

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

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

III. What and Where to Submit:

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

Michigan Public Service Commission  
Licensing & Enforcement Division  
6545 Mercantile Way  
P.O. Box 30221  
Lansing, MI 48909

Retain one copy of this report for your files.

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

Michigan Public Service Commission  
Licensing & Enforcement Division  
6545 Mercantile Way  
P.O. Box 30221  
Lansing, MI 48909

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

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

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

<u>Schedules</u>	<u>Reference Page</u>
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 date of \_\_\_\_\_ we have also reviewed schedules \_\_\_\_\_ of Form P-522 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

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

Michigan Public Service Commission  
Licensing & Enforcement Division  
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**

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

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

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

#### DEFINITIONS

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

II. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.

III. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

[Empty response area for Commission Authorization and Respondent information]

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Wisconsin Public Service Corporation	02 Year of Report December 31, 2005	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, 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 Secretary & Manager - Legal Services	
07 Address of Contact Person (Street, City, State, 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 28, 2006
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Diane L. Ford	03 Signature 	04 Date Signed (Mo, Da, Yr) April 28, 2006
02 Title Vice President-Controller & Chief Accounting Officer		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2005	Year of Report December 31, 2005
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**LIST OF SCHEDULES (Natural Gas Utility)**

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."

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>		
General Information	101	See MPSC Form P-521, Page 101
Control Over Respondent & Other Associated Companies	M 102	See MPSC Form P-521, Page 102
Corporations Controlled by Respondent	103	See MPSC Form P-521, Page 103
Officers and Employees	M 104	See MPSC Form P-521, Page 104
Directors	105	See MPSC Form P-521, Page 105
Security Holders and Voting Powers	M 106-107	See MPSC Form P-521, Pages 106-107
Important Changes During the Year	108-109	See MPSC Form P-521, Pages 108-109
Comparative Balance Sheet	M 110-113	See MPSC Form P-521, Pages 110-113
Statement of Income for the Year	M 114-117	See MPSC Form P-521, Pages 114-117
Statement of Retained Earnings for the Year	M 118-119	See MPSC Form P-521, Pages 118-119
Statement of Cash Flows	120-121	See MPSC Form P-521, Pages 120-121
Notes to Financial Statements	122-123	See MPSC Form P-521, Pages 122-123
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See MPSC Form P-521, Pages 200-201
Gas Plant in Service	M 204-212B	
Gas Plant Leased to Others	213	None
Gas Plant Held for Future Use	214	None
Production Properties Held for Future Use	215	None
Construction Work in Progress - Gas	216	
Construction Overheads - Gas	217	
General Description of Construction Overhead Procedure	M 218	See MPSC Form P-521, Page 218
Accumulated Provision for Depreciation of Gas Utility Plant	M 219	
Gas Stored	220	
Nonutility Property	221	See MPSC Form P-521, Page 221
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	See MPSC Form P-521, Page 221
Investments	222-223	See MPSC Form P-521, Pages 222-223
Investment in Subsidiary Companies	224-225	See MPSC Form P-521, Pages 224-225
Gas Prepayments Under Purchase Agreements	226-227	None
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	None
Prepayments	230	
Extraordinary Property Losses	230	None
Unrecovered Plant and Regulatory Study Costs	230	None
Preliminary Survey and Investigation Charges	231	None
Other Regulatory Assets	232	See MPSC Form P-521, Page 232
Miscellaneous Deferred Debits	233	See MPSC Form P-521, Page 233
Accumulated Deferred Income Taxes (Account 190)	234-235	See MPSC Form P-521, Pages 234-235

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2005	December 31, 2005
<b>LIST OF SCHEDULES (Natural Gas Utility) (Continued)</b>			
Title of Schedule	Reference Page No.	Remarks	
(a)	(b)	(c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (Liabilities and Other Credits)			
Capital Stock	250-251	See MPSC Form P-521, Pages 250-251	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	See MPSC Form P-521, Page 252	
Other Paid-In Capital	253	See MPSC Form P-521, Page 253	
Discount on Capital Stock	254	None	
Capital Stock Expense	254	See MPSC Form P-521, Page 254	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	See MPSC Form P-521, Page 255	
Long-Term Debt	256-257	See MPSC Form P-521, Pages 256-257	
Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259		
Unamortized Loss and Gain on Reacquired Debt	260	See MPSC Form P-521, Pages 237A&B	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261 A-B	See MPSC Form P-521, Page 261	
Calculation of Federal Income Tax	M 261 C-D	See MPSC Form P-521, Page 261	
Taxes Accrued, Prepaid and Charged During Year	262-263	See MPSC Form P-521, Pages 262-263	
Investment Tax Credits Generated and Utilized	264-265	Pages eliminated by MPSC, never removed from List of Schedules	
Accumulated Deferred Investment Tax Credits	M 266-267	See MPSC Form P-521, Pages 266-267	
Miscellaneous Current and Accrued Liabilities	M 268	See MPSC Form P-521, Page 268	
Other Deferred Credits	269	See MPSC Form P-521, Page 269	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	See MPSC Form P-521, Pages 272-273	
Accumulated Deferred Income Taxes - Other Property	274-275	See MPSC Form P-521, Pages 274-275	
Accumulated Deferred Income Taxes - Other	M 276 A-B	See MPSC Form P-521, Pages 276A-B	
Other Regulatory Liabilities	278	See MPSC Form P-521, Page 278	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Gas Operating Revenues	300-301		
Rates and Sales Section	M 305 A-C		
Off-System Sales - Natural Gas	M 310 A-B		
Revenue from Transportation of Gas of Others-Natural Gas	312-313		
Sales of Products Extracted from Natural Gas	315	None	
Revenues from Natural Gas Processed by Others	315	None	
Gas Operation and Maintenance Expenses	M 320-325		
Number of Gas Department Employees	325		
Exploration and Development Expenses	326	None	
Abandoned Leases	326	None	
Gas Purchases	M 327, 327A-B	None - Pages 327A-B	
Exchange Gas Transactions	328-330	None	
Gas Used in Utility Operations - Credit	331	None	
Transmission and Compression of Gas by Others	332-333	None	
Other Gas Supply Expenses	334	None	
Miscellaneous General Expenses - Gas	M 335		
Depreciation, Depletion and Amortization of Gas Plant	336-338		
Income from Utility Plant Leased to Others	339	None	
Particulars Concerning Certain Income Deduction and Interest Charges	340	See MPSC Form P-521, Page 340	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2005	Year of Report December 31, 2005
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**LIST OF SCHEDULES (Natural Gas Utility) (Continued)**

Title of Schedule  (a)	Reference Page No.  (b)	Remarks  (c)
<b>COMMON SECTION</b>		
Regulatory Commission Expenses	350-351	See MPSC Form P-521, Pages 350-351
Research, Development and Demonstration Activities	352-353	See MPSC Form P-521, Pages 352-353
Distribution of Salaries and Wages	354-355	See MPSC Form P-521, Pages 354-355
Charges for Outside Professional and Other Consultative Services	357	See MPSC Form P-521, Page 357
<b>GAS PLANT STATISTICAL DATA</b>		
Natural Gas Reserves and Land Acreage	500-501	None
Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505	None
Compressor Stations	508-509	None
Gas and Oil Wells	510	None
Gas Storage Projects	M 512-513	None
Distribution and Transmission Lines	M 514	None
Liquefied Petroleum Gas Operations	516-517	None
Distribution System Peak Deliveries	M 518	None
Auxiliary Peaking Facilities	519	None
System Map	522	None
Footnote Data	551	None
Stockholders' Report	—	
<b>MPSC SCHEDULES</b>		
Reconciliation of Deferred Income Tax Expense	117 A-B	See MPSC Form P-521, Pages 117A-B
Operating Loss Carryforward	117 C	None
Notes & Accounts Receivable Summary for Balance Sheet	228 A	See MPSC Form P-521, Page 226A
Accumulated Provision for Uncollectible Accounts - Credit	228 A	See MPSC Form P-521, Page 226A
Receivables From Associated Companies	228 B	See MPSC Form P-521, Page 226B
Materials and Supplies	228 C	See MPSC Form P-521, Pages 227
Notes Payable	260 A	See MPSC Form P-521, Page 260A
Payables to Associated Companies	260 B	See MPSC Form P-521, Page 260B
Customer Advances for Construction	268	See MPSC Form P-521, Page 268
Accumulated Deferred Income Taxes - Temporary	277	See MPSC Form P-521, Page 277
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	N/A
Lease Rentals Charges	333A-333D	See MPSC Form P-521, Pages 333A-D
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336 N	N/A
Particulars Concerning Certain Other Income Accounts	341	See MPSC Form P-521, Page 282
Gain or Loss on Disposition of Property	342 A-B	See MPSC Form P-521, Pages 280A&B
Expenditures for Certain Civic, Political and Related Activities	343	See MPSC Form P-521, Page 341
Common Utility Plant and Expenses	356	See MPSC Form P-521, Page 356
Summary of Costs Billed to Associated Companies	358-359	See MPSC Form P-521, Pages 358-359
Summary of Costs Billed from Associated Companies	360-361	See MPSC Form P-521, Pages 360-361

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2005	Year of Report December 31, 2005
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**LIST OF SCHEDULES (Natural Gas Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<p><b>INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF MAJOR AND NONMAJOR GAS UTILITIES - TAX SCHEDULES -</b></p> <p><b>Purpose:</b> 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 MPSC Form P-521, Pages 234A-B
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes	261A-B	See MPSC Form P-521, Page 261
Calculation of Federal Income Tax	261C-D	See MPSC Form P-521, Page 261
Taxes Accrued, Prepaid and Charged During Year	262-263	See MPSC Form P-521, Pages 262-263
Accumulated Deferred Income Taxes	272-277	See MPSC Form P-521, Pages 272-277

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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106)**

- |  |  |
|--|--|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas.</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.</p> <p>Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these</p> |
|--|--|

Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. Intangible Plant		
2	301	Organization	\$ -	\$ -
3	302	Franchises and Consents	-	-
4	303	Miscellaneous Intangible Plant	2,805,944	30,590
5		TOTAL Intangible Plant	2,805,944	30,590
6		2. Production Plant		
7		Manufactured Gas Production Plant		
8	304.1	Land	-	-
9	304.2	Land Rights	-	-
10	305	Structures and Improvements	-	-
11	306	Boiler Plant Equipment	-	-
12	307	Other Power Equipment	-	-
13	308	Coke Ovens	-	-
14	309	Producer Gas Equipment	-	-
15	310	Water Gas Generating Equipment	-	-
16	311	Liquefied Petroleum Gas Equipment	-	-
17	312	Oil Gas Generating Equipment	-	-
18	313	Generating Equipment-Other Processes	-	-
19	314	Coal, Coke and Ash Handling Equipment	-	-
20	315	Catalytic Cracking Equipment	-	-
21	316	Other Reforming Equipment	-	-
22	317	Purification Equipment	-	-
23	318	Residual Refining Equipment	-	-
24	319	Gas Mixing Equipment	-	-
25	320	Other Equipment	-	-
26	321	Asset Retirement Costs	-	-
27		TOTAL Manufactured Gas Production Plant	-	-

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)**

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) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. 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)	Acct. No.	Line No.
					1
\$ -	\$ -	\$ -	\$ -	301	2
-	-	-	-	302	3
190,623	-	-	2,645,911	303	4
190,623	-	-	2,645,911		5
					6
					7
-	-	-	-	304.1	8
-	-	-	-	304.2	9
-	-	-	-	305	10
-	-	-	-	306	11
-	-	-	-	307	12
-	-	-	-	308	13
-	-	-	-	309	14
-	-	-	-	310	15
-	-	-	-	311	16
-	-	-	-	312	17
-	-	-	-	313	18
-	-	-	-	314	19
-	-	-	-	315	20
-	-	-	-	316	21
-	-	-	-	317	22
-	-	-	-	318	23
-	-	-	-	319	24
-	-	-	-	320	25
-	-	-	-	321	26
-	-	-	-		27

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<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
28		Natural Gas Production & Gathering Plant		
29	325.1	Producing Lands	\$ -	\$ -
30	325.2	Producing Leaseholds	-	-
31	325.3	Gas Rights	-	-
32	325.4	Rights-of-Way	-	-
33	325.5	Other Land	-	-
34	325.6	Other Land Rights	-	-
35	326	Gas Well Structures	-	-
36	327	Field Compressor Station Structures	-	-
37	328	Field Measuring and Regulating Station Structures	-	-
38	329	Other Structures	-	-
39	330	Producing Gas Wells-Well Construction	-	-
40	331	Producing Gas Wells-Well Equipment	-	-
41	332	Field Lines	-	-
42	333	Field Compressor Station Equipment	-	-
43	334	Field Measuring and Regulating Station Equipment	-	-
44	335	Drilling and Cleaning Equipment	-	-
45	336	Purification Equipment	-	-
46	337	Other Equipment	-	-
47	338	Unsuccessful Exploration & Development Costs	-	-
48	339	Asset Retirement Costs	-	-
49		TOTAL Production and Gathering Plant	-	-
50		Products Extraction Plant		
51	340.1	Land	-	-
52	340.2	Land Rights	-	-
53	341	Structures and Improvements	-	-
54	342	Extraction and Refining Equipment	-	-
55	343	Pipe Lines	-	-
56	344	Extracted Products Storage Equipment	-	-
57	345	Compressor Equipment	-	-
58	346	Gas Measuring and Regulating Equipment	-	-
59	347	Other Equipment	-	-
60	348	Asset Retirement Costs	-	-
61		TOTAL Products Extraction Plant	-	-
62		TOTAL Natural Gas Production Plant	-	-
63		SNG Production Plant (Submit Supplemental Statement)	-	-
64		TOTAL Production Plant	-	-
65		3. Natural Gas Storage and Processing Plant		
66		Underground Storage Plant		
67	350.1	Land	-	-

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					28
\$ -	\$ -	\$ -	\$ -	325.1	29
-	-	-	-	325.2	30
-	-	-	-	325.3	31
-	-	-	-	325.4	32
-	-	-	-	325.5	33
-	-	-	-	325.6	34
-	-	-	-	326	35
-	-	-	-	327	36
-	-	-	-	328	37
-	-	-	-	329	38
-	-	-	-	330	39
-	-	-	-	331	40
-	-	-	-	332	41
-	-	-	-	333	42
-	-	-	-	334	43
-	-	-	-	335	44
-	-	-	-	336	45
-	-	-	-	337	46
-	-	-	-	338	47
-	-	-	-	339	48
-	-	-	-		49
					50
-	-	-	-	340.1	51
-	-	-	-	340.2	52
-	-	-	-	341	53
-	-	-	-	342	54
-	-	-	-	343	55
-	-	-	-	344	56
-	-	-	-	345	57
-	-	-	-	346	58
-	-	-	-	347	59
-	-	-	-	348	60
-	-	-	-		61
-	-	-	-		62
-	-	-	-		63
-	-	-	-		64
					65
					66
-	-	-	-	350.1	67

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

Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
68	350.2	Rights-of-Way	\$ -	\$ -
69	351	Structures and Improvements	-	-
70	352	Wells	-	-
71	352.1	Storage Leaseholds and Rights	-	-
72	352.2	Reservoirs	-	-
73	352.3	Non-Recoverable Natural Gas	-	-
74	353	Lines	-	-
75	354	Compressor Station Equipment	-	-
76	355	Measuring and Regulating Equipment	-	-
77	356	Purification Equipment	-	-
78	357	Other Equipment	-	-
79	358	Gas in Underground Storage-Noncurrent	-	-
80	358	Asset Retirement Costs	-	-
81		TOTAL Underground Storage Plant	-	-
82		Other Storage Plant		
83	360.1	Land	-	-
84	360.2	Land Rights	-	-
85	361	Structures and Improvements	-	-
86	362	Gas Holders	-	-
87	363	Purification Equipment	-	-
88	363.1	Liquefaction Equipment	-	-
89	363.2	Vaporizing Equipment	-	-
90	363.3	Compressor Equipment	-	-
91	363.4	Measuring and Regulating Equipment	-	-
92	363.5	Other Equipment	-	-
93	363.6	Asset Retirement Costs	-	-
94		TOTAL Other Storage Plant	-	-
95		Base Load Liquefied NG Terminating and Processing Plant		
96	364.1	Land	-	-
97	364.1a	Land Rights	-	-
98	364.2	Structures and Improvements	-	-
99	364.3	LNG Processing Terminal Equipment	-	-
100	364.4	LNG Transportation Equipment	-	-
101	364.5	Measuring and Regulating Equipment	-	-
102	364.6	Compressor Station Equipment	-	-
103	364.7	Communication Equipment	-	-
104	364.8	Other Equipment	-	-
105		TOTAL Base Load LNG Terminating and Processing Plant	-	-
106				
107		TOTAL Natural Gas Storage and Processing Plant	-	-

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
\$ -	\$ -	\$ -	\$ -	350.2	68
-	-	-	-	351	69
-	-	-	-	352	70
-	-	-	-	352.1	71
-	-	-	-	352.2	72
-	-	-	-	352.3	73
-	-	-	-	353	74
-	-	-	-	354	75
-	-	-	-	355	76
-	-	-	-	356	77
-	-	-	-	357	78
-	-	-	-	358	79
-	-	-	-	358.1	80
-	-	-	-		81
					82
-	-	-	-	360.1	83
-	-	-	-	360.2	84
-	-	-	-	361	85
-	-	-	-	362	86
-	-	-	-	363	87
-	-	-	-	363.1	88
-	-	-	-	363.2	89
-	-	-	-	363.3	90
-	-	-	-	363.4	91
-	-	-	-	363.5	92
-	-	-	-	363.6	93
-	-	-	-		94
					95
-	-	-	-	364.1	96
-	-	-	-	364.1a	97
-	-	-	-	364.2	98
-	-	-	-	364.3	99
-	-	-	-	364.4	100
-	-	-	-	364.5	101
-	-	-	-	364.6	102
-	-	-	-	364.7	103
-	-	-	-	364.8	104
-	-	-	-		105
					106
-	-	-	-		107

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

Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
108		4. Transmission Plant		
109	365.1	Land	\$ -	\$ -
110	365.2	Land Rights	-	-
111	365.3	Rights-of-Way	-	-
112	366	Structures and Improvements	-	-
113	367	Mains	-	-
114	368	Compressor Station Equipment	-	-
115	369	Measuring and Regulating Station Equipment	-	-
116	370	Communication Equipment	-	-
117	371	Other Equipment	-	-
118	372	Asset Retirement Costs	-	-
119		TOTAL Transmission Plant	-	-
120		5. Distribution Plant		
121	374.1	Land	735,516	265,846
122	374.2	Land Rights	-	-
123	375	Structures and Improvements	251,229	-
124	376	Mains	211,697,297	15,593,267
125	377	Compressor Station Equipment	-	-
126	378	Measuring and Regulating Station Equip.-General	8,862,907	1,016,093
127	379	Measuring and Regulating Station Equip.-City Gate	6,685,438	798,944
128	380	Services	119,101,806	6,233,711
129	381	Meters	84,476,331	5,168,352
130	382	Meter Installations	-	-
131	383	House Regulators	8,656,999	431,539
132	384	House Regulator Installations	-	-
133	385	Industrial Measuring and Regulating Station Equip.	3,784,657	70,835
134	386	Other Property on Customer's Premises	-	-
135	387	Other Equipment	-	-
136	388	Asset Retirement Costs	-	-
137		TOTAL Distribution Plant	444,252,180	29,578,587
138		6. General Plant		
139	389.1	Land	16,223	-
140	389.2	Land Rights	-	-
141	390	Structures and Improvements	1,396,480	70,903
142	391	Office Furniture and Equipment	92,442	14,241
143	391.1	Computers and Computer Relating Equipment	159,165	59,332
144	392	Transportation Equipment	-	-
145	393	Stores Equipment	-	-
146	394	Tools, Shop and Garage Equipment	2,371,318	189,346
147	395	Laboratory Equipment	707,659	-

Name of Respondent  
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)**

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					108
\$ -	\$ -	\$ -	\$ -	365.1	109
-	-	-	-	365.2	110
-	-	-	-	365.3	111
-	-	-	-	366	112
-	-	-	-	367	113
-	-	-	-	368	114
-	-	-	-	369	115
-	-	-	-	370	116
-	-	-	-	371	117
-	-	-	-	372	118
-	-	-	-		119
					120
-	-	766	1,002,128	374.1	121
-	-	-	-	374.2	122
-	-	(55,549)	195,680	375	123
1,292,163	-	(57,658)	225,940,743	376	124
-	-	-	-	377	125
12,381	-	49,757	9,916,376	378	126
4,699	-	(28,430)	7,451,253	379	127
872,737	-	-	124,462,780	380	128
1,191,944	-	4,549	88,457,288	381	129
-	-	-	-	382	130
32,793	-	-	9,055,745	383	131
-	-	-	-	384	132
20,687	-	95,247	3,930,052	385	133
-	-	-	-	386	134
-	-	-	-	387	135
-	-	-	-	388	136
3,427,404	-	8,682	470,412,045		137
					138
-	-	-	16,223	389.1	139
-	-	-	-	389.2	140
7,133	-	55,549	1,515,799	390	141
-	-	(413)	106,270	391	142
25,968	-	(1,665)	190,864	391.1	143
-	-	-	-	392	144
-	-	-	-	393	145
-	-	(14,341)	2,546,323	394	146
-	-	14,486	722,145	395	147

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

Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
148	396	Power Operated Equipment	\$ -	\$ -
149	397	Communication Equipment	3,655,987	342,456
150	398	Miscellaneous Equipment	2,073	-
151		SUBTOTAL (Lines 132 thru 143)	8,401,347	676,278
152	399	Other Tangible Property	-	-
153	399.1	Asset Retirement Costs	-	-
154		TOTAL General Plant	8,401,347	676,278
155		TOTAL (Accounts 101 and 106)	455,459,471	30,285,455
156	101.1	Property Under Capital Leases	-	-
157	102	Gas Plant Purchased (See Instruction 8)	-	-
158	(Less) 102	Gas Plant Sold (See Instruction 8)	-	-
159	103	Experimental Gas Plant Unclassified	-	-
160		TOTAL GAS PLANT IN SERVICE	\$ 455,459,471	\$ 30,285,455

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
\$ -	\$ -	\$ -	\$ -	396	148
-	-	2,027,232	6,025,675	397	149
-	-	-	2,073	398	150
33,101	-	2,080,848	11,125,372		151
-	-	-	-	399	152
-	-	-	-	399.1	153
33,101	-	2,080,848	11,125,372		154
3,651,128	-	2,089,530	484,183,328		155
-	-	-	-	101.1	156
-	-	-	-	102	157
-	-	-	-	(102)	158
-	-	-	-	103	159
\$ 3,651,128	\$ -	\$ 2,089,530	\$ 484,183,328		160

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**CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107).  
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,  
 Development, and Demonstration (see Account 107 of the Uniform System of Accounts).  
 3. Minor projects (less than \$500,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Oshkosh - Addition South Oshkosh Gate Station	1,100,000	100,000
2	GB SC Rebuild Denmark Gate Station	840,512	
3	Projects With Balances Less Than \$500,000	916,520	
4			
5			
6			
7			
8			
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43	TOTAL	2,857,032	100,000

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**CONSTRUCTION OVERHEADS - GAS**

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. 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

2. On page 218 furnish information concerning construction overheads. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Local Engineering & AFUDC	172,394	28,936,614
2			
3			
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8			
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12			
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14			
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46	TOTAL	172,394	28,936,614

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

- |   |   |
|---|---|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---|---|

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

Line No.	Item (a)	Total (c + d + e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	187,099,456	187,099,456		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	15,206,333	15,206,333		
4	(403.1) Deprec. and Deplet. Expense	0	0		
5	(413) Exp. of Gas Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	0	0		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
9		0	0		
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	15,206,333	15,206,333	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	3,460,501	3,460,501		
13	Cost of Removal	558,011	558,011		
14	Salvage (Credit)	323,919	323,919		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	3,694,593	3,694,593	0	0
16	Other Debit or Credit Items (Describe):	0	0		
17	Transfers & Reclassification	273,447	273,447		
18		0	0		
19	Balance End of Year (Enter Total of lines 1, 10, 15, & 17)	198,884,643	198,884,643	0	0

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

20	Production - Manufactured Gas	0	0		
21	Production and Gathering - Natural Gas	0	0		
22	Products Extraction - Natural Gas	0	0		
23	Underground Gas Storage	0	0		
24	Other Storage Plant	0	0		
25	Base Load LNG Terminating & Proc. Plt.	0	0		
26	Transmission	0	0		
27	Distribution	194,135,637	194,135,637		
28	General	4,749,006	4,749,006		
29	TOTAL (Enter total of lines 20 thru 28)	198,884,643	198,884,643	0	0

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**GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)**

- |   |   |
|---|---|
| <p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment</p> | <p>of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60°F.</p> |
|---|---|

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year		\$60,211,884			\$60,211,884
2	Gas Delivered to Storage (Contra Account)		114,633,156			114,633,156
3	Gas Withdrawn from Storage (Contra Account) *		93,785,382			93,785,382
4	Other Debits or Credits (Net)		-			-
5	Balance at End of Year		\$81,059,658			\$81,059,658
6	Therms		100,882,300			100,882,300
7	Amount Per Therm		\$0.80			\$0.80

8 \* Does not include \$139,676 storage withdrawal fees expensed directly to Account 804.62



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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)**

- Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.
- Show premium amounts by enclosing the figures in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	<b>Unamortized Debt Expense (181)</b>				
2	First Mortgage Bonds - <u>Percent</u>				
3					
4	Series Due February 1, 2013 6.9	\$ 22,000,000	\$ 134,982	2/1/1993	2/1/2013
5	Series Due December 1, 2028 6.08	50,000,000	526,087	12/1/1998	12/1/2028
6	Series Due August 1, 2011 6.125	150,000,000	1,162,215	8/1/2001	8/1/2011
7	Series Due December 1, 2012 4.875	150,000,000	1,170,476	12/1/2002	12/1/2012
8	Series Due December 1, 2013 4.8	125,000,000	1,017,567	12/1/2003	12/1/2013
9	Expenses Associated With Potential				
10	2006 Issuances		346,955		
11					
12					
13					
14		\$ 497,000,000	\$ 4,358,282		
15					
16	<b>Unamortized Debt Discount (226):</b>				
17	First Mortgage Bonds - <u>Percent</u>				
18					
19	Series Due August 1, 2011 6.125	150,000,000	349,500	8/1/2001	8/1/2011
20	Series Due December 1, 2012 4.875	150,000,000	600,000	12/1/2002	12/1/2012
21	Series Due December 1, 2013 4.8	125,000,000	442,500	12/1/2003	12/1/2013
22			\$ 1,392,000		
23					
24					
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**UNAMORTIZED DEBT EXPENSE, PREMIUM & DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)**

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.  
7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt - Credit*.

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
				1
				2
				3
\$ 201,060	\$ -	\$ 24,620	\$ 176,440	4
495,431	-	20,715	474,716	5
765,175	-	116,229	648,946	6
934,089	-	117,990	816,099	7
912,734	-	102,435	810,299	8
				9
273,500	73,455		346,955	10
				11
				12
				13
\$ 3,581,989	\$ 73,455	\$ 381,989	\$ 3,273,455	14
				15
				16
				17
				18
230,088	-	34,951	195,137	19
475,000	-	60,000	415,000	20
397,172	-	44,542	352,630	21
\$ 1,102,260	\$ -	\$ 139,493	\$ 962,767	22
				23
				24
				25
		\$ 521,482		26
				27
				28
				29
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**RATE AND SALES SECTION**

DEFINITIONS OF CLASSES OF SERVICE AND INSTRUCTIONS PERTAINING TO  
STATEMENTS ON SALES DATA

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average Number of Customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which one by crossing out the one that does not apply). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

**AB. Residential Service.** This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

**A. Residential Service.** This class includes all sales of gas for residential use except space heating.

**B. Residential Space Heating.** This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

**CD. Commercial Service.** This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses (but not individual tenants therein), garages, churches, warehouses, etc.

**C. Commercial Service.** This class includes all sales of gas for commercial use except space heating.

**D. Commercial Space Heating.** This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

**E. Industrial Service.** This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

**F. Public Service and Highway Lighting.** Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

**G. Other Sales to Public Authorities.** Covers service rendered to municipalities or other governmental units for lighting, heating, cooking, water heating and other general uses.

**H. Interdepartmental Sales.** This class includes gas supplied by the gas department to other departments of the utility when the charges therefor are at tariff or other specific rates.

**I. Other Sales.** This class includes all service to ultimate consumers not included in the foregoing described classifications.

\* **A - I. Total Sales to Ultimate Consumers.** This is the total of the foregoing described classifications.

**J. Sales to Other Gas Utilities for Resale.** This class includes all sales of gas to other gas utilities or to public authorities for resale to ultimate consumers.

**K. Other Gas Revenues.** Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such others), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

\* **A - K. Total Gas Operating Revenues.** The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

Michigan Only

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**625-A. SALES DATA FOR THE YEAR**  
(For the State of Michigan)

**Geographic Basis**

Line No.	Class of Service (a)	Average Number of Customers per Month (b)	Gas Sold Therms Mef <sup>±</sup> (c)	Revenue (Show to nearest dollar) (d)	AVERAGES		
					Therms Mef <sup>±</sup> per Customer (e)	Revenue per Customer (f)	Revenue per Therm Mef <sup>±</sup> (g)
1	AB. Residential Service	4,859	4,754,207	\$ 4,537,302	978	\$ 933.79	\$ 0.9544
2	A. Residential Service	73	34,217	34,361	469	470.70	1.0042
3	B. Residential space heating service	4,786	4,719,990	4,502,941	986	940.86	0.9540
4	CD. Commercial Service	421	902,478	821,532	2,144	1,951.38	0.9103
5	C. Commercial service, except space heating	10	26,028	24,128	2,603	2,412.80	0.9270
6	D. Commercial space heating	411	876,450	797,404	2,132	1,940.16	0.9098
7	E. Industrial service	57	1,156,098	1,082,445	20,282	18,990.26	0.9363
8	F. Public street & highway lighting						
9	G. Other sales to public authorities						
10	H. Interdepartmental sales						
11	I. Other sales						
12	A-I. Total sales to ultimate customers	5,337	6,812,783	6,441,279	1,277	1,206.91	0.9455
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	5,337	6,812,783	6,441,279	1,277	1,206.91	0.9455
15	K. Other gas revenues						
16	A-K. TOTAL GAS OPERATING REVENUE	5,337	6,812,783	6,441,279	1,277	1,206.91	0.9455

\* All gas volume information is reported in therms

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**625-A. SALES DATA FOR THE YEAR**  
(For the State of Wisconsin)

Geographic Basis

Line No.	Class of Service (a)	Average Number of Customers per Month (b)	Gas Sold Therms Mef <sup>±</sup> (c)	Revenue (Show to nearest dollar) (d)	AVERAGES		
					Therms Mef <sup>±</sup> per Customer (e)	Revenue per Customer (f)	Revenue per Them Mef <sup>±</sup> (g)
1	AB. Residential Service	273,295	236,818,931	\$ 286,562,290	867	\$ 1,048.55	\$ 1.2100
2	A. Residential Service	5,148	1,341,476	2,036,430	261	395.58	1.5181
3	B. Residential space heating service	268,147	235,477,455	284,525,860	878	1,061.08	1.2083
4	CD. Commercial Service	24,732	74,084,984	78,505,929	2,996	3,174.27	1.0597
5	C. Commercial service, except space heating	794	2,482,639	2,615,244	3,127	3,293.76	1.0534
6	D. Commercial space heating	23,938	71,602,345	75,890,685	2,991	3,170.30	1.0599
7	E. Industrial service	2,399	94,659,405	89,291,554	39,458	37,220.32	0.9433
8	F. Public street & highway lighting						
9	G. Other sales to public authorities						
10	H. Interdepartmental sales	1	70,765,986	57,966,512	70,765,986	57,966,512.00	0.8191
11	I. Other sales						
12	A-I. Total sales to ultimate customers	300,427	476,329,306	512,326,285	1,586	1,705.33	1.0756
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	300,427	476,329,306	512,326,285	1,586	1,705.33	1.0756
15	K. Other gas revenues						
16	A-K. TOTAL GAS OPERATING REVENUE	300,427	476,329,306	512,326,285	1,586	1,705.33	1.0756

\* All gas volume information is reported in therms

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR**

(For the State of Michigan)

Geographic Basis

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therms Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential Service			4,859	4,754,207	\$ 4,537,302
2	Rg-1	Non-Space Heating	A	73	30,621	31,010
3	Rg-1	Space Heating	B	4,786	4,669,725	4,466,161
4	Cg-1S	Non-Space Heating	A	-	2,536	2,228
5	Cg-1S	Space Heating	B	-	51,325	37,903
6	Commercial Service			421	902,478	821,532
7	Cg-1S	Non-Space Heating	C	10	26,730	25,057
8	Cg-1L	Non-Space Heating	C	-	(871)	(864)
9	Cg-1L	Space Heating	D	-	6,874	5,316
10	Cg-1S	Space Heating	D	411	869,745	792,023
11	Industrial Service			57	1,156,098	1,082,445
12	Cg-1L	Non-Space Heating	E	1	5,061	3,561
13	Cg-1L	Space Heating	E	-	1,105,086	992,820
14	Cg-1S	Space Heating	E	38	4,793	3,202
15	GCG-A	Lrg Volume Interruptible	E	-	41,158	65,684
16	TGBal	Lrg Volume Interruptible	E	18	-	17,178
17						
18	Total All Classes			5,337	6,812,783	6,441,279

\* All gas information is reported in therms.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR**  
(For the State of Wisconsin)

**Geographic Basis**

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therm Mef Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential Service					
2	GCGST	Non-Space Heating	A	273,295	236,818,931	\$ 286,562,290
3	GRG-2	Non-Space Heating	A	99	8,903	14,743
4	RG-1	Non-Space Heating	A	-	-	(359)
5	GRG-R	Non-Space Heating	A	-	854,181	1,217,972
6	GCG	Non-Space Heating	A	5,044	405,441	675,014
7	GCG-S	Space Heating	B	-	20,653	27,539
8	GCGST	Space Heating	B	2,264	2,894,195	3,671,835
9	GCG-M	Space Heating	B	2,448	1,024,139	1,396,035
10	RG-1	Space Heating	B	30	942,866	931,602
11	GCG	Space Heating	B	-	150,173,457	169,245,377
12	GRG-R	Space Heating	B	-	7,609,596	7,587,410
13	Commercial Service			263,410	72,885,500	101,795,122
14	GCG-S	Non-Space Heating	C	24,732	74,084,984	78,505,929
15	GCGST	Non-Space Heating	C	340	2,279,493	2,382,638
16	GCG-S	Space Heating	D	466	113,685	162,704
17	GCGST	Space Heating	D	22,825	67,700,533	70,365,272
18	Industrial Service			1,101	3,991,273	5,595,315
19	GCG-L	Non-Space Heating	E	2,399	94,659,405	89,291,554
20	GCG-M	Non-Space Heating	E	4	1,508,606	1,436,082
21	GCG-S	Space Heating	E	142	7,845,367	7,598,437
22	GCG-L	Space Heating	E	979	17,118,342	13,974,165
23	GCG-M	Space Heating	E	15	5,171,430	4,997,064
24	ABCGI	Large Volume Interruptible	E	1,053	42,316,685	41,423,000
25	DBGSS	Large Volume Interruptible	E	3	64,930	60,551
				-	-	6,683

\* All gas information is reported in therms.

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**625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR**

(For the State of Wisconsin)

**Geographic Basis**

1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therms Mef Sold (e)	Revenue (Show to nearest dollar) (f)
1	Industrial Service-continued					
2	GCG-IEG	Large Volume Interruptible	E	47	2,276,357	2,553,688
3	GCGIL	Large Volume Interruptible	E	10	2,583,256	2,259,465
4	GCGIM	Large Volume Interruptible	E	103	3,625,607	3,128,154
5	GTMS	Large Volume Interruptible	E	2	3,656,680	3,194,033
6	GTMSL	Large Volume Interruptible	E	3	950,338	1,197,776
7	IG-2	Large Volume Interruptible	E	-	4,205,458	3,097,741
8	IG2A	Large Volume Interruptible	E	32	3,336,349	3,360,991
9	TGBAL	Large Volume Interruptible	E	6	-	1,003,724
10	Total All Classes			300,426	405,563,320	454,359,773

\* All gas information is reported in therms.

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**OFF-SYSTEM SALES - NATURAL GAS**

Report particulars (details) concerning off-system sales. Off-system sales include all sales other than MPSC approved rate schedule sales.

Line No.	Name (a)	Point of Delivery (City or town and State) (b)	Account (c)	Dekatherms of Gas Sold (d)
1	BP Canada Energy Marketing Corp.	States: IL, WI	804	45,000
2	CoEnergy	States: MI	804	29,304
3	DTE Energy Trading, Inc.	States: MI	804	153,632
4	Nexen	States: IL, MI	804	304,000
5	OGE Energy Resources, Inc.	States: OH	804	5,000
6	Sequent	States: MI	804	384,544
7	Tenaska	States: MI, OH, IL	804	1,360,789
8	Total Energy Resources, Inc.	States: MI	804	316,655
9	WPS Energy	States: OH, MI, IL, WI	804	922,275
10				
11				
12				
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005		
OFF-SYSTEM SALES - NATURAL GAS (Continued)					
Revenue for Year (See Instr. 5) (e)	Average Revenue per Dekatherm (f)	Peak Day Delivery to Customers			Line No.
		Date (g)	Mcf		
			Noncoin- cidental (h)	Coin- cidental (i)	
\$320,550	\$7.12				1
224,586	\$7.66				2
1,908,765	\$12.42				3
2,034,650	\$6.69				4
32,225	\$6.45				5
3,683,336	\$9.58				6
11,914,239	\$8.76				7
3,830,547	\$12.10				8
7,313,115	\$7.93				9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
\$31,262,013					20

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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS—NATURAL GAS (Account 489)**

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas.

3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.

Line No.	Name of Company and Description of Service Performed <i>(Designate associated companies with an asterisk)</i>	Distance Transported (in miles)
	(a)	(b)
1	Emerson Tool Co	Nominal
2	Emerson Tool Co	Nominal
3	Menominee Acquisition Company	Nominal
4	Great Lakes Pulp Company	Nominal
5	LE Jones Co	Nominal
6	WPS Energy Services Inc. (1)	Nominal
7	Bay Area Medical	Nominal
8	City of Menominee	Nominal
9	Lloyd Flanders Ind.	Nominal
10	Menominee Area Public Schools	Nominal
11	Menominee Area Public Schools	Nominal
12	Menominee Area Public Schools	Nominal
13	Menominee Area Public Schools	Nominal
14	YMCA	Nominal
15	Dar Club	Nominal
16	Menominee County	Nominal
17		
18		
19		
20		
21	(1) Wisconsin Public Service Corporation and WPS Energy Services, Inc. are	
22	wholly-owned subsidiaries of WPS Resources Corporation ("Holding Company").	
23		
24		
25		
26		
<b>TOTAL</b>		-

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489) (Continued)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.  
 5. Enter Mcf at 14.65 psia at 60°F.  
 6. Minor items (less than 1,000,000 mcf) may be grouped.

"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

Geographic Basis

Therms Mcf of Gas Received (c)	Therms Mcf of Gas Delivered (d)	Revenue (e)	Average Revenue per Therm Mcf of Gas Delivered (in cents) * (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
77,549	77,549	\$ 6,359	\$0.08	NA	1
15,462	15,462	1,381	0.09	NA	2
183,139	183,139	12,921	0.07	NA	3
7,062,158	7,062,158	247,779	0.04	NA	4
181,212	181,212	12,800	0.07	NA	5
(18,548)	(18,548)	(1,235)	0.07	NA	6
45,008	45,008	3,917	0.09	NA	7
55,103	55,103	4,964	0.09	NA	8
414,469	414,469	27,295	0.07	NA	9
22,054	22,054	2,911	0.13	NA	10
154,551	154,551	11,144	0.07	NA	11
59,035	59,035	5,208	0.09	NA	12
38,503	38,503	3,932	0.10	NA	13
56,099	56,099	5,026	0.09	NA	14
11,659	11,659	2,265	0.19	NA	15
22,477	22,477	1,677	0.07	NA	16
					17
					18
					19
					20
					21
					22
					23
					24
8,379,930	8,379,930	\$ 348,344	\$0.04		25
					26

\* All gas volume information is reported in therms  
 MPSC FORM P-522 (Rev. 1-01)  
 Michigan Only

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**GAS OPERATION AND MAINTENANCE EXPENSES**

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

Line No.	Account  (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production ( <i>Submit Supplemental Statement</i> )		\$ 209,000
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records	-	-
9	752 Gas Wells Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expenses	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Royalties	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation ( <i>Enter Total of lines 7 thru 17</i> )	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance ( <i>Enter Total of lines 20 thru 28</i> )	-	-
30	TOTAL Natural Gas Production and Gathering ( <i>Total of lines 18 and 29</i> )	-	-
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation ( <i>Enter Total of lines 33 thru 46</i> )	\$ -	\$ -

NOTE: Page 320, Line 2, Column c. Write-off of gas plant site clean-up monitoring costs.  
MPSC FORM P-522 (Rev. 1-01) Page 320

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account	Amount for Current Year	Amount for Previous Year	
	(a)	(b)	(c)	
<b>B2. Products Extraction (Continued)</b>				
48	Maintenance			
49	784 Maintenance Supervision and Engineering	\$ -	\$	-
50	785 Maintenance of Structures and Improvements	-		-
51	786 Maintenance of Extraction and Refining Equipment	-		-
52	787 Maintenance of Pipe Lines	-		-
53	788 Maintenance of Extracted Products Storage Equipment	-		-
54	789 Maintenance of Compressor Equipment	-		-
55	790 Maintenance of Gas Measuring and Reg. Equipment	-		-
56	791 Maintenance of Other Equipment	-		-
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-		-
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	-		-
<b>C. Exploration and Development</b>				
60	Operation			
61	795 Delay Rentals	-		-
62	796 Nonproductive Well Drilling	-		-
63	797 Abandoned Leases	-		-
64	798 Other Exploration	-		-
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-		-
<b>D. Other Gas Supply Expenses</b>				
66	Operation			
67	800 Natural Gas Well Head Purchases	-		-
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-		-
69	801 Natural Gas Field Line Purchases	-		-
70	802 Natural Gas Gasoline Plant Outlet Purchases	-		-
71	803 Natural Gas Transmission Line Purchases	-		-
72	804 Natural Gas City Gate Purchases	397,805,379		302,421,137
73	804.1 Liquefied Natural Gas Purchases	-		-
74	805 Other Gas Purchases	-		-
75	(Less) 805.1 Purchased Gas Cost Adjustments	-		-
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	397,805,379		302,421,137
78	806 Exchange Gas	-		-
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas	-		-
81	807.2 Operation of Purchased Gas Measuring Stations	-		-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-		-
83	807.4 Purchased Gas Calculations Expenses	-		-
84	807.5 Other Purchased Gas Expenses	-		-
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-		-
86	808.1 Gas Withdrawn from Storage-Debit	-		-
87	(Less) 808.2 Gas Delivered to Storage-Credit	-		-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	-		-
89	(Less) 809.2 Deliveries of Natrual Gas for Processing-Credit	-		-
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	-		-
92	811 Gas Used for Products Extraction-Credit	-		-
93	812 Gas Used for Other Utility Operations-Credit	-		-
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-		-
95	813 Other Gas Supply Expenses	-		-
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	397,805,379		302,421,137
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	\$ 397,805,379	\$	302,630,137

**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	\$ -	\$ -
102	815 Maps and Records	-	-
103	816 Wells Expenses	-	-
104	817 Line Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	-	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	-	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	-	-
113	826 Rents	-	-
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	-	-
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	-	-
129	841 Operation Labor and Expenses	-	-
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Enter Total of lines 128 thru 133)	-	-
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures and Improvements	-	-
138	843.3 Maintenance of Gas Holders	-	-
139	843.4 Maintenance of Purification Equipment	-	-
140	843.5 Maintenance of Liquefaction Equipment	-	-
141	843.6 Maintenance of Vaporizing Equipment	-	-
142	843.7 Maintenance of Compressor Equipment	-	-
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	-	-
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-	-
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	\$ -	\$ -

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account	Amount for Current Year	Amount for Previous Year	
	(a)	(b)	(c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	\$ -	\$ -	
150	844.2 LNG Processing Terminal Labor and Expenses	-	-	
151	844.3 Liquefaction Processing Labor and Expenses	-	-	
152	844.4 Liquefaction Transportation Labor and Expenses	-	-	
153	844.5 Measuring and Regulating Labor and Expenses	-	-	
154	844.6 Compressor Station Labor and Expenses	-	-	
155	844.7 Communication System Expenses	-	-	
156	844.8 System Control and Load Dispatching	-	-	
157	845.1 Fuel	-	-	
158	845.2 Power	-	-	
159	845.3 Rents	-	-	
160	845.4 Demurrage Charges	-	-	
161	(Less) 845.5 Wharfage Receipts-Credit	-	-	
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-	
163	846.1 Gas Losses	-	-	
164	846.2 Other Expenses	-	-	
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	-	-	
168	847.2 Maintenance of Structures and Improvements	-	-	
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-	
170	847.4 Maintenance of LNG Transportation Equipment	-	-	
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-	
172	847.6 Maintenance of Compressor Station Equipment	-	-	
173	847.7 Maintenance of Communication Equipment	-	-	
174	847.8 Maintenance of Other Equipment	-	-	
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)	-	-	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	-	-	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	-	-	
181	851 System Control and Load Dispatching	-	-	
182	852 Communication System Expenses	-	-	
183	853 Compressor Station Labor and Expenses	-	-	
184	854 Gas for Compressor Station Fuel	-	-	
185	855 Other Fuel and Power for Compressor Stations	-	-	
186	856 Mains Expenses	-	-	
187	857 Measuring and Regulating Station Expenses	-	-	
188	858 Transmission and Compression of Gas by Others	-	-	
189	859 Other Expenses	-	-	
190	860 Rents	-	-	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	\$ -	\$ -	

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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>3. TRANSMISSION EXPENSES (Continued)</b>			
192	Maintenance		
193	861 Maintenance Supervision and Engineering	\$ -	\$ -
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	-	-
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-	-
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	-	-
202	<b>4. DISTRIBUTION EXPENSES</b>		
203	Operation		
204	870 Operation Supervision and Engineering	3,160,861	2,547,578
205	871 Distribution Load Dispatching	17,000	82,990
206	872 Compressor Station Labor and Expenses	-	-
207	873 Compressor Station Fuel and Power	-	-
208	874 Mains and Services Expenses	2,808,773	2,415,977
209	875 Measuring and Regulating Station Expenses-General	2,071,066	1,726,192
210	876 Measuring and Regulating Station Expenses-Industrial	-	-
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	-	-
212	878 Meter and House Regulator Expenses	1,105,850	1,252,328
213	879 Customer Installations Expenses	-	-
214	880 Other Expenses	4,769,943	6,080,429
215	881 Rents	2,529	24,727
216	TOTAL Operation (Enter Total of lines 204 thru 215)	13,936,022	14,130,221
217	Maintenance		
218	885 Maintenance Supervision and Engineering	260,176	190,664
219	886 Maintenance of Structures and Improvements	-	-
220	887 Maintenance of Mains	1,121,735	1,082,347
221	888 Maintenance of Compressor Station Equipment	-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	367,223	342,143
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-
225	892 Maintenance of Services	1,655,542	1,356,231
226	893 Maintenance of Meters and House Regulators	2,423,828	1,432,339
227	894 Maintenance of Other Equipment	-	-
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	5,828,504	4,403,724
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	19,764,526	18,533,945
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
231	Operation		
232	901 Supervision	696,269	499,615
233	902 Meter Reading Expenses	933,167	1,518,502
234	903 Customer Records and Collection Expenses	4,632,198	4,457,057
235	904 Uncollectible Accounts	3,152,442	2,950,758
236	905 Miscellaneous Customer Accounts Expenses	2,669,002	2,091,992
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$ 12,083,078	\$ 11,517,924

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision	\$ 796,244	\$ -
241	908 Customer Assistance Expenses	8,255,288	3,585,213
242	909 Informational and Instructional Expenses	722,684	500,168
243	910 Miscellaneous Customer Service and Informational Expenses	559,890	454,610
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	10,334,106	4,539,991
245	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision	-	-
248	912 Demonstrating and Selling Expenses	67,020	87,668
249	913 Advertising Expenses	-	-
250	916 Miscellaneous Sales Expenses	-	-
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	67,020	87,668
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	9,010,101	7,463,311
255	921 Office Supplies and Expenses	2,630,569	2,433,047
256	(Less) (922) Administrative Expenses Transferred-Cr.	-	-
257	923 Outside Services Employed	1,186,820	1,459,081
258	924 Property Insurance	516,851	559,220
259	925 Injuries and Damages	895,063	656,235
260	926 Employee Pensions and Benefits	10,778,801	8,089,629
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	3,716	43,467
263	(Less) (929) Duplicate Charges-Cr.	(1,445,938)	(1,172,027)
264	930.1 General Advertising Expenses	49,854	143,717
265	930.2 Miscellaneous General Expenses	793,073	639,507
266	931 Rents	0	0
267	TOTAL Operation (Enter Total of lines 254 thru 266)	24,418,910	20,315,187
268	Maintenance		
269	935 Maintenance of General Plant	84,897	159,672
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	24,503,807	20,474,859
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$ 464,557,916	\$ 357,784,524

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the gas 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 gas department from joint functions.

1. Payroll Period Ended (Date)	12/31/2005
2. Total Regular Full-Time Employees	494
3. Total Part-Time and Temporary Employees	38
4. Total Employees	532

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**GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)**

1. Report particulars of gas purchases during the year in the manner prescribed below.

2. Provide subheadings and totals for prescribed accounts as follows:

- 800 Natural Gas Well Head Purchases.
- 801 Natural Gas Field Line Purchases.
- 802 Natural Gas Gasoline Plant Outlet Purchases.
- 803 Natural Gas Transmission Line Purchases.
- 803.1 Off-System Gas Purchases.
- 804 Natural Gas City Gate Purchases.
- 804.1 Liquefied Natural Gas Purchases.
- 805 Other Gas Purchases.

Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to be shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.

In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.

3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.

4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.

5. Column instructions are as follows:

Column (b) - Report the names of all sellers. Abbreviations may be used where necessary.

Column (c) - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.

Columns (d) and (e) - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.

Column (f) - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of the ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.

If the purchase was permanently discontinued during the reporting year, so indicate by an asterick (\*) in Column (f).

Column (g) - Show for each purchase the approximate Btu per cubic foot.

Column (h) - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.

Column (i) - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).

Column (j) - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].

NOTE: Pages 327A and 327B have not been completed pursuant to "Form P-522 Changes for 1997" which states: "The Commission will permit the option to delete this schedule if the company agrees to make the information available through the gas cost recovery filing, or upon request of the Commission staff."

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)</b>				
1	Industry association dues			164,907
2	Experimental and general research expenses			19,532
3	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			608,634
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
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46				
47				
48				
49	TOTAL			793,073

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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2 404.3, 405)**  
*(Except Amortization of Acquisition Adjustments)*

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter). Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	14,765,792		
10	General plant	440,542		
11	Common plant-gas	2,196,881		
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	<b>TOTAL</b>	<b>17,403,215</b>	-	-

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2 404.3, 405)  
(Except Amortization of Acquisition Adjustments) (Continued)**

manner in which column (b) balance are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.  
3. 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 B the amounts and nature of the provisions and the plant items to which related.

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
2,091,700		2,091,700	Intangible plant	1
		0	Production plant, manufactured gas	2
		0	Production and gathering plant, natural gas	3
		0	Products extraction plant	4
		0	Underground gas storage plant	5
		0	Other storage plant	6
		0	Base load LNG terminating and processing plant	7
		0	Transmission plant	8
		14,765,792	Distribution plant	9
		440,542	General plant	10
		2,196,881	Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
2,091,700	-	19,494,915	TOTAL	25

**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)**

**Section B. Factors Used in Estimated Depreciation Charges**

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Intangible Plant	10,072	20.767%
2	Production Plant	N/A	N/A
3	Storage Plant	N/A	N/A
4	Transmission Plant	N/A	N/A
5	Distribution Plant	455,278	3.243%
6	General Plant	9,580	4.599%
7	Common Plant-Gas	43,581	5.041%
8			
9			
10			

Notes to Depreciation, Depletion and Amortization of Gas Plant  
Column (b) balances were obtained using a twelve month average.

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**DISTRIBUTION AND TRANSMISSION LINES**

- Report below by States the total miles of pipe lines operated by respondent at end of year.
- Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
- Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.
- Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines	Total Miles of Pipe (to 0.1)
	(a)	(b)
1	Michigan Gas Mains	102.1
2	Michigan Gas Services	83.7
3	Wisconsin Gas Mains	7,579.4
4	Wisconsin Gas Services	4,962.8
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	TOTAL	12,728.0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**DISTRIBUTION SYSTEM PEAK DELIVERIES**

1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year.      2. Report Mcf on a pressure base of 14.73 psia at 60°F.

Line No.	Item (a)	Day/Month (b)	Amount of Dekatherms Mcf (c)	Curtailments on Day/Month Indicated (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of Highest Day's Deliveries	17-Jan		
2	Deliveries to Customers Subject to MPSC Rate Schedules			No
3	Deliveries to Others			No
4	TOTAL		526,062	No
5	Date of Second Highest Day's Deliveries	14-Jan		
6	Deliveries to Customers Subject to MPSC Rate Schedules			No
7	Deliveries to Others			No
8	TOTAL		500,293	No
9	Date of Third Highest Day's Deliveries	15-Jan		
10	Deliveries to Customers Subject to MPSC Rate Schedules			No
11	Deliveries to Others			No
12	TOTAL		471,501	No
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	15-Jan		
		16-Jan		
		17-Jan		
14	Deliveries to Customers Subject to MPSC Rate Schedules			No
15	Deliveries to Others			No
16	TOTAL		1,462,646	No
17	Supplies from Line Pack			No
18	Supplies from Underground Storage (Note 1)		544,399	No
19	Supplies from Other Peaking Facilities			No
<b>Section C. Highest Month's System Deliveries</b>				
20	Month of Highest Month's System Deliveries	Jan-05		
21	Deliveries to Customers Subject to MPSC Rate Schedules			No
22	Deliveries to Others			No
23	TOTAL		11,881,573	No

Note 1: Line 18 reflects storage volumes delivered at the citygate.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SYSTEM MAPS**

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
  - (f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
  - (g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
  - (h) Principal communities in which respondent renders local distribution service.
2. Indicate the following information on the maps:
  - (a) Transmission lines - colored in red, if they are not otherwise clearly indicated.
  - (b) Principal pipeline arteries of gathering systems.
  - (c) Sizes of pipe in principal pipelines shown on map.
  - (d) Normal directions of gas flow - indicated by arrows.
  - (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.
3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

Maps are not furnished as no important changes have occurred in the facilities operated by Wisconsin Public Service Corporation. Please reference map supplied in the 2001 Michigan Public Service Commission Annual Report for Wisconsin Public Service Corporation.

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