |
| 3 | Green Bay, WI | | | |
| 4 | | | | |
| 5 | Schiff Hardin LLP | Legal Services | 181 | 97,475 |
| 6 | 1101 Connecticut Avenue | | | |
| 7 | Washington, DC | | | |
| 8 | | | | |
| 9 | Scott Williams Appraisal Co., Inc. | Appraisal Services | 143 | 35,703 |
| 10 | 1816 Grand Avenue | | | |
| 11 | Wausau, WI | | | |
| 12 | | | | |
| 13 | Simplex Grinnell LP | Service Contract | 184 | 37,011 |
| 14 | 1941 Holmgren Way | | | |
| 15 | Green Bay, WI | | | |
| 16 | | | | |
| 17 | Slover & Loftus | Legal Services | 182, 184 | 80,460 |
| 18 | 1224 - 17th Street, NW | | | |
| 19 | Washington, DC | | | |
| 20 | | | | |
| 21 | Spatial Business Systems, Inc. | Construction Services | 588, 880 | 206,485 |
| 22 | 44 Union Boulevard, Suite 650 | | | |
| 23 | Lakewood, CO | | | |
| 24 | | | | |
| 25 | Steigerwaldt Land Services, Inc. | Real Estate Services | 143 | 210,502 |
| 26 | 856 North 4th Street | | | |
| 27 | Tomahawk, WI | | | |
| 28 | | | | |
| 29 | STS Consultants Ltd. | Soil & Concrete Testing | 107, 143 | 47,076 |
| 30 | 1035 Kepler Drive | | | |
| 31 | Green Bay, WI | | | |
| 32 | | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,
(b) description of services received during year and project or case to which services relate,
(c) basis of charges,
(d) total charges for the year, detailing utility department and account charged.

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

3. Designate with an asterisk associated companies.

| Line No. | Name/Address | Description | Account(s) | Amount |
|----------|--|------------------------------|----------------|-----------|
| 1 | Superior Resources Group, Inc. | Temporary Staffing | 107, 143, 184, | 305,275 |
| 2 | 126 North Madison Street | | 254, 500, 510, | |
| 3 | Green Bay, WI | | 511, 512, 513, | |
| 4 | | | 514, 535, 541, | |
| 5 | | | 546, 589, 590, | |
| 6 | | | 908, 923 | |
| 7 | | | | |
| 8 | Synterprise Solutions LLC | Engineering Consulting | 107 | 1,349,196 |
| 9 | 1110 Market Street, Suite 525 | | | |
| 10 | Chattanooga, TN | | | |
| 11 | | | | |
| 12 | Systems Technologies | Electrical Servies | 107 | 807,165 |
| 13 | Division of Pieper Electric | | | |
| 14 | 601 South Alexander Street | | | |
| 15 | Merrill, WI | | | |
| 16 | | | | |
| 17 | Terwilliger Wakeen Piehler & Conway SC | Legal Services | 143, 925 | 207,080 |
| 18 | P. O. Box 8063 | | | |
| 19 | Wausau, WI | | | |
| 20 | | | | |
| 21 | The Wackenhut Corp. | Contracted Security Services | 107, 143 | 303,127 |
| 22 | 4200 Wackenhut Drive | | | |
| 23 | Palm Beach Gardens, FL | | | |
| 24 | | | | |
| 25 | Titus | Temporary Staffing | 107, 923 | 628,577 |
| 26 | 330 East Kilbourn Avenue, Suite 1425 | | | |
| 27 | Milwaukee, WI | | | |
| 28 | | | | |
| 29 | Towers Perrin | HR Consulting Services | 926 | 241,534 |
| 30 | 200 West Madison Street, Suite 3300 | | | |
| 31 | Chicago, IL | | | |
| 32 | | | | |
| 33 | Twin Ports Testing, Inc. | Engineering Consulting | 143 | 34,113 |
| 34 | 1301 North 3rd Street | | | |
| 35 | Superior, WI | | | |

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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,
(b) description of services received during year and project or case to which services relate,
(c) basis of charges,
(d) total charges for the year, detailing utility department and account charged.

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

3. Designate with an asterisk associated companies.

| Line No. | Name/Address | Description | Account(s) | Amount |
|----------|--------------------------------------|---|----------------------|-----------|
| 1 | Velocitie Integration, Inc. | Contracted Programming and ITS Consulting Services | 588, 880 | 191,078 |
| 2 | 1620 South Ashland Avenue, Suite 106 | | | |
| 3 | Green Bay, WI | | | |
| 4 | | | | |
| 5 | Washington Group International, Inc. | Contracted Construction Management Team | 107, 500, 510 512 | 5,810,707 |
| 6 | 1 Penn Plaza, 32nd Floor | | | |
| 7 | New York, NY | | | |
| 8 | | | | |
| 9 | Wells Fargo Bank NA | Financial Services | 926 | 80,876 |
| 10 | 6th & Marquette | | | |
| 11 | Minneapolis, MN | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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.). 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 | Integrus Energy Group, Inc. | Parent Company (WPSC is a wholly-owned subsidiary of Integrus) | Labor & Labor Loadings | | | |
| 2 | | | Benefits | | | |
| 3 | | | Materials & Supplies | | | |
| 4 | | | Invoices & Expenses | | | |
| 5 | | | Other Direct Costs | | | |
| 6 | | | Payroll Reimbursement | | | |
| 7 | | | Annual Incentive Plan | 920 | 55,236 | |
| 8 | | | Long-Term Incentive Plan | 920 | 89,648 | |
| 9 | | | Stock Options | 920, 500 | 38,881 | |
| 10 | | | Restricted Stock | 920, 500 | 39,372 | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | WPS Leasing, Inc. | WPSC Owns 100% | Labor & Labor Loadings | | | |
| 14 | | | Other Direct Costs | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | Upper Peninsula Power Company | In Common Control With | Labor & Labor Loadings | | | |
| 18 | | | Benefits | | | |
| 19 | | | Materials & Supplies | | | |
| 20 | | | Invoices & Expenses | | | |
| 21 | | | Other Direct Costs | | | |
| 22 | | | Electric Power Sales | 447, 456 | 43,251,852 | |
| 23 | | | Payroll Reimbursement | | | |
| 24 | | | Annual Incentive Plan | 920 | 3,844 | |
| 25 | | | Long-Term Incentive Plan | 920 | 3,882 | |
| 26 | | | Stock Options | 920, 500 | 1,484 | |
| 27 | | | Restricted Stock | 920, 500 | 2,240 | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | WPS Visions, Inc. | In Common Control With | Labor & Labor Loadings | | | |
| 31 | | | Other Direct Costs | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | WPS Resources Capital Corporation | In Common Control With | Labor & Labor Loadings | | | |
| 35 | | | Other Direct Costs | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|-------------------|-----------------------|----------|
| | | Various | 11,860,906 | 11,860,906 | (1) | 1 |
| | | Various | 2,008,980 | 2,008,980 | (1) | 2 |
| | | Various | 51,629 | 51,629 | (1) | 3 |
| | | Various | 3,953,296 | 3,953,296 | (4) | 4 |
| | | Various | 9,071,067 | 9,071,067 | (2) | 5 |
| | | Various | 9,310,352 | 9,310,352 | (4) | 6 |
| | | 207 | 376 | 55,612 | (4) | 7 |
| | | | | 89,648 | (4) | 8 |
| | | | | 38,881 | (4) | 9 |
| | | | | 39,372 | (4) | 10 |
| | | | Total | 36,479,743 | | 11 |
| | | | | | | 12 |
| | | Various | 3,719 | 3,719 | (1) | 13 |
| | | Various | 2,517 | 2,517 | (2) | 14 |
| | | | Total | 6,236 | | 15 |
| | | | | | | 16 |
| | | Various | 3,429,333 | 3,429,333 | (1) | 17 |
| | | Various | 7,841,532 | 7,841,532 | (1) | 18 |
| | | Various | 1,926,417 | 1,926,417 | (1) | 19 |
| | | Various | 4,590,991 | 4,590,991 | (4) | 20 |
| | | Various | 4,786,974 | 4,786,974 | (2) | 21 |
| | | | | 43,251,852 | (3) | 22 |
| | | Various | 13,945,133 | 13,945,133 | (4) | 23 |
| | | 207 | 88 | 3,932 | (4) | 24 |
| | | | | 3,882 | (4) | 25 |
| | | | | 1,484 | (4) | 26 |
| | | | | 2,240 | (4) | 27 |
| | | | Total | 79,783,770 | | 28 |
| | | | | | | 29 |
| | | Various | 2,809 | 2,809 | (1) | 30 |
| | | Various | 3 | 3 | (2) | 31 |
| | | | Total | 2,812 | | 32 |
| | | | | | | 33 |
| | | Various | 389 | 53 | (1) | 34 |
| | | Various | 53 | 0 | (2) | 35 |
| | | | Total | 53 | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |

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

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | | |
|--|---|--|---|-----------------------|--|
| 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.). | | 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported. | | | |
| 3. In column (c) describe the nature of the goods and | | | | | |
| Line No. | Company (a) | Affiliation (b) | Description: Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) |
| 1 | Upper Peninsula Building Development Company | In Common Control With | Labor & Labor Loadings | | |
| 2 | | | Invoices & Expenses | | |
| 3 | | | Other Direct Costs | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | Penvest, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 7 | | | Invoices & Expenses | | |
| 8 | | | Other Direct Costs | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | WPS Nuclear Corporation | In Common Control With | Labor & Labor Loadings | | |
| 12 | | | Other Direct Costs | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Integrus Energy Services, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 16 | | | Benefits | | |
| 17 | | | Materials & Supplies | | |
| 18 | | | Invoices & Expenses | | |
| 19 | | | Other Direct Costs | | |
| 20 | | | Payroll Reimbursement | | |
| 21 | | | Capacity Gas Sales | 804 | 4,062,800 |
| 22 | | | Gas Sales | 481,489 | 1,169,189 |
| 23 | | | Annual Incentive Plan | | |
| 24 | | | Long-Term Incentive Plan | 920 | 1,402 |
| 25 | | | Stock Options | 920,500 | 590 |
| 26 | Restricted Stock | 920,500 | 1,153 | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | WPS Power Development, LLC | In Common Control With | Labor & Labor Loadings | | |
| 30 | | | Benefits | | |
| 31 | | | Invoices & Expenses | | |
| 32 | | | Other Direct Costs | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | ECO Coal Pelletization #12 LLC | In Common Control With | Labor & Labor Loadings | | |
| 36 | | | Invoices & Expenses | | |
| 37 | | | Other Direct Costs | | |
| 38 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|-------------------|-----------------------|----------|
| | | Various | 13,410 | 13,410 | (1) | 1 |
| | | Various | 334 | 334 | (4) | 2 |
| | | Various | 81 | 81 | (2) | 3 |
| | | Total | | 13,825 | | 4 |
| | | | | | | 5 |
| | | Various | 10,429 | 10,429 | (1) | 6 |
| | | Various | 11,986 | 11,986 | (4) | 7 |
| | | Various | 162 | 162 | (2) | 8 |
| | | Total | | 22,577 | | 9 |
| | | | | | | 10 |
| | | Various | 3,126 | 3,126 | (1) | 11 |
| | | Various | 360 | 360 | (2) | 12 |
| | | Total | | 3,486 | | 13 |
| | | | | | | 14 |
| | | Various | 993,559 | 993,559 | (1) | 15 |
| | | Various | 6,715,460 | 6,715,460 | (1) | 16 |
| | | Various | (3,867) | (3,867) | (1) | 17 |
| | | Various | 809,023 | 809,023 | (4) | 18 |
| | | Various | 5,973,560 | 5,973,560 | (2) | 19 |
| | | Various | 47,695,911 | 47,695,911 | (4) | 20 |
| | | | | 4,062,800 | (5) | 21 |
| | | | | 1,169,189 | (5) | 22 |
| | | 207 | 6,841 | 6,841 | (4) | 23 |
| | | | | 1,402 | (4) | 24 |
| | | | | 590 | (4) | 25 |
| | | | | 1,153 | (4) | 26 |
| | | Total | | 67,425,621 | | 27 |
| | | | | | | 28 |
| | | Various | 16,737 | 16,737 | (1) | 29 |
| | | Various | (5) | (5) | (1) | 30 |
| | | Various | 3,691 | 3,691 | (4) | 31 |
| | | Various | 1,281 | 1,281 | (2) | 32 |
| | | Total | | 21,704 | | 33 |
| | | | | | | 34 |
| | | Various | 1,748 | 1,748 | (1) | 35 |
| | | Various | 10 | 10 | (4) | 36 |
| | | Various | 521 | 521 | (2) | 37 |
| | | Total | | 2,279 | | 38 |

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

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Wisconsin Woodgas LLC | In Common Control With | Labor & Labor Loadings | | |
| 2 | | | Other Direct Costs | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | WPS New England Generation, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 6 | | | Benefits | | |
| 7 | | | Invoices & Expenses | | |
| 8 | | | Other Direct Costs | | |
| 9 | | | Payroll Reimbursement | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | WPS Canada Generation, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 13 | | | Benefits | | |
| 14 | | | Invoices & Expenses | | |
| 15 | | | Other Direct Costs | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | PDI Stoneman, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 19 | | | Invoices & Expenses | | |
| 20 | | | Other Direct Costs | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Mid-American Power LLC | In Common Control With | Labor & Labor Loadings | | |
| 24 | | | Materials & Supplies | | |
| 25 | | | Invoices & Expenses | | |
| 26 | | | Other Direct Costs | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | Sunbury Holdings, LLC | In Common Control With | Labor & Labor Loadings | | |
| 30 | | | Other Direct Costs | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |

| | | | |
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|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|----------------|-----------------------|----------|
| | | Various | 436 | 436 | (1) | 1 |
| | | Various | 345 | 345 | (2) | 2 |
| | | Total | | 781 | | 3 |
| | | | | | | 4 |
| | | Various | 16,622 | 16,622 | (1) | 5 |
| | | Various | 45,310 | 45,310 | (1) | 6 |
| | | Various | 1,794 | 1,794 | (1) | 7 |
| | | Various | 11,548 | 11,548 | (4) | 8 |
| | | Various | 442,513 | 442,513 | (4) | 9 |
| | | Total | | 517,787 | | 10 |
| | | | | | | 11 |
| | | Various | 43,330 | 43,330 | (1) | 12 |
| | | Various | 217 | 217 | (1) | 13 |
| | | Various | 1,264 | 1,264 | (4) | 14 |
| | | Various | 9,452 | 9,452 | (2) | 15 |
| | | Total | | 54,263 | | 16 |
| | | | | | | 17 |
| | | Various | 5,978 | 5,978 | (1) | 18 |
| | | Various | 177 | 177 | (4) | 19 |
| | | Various | 354 | 354 | (2) | 20 |
| | | Total | | 6,509 | | 21 |
| | | | | | | 22 |
| | | Various | 72,258 | 72,258 | (1) | 23 |
| | | Various | 242 | 242 | (1) | 24 |
| | | Various | 68,730 | 68,730 | (4) | 25 |
| | | Various | 13,025 | 13,025 | (2) | 26 |
| | | Total | | 154,255 | | 27 |
| | | | | | | 28 |
| | | Various | 9 | 9 | (1) | 29 |
| | | Various | 207 | 207 | (2) | 30 |
| | | Total | | 216 | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |

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

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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

| Line No. | Company (a) | Affiliation (b) | Description: Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) |
|----------|------------------------|------------------------|---|-----------------------|--|
| 1 | WPS Westwood | In Common Control With | Labor & Labor Loadings | | |
| 2 | Generation LLC | | Benefits | | |
| 3 | | | Invoices & Expenses | | |
| 4 | | | Other Direct Costs | | |
| 5 | | | Payroll Reimbursement | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | Wisconsin River Power | WPSC Owns 50% | Labor & Labor Loadings | | |
| 9 | Company | | Benefits | | |
| 10 | | | Materials & Supplies | | |
| 11 | | | Invoices & Expenses | | |
| 12 | | | Other Direct Costs | | |
| 13 | | | Purchased Power | 555 | 1,702,713 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | Brown County C-LEC LLC | In Common Control With | Labor & Labor Loadings | | |
| 17 | | | Invoices & Expenses | | |
| 18 | | | Other Direct Costs | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | WPS Investments LLC | WPSC Owns 17.31% | Labor & Labor Loadings | | |
| 22 | | | Invoices & Expenses | | |
| 23 | | | Other Direct Costs | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | WPS Empire State, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 27 | | | Benefits | | |
| 28 | | | Invoices & Expenses | | |
| 29 | | | Other Direct Costs | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | WPS Niagara Generation | In Common Control With | Labor & Labor Loadings | | |
| 33 | LLC | | Benefits | | |
| 34 | | | Invoices & Expenses | | |
| 35 | | | Other Direct Costs | | |
| 36 | | | Payroll Reimbursement | | |
| 37 | | | | | |
| 38 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|------------------|-----------------------|----------|
| | | Various | 71,684 | 71,684 | (1) | 1 |
| | | Various | 296,487 | 296,487 | (1) | 2 |
| | | Various | 6,597 | 6,597 | (4) | 3 |
| | | Various | 43,597 | 43,597 | (2) | 4 |
| | | Various | 1,445,951 | 1,445,951 | (4) | 5 |
| | | Total | | 1,864,316 | | 6 |
| | | | | | | 7 |
| | | Various | 764,141 | 764,141 | (1) | 8 |
| | | Various | 1,348 | 1,348 | (1) | 9 |
| | | Various | 26,011 | 26,011 | (1) | 10 |
| | | Various | 108,202 | 108,202 | (4) | 11 |
| | | Various | 551,000 | 551,000 | (2) | 12 |
| | | Total | | 1,702,713 | (2), (5) | 13 |
| | | Total | | 3,153,415 | | 14 |
| | | | | | | 15 |
| | | Various | 11,354 | 11,354 | (1) | 16 |
| | | Various | 2,018 | 2,018 | (4) | 17 |
| | | Various | 3,267 | 3,267 | (2) | 18 |
| | | Total | | 16,639 | | 19 |
| | | | | | | 20 |
| | | Various | 38,857 | 38,857 | (1) | 21 |
| | | Various | 276 | 276 | (4) | 22 |
| | | Various | 566 | 566 | (2) | 23 |
| | | Total | | 39,699 | | 24 |
| | | | | | | 25 |
| | | Various | 20,049 | 20,049 | (1) | 26 |
| | | Various | (1,293) | (1,293) | (1) | 27 |
| | | Various | 1,163 | 1,163 | (4) | 28 |
| | | Various | 966 | 966 | (2) | 29 |
| | | Total | | 20,885 | | 30 |
| | | | | | | 31 |
| | | Various | 5,782 | 5,782 | (1) | 32 |
| | | Various | 10,570 | 10,570 | (1) | 33 |
| | | Various | 763 | 763 | (4) | 34 |
| | | Various | 4,398 | 4,398 | (2) | 35 |
| | | Various | 226,683 | 226,683 | (4) | 36 |
| | | Total | | 248,196 | | 37 |
| | | | | | | 38 |

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

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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

| Line No. | Company (a) | Affiliation (b) | Description: Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) | | |
|----------|---|------------------------|---|------------------------|--|--|--|
| 1 | WPS Beaver Falls Generation LLC | In Common Control With | Labor & Labor Loadings | | | | |
| 2 | | | Benefits | | | | |
| 3 | | | Invoices & Expenses | | | | |
| 4 | | | Other Direct Costs | | | | |
| 5 | | | Payroll Reimbursement | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | WPS Syracuse Generation LLC | In Common Control With | Labor & Labor Loadings | | | | |
| 9 | | | Benefits | | | | |
| 10 | | | Invoices & Expenses | | | | |
| 11 | | | Other Direct Costs | | | | |
| 12 | | | Payroll Reimbursement | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | Integrus Energy Services of Canada Corp. | In Common Control With | Labor & Labor Loadings | | | | |
| 16 | | | Benefits | | | | |
| 17 | | | Invoices & Expenses | | | | |
| 18 | | | Other Direct Costs | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | Quest Energy LLC | In Common Control With | Labor & Labor Loadings | | |
| 22 | Invoices & Expenses | | | | | | |
| 23 | Other Direct Costs | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | Integrus Energy Services of Texas, Inc. | In Common Control With | | | Labor & Labor Loadings | | |
| 27 | | | | | Other Direct Costs | | |
| 28 | | | Payroll Reimbursement | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|----------------|-----------------------|----------|
| | | Various | 13,113 | 13,113 | (1) | 1 |
| | | Various | 49,366 | 49,366 | (1) | 2 |
| | | Various | 7,912 | 7,912 | (4) | 3 |
| | | Various | 10,920 | 10,920 | (2) | 4 |
| | | Various | 895,450 | 895,450 | (4) | 5 |
| | | Total | | 976,761 | | 6 |
| | | | | | | 7 |
| | | Various | 10,777 | 10,777 | (1) | 8 |
| | | Various | 22,739 | 22,739 | (1) | 9 |
| | | Various | 8,276 | 8,276 | (4) | 10 |
| | | Various | 7,565 | 7,565 | (2) | 11 |
| | | Various | 341,274 | 341,274 | (4) | 12 |
| | | Total | | 390,631 | | 13 |
| | | | | | | 14 |
| | | Various | 33,919 | 33,919 | (1) | 15 |
| | | Various | 15,001 | 15,001 | (1) | 16 |
| | | Various | 5,341 | 5,341 | (4) | 17 |
| | | Various | 25,707 | 25,707 | (2) | 18 |
| | | Total | | 79,968 | | 19 |
| | | | | | | 20 |
| | | Various | 446 | 446 | (1) | 21 |
| | | Various | 148 | 148 | (4) | 22 |
| | | Various | 1,424 | 1,424 | (2) | 23 |
| | | Total | | 2,018 | | 24 |
| | | | | | | 25 |
| | | Various | 3,312 | 3,312 | (1) | 26 |
| | | Various | 17,943 | 17,943 | (2) | 27 |
| | | Various | 352,475 | 352,475 | (4) | 28 |
| | | Total | | 373,730 | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |

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

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|---|--|--|--|
| 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.). | | | 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 | Integrus Energy Services of New York, Inc. | In Common Control With | Labor & Labor Loadings | | |
| 2 | | | Invoices & Expenses | | |
| 3 | | | Other Direct Costs | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | Minnesota Energy Resources Corp. | In Common Control With | Labor & Labor Loadings | | |
| 8 | | | Benefits | | |
| 9 | | | Materials & Supplies | | |
| 10 | | | Invoices & Expenses | | |
| 11 | | | Other Direct Costs | | |
| 12 | | | Payroll Reimbursement | | |
| 13 | | | Annual Incentive Plan | 920 | 49,337 |
| 14 | | | Long-Term Incentive Plan | 920 | 28,906 |
| 15 | | | Stock Options | 920, 500 | 21,689 |
| 16 | | | Restricted Stock | 920, 500 | 7,758 |
| 17 | | | | | |
| 18 | | | | | |
| 19 | Michigan Gas Utilities Corp. | In Common Control With | Labor & Labor Loadings | | |
| 20 | | | Benefits | | |
| 21 | | | Materials & Supplies | | |
| 22 | | | Invoices & Expenses | | |
| 23 | | | Other Direct Costs | | |
| 24 | | | Payroll Reimbursement | | |
| 25 | | | Annual Incentive Plan | 920 | 8,329 |
| 26 | | | Long-Term Incentive Plan | 920 | 3,525 |
| 27 | | | Stock Options | 920, 500 | 473 |
| 28 | | | Restricted Stock | 920, 500 | 4,861 |
| 29 | | | | | |
| 30 | | | | | |
| 31 | Winnebago Energy Center, LLC | In Common Control With | Labor & Labor Loadings | | |
| 32 | | | Other Direct Costs | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|-------------------|-----------------------|----------|
| | | Various | 10,972 | 10,972 | (1) | 1 |
| | | Various | 634 | 634 | (4) | 2 |
| | | Various | 39,438 | 39,438 | (2) | 3 |
| | | Total | | 51,044 | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | Various | 2,724,299 | 2,724,299 | (1) | 7 |
| | | Various | 262,801 | 262,801 | (1) | 8 |
| | | Various | 518,030 | 518,030 | (1) | 9 |
| | | Various | 792,190 | 792,190 | (4) | 10 |
| | | Various | 3,182,677 | 3,182,677 | (2) | 11 |
| | | Various | 16,538,866 | 16,538,866 | (4) | 12 |
| | | | | 49,337 | (4) | 13 |
| | | | | 28,906 | (4) | 14 |
| | | | | 21,689 | (4) | 15 |
| | | | | 7,758 | (4) | 16 |
| | | Total | | 24,126,553 | | 17 |
| | | | | | | 18 |
| | | Various | 1,938,856 | 1,938,856 | (1) | 19 |
| | | Various | (460,861) | (460,861) | (1) | 20 |
| | | Various | 167,983 | 167,983 | (1) | 21 |
| | | Various | 429,163 | 429,163 | (4) | 22 |
| | | Various | 2,398,534 | 2,398,534 | (2) | 23 |
| | | Various | 12,719,914 | 12,719,914 | (4) | 24 |
| | | | | 8,329 | (4) | 25 |
| | | | | 3,525 | (4) | 26 |
| | | | | 473 | (4) | 27 |
| | | | | 4,861 | (4) | 28 |
| | | Total | | 17,210,777 | | 29 |
| | | | | | | 30 |
| | | Various | (4) | (4) | (1) | 31 |
| | | Various | 37 | 37 | (2) | 32 |
| | | Total | | 33 | | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| | | | | | | 36 |
| | | | | | | 37 |
| | | | | | | 38 |

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

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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

| Line No. | Company (a) | Affiliation (b) | Description: Nature of Goods and Services (c) | Account Number (d) | Amount Classified to Operating Income (e) |
|----------|--------------------------|------------------------|---|-----------------------|--|
| 1 | Wisconsin Valley | WPSC Owns 27.1% | Labor & Labor Loadings | | |
| 2 | Improvement Company | | Invoices & Expenses | | |
| 3 | | | Other Direct Costs | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | Peoples Gas Light & Coke | In Common Control With | Annual Incentive Plan | 920, 500 | 32,527 |
| 7 | Company | | | | |
| 8 | | | | | |
| 9 | North Shore Gas Company | In Common Control With | Annual Incentive Plan | 920, 500 | 14,095 |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |

| | | | | | |
|--------------|--|--|--|--|-------------------|
| TOTAL | | | | | 50,595,786 |
|--------------|--|--|--|--|-------------------|

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|--------------------|-----------------------|----------|
| | | Various | 2,029 | 2,029 | (1) | 1 |
| | | Various | 224 | 224 | (4) | 2 |
| | | Various | 11 | 11 | (2) | 3 |
| | | Total | | 2,264 | | 4 |
| | | | | | | 5 |
| | | | | 32,527 | (4) | 6 |
| | | Total | | 32,527 | | 7 |
| | | | | | | 8 |
| | | | | 14,095 | (4) | 9 |
| | | Total | | 14,095 | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
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| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | 0 | | 182,504,071 | 233,099,857 | | |

- (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 Public Service Corp. | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 | | |
| 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 | Integrus Energy Group, Inc. | Parent Company Owns 100% of Wisconsin Public Service Corp. | Labor & Labor Loadings | Various | 2,933,296 |
| 2 | | | Invoices & Expenses | Various | 445,510 |
| 3 | | | Transitions Costs | 920, 921, 926 | 18,701,736 |
| 4 | | | Other Direct Costs | Various | 201,574 |
| 5 | | | Insurance Prepayment | | |
| 6 | | | Long-term Incentive Plan | 920, 500 | 372,176 |
| 7 | | | Stock Options | 920, 500 | 606,857 |
| 8 | | | Restricted Stock | 920, 500 | 382,811 |
| 9 | | | Awassa Fees | | |
| 10 | | | ESOP Stock Transfer | | |
| 11 | | | Unwinding of Bonus Depr | | |
| 12 | | | Income Taxes | | |
| 13 | | | Annual Incentive Plan | 920000 | 598,745 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | WPS Leasing, Inc. | WPSC Owns 100% | Unit Train Lease | | |
| 17 | | | Invoices & Expenses | 593, 926 | 11,484 |
| 18 | | | Income Taxes | | |
| 19 | | | Other Direct Costs | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | Upper Peninsula Power Company | Under Common Control | Labor & Labor Loadings | Various | 40,936 |
| 23 | | | Invoices & Expenses | Various | 79,124 |
| 24 | | | Materials and Supplies | Various | 786 |
| 25 | | | Other Direct Costs | Various | 6,830 |
| 26 | | | Purchase Power | 555042 | 2,419 |
| 27 | | | Income Taxes | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | WPS Visions, Inc. | Under Common Control | Invoices & Expenses | 926190 | 3 |
| 31 | | | Income Taxes | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|-------------------|-----------------------|----------|
| Various | 12,371 | Various | 1,137,803 | 4,083,470 | (1) | 1 |
| 426, 438 | 10,306 | Various | 2,149,930 | 2,605,746 | (4) | 2 |
| 426550 | 3,151,601 | | | 21,853,337 | (4) | 3 |
| 421, 426 | 1,394 | Various | (57,036) | 145,932 | (2) | 4 |
| | | 165010 | 5,028,198 | 5,028,198 | (4) | 5 |
| | | | | 372,176 | (4) | 6 |
| | | | | 606,857 | (4) | 7 |
| | | 241, 232 | (310,863) | 71,948 | (4) | 8 |
| | | Various | 60,146 | 60,146 | (1) | 9 |
| | | 242040 | 2,482,616 | 2,482,616 | (2) | 10 |
| | | 223010 | 1,805,352 | 1,805,352 | (4) | 11 |
| | | 236050 | 43,993,223 | 43,993,223 | (4) | 12 |
| | | | | 598,745 | (4) | 13 |
| | | | Total | 83,707,746 | | 14 |
| | | | | | | 15 |
| | | 151090 | 1,447,607 | 1,447,607 | (5) | 16 |
| | | 107, 143 | 371 | 11,855 | (4) | 17 |
| | | 236050 | 20,098 | 20,098 | (4) | 18 |
| | | 184770 | 11 | 11 | (2) | 19 |
| | | | Total | 1,479,571 | | 20 |
| | | | | | | 21 |
| | | Various | 22,850 | 63,786 | (1) | 22 |
| 426430 | 946 | Various | 23,065 | 103,135 | (4) | 23 |
| | | Various | 42,157 | 42,943 | (1) | 24 |
| | | Various | 17,174 | 24,004 | (2) | 25 |
| | | | | 2,419 | (3) | 26 |
| | | 236050 | 7,061,281 | 7,061,281 | (4) | 27 |
| | | | Total | 7,297,568 | | 28 |
| | | | | | | 29 |
| | | | | 3 | (4) | 30 |
| | | 236050 | 4,270 | 4,270 | (4) | 31 |
| | | | Total | 4,273 | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |

- (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 Public Service Corp. | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 | | |
| 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 | WPS Resources Capital | Under Common Control | Invoices & Expenses | 926190 | |
| 2 | Corporation | | Income Taxes | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | Upper Peninsula Building | Under Common Control | Invoices & Expenses | 926190 | 59 |
| 6 | Development Company | | Income Taxes | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | Penvest, Inc. | Under Common Control | Invoices & Expenses | 926190 | 2 |
| 10 | | | Income Taxes | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | WPS Nuclear Corporation | WPSC Owns 100% | Invoices & Expenses | 926190 | 5 |
| 14 | | | KNPP Sale | | |
| 15 | | | Income Taxes | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | Integrays Energy Services, Inc. | Under Common Control | Labor & Labor Loadings | Various | 10,765 |
| 19 | | | Invoices & Expenses | Various | 155,249 |
| 20 | | | Other Direct Costs | 926050 | 118 |
| 21 | | | Nat Gas Purchases | 804611 | 232,500 |
| 22 | | | Fox Energy Purchase | 555830 | 1,568,049 |
| 23 | | | Gas Injection Fees | | |
| 24 | | | Long-Term Incentive Plan | 920000 | 3,729 |
| 25 | | | Stock Options | 920000 | 382 |
| 26 | | | Restricted Stock | 920000 | 545 |
| 27 | | | Income Taxes | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | WPS Power Development, Inc. | Under Common Control | Invoices & Expenses | 926190 | 3 |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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. |
|-----------------------|--|-----------------------|---|--------------------|-----------------------|----------|
| | | | | 0 | (4) | 1 |
| | | 236050 | 1,122 | 1,122 | (4) | 2 |
| | | | Total | 1,122 | | 3 |
| | | | | | | 4 |
| | | | | 59 | (4) | 5 |
| | | 236050 | 216,059 | 216,059 | (4) | 6 |
| | | | Total | 216,118 | | 7 |
| | | | | | | 8 |
| | | | | 2 | (4) | 9 |
| | | 236050 | 169,770 | 169,770 | (4) | 10 |
| | | | Total | 169,772 | | 11 |
| | | | | | | 12 |
| | | | | 5 | (4) | 13 |
| | | 253, 182 | 1,150,981 | 1,150,981 | (2) | 14 |
| | | 236050 | 355,279 | 355,279 | (4) | 15 |
| | | | Total | 1,506,265 | | 16 |
| | | | | | | 17 |
| | | Various | 8,329 | 19,094 | (1) | 18 |
| | | Various | 28,191 | 183,440 | (4) | 19 |
| | | 184770 | 13,072 | 13,190 | (2) | 20 |
| | | | | 232,500 | (5) | 21 |
| | | | | 1,568,049 | (5) | 22 |
| | | 164121 | 14,430 | 14,430 | (5) | 23 |
| | | | | 3,729 | (4) | 24 |
| | | | | 382 | (4) | 25 |
| | | | | 545 | (4) | 26 |
| | | 236050 | 111,863,328 | 111,863,328 | (4) | 27 |
| | | | Total | 113,898,687 | | 28 |
| | | | | | | 29 |
| | | | | 3 | (4) | 30 |
| | | | Total | 3 | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |

- (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 Public Service Corp. | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/30/08 | December 31, 2007 | | |
| 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 Woodgas LLC | Under Common Control | Invoices & Expenses | 926190 | 1 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | WPS New England | Under Common Control | Invoices & Expenses | 926190 | 38 |
| 5 | Generation, Inc. | | Income Taxes | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | WPS Canada Generation, Inc. | Under Common Control | Invoices & Expenses | 926190 | 73 |
| 10 | | | Income Taxes | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | PDI Stoneman, Inc. | Under Common Control | Invoices & Expenses | 926190 | 10 |
| 14 | | | Income Taxes | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | Mid-American Power LLC | Under Common Control | Invoices & Expenses | 926190 | 190 |
| 18 | | | | | |
| 19 | | | | | |
| 20 | Sunbury Holdings, LLC | Under Common Control | Other Direct Costs | 921 | (39) |
| 21 | | | Benefits | 926 | 149,346 |
| 22 | | | | | |
| 23 | | | | | |
| 24 | WPS Westwood Generation | Under Common Control | Invoices & Expenses | 921, 926 | 257 |
| 25 | LLC | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Wisconsin River Power | WPSC Owns 50% | Invoices & Expenses | Various | 5,760 |
| 29 | Company | | Energy Purchase | 555 | 1,373,857 |
| 30 | | | | | |
| 31 | | | | | |
| 32 | Combined Locks Energy | Under Common Control | Invoices & Expenses | 926190 | 37 |
| 33 | Center LLC | | | | |
| 34 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. |
|-----------------------|--|-----------------------|---|------------------|-----------------------|----------|
| | | | | 1 | (4) | 1 |
| | | | Total | 1 | | 2 |
| | | | | 38 | (4) | 3 |
| | | 236050 | 482,823 | 482,823 | (4) | 4 |
| | | | Total | 482,861 | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | | | | 73 | (4) | 8 |
| | | 236050 | 473,989 | 473,989 | (4) | 9 |
| | | | Total | 474,062 | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | 10 | (4) | 13 |
| | | 236050 | 849,184 | 849,184 | (4) | 14 |
| | | | Total | 849,194 | | 15 |
| | | | | | | 16 |
| | | | | 190 | (4) | 17 |
| | | | Total | 190 | | 18 |
| | | | | | | 19 |
| | | | | (39) | (2) | 20 |
| | | | | 149,346 | (1) | 21 |
| | | | Total | 149,307 | | 22 |
| | | | | | | 23 |
| | | 184561 | 31 | 288 | (4) | 24 |
| | | | Total | 288 | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | Various | 229 | 5,989 | (4) | 28 |
| | | Various | | 1,373,857 | (2), (5) | 29 |
| | | | Total | 1,379,846 | | 30 |
| | | | | | | 31 |
| | | 184031 | | 37 | (4) | 32 |
| | | | Total | 37 | | 33 |
| | | | | | | 34 |

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

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
|--|------------------------------|---|--|-------------------------------------|--|
| 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 | WPS Investments LLC | WPSC Owns 17.31% | Invoices & Expenses | 926190 | 78 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | WPS Empire State, Inc. | Under Common Control | Labor & Loadings | | |
| 5 | | | Invoices & Expenses | 926190 | 51 |
| 6 | | | Other Direct Costs | 921 | (335) |
| 7 | | | Benefits | 926 | 18,435 |
| 8 | | | Income Taxes | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | WPS Beaver Falls | Under Common Control | Invoices & Expenses | 926190 | 18 |
| 12 | Generation LLC | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | WPS Syracuse Generation | Under Common Control | Invoices & Expenses | 926, 513 | 211 |
| 16 | LLC | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | Integrays Energy Services of | Under Common Control | Invoices & Expenses | 926190 | 68 |
| 20 | Canada Corp. | | Labor & Loadings | 907000 | 759 |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Quest Energy LLC | Under Common Control | Invoices & Expenses | 926190 | 4 |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | Integrays Energy Services of | Under Common Control | Invoices & Expenses | 926190 | 7 |
| 28 | Texas, Inc. | | | | |
| 29 | | | | | |
| 30 | Integrays Energy Services of | Under Common Control | Invoices & Expenses | 926 | 19 |
| 31 | New York, Inc. | | Income Taxes | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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. |
|-----------------------|--|-----------------------|---|-------------------|-----------------------|----------|
| | | | | 78 | (4) | 1 |
| | | | Total | 78 | | 2 |
| | | | | | | 3 |
| | | Various | (1,877) | (1,877) | (1) | 4 |
| | | Various | (546) | (495) | (4) | 5 |
| | | Various | 41 | (294) | (2) | 6 |
| | | | | 18,435 | (1) | 7 |
| | | 236050 | 14,002,987 | 14,002,987 | (4) | 8 |
| | | | Total | 14,018,756 | | 9 |
| | | | | | | 10 |
| | | | | 18 | (4) | 11 |
| | | | Total | 18 | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | 184571 | | 211 | (4) | 15 |
| | | | Total | 211 | | 16 |
| | | | | | | 17 |
| | | | | 68 | (4) | 19 |
| | | | | 759 | (1) | 20 |
| | | | Total | 827 | | 21 |
| | | | | | | 22 |
| | | | | 4 | (4) | 23 |
| | | | Total | 4 | | 24 |
| | | | | | | 25 |
| | | | | 7 | (4) | 27 |
| | | | Total | 7 | | 28 |
| | | | | | | 29 |
| | | | | 19 | (4) | 30 |
| | | 236050 | 6,115,932 | 6,115,932 | (4) | 31 |
| | | | Total | 6,115,951 | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |

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

| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | | |
|--|---|--|---|-----------------------|--|
| 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 | Minnesota Energy | Under Common Control | Labor & Labor Loadings | Various | 39,553 |
| 2 | Resources Corp. | | Invoices & Expenses | Various | 170,057 |
| 3 | | | Other Direct Costs | 909000 | 55 |
| 4 | | | Long-Term Incentive Plan | 920000 | 378 |
| 5 | | | Stock Options | 920000 | 1,975 |
| 6 | | | Restricted Stock | 920000 | 379 |
| 7 | | | Annual Incentive Plan | 920000 | 6,481 |
| 8 | | | Material & Supplies | | |
| 9 | | | Income Taxes | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | Michigan Gas Utilities Corp. | Under Common Control | Labor & Labor Loadings | 926190 | 716 |
| 13 | | | Invoices & Expenses | Various | 17,904 |
| 14 | | | Material & Supplies | 875 | 128 |
| 15 | | | Other Direct Costs | 875, 926 | 418 |
| 16 | | | Income Taxes | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | Peoples Energy Corporation | Under Common Control | Income Taxes | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | Peoples Gas Light & Coke | Under Common Control | Income Taxes | | |
| 23 | Company | | | | |
| 24 | | | | | |
| 25 | North Shore Gas Company | Under Common Control | Income Taxes | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Peoples Energy Resources | Under Common Control | Income Taxes | | |
| 29 | Company, LLC | | | | |
| 30 | | | | | |
| 31 | Peoples Energy Gas | Under Common Control | Income Taxes | | |
| 32 | Neighborhood Develop Corp. | | | | |
| 33 | | | | | |
| 34 | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. | | |
|-----------------------|--|-----------------------|---|--------------|-----------------------|--------------------|-----|----|
| 426430 | 643 | 184, 242 | 2,247 | 41,800 | (1) | 1 | | |
| | | Various | 42,160 | 212,860 | (4) | 2 | | |
| | | Various | 1,947 | 2,002 | (2) | 3 | | |
| | | | | | 378 | (4) | 4 | |
| | | | | | 1,975 | (4) | 5 | |
| | | | | | 379 | (4) | 6 | |
| | | | | | 6,481 | (4) | 7 | |
| | | | | Various | 4,986 | 4,986 | (1) | 8 |
| | | | | 236050 | 12,801,614 | 12,801,614 | (4) | 9 |
| | | | | | Total | 13,072,475 | | 10 |
| | | | | | | | | 11 |
| | | | | 107, 184 | 19,210 | 19,926 | (1) | 12 |
| | | | | Various | 17,124 | 35,028 | (4) | 13 |
| | | | | | | 128 | (1) | 14 |
| | | | | 184, 232 | 834 | 1,252 | (2) | 15 |
| | | | | 236050 | 12,568,155 | 12,568,155 | (4) | 16 |
| | | | | | Total | 12,624,489 | | 17 |
| | | | | | | | | 18 |
| | | | | 236050 | 218,940,327 | 218,940,327 | (4) | 19 |
| | | | | | Total | 218,940,327 | | 20 |
| | | | | | | | | 21 |
| | | | | 236050 | 70,639,251 | 70,639,251 | (4) | 22 |
| | | | | | Total | 70,639,251 | | 23 |
| | | | | | | | | 24 |
| | | | | 236050 | 7,234,764 | 7,234,764 | (4) | 25 |
| | | | | | Total | 7,234,764 | | 26 |
| | | | | | | | | 27 |
| | | | | 236050 | 15,910,845 | 15,910,845 | (4) | 28 |
| | | | | | Total | 15,910,845 | | 29 |
| | | | | | | | | 30 |
| | | | | 236050 | 2,214,506 | 2,214,506 | (4) | 31 |
| | | | | | Total | 2,214,506 | | 32 |
| | | | | | | 33 | | |
| | | | | | | 34 | | |

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

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 | |
|--|------------------------------|---|--|-------------------------------------|--|
| 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 | Peoples District Energy Corp | Under Common Control | Income Taxes | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | PERC Power, LLC | Under Common Control | Income Taxes | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | PERC Holdings, LLC | Under Common Control | Income Taxes | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | Peoples Energy Ventures, | Under Common Control | Income Taxes | | |
| 11 | LLC | | | | |
| 12 | | | | | |
| 13 | Peoples Energy Business | Under Common Control | Income Taxes | | |
| 14 | Services, LLC | | | | |
| 15 | | | | | |
| 16 | Peoples Energy | Under Common Control | Income Taxes | | |
| 17 | Neighborhood Develop, LLC | | | | |
| 18 | | | | | |
| 19 | Peoples Energy Home | Under Common Control | Income Taxes | | |
| 20 | Services, LLC | | | | |
| 21 | | | | | |
| 22 | Peoples Technology, LLC | Under Common Control | Income Taxes | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | Winnebago Energy | Under Common Control | Labor & Labor Loadings | 926, 921 | 22 |
| 26 | Center, LLC | | Other Direct Costs | 926, 921 | 12 |
| 27 | | | | | |
| 28 | | | | | |
| 29 | Peoples Energy Wholesale | Under Common Control | Gas Demand Fees | 804 | 721,375 |
| 30 | Marketing, LLC | | Gas Inject/Withdraw Fees | 804623 | 55,457 |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | TOTAL | | | | 28,919,448 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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

| Account Number (f) | Amount Classified to Non-Operating Income (g) | Account Number (h) | Amount Classified to Balance Sheet (i) | Total (j) | Pricing Method (k) | Line No. | | |
|-----------------------|--|-----------------------|---|--------------------|-----------------------|----------|-----|----|
| 408 | 3 | 236050 | 163,351 | 163,351 | (4) | 1 | | |
| | | Total | | 163,351 | | 2 | | |
| | | | | | | | 3 | |
| | | 236050 | 8,533,185 | 8,533,185 | 8,533,185 | (4) | 4 | |
| | | Total | | 8,533,185 | | | 5 | |
| | | | | | | | 6 | |
| | | 236050 | 1,013,939 | 1,013,939 | 1,013,939 | (4) | 7 | |
| | | Total | | 1,013,939 | | | 8 | |
| | | | | | | | 9 | |
| | | 236050 | 466,523 | 466,523 | 466,523 | (4) | 10 | |
| | | Total | | 466,523 | | | 11 | |
| | | | | | | | 12 | |
| | | 236050 | 80,536 | 80,536 | 80,536 | (4) | 13 | |
| | | Total | | 80,536 | | | 14 | |
| | | | | | | | 15 | |
| | | 236050 | 1,103,006 | 1,103,006 | 1,103,006 | (4) | 16 | |
| | | Total | | 1,103,006 | | | 17 | |
| | | | | | | | 18 | |
| | | 236050 | 145,775 | 145,775 | 145,775 | (4) | 19 | |
| | | Total | | 145,775 | | | 20 | |
| | | | | | | | 21 | |
| | | 236050 | 426,509 | 426,509 | 426,509 | (4) | 22 | |
| | | Total | | 426,509 | | | 23 | |
| | | | | | | | 24 | |
| | | | | | | 25 | (1) | 25 |
| | | | | | | 12 | (2) | 26 |
| | | Total | | 37 | | | | 27 |
| | | | | | | | | 28 |
| | | | | | | 721,375 | (5) | 29 |
| | | 164123 | 55,587 | 55,587 | 111,044 | 111,044 | (5) | 30 |
| | | Total | | 832,419 | | | | 31 |
| | | | | | | | | 32 |
| | | | | | | | | 33 |
| 3,177,264 | | | 553,057,988 | 585,154,700 | | | | |

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

| | | | |
|--|---|--|---|
| Name of Respondent Wisconsin Public Service Corporation | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/18/2008 | Year/Period of Report End of 2007/Q4 |
|--|---|--|---|

MONTHLY PEAKS AND OUTPUT

- (1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
- (2) Report on line 2 by month the system's output in Megawatt hours for each month.
- (3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
- (4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
- (5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM:

| Line No. | Month (a) | Total Monthly Energy (b) | Monthly Non-Requirements Sales for Resale & Associated Losses (c) | MONTHLY PEAK | | |
|----------|--------------|-----------------------------|--|---------------------------------|---------------------|-------------|
| | | | | Megawatts (See Instr. 4) (d) | Day of Month (e) | Hour (f) |
| 29 | January | 1,331,382 | 61,655 | 1,778 | 31 | 19 |
| 30 | February | 1,209,597 | 25,978 | 1,838 | 5 | 19 |
| 31 | March | 1,267,956 | 43,960 | 1,756 | 6 | 19 |
| 32 | April | 1,192,227 | 42,172 | 1,619 | 4 | 20 |
| 33 | May | 1,235,928 | 28,717 | 1,768 | 30 | 12 |
| 34 | June | 1,333,214 | 50,375 | 2,214 | 26 | 15 |
| 35 | July | 1,404,019 | 43,099 | 2,239 | 31 | 18 |
| 36 | August | 1,474,771 | 108,545 | 2,233 | 1 | 17 |
| 37 | September | 1,264,445 | 31,997 | 2,121 | 5 | 15 |
| 38 | October | 1,300,998 | 49,674 | 1,900 | 8 | 12 |
| 39 | November | 1,221,338 | 8,909 | 1,826 | 29 | 18 |
| 40 | December | 1,313,142 | 18,340 | 1,872 | 12 | 19 |
| 41 | TOTAL | 15,549,017 | 513,421 | | | |

| | | | |
|--------------------------------------|--|----------------------------|-----------------------|
| Name of Respondent | This Report is: | Date of Report | Year/Period of Report |
| Wisconsin Public Service Corporation | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/18/2008 | 2007/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 401 Line No.: 10 Column: b

The MWH as reported on Line 10, column (b) of page 401 is calculated using the total gross purchases of MWH from MISO. The total purchases when the MISO purchases and sales are netted on an hourly basis is 6,673,534.

Schedule Page: 401 Line No.: 24 Column: b

The MWH as reported on Line 10, column (b) of page 401 is calculated using the total gross purchases of MWH from MISO. The total purchases when the MISO purchases and sales are netted on an hourly basis is 154,686.

Schedule Page: 401 Line No.: 29 Column: b

Column (b) includes firm, interruptible and non-requirement sales.

Schedule Page: 401 Line No.: 29 Column: c

Column (c) consists of non-requirement sales but excludes interruptible sales since interruptible sales are provided on a requirements basis subject to interruption on an emergency basis only.

Schedule Page: 401 Line No.: 29 Column: d

Column (d) - Consists of Firm Load only.

| Name of Respondent Wisconsin Public Service Corp. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/30/08 | | Year of Report December 31, 2007 | |
|---|------------------------------|---|--|--|---------------------------------|-------------------------------------|--|
| CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year. | | | | | | | |
| A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year | | | | | | | |
| 1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. | | | | 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such. | | | |
| Line No. | Name of Plant (a) | Disposition (b) | Installed Capacity (in megawatts) | | | Date (f) | If Sold or Leased, Give Name and Address of Purchaser or Lessee (g) |
| | | | Hydro (c) | Steam (d) | (Other) (e) | | |
| 1 2 3 4 | Pulliam 3 | Removed from Service | | 30 | | 12/31/2007 | |
| 5 6 7 | Pulliam 4 | Removed from Service | | 30 | | 12/31/2007 | |
| B. Generating Units Scheduled for or Undergoing Major Modifications | | | | | | | |
| Line No. | Name of Plant (a) | Character of Modification (b) | Installed Plant Capacity After Modification (in MW) (c) | Estimated Dates of Construction | | | |
| | | | | Start (d) | Completion (e) | | |
| 8 9 10 11 12 13 14 | None | | | | | | |
| C. New Generating Plants Scheduled for or Under Construction | | | | | | | |
| Line No. | Plant Name & Location (a) | TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b) | Installed Capacity (in megawatts) | | Estimated Dates of Construction | | |
| | | | Initial (c) | Ultimate (d) | Start (e) | Completion (f) | |
| 15 16 17 18 19 20 21 | None | | | | | | |
| D. New Units in Existing Plants Scheduled for or Under Construction | | | | | | | |
| Line No. | Plant Name & Location (a) | TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b) | Unit (c) | Size of Unit (in megawatts) (d) | Estimated Dates of Construction | | |
| | | | | | Start (e) | Completion (f) | |
| 22 23 24 25 26 27 28 | Weston 4, Rothschild, WI | Steam | 4 | 500 | 2004 | 2008 | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | Pulliam Unit 3 | Green Bay, WI | 1-01/26/1943 | Pulv Coal/Gas | 650 | 900°F | 312.5 |
| 2 | Pulliam Unit 4 | Green Bay, WI | 1-08/08/1947 | Pulv Coal/Gas | 675 | 900°F | 312.5 |
| 3 | Pulliam Unit 5 | Green Bay, WI | 1-09/09/1949 | Pulv Coal/Gas | 900 | 900°F | 460 |
| 4 | Pulliam Unit 6 | Green Bay, WI | 1-11/25/1951 | Pulv Coal/Gas | 950 | 950°F | 600 |
| 5 | Pulliam Unit 7 | Green Bay, WI | 1-11/03/1958 | Pulv Coal/Gas | 1543 | 1005/1005°F | 600 |
| 6 | Pulliam Unit 8 | Green Bay, WI | 1-12/01/1964 | Pulv Coal/Gas | 1900 | 1005/1005°F | 950 |
| 7 | Weston Unit 1 | Rothschild, WI | 1-12/01/1954 | Pulv Coal/Gas | 950 | 900°F | 600 |
| 8 | Weston Unit 2 | Rothschild, WI | 1-09/19/1960 | Pulv Coal/Gas | 1543 | 1005/1005°F | 600 |
| 9 | Weston Unit 3 | Rothschild, WI | 1-12/23/1981 | Pulv Coal/Gas | 2620 | 1005/1005°F | 2350 |
| 10 | Columbia 1 Total * | Portage, WI | 1975 | Pulv Coal/Gas | 2990 | 1005/1005°F | |
| 11 | Columbia 1 WPS Share | Portage, WI | | | | | |
| 12 | Columbia 2 Total * | Portage, WI | 1978 | Pulv Coal/Gas | 2990 | 1005/1005°F | |
| 13 | Columbia 2 WPS Share | Portage, WI | | | | | |
| 14 | Edgewater 4 Total * | Sheboygan, WI | 1969 | Coal/Tire Prod | | | |
| 15 | Edgewater 4 WPS Share | Sheboygan, WI | | | | | |
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| 30 | | | | | | | |
| 31 | * Co-owned units that are operated by the majority owner - limited information available. | | | | | | |
| 32 | Columbia 1 & 2 and Edgewater 4 are jointly owned with Alliant Energy, builder and operator of the units. | | | | | | |
| 33 | Wisconsin Public Service Corporation ownership interest in each unit is 31.8%. | | | | | | |

| | | | |
|--|--|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|--|--|-------------------------------------|

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> | | | | | | | | | | | | Line No. |
|--|--|---|----------------------------------|-------|---------------------------------------|---|---|------|--------------|---|--|----------|
| Year Installed | TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i> | | | | GENERATORS NAME PLATE Rating in Kw | | | | | | Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n)) *** | |
| | Max. Rating Mega-Watt | Type <i>(Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)</i> | Steam Pressure at Throttle psig. | RPM | At Minimum Hydrogen Pressure | At Max. Hydrogen Pressure <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i> | Hydrogen Pressure <i>(Designate air cooled generators)</i> | | Power Factor | Voltage (in MV) <i>(If other than 3 phase, 60 cycle indicate other characteristic)</i> | | |
| | | | | | | | Min. | Max. | | | | |
| (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) | (s) | |
| 1943 | 30 | Steam | 650 | 3,600 | **30,000 | **30,000 | | | 0.84 | 0.014 | 30,000 | 1 |
| 1947 | 30 | Steam | 650 | 3,600 | 30,000 | 34,480 | 0.5 | | 0.8 | 0.014 | 30,000 | 2 |
| 1949 | 50 | Steam | 850 | 3,600 | 50,000 | 57,500 | 0.5 | 15 | 0.8 | 0.014 | 50,000 | 3 |
| 1951 | 62.5 | Steam | 850 | 3,600 | 60,000 | 69,000 | 0.5 | 15 | 0.8 | 0.014 | 62,500 | 4 |
| 1958 | 75 | Steam | 1,450 | 3,600 | 65,280 | 81,600 | 0.5 | 30 | 0.85 | 0.0138 | 75,000 | 5 |
| 1964 | 125 | Steam | 1,800 | 3,600 | 136,000 | 149,600 | 45 | 60 | 0.85 | 0.016 | 125,000 | 6 |
| 1954 | 60 | Steam | 850 | 3,600 | 60,000 | 75,000 | 0.5 | 30 | 0.85 | 0.0138 | 60,000 | 7 |
| 1960 | 75 | Steam | 1,450 | 3,600 | 65,280 | 81,600 | 0.5 | 30 | 0.85 | 0.0138 | 75,000 | 8 |
| 1981 | 321.6 | Steam | 2,400 | 3,600 | 350,460 | 350,460 | | 45 | 0.9 | 0.022 | 321,633 | 9 |
| 1975 | 527 | Steam | 2,500 | 3,600 | | | | | | | 527,000 | 10 |
| | 167.6 | | | | | | | | | | 167,600 | 11 |
| 1978 | 527 | Steam | 2,500 | 3,600 | | | | | | | 527,000 | 12 |
| | 167.6 | | | | | | | | | | 167,600 | 13 |
| 1969 | 330 | Steam | | 3,600 | | 351,000 | | | | | 330,000 | 14 |
| | 105 | | | | | 111,618 | | 45 | 0.9 | 0.22 | 105,000 | 15 |
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** Pulliam Unit 3 Nameplate does not list an H2 Value, just 30,000 KW of 84% PF.
 *** Our company policy is to report steam generating plant capacities consistent with the turbine maximum rating. Column (s) will agree with column (i).

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

HYDROELECTRIC GENERATING PLANTS

- | | |
|---|---|
| <p>1. Report on this page Hydro plants of 10,000 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 associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>,</p> <p>4. Designate any plant or portion thereof for which</p> | <p>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</p> |
|---|---|

| 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 | Grandfather Falls Unit 1 | Rock Falls, WI | Wisconsin | Unattended | Vertical, F | 1938 | 94.1 ft |
| 2 | | | | | | | |
| 3 | Grandfather Falls Unit 2 | Rock Falls, WI | Wisconsin | Unattended | Vertical, F | 1938 | 94.1 ft |
| 4 | | | | | | | |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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) | |
| 91 | 180 | 14,700 | 1938 | 6,900 | 3 | 60 | 11 | 1 | 11 | 1 |
| 91 | 200 | 8,350 | 1938 | 6,900 | 3 | 60 | 6.24 | 1 | 6.24 | 2 |
| | | | | | | | | | | 3 |
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| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

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 | | | |
|----------|-----------------------|--------------------------|---|-----------------------|--------------|-----------------------------------|
| | | | Internal-Combustion or Gas-Turbine (c) | Year Installed (d) | Cycle (e) | Belted or Direct Connected (f) |
| 1 | M-31 | Marinette, WI | Turbine | 1971 | Open | Free Turbine Direct to Gen. |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | M-32 | Marinette, WI | Turbine | 1973 | Open | Free Turbine Direct to Gen. |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | M-33* | Marinette, WI | Turbine | 1993 | Open | Direct |
| 8 | M-33 WPS Share | | | | | |
| 9 | | | | | | |
| 10 | W-31 | Rothschild, WI | Turbine | 1969 | Open | Direct to Gen. |
| 11 | | | | | | |
| 12 | W-32 | Rothschild, WI | Turbine | 1973 | Open | Free Turbine Direct to Gen. |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | De Pere Energy Center | De Pere, WI | Turbine | 1999 | Open | Direct |
| 16 | | | | | Brayton | Connected |
| 17 | | | | | Cycle | |
| 18 | | | | | | |
| 19 | Pulliam-31 | Green Bay, WI | Turbine | 2003 | Open | Direct to Gen. |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
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| 38 | | | | | | |

* M-33 is jointly owned by Wisconsin Public Service Corporation & Marshfield Electric and Water Department. Ownership percentages are 68% and 32%, respectively.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

| Prime Movers (Continued) | Generators | | | | | | Total Installed Generating Capacity (Name Plate Ratings in Mw) (n) | Line No. |
|--------------------------------|-------------------------|-----------------------|----------------|--------------|--------------------------|--|--|----------|
| | Rated Hp of Unit (g) | Year Installed (h) | Voltage (i) | Phase (j) | Frequency of d.c. (k) | Name Plate Rating of Unit (In MW) (l) | | |
| N/A | 1971 | 13,800 | 3 | 60 | 41.9 | 1 | 41.9 | 1 |
| | | | | | | | | 2 |
| | | | | | | | | 3 |
| N/A | 1973 | 13,800 | 3 | 60 | 41.9 | 1 | 41.9 | 4 |
| | | | | | | | | 5 |
| | | | | | | | | 6 |
| N/A | 1993 | 13,800 | 3 | 60 | 83.5 | 1 | 83.5 | 7 |
| | | | | | 56.8 | | 56.8 | 8 |
| | | | | | | | | 9 |
| N/A | 1969 | 13,800 | 3 | 60 | 19.64 | 1 | 19.64 | 10 |
| | | | | | | | | 11 |
| N/A | 1973 | 13,800 | 3 | 60 | 56.7 | 1 | 56.7 | 12 |
| | | | | | | | | 13 |
| | | | | | | | | 14 |
| 241,957 hp @ 90 F, alt=600 ft. | 1999 | 18,000 | 3 | 60 | 192.27 | 1 | 192.27 | 15 |
| | | | | | | | | 16 |
| | | | | | | | | 17 |
| | | | | | | | | 18 |
| N/A | 2003 | 13,800 | 3 | 60 | 90.95 | 1 | 90.95 | 19 |
| | | | | | | | | 20 |
| | | | | | | | | 21 |
| | | | | | | | | 22 |
| | | | | | | | | 23 |
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|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
|--|---|--|-------------------------------------|

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers. 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.

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

| Line No. | Item (a) | Number of Watt-Hours Meters (b) | LINE TRANSFORMERS | |
|----------|---|--|-------------------|------------------------------------|
| | | | Number (c) | Total Capacity (In Mva) (d) |
| 1 | Number at Beginning of Year | 466,895 | 181,460 | 6,268 |
| 2 | Additions During Year | | | |
| 3 | Purchases | 825 | 4,007 | 202 |
| 4 | Associated with Utility Plant Acquired | | | |
| 5 | TOTAL Additions (Enter Total of lines 3 and 4) | 825 | 4,007 | 202 |
| 6 | Reduction During Year | | | |
| 7 | Retirements | 6,211 | 3,069 | 75 |
| 8 | Associated with Utility Plant Sold | | 204 | 87 |
| 9 | TOTAL Reductions (Enter Total of lines 7 and 8) | 6,211 | 3,273 | 162 |
| 10 | Number at End of Year (Lines 1+ 5 - 9) * | 461,509 | 182,194 | 6,308 |
| 11 | In Stock | 21,949 | 6,015 | 477 |
| 12 | Locked Meters on Customers' Premises | | | |
| 13 | Inactive Transformers on System | | | |
| 14 | In Customers' Use | 439,303 | 175,924 | 5,807 |
| 15 | In Company's Use | 257 | 255 | 24 |
| 16 | Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10) | 461,509 | 182,194 | 6,308 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Public Service Corp. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/30/08 | Year of Report December 31, 2007 |
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FOOTNOTE DATA

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|-----------------|
| | | | |

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