

**MICHIGAN PUBLIC SERVICE COMMISSION**

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

This form is authorized by 1919 PA 419, as amended, authorizes this form being MCL 460.51 et seq.; and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you violation of the Acts.

<b>Report submitted for year ending:</b> December 31, 2005	
<b>Present name of respondent:</b> Wisconsin Public Service Corp.	
<b>Address of principal place of business:</b> 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001	
<b>Utility representative to whom inquires regarding this report may be directed:</b>	
<b>Name:</b> Barth J. Wolf	<b>Title:</b> Secretary & Manager - Legal Services
<b>Address:</b> 700 North Adams Street, P. O. Box 19001	
<b>City:</b> Green Bay	<b>State:</b> WI <b>Zip:</b> 54307-9001
<b>Telephone, Including Area Code:</b> (920) 433-1727	
<b>If the utility name has been changed during the past year:</b>	
<b>Prior Name:</b>	
<b>Date of Change:</b>	
<b>Two copies of the published annual report to stockholders:</b>	
[ <input checked="" type="checkbox"/> ]	were forwarded to the Commission
[ <input type="checkbox"/> ]	will be forwarded to the Commission
<b>on or about</b>	
<b>Annual reports to stockholders:</b>	
[ <input checked="" type="checkbox"/> ]	are published
[ <input type="checkbox"/> ]	are not published

**FOR ASSISTANCE IN COMPLETION OF THIS FORM:**

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

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



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Wisconsin Public Service Corporation:

We have audited the balance sheet—regulatory basis of Wisconsin Public Service Corporation (the “Company”) as of December 31, 2005, included on pages 110(M) through 113(M) of the accompanying Michigan Public Service Commission (“MPSC”) Form P-521; and the related statements of income—regulatory basis; retained earnings—regulatory basis; cash flows—regulatory basis, and accumulated other comprehensive income, comprehensive income, and hedging activities—regulatory basis for the year ended December 31, 2005, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed on page 123, Note A, these financial statements were prepared in accordance with the accounting requirements of the MPSC, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such regulatory-basis financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Public Service Corporation as of December 31, 2005, and the results of its operations and its cash flows for the year ended December 31, 2005, in accordance with the accounting requirements of the MPSC.

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

*Deloitte + Touche LLP*

March 22, 2006





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

GENERAL INFORMATION

**I. Purpose:**

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

**II. Who Must Submit:**

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

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

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

**III. What and Where to Submit:**

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

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

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

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

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

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
  - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

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

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

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

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

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

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

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

#### **IV. When to Submit**

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

#### **GENERAL INSTRUCTIONS**

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

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

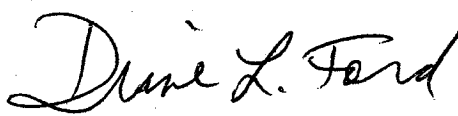
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular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

#### DEFINITIONS

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

## MPSC FORM P-521

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Wisconsin Public Service Corporation		02 Year of Report December 31, 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, St., Zip) 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
05 Name of Contact Person Barth J. Wolf	06 Title of Contact Person Secretary & Manager - Legal Services	
07 Address of Contact Person (Street, City, St., Zip) 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person, Including Area Code: (920) 433-1727	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 Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**LIST OF SCHEDULES (Electric Utility)**

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

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

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>		
General Information	101	
Control Over Respondent & Other Associated Companies	M 102	
Corporations Controlled by Respondent	103	
Officers and Employees	M 104	
Directors	M 105	
Security Holders and Voting Powers	M 106-107	
Important Changes During the Year	108-109	
Comparative Balance Sheet	M 110-113	
Statement of Income for the Year	114-117	
Statement of Retained Earnings for the Year	118-119	
Statement of Cash Flows	120-121	
Notes to Financial Statements	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	
Nuclear Fuel Materials	202-203	
Electric Plant in Service	M 204-211	
Electric Plant Leased to Others	213	None
Electric Plant Held for Future Use	214	None
Construction Work in Progress - Electric	M 216	
Construction Overheads - Electric	217	
General Description of Construction Overhead Procedure	M 218	
Accumulated Provision for Depreciation of Electric Utility Plant	M 219	
Nonutility Property	M 221	
Investment in Subsidiary Companies	224-225	
Materials and Supply	227	
Allowances	228-229	
Extraordinary Property Losses	230B	None
Unrecovered Plant and Regulatory Study Costs	230B	None
Other Regulatory Assets	M 232	
Miscellaneous Deferred Debits	M 233	
Accumulated Deferred Income Taxes (Account 190)	M 234A-B	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b>		
Capital Stock	250-251	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253	None	
Discount on Capital Stock	254		
Capital Stock Expense	254		
Long-Term Debt	256-257		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B		
Calculation of Federal Income Tax	M 262-263	None	
Taxes Accrued, Prepaid and Charged During Year	M 262-263		
Distribution of Taxes Charged	M 266-267		
Accumulated Deferred Investment Tax Credits	269		
Other Deferred Credits	M 272-273		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 274-275		
Accumulated Deferred Income Taxes - Other Property	M 276A-B		
Accumulated Deferred Income Taxes - Other	M 278		
Other Regulatory Liabilities			
<b>IE ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues	M 300-301	None	
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323		
Purchased Power	326-327		
Transmission of Electricity for Others	328-330		
Transmission of Electricity by Others	332		
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Page 337-None	
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Monthly Transmission System Peak Load	M 400	None	
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Page 407 - None None	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		
Generating Plant Statistics (Small Plants)	410-411		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>		
Transmission Line Statistics	422-423	None
Transmission Lines Added During Year	424-425	None
Substations	426-427	
Electric Distribution Meters and Line Transformers	429	
Environmental Protection Facilities	430	Filing Not Required
Environmental Protection Expenses	431	Filing Not Required
Footnote Data	450	
Stockholders' Report	—	
<b>MPSC SCHEDULES</b>		
Reconciliation of Deferred Income Tax Expense	117A-B	
Operating Loss Carry Forward	117C	None
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215	
Construction Work In Progress and Completed Construction Not Classified - Electric	216	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	
Investments	222-223	
Notes & Accounts Receivable Summary for Balance Sheet	226A	
Accumulated Provision for Uncollectible Accounts - Credit	226A	
Receivables From Associated Companies	226B	
Production Fuel and Oil Stocks	227A-B	
Miscellaneous Current and Accrued Assets	230A	
Preliminary Survey and Investigation Charges	231A-B	None
Deferred Losses fro Disposition of Utility Plant	235A-B	None
Unamortized Loss and Gain on Reacquired Debt	237A-B	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	None
Notes Payable	260A	
Payables to Associated Companies	260B	
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC
Miscellaneous Current and Accrued Liabilities	268	
Customer Advances for Construction	268	
Deferred Gains from Disposition of Utility Plant	270A-B	None
Accumulated Deferred Income Taxes - Temporary	277	None
Gain or Loss on Disposition of Property	280A-B	
Income from Utility Plant Leased to Others	281	None
Particulars Concerning Certain Other Income Accounts	282	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable
Number of Electric Department Employees	324N	Not Applicable
Sales to Railroads & Railways and Interdepartmental Sales	331A	None
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	Not Applicable
Misc. Service Revenues & Other Electric Revenues	331B	
Lease Rentals Charged	333A-D	
Expenditures for Certain Civic, Political and Related Activities	341	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>MPSC SCHEDULES (Continued)</b>		
Extraordinary Items	342	None
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	Not Applicable
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	
Steam-Electric Generating Plants	413A-B	
Hydroelectric Generating Plants	414-415	
Pumped Storage Generating Plants	416-418	None
Internal Combustion Engine and Gas Turbine Generating Plants	420-421	



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Diane L. Ford, Vice President - Controller & Chief Accounting Officer  
700 North Adams Street, P. O. Box 19001  
Green Bay, Wisconsin 54307-9001

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Incorporated under laws of the State of Wisconsin as Oshkosh Gas Light Company, July 28, 1883. Name was changed to Wisconsin Public Service Corporation on September 20, 1922.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None.

4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.

Wisconsin Public Service Corporation is an electric and gas utility that supplies and distributes electric power and natural gas in its franchised service territory in Northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☐ Yes...Enter date when such independent accountant was initially engaged: \_\_\_\_\_

(2) ☒ No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.

1. Wisconsin Public Service Corporation is a wholly-owned subsidiary of WPS Resources Corporation ("Holding Company").

2. Associated companies include:

Advantage Energy, Inc.	Wisconsin River Power Company
American Transmission Company LLC	Wisconsin Valley Improvement Company
ATC Management, Inc.	Wisconsin Woodgas LLC
Badger Energy Services LLC	WPS Beaver Falls Generation LLC
Boralex WPS Energy Inc.	WPS Canada Generation LLC
Boralex WPS Power Limited Partnership	WPS Community Foundation, Inc.
Brown County C-LEC LLC	WPS Empire State, Inc.
Combined Locks Energy Center LLC	WPS Energy Services, Inc.
ECO Coal Pelletization #12 LLC	WPS Energy Services of Canada Corp.
Guardian Pipeline LLC	WPS-ESI Gas Storage LLC
Mid-American Power LLC	WPS Investments LLC
Mid-American Power Ventures LLC	WPS Leasing, Inc.
Penvest, Inc.	WPS New England Generation, Inc.
PDI Operations, Inc.	WPS Niagara Generation LLC
PDI Stoneman, Inc.	WPS Nuclear Corporation
Quest Energy LLC	WPS Power Development, Inc.
Renewable Fibers International LLC	WPS Resources Capital Corporation
Sunbury Generation LLC	WPS Resources Foundation, Inc.
Sunbury Holdings LLC	WPS Syracuse Generation LLC
Super Com Limited Partnership of Northern Michigan	WPS Visions, Inc.
Superior Technologies, Inc.	WPS Westwood Generation LLC
Synfuel Solutions LLC	3096210 Nova Scotia Company
Synfuel Solutions Operating LLC	
Upper Peninsula Building Development Co.	
Upper Peninsula Power Company	
Wisconsin Energy Operations LLC	

NOTE: WPS Resources Corporation SEC 10-K Report (2005) includes Wisconsin Public Service Corporation.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### CORPORATIONS CONTROLLED BY RESPONDENT

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

### DEFINITIONS

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

Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
1	ATC Management, Inc.	The corporate manager of	20.00%	(1)
2		American Transmission		
3		Company. Involved with the		
4		transmission of electric		
5		energy.		
6				
7	Wisconsin River Power Company	Producing and selling	50.00%	(2)
8		electric energy through		
9		ownership and operations		
10		of two hydro electric plants		
11		and a combustion turbine.		
12				
13	Wisconsin Valley Improvement Company	Operates a system of dams	27.10%	(3)
14		and water reservoirs on the		
15		Wisconsin River and		
16		tributary streams to produce		
17		as nearly a uniform stream		
18		flow as practicable through		
19		all seasons. It generates no		
20		electric energy and renders		
21		no public utility services.		
22				
23	WPS Leasing, Inc.	Established October 1994.	100.00%	
24		A wholly-owned subsidiary		
25		which engages in unit		
26		train leasing.		
27				
28				
29				
30				

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**CORPORATIONS CONTROLLED BY RESPONDENT (cont'd)**

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

**DEFINITIONS**

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

Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
31	WPS Investments LLC	Established December 2000.	24.91%	(4)
32		Created to hold investments		
33		in American Transmission		
34		Company LLC and Guardian		
35		Pipeline LLC.		
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
103	1	(d)	ATC Management, Inc. is the corporate manager of the American Transmission Company LLC. The joint owners are Wisconsin Electric Power Company, Wisconsin Power and Light Company, Madison Gas and Electric Company, Wisconsin Public Service Corporation, and Wisconsin Public Power, Inc.		
103	7	(d)	Joint venture with Wisconsin Power and Light (a subsidiary of Alliant Energy).		
103	13	(d)	Numerous other interests.		
103	1	(d)	WPS Investments LLC is a consolidated subsidiary of WPS Resources Corporation with a minority interest owned by Wisconsin Public Service Corporation. The other joint owners are WPS Resources Corporation, our holding company, and Upper Peninsula Power Company, another utility subsidiary of WPS Resources Corporation, with ownership interests of 68.30% and 6.79%, respectively. The ownership interests have varied throughout 2005 and will continue to change as additional assets are contributed to WPS Investments LLC by the utilities or cash is contributed by WPS Resources Corporation.		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005		
<b>OFFICERS AND EMPLOYEES</b>					
1. Report below the name, title and salary for the five executive officers 2. Report in column (b) salaries and wages accrued during the year including deferred compensation. 3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d). 4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred. 5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.					
Line	Name and Title (a)	Base Wages (b)	Other Compensation (c)	Type of Other Compensation (d)	Total Compensation (e)
1	L. L. Weyers Chairman & Chief Executive Officer	625,000	2,322,781	0	2,947,781
2	J. P. O'Leary Senior Vice President & Chief Financial Officer	290,000	459,139	0	749,139
3	T. P. Mainz Executive Vice President - Public Affairs	199,000	289,970	0	488,970
4	C. A. Schrock President & Chief Operating Officer - Generation	256,000	240,930	0	496,930
5	B. J. Tremi Senior Vice President - Human Resources	190,000	250,758	0	440,758
1	Footnote Data				
2	Other compensation includes elective deferred compensation, above market earnings on deferred compensation, bonuses and company contributions under the employee stock ownership plan and trust.				
3	Value of stock options and rights awarded during year.				
4					
5					
Compensation Type Codes:      A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### DIRECTORS

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

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c) (2)	Fees During Yr (d) (3)
1 Richard A. Bemis	Bemis Manufacturing Company 300 Mill Street, P. O. Box 901 Sheboygan Falls, WI 53085-0901	10	40,000
2 Albert J. Budney, Jr.	6 Rippleton Road Cazenovia, NY 13035	10	42,000
3 Ellen Carnahan	William Blair Capital Partners 222 West Adams Street, 33rd Floor Chicago, IL 60606	9	37,500
4 Robert C. Gallagher	Associated Banc-Corp 200 N. Adams St., P. O. Box 19006 Green Bay, WI 54307-9006	10	41,000
5 Kathryn M. Hasselblad-Pascale	Hasselblad Machine Company 2405 W. Mason St., P. O. Box 11537 Green Bay, WI 54307-1537	8	38,000
6 James L. Kemerling	Riiser Oil Company, Inc. 709 S. 20th Ave., P. O. Box 239 Wausau, WI 54402-0239	10	38,500

#### Footnote Data

- 1 The Company does not have an Executive Committee.
- 2 Does not include committee meetings.
- 3 Includes committee meeting fees but does not include award of \$40,000 in deferred stock units for each director.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**DIRECTORS (cont'd)**

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

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c) (2)	Fees During Yr (d) (3)
7 John C. Meng	Schreiber Foods, Inc. 428 North Superior, Suite 202 De Pere, WI 54115	9	32,500
8 William F. Protz, Jr.	Santa's Best 770 Frontage Road, Suite 160 Northfield, IL 60093-1208	10	37,000
9 Larry L. Weyers Chairman and Chief Executive Officer	Wisconsin Public Service Corporation 700 N. Adams St., P. O. Box 19001 Green Bay, WI 54307-9001	10	0

Footnote Data



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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<b>SECURITY HOLDERS AND VOTING POWERS</b>
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books are not closed.</p>
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p>Total: 23,896,962</p> <p>By Proxy: 0</p> <p align="right">Meeting conducted by unanimous consent dated May 18, 2005.</p>
<p>3. Give the date and place of such meeting:</p> <p>Directors were elected May 18, 2005 via unanimous consent of the sole shareholder in lieu of an Annual Meeting.</p>

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities		23,896,962		
5	TOTAL number of security holders		1		
6	TOTAL votes of security holders listed below		23,896,962		
7	WPS Resources Corporation		23,896,962		
8	700 North Adams Street				
9	Green Bay, WI 54301				
10					
11					
12					
13	NOTE: All WPSC stock is held by WPS				
14	Resources Corporation.				
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**# RESPONSE/NOTES TO INSTRUCTION #**

- 2 Preferred stock is ordinarily not voting, except in special matters. However, if preferred dividends are in default equal to four full quarterly dividends, preferred shareholders may elect the majority of the Board of Directors until the entire default has been made good.
- 3 Not Applicable.
- 4 Not Applicable.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<ol style="list-style-type: none"> <li>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</li> <li>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</li> <li>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</li> <li>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.</li> <li>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</li> <li>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</li> <li>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</li> <li>8. State the estimated annual effect and nature of any important wage scale changes during the year.</li> <li>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</li> <li>10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</li> <li>11. (Reserved.)</li> <li>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be attached to this page.</li> </ol>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### IMPORTANT CHANGES DURING THE YEAR (Continued)

1. None.

2. None.

3. **Kewaunee Nuclear Power Plant ("Kewaunee")**

On July 5, 2005, Wisconsin Public Service Corporation ("WPSC") completed the sale of its 59% ownership interest in Kewaunee to Dominion Energy Kewaunee, LLC ("Dominion"), a subsidiary of Dominion Resources, Inc. See WPSC Condensed Notes to Financial Statements Note 2, Acquisitions and Sales of Assets.

WPSC filed with the Public Service Commission of Wisconsin ("PSCW") on October 21, 2005, journal entries associated with the sale of Kewaunee and other documents as required in the PSCW Docket 05-EI-136 Order Point 5. WPSC filed with the Federal Energy Regulatory Commission ("FERC") on December 5, 2005, journal entries associated with this sale, as ordered by Condition 5 in the FERC Docket EC04-43-000.

4. PSCW Order 6690-AE-104 and PSCW Order 6690-AE-102 granted approval for WPSC to enter into two long-term rail car lease agreements with its subsidiary, WPS Leasing, Inc. The Commission orders stated that if WPSC chose to renew the lease agreements after the initial 10-year terms, WPSC was required to submit documentation to the PSCW establishing that the renewals were in the best interest of the ratepayers. On November 19, 2004 WPSC submitted the required documentation to the PSCW stating that WPSC planned to exercise all ten 1-year renewal options for both leases. WPSC received a letter from the PSCW on December 8, 2004 approving the renewal of both lease agreements, and subsequently renewed the agreements. The leases will expire in 2015 and 2016.

5. On January 1, 2001, WPSC transferred all its transmission assets to the American Transmission Company LLC ("ATC"). ATC is a for-profit transmission-only company created by the transfer of transmission assets previously owned by multiple electric utilities serving the upper Midwest in exchange for an ownership interest in the company.

WPSC will continue to transfer assets to the ATC in the future primarily due to asset upgrades for ATC to meet pending energy demands or new asset construction resulting in assets meeting the criteria for transfer of ownership. During 2005, \$398,318 of gross electric distribution assets were transferred to ATC for ownership in ATC.

WPSC has agreed to purchase a majority of the electric distribution assets of Consolidated Water Power Company ("CWPCo") in and around the Village of Biron, Wisconsin. CWPCo will retain ownership of a portion of the distribution system. About 1,150 primarily residential customers would transfer to WPSC. The sale does not include any of the dams or hydrogeneration facilities on the Wisconsin River, nor any of the facilities related to serving the Stora Enso paper mills.

The transaction is subject to normal regulatory approvals, including the PSCW. The companies expect final approval of the proposed sale in the first quarter of 2006.

6. See Notes to Financial Statements, Note 1, Summary of Significant Accounting Policies, section (r), Guarantees, Note 14, Long-Term Debt, and Note 16, Short-Term Debt and Lines of Credit.

At December 31, 2005, WPSC had \$75 million of commercial paper outstanding and \$10 million of other short-term debt. This compares to \$91 million of outstanding commercial paper and \$10 million of other short-term debt as of December 31, 2004. WPSC is authorized by PSCW Docket 6690-SB-123 and Wisconsin Statute 201.03 to have up to \$125 million in short-term debt outstanding.

Effective January 1, 2003, WPS Resources adopted the provisions of FASB Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees Including Indirect Guarantees of Indebtedness of Others." Interpretation No. 45 elaborates on the disclosures to be made by a guarantor in its interim and annual financial statements about its obligations under certain guarantees that it has issued. Interpretation No. 45 also requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee.

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Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

### IMPORTANT CHANGES DURING THE YEAR (Continued)

At December 31, 2005, WPSC had an outstanding guarantee to indemnify a third party for certain exposures related to the construction of utility assets. In the event that the construction project is not completed, WPSC agreed to reimburse the guaranteed party for certain unrecovered costs. At December 31, 2005, the guarantee carries a maximum exposure of \$4.7 million. A liability for the fair value of this obligation was not recognized in the Consolidated Balance Sheets of WPSC because the guarantee was issued prior to the effective date for initial measurement and recognition as defined by Interpretation No. 45.

In conjunction with the sale of Kewaunee, WPSC and WP&L agreed to indemnify Dominion for 70% of any and all reasonable costs asserted or initiated against, suffered, or otherwise existing, incurred or accrued, resulting from or arising from the resolution of any design bases documentation issues that are incurred prior to completion of Kewaunee's scheduled maintenance period for 2009 up to a maximum combined exposure of \$15 million for WPSC and WP&L. WPSC believes that it will expend its share of costs related to this indemnification and, as a result, recorded the fair value of the liability, or \$8.9 million, as a component of the loss on the sale of Kewaunee.

WPSC also agreed to indemnify Dominion for losses resulting from potential breaches of WPSC's representations and warranties under the sale agreement. The indemnification is limited to approximately \$18 million and expires in July 2006. WPSC believes the likelihood of having to make any material cash payments under the sale agreement as a result of breaches of representations and warranties is remote.

7. None.

- 8. 4.32% average increase for supervisory employees effective 12/18/2005.
- 4.28% average increase for wage & hour employees effective 12/18/2005.
- 6.22% average increase for executive employees effective 12/18/2005.
- 3.20% average increase for union wage & hour employees effective 10/23/2005.

#### 9. Spent Nuclear Fuel Disposal

The federal government is responsible for the disposal or permanent storage of spent nuclear fuel. The United States Department of Energy ("DOE") is currently preparing an application to license a permanent spent nuclear fuel storage facility in the Yucca Mountain area of Nevada.

Spent nuclear fuel is currently being stored at the Kewaunee plant. At current production levels, the plant has sufficient storage for all fuel assemblies until 2009 with full core offload. Additional capacity will be needed by 2010 to maintain full core offload capability.

The United States government through the DOE was under contract with WPSC for the pick up and long term storage of Kewaunee's spent nuclear fuel. Because the DOE has failed to begin scheduled pickup of the spent nuclear fuel, WPSC incurred costs for the storage of the spent nuclear fuel. WPSC is a participant in a suit filed against the federal government for breach of contract and failure to pick up and store the spent nuclear fuel. The case was filed on January 22, 2004 in the United States Court of Federal Claims. The case has been temporarily stayed until June 30, 2006.

In July 2005, WPSC sold Kewaunee to Dominion, a subsidiary of Dominion Resources, Inc. Pursuant to the terms of the sale, Dominion has the right to pursue the spent nuclear fuel claim and WPSC will retain the contractual right to an equitable share of any future settlement or verdict. The total amount of damages sought are unknown at this time.

#### Stray Voltage Claims

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

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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

10. None.

11. Reserved.

12. Not Applicable.

13. None.

14. Not Applicable.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	2,733,907,680	2,463,624,949
3	Construction Work in Progress (107)	200-201	153,208,814	285,034,595
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		<b>2,887,116,494</b>	<b>2,748,659,544</b>
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	1,363,034,332	1,157,692,517
6	Net Utility Plant (Enter total of line 4 less 5)		<b>1,524,082,162</b>	<b>1,590,967,027</b>
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1)		0	0
8	Nuclear Fuel Materials & Assemblies - Stock Account (120.2)		4,420,179	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		34,284,513	0
10	Spent Nuclear Fuel (120.4)		258,836,666	0
11	Nuclear Fuel under Capital Leases (120.6)		0	0
12	Assemblies (120.5)	202-203	272,965,226	0
13	Net Nuclear Fuel (Enter total of line 7 less 8)		24,576,132	0
14	Net Utility Plant (Enter total of lines 6 and 13)		<b>1,548,658,294</b>	<b>1,590,967,027</b>
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground-Noncurrent (117)	—	0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)	221	408,797	429,371
19	(Less) Accum.Prov. for Depr. and Amort. (122)	—	139,803	119,246
20	Investments in Associated Companies (123)	222-223	0	0
21	Investments in Subsidiary Companies (123.1)	224-225	63,764,482	65,154,660
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		1,262,591	1,389,071
25	Sinking Funds (125)		344,479,729	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		459	459
29	Special Funds (Non-Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		5,316,837	6,349,396
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31)		<b>415,093,092</b>	<b>73,203,711</b>
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	—	0	0
36	Special Deposits (132-134)	—	66,278	147,277
37	Working Fund (135)	—	254,650	255,250
38	Temporary Cash Investments (136)	222-223	2,900,000	1,800,000
39	Notes Receivable (141)	226A	540,598	539,773
40	Customer Accounts Receivable (142)	226A	89,783,457	133,979,056
41	Other Accounts Receivable (143)	226A	20,909,006	44,141,143
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	5,491,833	8,536,728
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	9,785,594	10,325,713
45	Fuel Stock (151)	227	14,850,076	17,794,561
46	Fuel Stock Expenses Undistributed (152)	227	371,032	434,084
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	28,313,382	23,684,924
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203, 207	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	—	0	0
54	Stores Expense Undistributed (163)	227	1,747	97,479
55	Gas Stored Underground-Current (164.1)	—	60,211,884	81,059,658
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	—	0	0
57	Prepayments (165)	—	39,372,571	55,127,481
58	Advances for Gas (166-167)	—	0	0
59	Interest and Dividends Receivable (171)	—	0	0
60	Rents Receivable (172)	—	0	0
61	Accrued Utility Revenues (173)	—	68,356,994	78,098,599
62	Misc Current and Accrued Assets (174)		0	2,443,106
63	Derivative Instrument Assets (175)		11,032,352	35,634,495
64	(Less) LT Portion of Derivative Inst. Assets (175)		5,316,837	6,349,396
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		<b>335,940,951</b>	<b>470,676,475</b>
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)	—	3,581,989	3,273,455
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets	232	153,996,312	265,193,093
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	0	0
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	—	0	0
75	Other Prelim. Survey & Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)	—	0	0
77	Temporary Facilities (185)	—	0	0
78	Miscellaneous Deferred Debits (186)	233	124,348,939	96,858,128
79	Def. Losses from Disposition of Utility Plant (187)	235	0	0
80	Research, Devel. and Demonstration Expend (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)	237	2,435,299	1,115,886
82	Accumulated Deferred Income Taxes (190)	234	109,688,504	108,197,665
83	Unrecovered Purchased Gas Costs (191)	—	0	0
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		<b>394,051,043</b>	<b>474,638,227</b>
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		<b>2,693,743,380</b>	<b>2,609,485,440</b>



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

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

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
<b>1</b>	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	95,587,848	95,587,848
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	517,139,765	596,899,450
7	Other Paid-In Capital (208-211)	253	130,451	130,451
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	293,158,724	294,105,824
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	15,593,963	14,755,611
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(20,725,704)	(3,812,949)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		<b>950,832,812</b>	<b>1,047,614,000</b>
<b>17</b>	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	497,100,000	497,100,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	18,554,480	17,009,038
21	Other Long-Term Debt (224)	256-257	26,220	3,000
22	Unamortized Premium on Long-Term Debt (225)	---	0	0
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	1,102,260	962,767
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		<b>514,578,440</b>	<b>513,149,271</b>
<b>25</b>	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)		0	0
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		0	0
29	Accumulated Prov. for Pensions and Benefits (228.3)		0	0
30	Accumulated Misc. Operating Provisions (228.4)		650,259	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	LT Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		364,350,739	7,695,465
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		<b>365,000,998</b>	<b>7,695,465</b>
<b>36</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		101,000,000	85,000,000
38	Accounts Payable (232)		141,717,032	209,064,276
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		9,914,645	21,812,032
41	Customer Deposits (235)		221,576	241,642
42	Taxes Accrued (236)	262-263	2,292,253	2,351,417
43	Interest Accrued (237)		5,827,020	5,827,021
44	Dividends Declared (238)		777,652	777,652
45	Matured Long-Term Debt (239)		0	0

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	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

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

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		2,818,899	5,236,974
48	Misc. Current and Accrued Liabilities (242)		18,376,930	48,126,132
49	Obligations Under Capital Leases -Current (243)		0	0
49	Derivative Instrument Liabilities (244)		573,568	1,705,931
50	Federal Income Taxes Accrued for Prior Years (244)		0	0
51	Michigan Single Business Taxes Accrued for Prior Years (244.1)		0	0
52	Fed. Inc. Taxes Accrued for Prior Years -Adj. (245)		0	0
53	Michigan Single Business Taxes Accrued for Prior Years - Adj. (245.1)		0	0
54	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 53)		283,519,575	380,143,077
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		35,509,192	36,850,207
57	Accumulated Deferred Investment Tax Credits (255)	266-267	15,152,531	13,590,021
58	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0
59	Other Deferred Credits (253)	269	190,565,952	194,692,040
60	Other Regulatory Liabilities	278	97,441,977	176,891,664
61	Unamortized Gain on Reacquired Debt (257)	237	0	0
62	Accum. Deferred Income Taxes-Accel. Amort. (281)		0	0
63	Accum. Deferred Income Taxes-Other Property (282)		229,196,979	215,634,421
64	Accum. Deferred Income Taxes-Other (283)	272-277	11,944,924	23,225,274
65	TOTAL Deferred Credits (Enter total of lines 56 thru 64)		579,811,555	660,883,627
66	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65)		2,693,743,380	2,609,485,440

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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2, 404.3 407.1, and 407.2
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	1,454,916,159	1,222,032,106
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,106,357,429	847,624,634
5	Maintenance Expenses (402)	320-323	66,411,323	79,106,704
6	Depreciation Expenses (403)	336-337	126,049,608	91,017,658
7	Depreciation Expenses for Asset Retirement Costs (403.1)			
8	Amortization and Depl. of Utility Plant (404-405)	336-337	8,924,311	9,041,664
9	Amortization of Utility Plant Acq. Adj (406)	336-337	2,878,080	2,878,075
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
11	Amort. Of Conversion Expenses (407)			
12	Regulatory Debits (407.3)		27,665,907	10,062,731
13	(Less) Regulatory Credits (407.4)		22,664,338	9,181,511
14	Taxes Other Than Income Taxes (408.1)	262-263	39,794,036	38,494,239
15	Income Taxes-Federal (409.1)	262-263	29,393,082	36,905,516
16	-Other (409.1)	262-263	6,959,743	10,097,912
17	Provision for Deferred Income Taxes (410.1)	234,272-276	177,593,463	68,870,787
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	188,010,857	67,423,521
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(1,316,326)	(1,375,521)
20	(Less) Gains from Disp. of Utility Plant (411.6)	270A-B		
21	Losses from Disposition of Utility Plant (411.7)	235A-B		
22	(Less) Gains from Disposition of Allowances (411.8)		2,004,132	1,795,268
23	Losses from Disposition of Allowances (411.9)			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,378,031,329	1,114,324,099
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		76,884,830	107,708,007

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

...retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceeding year. Also give the approximate dollar effect of such changes.

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

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
932,928,628	801,115,609	521,987,531	420,916,497			2
						3
647,712,913	494,403,505	458,644,516	353,221,129			4
60,497,923	74,543,309	5,913,400	4,563,395			5
108,646,393	75,012,266	17,403,215	16,005,392			6
						7
6,832,611	7,071,504	2,091,700	1,970,160			8
1,041,960	1,064,888	1,836,120	1,813,187			9
						10
						11
27,401,763	8,470,031	264,144	1,592,700			12
22,664,103	9,145,535	235	35,976			13
33,714,238	32,555,840	6,079,798	5,938,399			14
20,609,631	34,211,417	8,783,451	2,694,099			15
5,263,934	8,761,900	1,695,809	1,336,012			16
163,181,376	47,016,543	14,412,087	21,854,244			17
170,598,941	51,904,880	17,411,916	15,518,641			18
(1,172,267)	(1,231,208)	(144,059)	(144,313)			19
						20
						21
2,004,132	1,795,268					22
						23
						24
878,463,299	719,034,312	499,568,030	395,289,787	0	0	25
54,465,329	82,081,297	22,419,501	25,626,710	0	0	26

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income <i>(Carried forward from page 114)</i>		76,884,830	107,708,007
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282		
32	(Less) Costs and Exp. Of Merchandising, Job. and Contract Work (416)	282		
33	Revenues From Nonutility Operations ( 417)	282	39,278	697,795
34	(Less) Expenses of Nonutility Operations (417.1)	282	1,202,088	2,291,045
35	Nonoperating Rental Income (418)	282	37,275	39,831
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	12,473,099	14,540,562
37	Interest and Dividend Income (419)	282	50,884,234	8,129,767
38	Allowance for Other Funds Used During Construction (419.1)	282	1,527,552	1,954,409
39	Miscellaneous Nonoperating Income (421)	282	(4,173)	(6,635)
40	Gain on Disposition of Property (421.1)	280	186,125	27,413,737
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		63,941,302	50,478,421
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	149,561	356,673
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)		2,027,573	14,241,873
46	Life Insurance (426.2)		(904,179)	(2,057,154)
47	Penalties (426.3)		100,012	51,056
48	Exp. for Certain Civic, Political & Related Activities (426.4)		433,280	443,168
49	Other Deductions (426.5)		546	
50	TOTAL Other Income Deductions <i>(Total of lines 43 thru 49)</i>		1,806,793	13,035,616
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	19,342	275,243
53	Income Taxes - Federal (409.2)	262-263	20,523,765	1,789,063
54	Income Taxes - Other (409.2)	262-263	5,223,470	1,531,081
55	Provision for Deferred Income Taxes (410.2)	234,272-276	19,258,655	6,839,735
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	25,269,269	5,942,630
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	(246,184)	
58	(Less) Investment Tax Credits (420)	264-265		
59	TOTAL Taxes on Other Income and Deductions <i>(total of 52 thru 58)</i>		19,509,779	4,492,492
60	Net Other Income and Deductions <i>(total of lines 41,50 &amp; 59)</i>		42,624,730	32,950,313
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	27,065,125	27,242,894
63	Amort. Of Debt Disc. And Expense (428)	256-257	521,409	531,856
64	Amortization of Loss on Reacquired Debt (428.1)		1,319,413	1,164,917
65	(Less) Amort. of Premium on Debt-Credit (429)	256-257		
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Associated Companies (430)	257-340		
68	Other Interest Expense (431)	340	6,525,399	4,537,585
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		426,782	705,999
70	Net Interest Charges <i>(total of lines 62 thru 69)</i>		35,004,564	32,771,253
71	Income Before Extraordinary Items <i>(total lines 27,60,70)</i>		84,504,996	107,887,067
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342		
74	(Less) Extraordinary Deductions (435)	342		
75	Net Extraordinary Items <i>(total line 73 less line 74)</i>		0	0
76	Income Taxes-Federal and Other (409.3)	262-263		
77	Extraordinary Items After Taxes <i>(Enter Total of lines 75 less line 76)</i>		0	0
78	Net Income <i>(Enter Total of lines 71 and 77)</i>		84,504,996	107,887,067

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
114	6	(d)	Change in depreciation expense is due to the liquidation of the qualified decommissioning trust as a result of the pending sale of the Kewaunee Nuclear Power Plant. The liquidation resulted in large gains recorded in other income and offset by depreciation expense.	
114	7	(c)	Account 403.1 is not used due to the fact that Wisconsin Public Service Corporation has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.	
114	22	(c)	This amount contains \$461,795 of amortizations related to the deferral of gains on disposition of allowance from May 12, 2003 through December 31, 2004 for the FERC jurisdiction.	

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<b>RECONCILIATION OF DEFERRED INCOME TAX EXPENSE</b>			
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. 2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190	100,641,343	3,113,476
3	Account 281	0	0
4	Account 282	10,879,519	5,415,952
5	Account 283	51,660,514	5,882,659
6	Account 284	0	0
7	Reconciling Adjustments	0	0
8	TOTAL Account 410.1 (on pages 114-115 line 17)	163,181,376	14,412,087
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	(107,189,714)	(3,520,449)
12	Account 281	0	0
13	Account 282	(30,304,229)	(6,060,220)
14	Account 283	(33,104,998)	(7,831,247)
15	Account 284	0	0
16	Reconciling Adjustments	0	0
17	TOTAL Account 411.1 (on page 114-115 line 18)	(170,598,941)	(17,411,916)
18	TOTAL Account 411.2 (on page 117 line 56)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR	0	0
21	ITC Amortized for the Year CR	(1,172,267)	(144,059)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return	0	0
24	Other (specify)	0	0
25	Net Reconciling Adjustments Account 411.4*	(1,172,267)	(144,059)
26	Net Reconciling Adjustments Account 411.5**		
27	Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58



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### RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284).

(c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	103,754,819	4,076,832	107,831,651	2
	0	0	0	3
	16,295,471	15,181,823	31,477,294	4
	57,543,173	0	57,543,173	5
	0	0	0	6
	0	0	0	7
0	177,593,463			8
		19,258,655		9
				10
	(110,710,163)	(280,882)	(110,991,045)	11
	0	0	0	
	(36,364,449)	(23,769,250)	(60,133,699)	13
	(40,936,245)	(1,219,137)	(42,155,382)	14
	0	0	0	15
	0	0	0	16
0	(188,010,857)			17
		(25,269,269)		18
				19
	0	0	0	20
	(1,316,326)	(246,184)	(1,562,510)	21
				22
	0	0	0	23
	0	0	0	24
0	(1,316,326)	(246,184)		25
		(246,184)		26
		0		27

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		292,176,040
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: Unrealized gain on securities		
5	Credit: Taxes related to unrealized gain on securities		
6	Credit: Minimum pension liability		
7	Credit: Taxes related to Minimum pension liability		
8	TOTAL Credits to Retained Earnings (439)		0
9	Debit: Redemption of Common Stock		
10	Debit: Loss on Reacquired Preferred Stock - 7.72% Series	232	
11	Debit:		
12	Debit:		
13	TOTAL Debits to Retained Earnings (439)		0
14	Balance Transferred from Income (Account 433 Less Account 418.1)		84,504,996
15	Appropriations of Retained Earnings (Account 436)		
16	Change in Amortization Reserve-Federal in accordance with FERC Order No. 387	215.1	(158,249)
17			
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		(158,249)
22	Dividends Declared-Preferred Stock (Account 437)		
23	5.00% Series - \$5.00 per share	238	(659,580)
24	5.04% Series - \$5.04 per share	238	(151,114)
25	5.08% Series - \$5.08 per share	238	(253,914)
26	6.76% Series - \$6.76 per share	238	(1,014,000)
27	6.88% Series - \$6.88 per share	238	(1,032,000)
28	TOTAL Dividends Declared-Preferred Stock (Account 437)		(3,110,608)

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)</b>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
29	Dividends Declared-Common Stock ( Account 438)			
30	Dividends Declared on Common Stock	238	(81,000,000)	
31	Dividends of Deferred Comp Fixed Stock	207	(477,139)	
32	Deferred Tax on Dividends of Deferred Comp Fixed Stock	190	191,500	
33				
34				
35	TOTAL Dividends Declared-Common Stock (Account 438)		(81,285,639)	
36	Transfers from Account 216.1 Unappropriated Undistributed Subsidiary Earnings	216.1	838,352	
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		292,964,892	
	APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
38				
39				
40				
41				
42				
43	TOTAL Appropriated Retained Earnings (Account 215)		0	
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		1,140,932	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		1,140,932	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		294,105,824	
	UNAPPROPRIATED UNDISTRICTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		15,593,963	
48	Equity in Earnings for Year (Credit) (Account 418.1)		12,473,099	
49	(Less) Dividends Received (Debit)		(13,337,899)	
50	Other Changes (Explain)		26,448	
51	Balance-End of Year (Enter Total of lines 47 thru 50)		14,755,611	

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
118	48	(c)	Contra primary account affected is 216.		
118	49	(c)	Contra primary account affected is 216.		
118	50	(c)	Contra primary account affected is 216.		
			Other consists of WPS Investments LLC amortization and true-ups of subsidiary retained earnings estimates used for the 12/31/2004 calculations.		

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<b>STATEMENT OF CASH FLOWS</b>				
1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.		2. Under "Other" specify significant amounts and group others. 3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.		
Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)		
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)			
2	Net Income (Line 78 (c) on page 117	84,504,996		
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	126,049,608		
5	Amortization of (Specify) Nuclear Fuel	1,365,086		
6	Amortization of (Specify) Other	13,816,436		
7	Intangible Plant			
8	Deferred Income Taxes (Net)	(16,243,770)		
9	Investment Tax Credit Adjustment (Net)	(1,562,510)		
10	Net (Increase) Decrease in Receivables	(72,634,511)		
11	Net (Increase) Decrease in Inventory	(23,064,345)		
12	Net (Increase) Decrease in Allowances Inventory			
13	Net (Increase) Decrease in Payables and Accrued Expenses	77,587,514		
14	Net (Increase) Decrease in Other Regulatory Assets	7,745,087		
15	Net (Increase) Decrease in Other Regulatory Liabilities	16,904,612		
16	(Less) Allowance for Other Funds Used During Construction	1,527,552		
17	(Less) Undistributed Earnings from Subsidiary Companies	12,473,099		
18	Other:	(127,951,016)		
19				
20				
21				
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	72,516,536		
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(390,401,456)		
27	Gross Additions to Nuclear Fuel	(141,608)		
28	Gross Additions to Common Utility Plant	(9,740,961)		
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance to Other Funds Used During Construction	(1,527,552)		
31	Other:			
32	Weston 4 Interconnection	(6,329,357)		
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(405,085,830)		
35				
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)	334,604,346		
38				
39	Investments in and Advances to Assoc. and Subsidiary Companies	(43,470)		
40	Contributions and Advances from Assoc. and Subsidiary Companies	13,193,771		
41	Disposition of Investments in ( and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)	(18,551,760)		
45	Proceeds from Sales of Investment Securities (a)	18,551,760		

Name of Respondent	This Report Is:	Date of Report	Year of Report
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### STATEMENT OF CASH FLOWS (Continued)

**4. Investing Activities**

(a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123.

(b) Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.

**5. Codes used:**

(a) Net proceeds or payments.

(b) Bonds, debentures and other long-term debt.

(c) Include commercial paper.

(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		7,402,541
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(49,928,642)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65	Equity Contribution From Parent	187,500,000
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68	Changes in Loans on Executive Life Insurance	1,527,533
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	189,027,533
71		
72	Payments for Retirement of:	
73	Long Term Debt (b)	
74	Preferred Stock	(23,220)
75	Common Stock	
76	Other:	
77	Equity Adjustments to Parent	(112,500,000)
78	Net Decrease in Short-Term Debt (c)	(16,000,000)
79		
80	Dividends on Preferred Stock	(3,110,608)
81	Dividends on Common Stock	(81,000,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(23,606,295)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(1,018,401)
87		
88	Cash and Cash Equivalents at Beginning of Year	3,220,928
89		
90	Cash and Cash Equivalents at End of Year	2,202,527

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
120	6	(b)	Amortization Other Utility plant in service \$8,924,310 Plant acquisition premium-WFL 2,878,080 Debt related 2,012,941 Nonutility property <u>1,105</u> TOTAL \$13,816,436		
120	18	(b)	Other Operating Change in accrued revenues (\$9,741,605) Pension and postretirement funding (28,648,032) Decommissioning earnings (15,743,375) Changes in prepayments & misc. current assets (18,198,016) Deferral of KNP spring 2005 outage expenses (56,392,369) Conservation expenses (18,527,087) Deferral of Weston 4 expenses (7,066,554) Changes in other current liabilities 4,444,146 Deferral of transmission related expenses (18,801,997) Pension and postretirement expenses 38,763,694 Other items <u>1,960,179</u> TOTAL (\$127,951,016)		
120	37	(b)	Proceeds From Disposal of Noncurrent Assets Sale of KNP \$112,492,482 Liquidation of non-qualified decommissioning trust 127,099,148 Sale of interest in Weston 4 power plant 95,067,008 Other <u>(54,292)</u> TOTAL \$334,604,346		
120	53	(b)	Other Investing Construction advances \$7,475,923 Debt issuance costs <u>(73,382)</u> TOTAL \$7,402,541		

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### NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 16 of Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be herein.



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### NOTES TO FINANCIAL STATEMENTS (Continued)

#### NOTE A—FERC FORM 1 COMPARED TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The accompanying financial statements have been prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in the Uniform System of Accounts and accounting releases, which differs from generally accepted accounting principles ("GAAP"). As required by FERC, Wisconsin Public Service Corporation ("WPSC") classifies certain items in its Form 1 Comparative Balance Sheet (primarily the components of accumulated deferred income taxes, certain miscellaneous current and accrued liabilities, maturities of long-term debt, deferred debits, deferred credits, and non-legal asset retirement obligations) in a manner different than required by GAAP. In accordance with FERC reporting requirements, removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas upon adoption of Statement of Financial Accounting Standards ("SFAS") No. 143, these costs are recognized for GAAP as a regulatory liability. In addition, in accordance with FERC reporting requirements, WPSC accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by GAAP.

#### NOTE B—GAIN OR LOSS ON REACQUIRED BONDS

WPSC generally purchases small amounts of bonds on a regular basis to meet annual sinking fund requirements. The gain or loss on these reacquired bonds is recorded currently on the income statement in Account 421, Miscellaneous Non-Operating Income. WPSC occasionally repurchases a significant amount of bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement with rate treatment as directed by the Public Service Commission of Wisconsin ("PSCW").

WPSC repurchased its 8.20% Series Due 2012 bonds in 1993, repurchased its 6.125% Series Due 2005 bonds in 2003, repurchased its 6.125% Series Due 2005 Bonds in 2003, and repurchased a portion of its 7.125% Series Due 2023 bonds in 2004. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the PSCW. As of December 31, 2005 and 2004, the following deferrals were outstanding:

<u>Year</u>	<u>Series</u>	<u>Repurchased</u>	<u>2005 Deferral</u>	<u>2004 Deferral</u>
1993	8.20%	\$45,000,000	\$911,156	\$1,012,867
2003	6.125%	\$9,075,000	0	\$70,626
2004	7.125%	\$49,900,000	\$204,730	\$1,351,806

#### NOTE C—INCOME TAXES

WPSC accounts for income taxes using the liability method as prescribed by SFAS No. 109, "Accounting for Income Taxes." Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation on WPSC, certain adjustments made to deferred income taxes are, in turn, recorded as regulatory assets or liabilities.

Investment tax credits, which have been used to reduce our federal income taxes payable, have been deferred for financial reporting purposes. These deferred investment tax credits are being amortized over the useful lives of the property to which they are related.

WPS Resources Corporation ("WPSR") files a consolidated United States income tax return that includes domestic subsidiaries in which its ownership is 80 percent or more. WPSR and its consolidated subsidiaries are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis, after which effects of federal consolidation are accounted for.

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### NOTES TO FINANCIAL STATEMENTS (Continued)

During 2005 WPSC settled its 2002 and 2003 audit with the Internal Revenue Service ("IRS"). The net result was a tax refund of \$289,000 for 2002 and additional tax due of \$246,000 for 2003. The adjustments are mainly from temporary differences.

WPSC also filed a refund claim with the IRS for tax year 2001, for approximately \$272,000. This refund claim is the result of corrections to temporary differences related to prior years.

As a result of the above audit and filings with the IRS during 2005, WPSC also filed amended returns for 2002-2004 with the State of Wisconsin. Refund claims in the amount of \$58,444 and \$51,423 were filed for 2001 and 2003 respectively, while additional tax of \$62,247 was due for tax year 2002.

For tax year 2004, WPSR elected on behalf of WPSC not to take bonus depreciation on the consolidated return for that year. To keep WPSC whole, WPSR advanced WPSC the tax benefit forgone so as not to harm the rate payers. This advance will be paid down by WPSC to WPSR over the depreciation unwind period of the assets eligible for the forgone bonus, thus creating the same effect at WPSC as if bonus depreciation had been taken in 2004.

#### NOTE D--RECONCILIATION FOR CASH FLOW STATEMENT

The balance in cash and cash equivalents at the end of the current year consists of the items shown below.

	<u>2005</u>	<u>2004</u>
Cash	\$ 0	\$ 0
Working Funds	255,250	254,650
Other Special Deposits	147,277	66,278
Temporary Cash Investments	<u>1,800,000</u>	<u>2,900,000</u>
Total	\$2,202,527	\$3,220,928

#### NOTE E--DECOMMISSIONING AND DECONTAMINATION ASSESSMENT LITIGATION

In association with Title XI of the Energy Policy Act of 1992, WPSC recorded the wholesale and Michigan portions of decommissioning and decontamination enrichment facility funding expenses in Account 518. Expenses of \$676,182 were recorded in Account 518 in 2005. A payment of \$694,482 was remitted to the U.S. Department of Energy in 2005. WPSC and several other utilities are participating in lawsuits filed against the Department of Energy in the United States Court of Federal Claims disputing the decommissioning and decontamination assessment.

#### NOTE F--RETAINED EARNINGS RESTRICTIONS

WPSC maintains restricted retained earnings for the Amortization Reserve, Federal as required by FERC under Docket RM76-1 Order 55.

The PSCW has by order restricted WPSC to paying normal dividends on its common stock of no more than 109% of the previous year's common stock dividend.

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## NOTES TO FINANCIAL STATEMENTS (Continued)

### WISCONSIN PUBLIC SERVICE CORPORATION NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2005

#### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) **Nature of Operations**—WPSC supplies and distributes electric power and natural gas in its franchised service territory in northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan.

The term "utility" refers to the regulated activities of WPSC, while the term "nonutility" refers to the activities of WPSC that are not regulated.

(b) **Consolidation Basis of Presentation**—The cost method of accounting is used for investments when WPSC owns less than 20% of the voting equity of the company, unless other evidence indicates we have significant influence over the operating and financial policies of the investee. Investments in businesses not controlled by WPSC, but over which we have significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method. Businesses controlled by WPSC are also accounted for using the equity method. For additional information on our equity method investments, see Note 5, "*Investments in Affiliates, at Equity Method.*"

(c) **Use of Estimates**—We prepare our Form 1 financial statements in conformity with the rules and regulations of the Federal Energy Regulatory Commission. We make estimates and assumptions that affect reported amounts. These estimates and assumptions affect assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

(d) **Property, Plant, and Equipment**—Utility plant is stated at the original cost of construction including an allowance for funds used during construction. The cost of renewals and betterments of units of property (as distinguished from minor items of property) is capitalized as an addition to the utility plant accounts. Except for land, no gain or loss is recognized in connection with ordinary retirements of utility property units. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses. The utility charges the cost of units of property retired, sold, or otherwise disposed of, less salvage, to the accumulated provision for depreciation. The cost of removal associated with the retirement is also charged to accumulated depreciation.

We record straight-line depreciation expense over the estimated useful life of utility property and include amounts for estimated removal and salvage. The PSCW approved new depreciation rates for WPSC effective January 1, 2005, which have not had a material impact on annual depreciation expense. Annual utility composite depreciation rates are shown below.

<u>Annual Utility Composite Depreciation Rates</u>	<u>2005</u>	<u>2004</u>
Electric	3.65%	3.65%
Gas	3.61%	3.65%

Nonutility property interest capitalization takes place during construction, and gain and loss recognition occurs in connection with retirements. Nonutility property is depreciated using straight-line depreciation. Asset lives range from three to twenty years.

WPSC capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expense over the estimated useful life of the related software, which is usually three to seven years.

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### NOTES TO FINANCIAL STATEMENTS (Continued)

**(e) Allowance for Funds Used During Construction**—We use an allowance for funds used during construction (AFUDC) calculation, which includes both a debt and an equity component as required by regulatory accounting.

Approximately 50% of WPSC's retail jurisdictional construction work-in-progress expenditures are subject to AFUDC, except on specific projects approved by the PSCW. For 2005, WPSC's AFUDC retail rate was 9.0%. A current return for construction funds related to Weston 4 is being recovered from ratepayers as incurred.

WPSC's construction work-in-progress AFUDC debt and equity percentage formula for the wholesale jurisdiction is specified in the FERC's Uniform System of Accounts. The 2005 average AFUDC wholesale rate was 7.13%.

WPSC's allowance for equity funds used during construction for 2005 and 2004 was \$1.5 million and \$2.0 million, respectively. WPSC's allowance for borrowed funds used during construction for 2005 and 2004 was \$0.4 million and \$0.7 million, respectively.

**(f) Asset Impairment**—We review the recoverability of long-lived tangible and intangible assets, excluding goodwill, other indefinite lived intangible assets, and regulatory assets, in accordance with SFAS No. 144. This Statement requires review of assets when circumstances indicate that the carrying amount may not be recoverable. The carrying amount of assets held and used is not recoverable if it exceeds the undiscounted sum of cash flows expected to result from the use and eventual disposition of the asset. If the carrying value is not recoverable, the impairment loss is measured as the excess of the asset's carrying value over its fair value. The carrying value of assets held for sale is not recoverable if it exceeds the fair value less cost to sell the asset. An impairment charge is recorded for any excess of the carrying value over the fair value less cost to sell. If events or circumstances indicate the carrying value of investments accounted for under the equity method of accounting may not be recoverable, potential impairment is assessed by comparing the future anticipated cash flows from these investments to their carrying values. Impairment charges are recorded if the carrying value of such assets exceeds the future anticipated cash flows. There were no impairment charges for the years ended December 31, 2005 and 2004.

**(g) Risk Management Activities**—As part of our regular operations, WPSC enters into contracts, including options, swaps, futures, forwards, and other contractual commitments, to manage market risks such as changes in commodity prices and interest rates.

WPSC accounts for its derivative contracts in accordance with SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended and interpreted. SFAS No. 133 establishes accounting and financial reporting standards for derivative instruments and requires, in part, that we recognize certain derivative instruments on the balance sheet as assets or liabilities at their fair value. Subsequent changes in fair value of the derivatives are recorded currently in earnings unless certain hedge accounting criteria are met. If the derivatives qualify for regulatory deferral subject to the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation," the derivatives are marked to fair value pursuant to SFAS No. 133 and are offset with a corresponding regulatory asset or liability. For additional information on risk management activities, see Note 6, "Risk Management Activities."

**(h) Revenue and Customer Receivables**—Revenues are recognized on the accrual basis and include estimated amounts for electric and natural gas services rendered but not billed. Of WPSC's total revenue, 11.2% and 10.1% was from companies in the paper products industry in 2005 and 2004, respectively.

WPSC uses automatic fuel and purchased power adjustment clauses for the MPSC retail electric portions of their business. WPSC also uses automatic fuel and purchased power adjustment clauses for its FERC wholesale electric business. The Wisconsin retail electric portion of WPSC's business uses a "cost variance range" approach, based on a specific estimated fuel and purchased power cost for the forecast year. If WPSC's actual fuel and purchased power costs fall outside this range, the PSCW can authorize an adjustment to future rates. Decreases to rates can be implemented without a hearing, unless requested by WPSC, PSCW staff, or interveners, while increases to rates are generally subject to a hearing.

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### NOTES TO FINANCIAL STATEMENTS (Continued)

The PSCW approved a modified one-for-one gas cost recovery plan for WPSC. This plan allows WPSC to pass changes in the cost of natural gas on to system natural gas customers, subject to regulatory review by the PSCW for reasonableness.

The MPSC has approved one-for-one recovery of prudently incurred natural gas costs for WPSC, subject to regulatory review. The MPSC also approved a natural gas cost recovery factor adjustment mechanism for WPSC for the period November 2005 through October 2006. This adjustment mechanism allows WPSC to adjust the maximum natural gas rates that can be charged to customers in Michigan based on upward or downward changes to the NYMEX natural gas futures price without further MPSC action.

WPSC is required to provide service and grant credit to customers within its service territories. We continually review our customers' credit-worthiness and obtain or refund deposits accordingly. We are precluded from discontinuing service to residential customers during winter moratorium months. WPSC calculates a reserve for potential uncollectible customer receivables using a four-year average of bad debts net of recoveries as a percentage of total accounts receivable. The historical percentage is reviewed in light of the current year conditions, and an appropriate percentage is applied to the current year-end accounts receivable balance to determine the required reserve balance.

(i) **Cash and Cash Equivalents**—We consider short-term investments with an original maturity of three months or less to be cash equivalents. For additional information, see Note 7, "*Cash and Cash Equivalents*."

(j) **Inventories**—Inventories consist of natural gas in storage and fossil fuels, including coal. Average cost is used to value fossil fuels and natural gas in storage for our regulated segments.

(k) **Regulatory Assets and Liabilities**—WPSC is subject to the provisions of SFAS No. 71. Regulatory assets represent probable future revenue associated with certain incurred costs that will be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are refundable in future customer rates. Based on a current evaluation of the various factors and conditions that are expected to impact future cost recovery, we believe that future recovery of our regulatory assets is probable. For additional information, see Note 9, "*Regulatory Assets and Liabilities*."

(l) **Goodwill and Other Intangible Assets**—In accordance with SFAS No. 142, "Goodwill and Other Intangible Assets," goodwill and other assets with indefinite lives are not amortized, but are subject to annual impairment tests. WPSC performs its impairment test during the second quarter of each year. The impairment tests are updated whenever events or changes in circumstances indicate that the assets might be impaired. Based upon the results of testing, no impairments were noted in 2005 or 2004. For more information, see Note 10, "*Goodwill and Other Intangible Assets*."

(m) **Retirement of Debt**—Premiums, discounts, and expenses incurred with the issuance of outstanding long-term debt are amortized over the terms of the debt issues. Any call premiums or unamortized expenses associated with refinancing higher-cost debt obligations used to finance regulated assets and operations are deferred as a regulatory asset and amortized consistent with regulatory treatment of those items, where appropriate.

(n) **Asset Retirement Obligations**—In accordance with SFAS No. 143, "Accounting for Asset Retirement Obligations," WPSC recognizes, at fair value, legal obligations associated with the retirement of tangible long-lived assets that resulted from the acquisition, construction or development, and/or normal operation of the asset. The asset retirement obligation is accreted using a credit-adjusted risk-free interest rate commensurate with the expected settlement date of the asset retirement obligation. The associated retirement costs are capitalized as part of the related long-lived asset and depreciated over the useful life of the asset. The total of the depreciation and accretion from the initial date of obligation through the adoption date of SFAS No. 143 in 2003 were recorded as a net regulatory asset.

In March 2005, the FASB issued Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations." SFAS No. 143 had been inconsistently applied in practice because the accounting for conditional asset retirement obligations was interpreted differently among companies. An asset retirement obligation is conditional when the timing and/or method of settling the obligation is conditioned on a future event. Many companies, including WPSC, did not record a liability for conditional asset retirement obligations under the guidance of SFAS No. 143, concluding that either (1) the conditional

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nature of the obligation did not create a liability until the retirement activity occurred, or (2) the timing and/or method of settling the obligation was unknown.

Interpretation No. 47 concludes that, if required legally, an obligation associated with an asset's retirement is inevitable, even though uncertainties may exist regarding the timing and/or method of settling the obligation. According to the Interpretation, these uncertainties affect the fair value of the liability, rather than negate the need to record one at all. Additionally, the ability of a company to indefinitely postpone settlement of the obligation, or to sell the asset prior to its retirement, does not relieve a company of its present duty to settle the obligation. Therefore, the Interpretation concluded that conditional asset retirement obligations are within the scope of SFAS No. 143. WPSC adopted Interpretation No. 47 as of December 31, 2005. Asset retirement obligations included within the scope of Interpretation No. 47 are calculated and recorded utilizing the methodology in SFAS No. 143. See Note 15, "Asset Retirement Obligations," for additional information regarding SFAS No. 143 and Interpretation No. 47.

(o) **Research and Development**—Electric research and development expenditures for WPSC totaled \$0.7 million and \$0.7 million in 2005 and 2004, respectively. No other research and development expenditures were significant.

(p) **Income Taxes**—We account for income taxes using the liability method as prescribed by SFAS No. 109, "Accounting for Income Taxes." Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation on WPSC, certain adjustments made to defer income taxes are, in turn, recorded as regulatory assets or liabilities.

Investment tax credits, which have been used to reduce our federal income taxes payable, have been deferred for financial reporting purposes. These deferred investment tax credits are being amortized over the useful lives of the property to which they relate.

WPS Resources Corporation ("WPS Resources") and its consolidated subsidiaries, including WPSC, are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis, after which the effects of federal consolidation are accounted for.

WPSC records a reserve for uncertain tax positions based upon management's assessment of the probabilities that certain deductions or income tax positions may not be sustained when income tax returns are audited by taxing jurisdictions. Our identified tax exposures are discussed below.

WPS Resources and its subsidiaries have routinely been subject to examination by various taxing jurisdictions, including the IRS, Wisconsin Department of Revenue, and other state and local taxing jurisdictions. At any given time there might be several of these audits open covering multiple tax years. Management has not been informed by any taxing jurisdictions of any material adjustment to any filed or proposed tax position as a result of the on-going examinations.

WPS Resources had submitted a request to have the IRS conduct a pre-filing review of a tax position of WPSC related to the 2004 tax return. The tax position related to the value of land located near the Peshtigo River that was donated to the WDNR. A pre-filing review of the land donation deduction was initiated by the IRS in the first quarter of 2005; however, in the second quarter, WPS Resources and the IRS mutually agreed to withdraw this issue from the pre-filing review process, citing an inability to reach a consensus on the tax treatment and value of the land donated. WPS Resources believes the value placed on the donated land was reasonable and will continue to pursue this matter if challenged by the IRS upon examination of the tax return.

(q) **Excise Taxes**—WPSC presents revenue net of pass-through taxes on the Statement of Income.

(r) **Guarantees**—FASB Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees Including Indirect Guarantees of Indebtedness of Others," requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee. See Note 20, "Guarantees," for additional information on Interpretation No. 45.

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(s) **Reclassifications**—We reclassified certain prior year financial statement amounts to conform to the current year presentation.

(t) **New Accounting Pronouncements**—In December 2004, the FASB issued SFAS No. 123R, "Share-Based Payment," which addresses the accounting for share-based payment transactions. SFAS No. 123R eliminates the ability to account for share-based compensation transactions using Accounting Principles Board Opinion No. 25, and requires companies to measure the cost of share-based awards at their grant date fair value. That cost is recognized over the period during which an employee is required to provide service in exchange for the award. SFAS No. 123R is effective for WPS Resources and subsidiaries beginning in the first quarter of 2006. WPS Resources has chosen the modified prospective method of adopting the Statement. Under this method, all share-based payment awards granted after December 31, 2005, will be measured at fair value and recognized as a component of income available for common shareholders over the requisite service period of the award. Additionally, compensation cost for the portion of awards granted on or before December 31, 2005, for which the requisite service has not been rendered, but which are outstanding as of the beginning of the first quarter of 2006, will be recognized as the remaining requisite service is rendered. Share-based compensation transactions are allocated among WPS Resources and its subsidiaries, including WPSC. The impact on WPSC's financial position and results of operations will be dependent upon a number of factors, including share-based awards granted in 2006. Because we do not know the number of share-based awards that will be granted in 2006, we cannot estimate the precise effect that SFAS No. 123R will have on our financial position and results of operations. However, assuming the number of share-based awards granted in 2006 remains consistent with prior years, we do not anticipate that the incremental impact to income available for common shareholders of adopting SFAS No. 123R in 2006 will differ significantly from prior years.

(u) **Emission Allowances**—WPSC generally does not purchase or sell emission allowances, but uses the inventory accounting model for emission allowances granted at zero cost and utilized in operating its generation plants.

### NOTE 2—ACQUISITIONS AND SALES OF ASSETS

#### Dairyland Power Cooperative

In November 2005, WPSC and Dairyland Power Cooperative ("DPC") closed a transaction in which DPC acquired a 30% ownership interest in Weston 4. Under terms of the agreement, WPSC received \$95.1 million in cash from DPC for its share of the costs through the date of the closing. DPC will also remit payments to WPSC for its 30% share of all remaining costs to complete the construction of Weston 4 as well as reimburse WPSC for its share of operating costs after the plant is completed and operational, which is anticipated in 2008.

#### Kewaunee

In July 2005, Kewaunee returned to service following an unplanned outage that began in February 2005. On July 5, 2005, WPSC completed the sale of its 59% ownership interest in Kewaunee to Dominion Energy Kewaunee, LLC, a subsidiary of Dominion Resources, Inc. At the same time, Wisconsin Power and Light Company sold its 41% ownership interest in Kewaunee to Dominion.

WPSC's share of the cash proceeds from the sale was \$112.5 million. Dominion received the assets in WPSC's qualified decommissioning trust and assumed responsibility for the eventual decommissioning of Kewaunee. These trust assets had a pre-tax fair value of \$243.6 million at closing. The sale of Kewaunee resulted in a loss of \$12.5 million, which includes the proceeds from the sale less the net assets sold, adjusted by several additional items. The most significant of these adjustments is the fair value of an indemnity issued to cover certain costs Dominion may incur related to the recent unplanned outage (see Note 20, "Guarantees," for more information). In addition, the adjustments include certain costs related to the termination of the plant operating agreement and withdrawal from WPS Resources' investment in the Nuclear Management Company (NMC), which served as the licensed operator of Kewaunee.

As part of the sale, WPSC retained ownership of the assets contained in its nonqualified decommissioning trust. Proceeds received from the liquidation of the nonqualified decommissioning trust were \$127.1 million and will be refunded

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to ratepayers. See Note 21, "Regulatory Environment," for details regarding regulatory treatment of the proceeds received from the nonqualified decommissioning trust and the loss on the sale of Kewaunee.

At the closing date, WPSC's share of the carrying value of the assets and liabilities that were included within the sale agreement, or that were otherwise eliminated pursuant to the sale, were as follows:

(Millions)	July 5, 2005
Qualified decommissioning trust fund	\$243.6
Other utility plant, net	165.4
Other current assets	5.5
Total assets	\$414.5
Regulatory liabilities	\$ (72.1)
Accounts payable	2.5
Asset retirement obligations	376.4
Total liabilities	\$306.8

Upon the closing of the sale, WPSC entered into a long-term power purchase agreement with Dominion to purchase energy and capacity consistent with volumes available when WPSC owned Kewaunee. The power purchase agreement extends through 2013 when the plant's current operating license will expire. Fixed monthly payments under the power purchase agreement will approximate the expected costs of production had WPSC continued to own the plant. Therefore, management believes that the sale of Kewaunee and the related power purchase agreement provides more price certainty for WPSC's customers and reduces WPSC's risk profile. In April 2004, WPSC entered into an exclusivity agreement with Dominion. Under this agreement, if Dominion decides to extend the operating license of Kewaunee, Dominion can negotiate only with WPSC during the exclusivity period for 59% of the plant output under a new power purchase agreement that would extend beyond Kewaunee's current operating license termination date. The exclusivity period started on the closing date of the sale, July 5, 2005, and extends through December 21, 2011, after which Dominion can negotiate with other parties.

#### Sale of Peshtigo River Lands

On October 5, 2004, WPSC sold at auction 279 acres of Peshtigo River development lands located in Wisconsin for \$12.2 million. Under terms of a multi-phase agreement reached with the WDNR in 2001 related to lands near the Peshtigo River, the WDNR bought more than 5,000 acres of land for \$13.5 million in 2001. In December 2003, WPSC sold an additional 542 acres of land to the WDNR for \$6.5 million. WPSC completed the multi-phase agreement with the sale of 179 acres for \$5.0 million to the WDNR on December 9, 2004. Following the close of this final phase of the WDNR agreement, WPSC donated an additional 5,176 acres to the state of Wisconsin.

#### NOTE 3—JOINTLY OWNED UTILITY FACILITIES

Information regarding WPSC's share of significant jointly owned electric-generating facilities in service at December 31, 2005, is set forth below:

	West Marinetta	Columbia Energy Center	Edgewater
Ownership	68.0%	31.8%	31.8%
WPSC's share of plant nameplate capacity (megawatts)	56.8	335.2	105.0
Utility plant in service	\$18.5	\$146.8	\$31.7
Accumulated depreciation	\$ 8.4	\$ 90.1	\$18.7
In-service date	1993	1975 and 1978	1969



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WPSC's share of direct expenses for these plants is included in the corresponding operating expenses in the Statement of Income. WPSC has supplied its own financing for all jointly-owned projects.

#### NOTE 4--NUCLEAR DECOMMISSIONING TRUST

In conjunction with the sale of Kewaunee in July 2005 (see Note 2, "Acquisitions and Sales of Assets," for details regarding the sale of Kewaunee), the qualified decommissioning trust assets were transferred to Dominion and WPSC liquidated the assets contained in the nonqualified decommissioning trust. Proceeds received from the liquidation of the nonqualified decommissioning trust will be refunded to ratepayers. See Note 21, "Regulatory Environment," for details regarding regulatory treatment of the proceeds received from the nonqualified decommissioning trust. As of December 31, 2004, the market value of the external nuclear decommissioning trusts totaled \$344.5 million, net of tax.

Investments in the nuclear decommissioning trusts were recorded at fair value at December 31, 2004. The investments were presented net of related income tax effects on unrealized gains, and represented the amount of assets that were available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains became realized were classified as other assets. At December 31, 2004, the amount classified as other assets was \$26.8 million with an offsetting regulatory liability of the same amount reflecting the expected reduction in future rates as unrealized gains in the nonqualified trust would have been realized. Information regarding the cost and fair value of the nuclear decommissioning trusts at December 31, 2004, net of tax, is set forth below:

Security Type (Millions)	Fair Value	Cost	Unrealized Gain
Cash and cash equivalents	\$243.9	\$243.9	\$ -
Equity	100.6	60.6	40.0
Balance at December 31	\$344.5	\$304.5	\$40.0

Decommissioning costs collected in customer rates and charges for realized earnings from the trusts were included in depreciation expense. Realized after-tax trust earnings totaled \$41.0 million in 2005 as the trust assets were liquidated due to the sale of Kewaunee. Realized after-tax trust earnings totaled \$5.5 million in 2004.

#### NOTE 5--INVESTMENTS IN AFFILIATES, AT EQUITY METHOD

Investments in corporate joint ventures and other companies accounted for under the equity method at December 31, 2005, and 2004 follow.

(Millions)	2005	2004
WPS Investments, LLC	\$54.9	\$50.6
Wisconsin River Power Company	10.1	12.8
Other	0.2	0.4
Investments in affiliates, at equity method	\$65.2	\$63.8

Most of the equity income from our equity method investments is taxable to the investor, rather than the investees, due to the flow through nature of several of the investees' business structures. Accordingly, the provision for income taxes includes our taxes on this equity income.

#### WPS Investments, LLC

WPSC had a 24.91% ownership interest in WPS Investments, LLC at December 31, 2005. WPS Investments, a consolidated subsidiary of WPS Resources, has ownership interests in American Transmission Company, LLC ("ATC") and Guardian Pipeline, LLC ("Guardian"). ATC is a for-profit, transmission-only company. It owns, maintains, monitors, and operates electric transmission assets in portions of Wisconsin, Michigan, and Illinois. Its assets previously were owned and operated by multiple electric utilities serving the upper Midwest, all of which transferred their transmission

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assets to ATC in exchange for an ownership interest. A Wisconsin law encouraged utilities in the state to transfer ownership and control of their transmission assets to a state-wide transmission company. The Midwest Independent Transmission System Operator ("MISO") directs ATC's operation of the transmission system. Guardian owns a natural gas pipeline, which began operating in 2002, that stretches about 140 miles from near Joliet, Illinois, into southern Wisconsin. It can transport up to 750 million cubic feet of natural gas daily.

WPSC records related-party transactions for services provided to and network transmission services received from ATC. The charges to ATC for services provided by WPSC were \$8.7 million and \$9.3 million in 2005 and 2004, respectively. Network transmission service costs paid to ATC by WPSC were \$50.8 million and \$42.6 million in 2005 and 2004, respectively.

WPSC has not recorded any related-party transactions with Guardian Pipeline.

WPSC recorded dividends received of \$5.3 million and \$4.7 million from WPS Investments in 2005 and 2004, respectively.

#### Wisconsin River Power Company

WPSC owns 50% of the voting stock of Wisconsin River Power Company, which operates two hydroelectric plants on the Wisconsin River and an oil-fired combustion turbine. Two-thirds of the energy output of the hydroelectric plants is sold to WPSC, and the remaining one-third is sold to Wisconsin Power and Light. The electric power from the combustion turbine is sold in equal parts to WPSC and Wisconsin Power and Light.

WPSC records related party transactions for sales to and purchases from Wisconsin River Power. Revenues from services provided to Wisconsin River Power were \$1.8 million and \$1.1 million for 2005 and 2004, respectively. Purchases from Wisconsin River Power by WPSC were \$4.3 million and \$3.2 million for 2005 and 2004, respectively.

WPSC recorded dividends received of \$7.8 million and \$6.0 million from Wisconsin River Power in 2005 and 2004, respectively.

#### Financial Data

Combined financial data of WPS Investments, LLC and Wisconsin River Power follows:

(Millions)	2005	2004
<b>Income statement data</b>		
Revenues	\$ 6.9	\$ 7.5
Operating expenses	(5.0)	(5.5)
Other income (expense)	34.9	28.1
Net income	\$ 36.8	\$ 30.1
WPSC's equity in net income	\$ 12.5	\$ 13.1
<b>Balance sheet data</b>		
Current assets	\$ 4.5	\$ 9.0
Non-current assets	236.8	162.5
Total assets	\$241.3	\$171.5
Current liabilities	\$ 1.7	\$ 1.0
Long-term debt	-	-
Other non-current liabilities	2.5	2.5
Shareholders' equity	237.1	168.0
Total liabilities and shareholders' equity	\$241.3	\$171.5

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Other investments including WPS Leasing, a wholly-owned subsidiary of WPSC, are accounted for under the equity method and are not significant at December 31, 2005 and 2004.

#### NOTE 6—RISK MANAGEMENT ACTIVITIES

The following table shows WPSC's assets and liabilities from risk management activities as of December 31, 2005, and 2004:

	Assets		Liabilities	
(Millions)	2005	2004	2005	2004
Electric purchase contracts	\$22.0	\$11.0	\$ -	\$ -
Financial transmission rights	13.6	-	1.7	0.6
<b>Total</b>	<b>\$35.6</b>	<b>\$11.0</b>	<b>\$1.7</b>	<b>\$0.6</b>
<b>Balance Sheet Presentation</b>				
Current	\$29.3	\$ 5.7	\$1.7	\$0.6
Long-term	6.3	5.3	-	-
<b>Total</b>	<b>\$35.6</b>	<b>\$11.0</b>	<b>\$1.7</b>	<b>\$0.6</b>

Assets and liabilities from risk management activities are classified as current or long-term based upon the maturities of the underlying financial instruments.

WPSC has entered into a limited number of electric purchase contracts that are accounted for as derivatives and are shown in the above table. Financial transmission rights in the above table include financial instruments used to manage the transmission congestion costs of the electric utilities. The PSCW approved the recognition of a regulatory asset or liability for the fair value of derivative instruments. Thus, management believes any gains or losses resulting from the eventual settlement of these derivative instruments will be collected from or refunded to customers.

#### NOTE 7—CASH AND CASH EQUIVALENTS

Cash paid for taxes during 2005 and 2004 was \$45.3 million and \$38.4 million. During 2005 and 2004, cash paid for interest totaled \$29.4 million and \$27.7 million.

Non-cash transactions were as follows:

(Millions)	2005	2004
Weston 4 construction costs funded through accounts payable	\$16.6	\$22.6
Minimum pension liability equity adjustment	16.9	5.8

#### NOTE 8—FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each class of financial instrument for which it is practicable to estimate such value:

Cash, Short-Term Investments, Energy Conservation Loans, Notes Payable, and Outstanding Commercial Paper: The carrying amount approximates fair value due to the short maturity of these investments and obligations.

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**Nuclear Decommissioning Trusts:** Nuclear decommissioning trust investments were recorded at fair value, net of taxes payable on unrealized gains and losses. In 2005, the qualified nuclear decommissioning trust assets were sold in conjunction with the sale of Kewaunee and the nonqualified nuclear decommissioning trust assets were liquidated. See Note 2, "Acquisitions and Sales of Assets," for more information.

**Long-Term Debt and Preferred Stock:** The fair values of long-term debt and preferred stock are estimated based on the quoted market price for the same or similar issues or on the current rates offered to WPSC for debt of the same remaining maturity.

**Risk Management Activities:** Assets and liabilities from risk management activities are recorded at fair value pursuant to SFAS No. 133.

The estimated fair values of our financial instruments as of December 31 were:

(Millions)	2005		2004	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt	\$497.1	\$509.1	\$497.1	\$523.2
Commercial paper	75.0	75.0	91.0	91.0
Preferred stock	51.2	49.0	51.2	50.1
Risk management activities - net	33.9	33.9	10.4	10.4
Notes payable	10.0	10.0	10.0	10.0
Cash and cash equivalents	2.2	2.2	3.2	3.2
Energy conservation loans	1.5	1.5	1.6	1.6
Nuclear decommissioning trusts - utility plant	-	-	344.5	344.5
Nuclear decommissioning trusts - other assets	-	-	26.8	26.8

### NOTE 9—REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities are reflected in our Balance Sheet as of December 31:

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(Millions)	2005	2004
<b>Regulatory assets</b>		
Manufactured gas plant remediation costs (net of insurance recoveries)	\$ 72.3	\$ 71.3
Deferred nuclear costs	63.8	10.9
De Pere Energy Center	42.9	45.3
Minimum pension liability	32.3	6.4
Deferred MISO costs	21.2	-
Reserve for uncollectible accounts	8.5	5.5
Income tax related items	6.8	1.6
Reduced coal deliveries	6.4	-
Asset retirement obligations	3.4	-
Plant related costs	2.7	6.5
Funding for enrichment facilities	1.2	1.8
Other	3.8	4.8
<b>Total</b>	<b>\$265.3</b>	<b>\$154.1</b>
<b>Regulatory liabilities</b>		
Non-qualified decommissioning trust	\$126.9	\$ -
Derivatives	35.6	11.0
Income tax related items	4.1	6.6
Deferred ATC and MISO costs	3.8	1.6
Deferred gain on emission allowance sales	2.4	3.7
Weston 4 costs	2.3	-
Demand-side management expenditures	1.4	1.1
Asset retirement obligations	-	46.6
Unrealized gain on decommissioning trust	-	26.8
Other	0.4	-
<b>Total</b>	<b>\$176.9</b>	<b>\$ 97.4</b>

We expect to recover our regulatory assets and return the regulatory liabilities through rates charged to customers based on specific ratemaking decisions or precedent for each item over periods specified by the regulators or over the normal operating period of the assets and liabilities to which they relate. Except for amounts expended for manufactured gas plant remediation, WPSC is recovering carrying costs for all regulatory assets. Historically, WPSC has recognized carrying costs at its weighted average cost of capital; however, pursuant to PSCW order, carrying costs related to some regulatory assets such as the 2005 Kewaunee outage and MISO costs are being recovered based on the composite short-term debt rate. Based on prior and current rate treatment for such costs, we believe it is probable that we will continue to recover from customers the regulatory assets described above.

See Note 6, "Risk Management Activities"; Note 2, "Acquisitions and Sales of Assets"; Note 15, "Asset Retirement Obligations"; Note 19, "Commitments and Contingencies"; Note 18, "Employee Benefit Plans," and Note 21, "Regulatory Environment," for more information on some of the more significant regulatory assets and liabilities listed in the above table.

**NOTE 10—GOODWILL AND OTHER INTANGIBLE ASSETS**

Goodwill recorded by WPSC's natural gas segment was \$36.4 million at December 31, 2005 and 2004 relating to its merger with Wisconsin Fuel and Light.

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#### NOTE 11--LEASES

WPSC leases various property, plant, and equipment. Terms of the leases vary but generally require WPSC to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Rental expense attributable to operating leases was \$5.2 million and \$4.2 million in 2005 and 2004, respectively. Future minimum rental obligations under non-cancelable operating leases are payable as follows:

Year ending December 31 (Millions)	
2006	\$ 3.4
2007	2.5
2008	2.1
2009	1.4
2010	1.3
Later years	3.6
Total payments	\$14.3

#### NOTE 12--COMMON EQUITY

WPSC is restricted by a PSCW order to paying normal common stock dividends of no more than 109% of the previous year's common stock dividend without the PSCW's approval. WPS Resources may provide equity contributions or request a return of capital in order to maintain utility common equity levels consistent with those allowed by the regulators. Wisconsin law prohibits WPSC from making loans to or guaranteeing obligations of WPS Resources or its other subsidiaries.

During 2005, WPSC received equity contributions of \$75.0 million from WPS Resources. WPSC paid common dividends of \$81.0 million to WPS Resources in 2005. The equity contributions allowed WPSC's average equity capitalization ratio for ratemaking to remain within the target range as established by the PSCW in its most recent rate order.

#### NOTE 13--PREFERRED STOCK

WPSC has 1,000,000 authorized shares of preferred stock with no mandatory redemption and a \$100 par value. Outstanding shares are as follows at December 31:

(Millions, except share amounts)		Shares	Carrying
Series	Outstanding		Value
5.00%	131,916		\$13.2
5.04%	29,983		3.0
5.08%	49,983		5.0
6.76%	150,000		15.0
6.88%	150,000		15.0
Total	511,882		\$51.2

All shares of preferred stock of all series are of equal rank except as to dividend rates and redemption terms. Payment of dividends from any earned surplus or other available surplus is not restricted by the terms of any indenture or other undertaking by WPSC. Each series of outstanding preferred stock is redeemable in whole or in part at WPSC's option at any time on 30 days' notice at the respective redemption prices. WPSC may not redeem less than all, nor purchase any, of its preferred stock during the existence of any dividend default.

In the event of WPSC's dissolution or liquidation, the holders of preferred stock are entitled to receive (a) the par value of their preferred stock out of the corporate assets other than profits before any of such assets are paid or distributed to the

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holders of common stock and (b) the amount of dividends accumulated and unpaid on their preferred stock out of the surplus or net profits before any of such surplus or net profits are paid to the holders of common stock. Thereafter, the remainder of the corporate assets, surplus, and net profits shall be paid to the holders of common stock.

The preferred stock has no pre-emptive, subscription, or conversion rights, and has no sinking fund provisions.

**NOTE 14—LONG-TERM DEBT**

At December 31 (Millions)		2005	2004
First mortgage bonds — WPSC			
<u>Series</u>	<u>Year Due</u>		
6.90%	2013	\$ 22.0	\$ 22.0
7.125%	2023	0.1	0.1
Senior notes — WPSC			
<u>Series</u>	<u>Year Due</u>		
6.125%	2011	150.0	150.0
4.875%	2012	150.0	150.0
4.80%	2013	125.0	125.0
6.08%	2028	50.0	50.0
Total bonds		497.1	497.1
Advances from associated companies		17.0	18.6
Total		514.1	515.7
Unamortized discount and premium on bonds and debt		(1.0)	(1.1)
Total long-term debt		513.1	514.6

All of WPSC's debt securities are subject to the terms and conditions of WPSC's First Mortgage Indenture. Under the terms of the indenture, substantially all property owned by WPSC is pledged as collateral for these outstanding debt securities. All these debt securities require semiannual payments of interest. All principal payments are due on the maturity date of each series. All WPSC senior notes become non-collateralized if WPSC retires all of its outstanding first mortgage bonds.

At December 31, 2005, WPSC was in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and early retirement payments is as follows:

Year ending December 31 (Millions)	
2006	\$ -
2007	-
2008	-
2009	-
2010	-
Later years	497.1
Total payments	\$497.1

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#### NOTE 15--ASSET RETIREMENT OBLIGATIONS

##### Adoption of Interpretation No. 47

WPSC adopted the provisions of Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations," as of December 31, 2005. Upon adoption of this interpretation, WPSC recorded liabilities for conditional asset retirement obligations, which previously we believed to be outside the scope of SFAS No. 143.

We identified conditional asset retirement obligations related to asbestos abatement at certain generation facilities, office buildings, and service centers; disposal of PCB-contaminated transformers; and closure of fly-ash landfills at certain generation facilities. When WPSC adopted the provisions of Interpretation No. 47, we recorded a net asset retirement cost of \$1.2 million and an asset retirement obligation of \$7.3 million. This resulted in a cumulative effect of adopting the Interpretation of \$6.1 million before taxes, which was deferred as a regulatory asset as WPSC obtained approval to defer the cumulative effect of adopting the Interpretation and believes it is probable that the actual cost to dispose of the assets will be recoverable in future rates. At December 31, 2005, WPSC had previously recorded \$2.9 million of costs related to the conditional asset retirement obligations, pertaining to depreciation amounts previously recognized and recovered in customer rates for the disposal of these assets. The regulatory assets recorded upon adoption of the Interpretation are net of these previously recorded costs.

If WPSC had applied the provisions of Interpretation No. 47 as of January 1, 2004, the pro forma impacts on prior periods' Balance Sheet would not differ materially from the conditional asset retirement obligations recorded as of December 31, 2005, and the pro forma impacts on net income would not be material.

##### Changes to Asset Retirement Obligation Liabilities

The following table describes all changes to the asset retirement obligations of WPSC through December 31, 2005, including the adoption of Interpretation No. 47.

<i>(Millions)</i>	
Asset retirement obligations at December 31, 2003	\$344.0
Accretion expense	20.4
Asset retirement obligations at December 31, 2004	364.4
Accretion expense	12.4
Asset retirement obligation transferred to Dominion	(376.4)
Adoption of Interpretation No. 47	7.3
<b>Asset retirement obligations at December 31, 2005</b>	<b>\$ 7.7</b>

#### NOTE 16--SHORT-TERM DEBT AND LINES OF CREDIT

WPSC has a syndicated \$115 million five-year revolving credit facility containing annual trigger date provisions to provide short-term borrowing flexibility and security for commercial paper outstanding.



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The information in the table below relates to short-term debt and lines of credit for the years indicated:

<i>(Millions, except for percentages)</i>	2005	2004
<b>As of end of year</b>		
Commercial paper outstanding	\$ 75.0	\$ 91.0
Average discount rate on outstanding commercial paper	4.54%	2.44%
Short-term notes payable outstanding	\$ 10.0	\$ 10.0
Average interest rate on short-term notes payable	4.32%	2.26%
Available (unused) lines of credit	\$ 36.2	\$ 20.2
<b>For the year</b>		
Maximum amount of short-term debt	\$121.0	\$116.0
Average amount of short-term debt	\$ 69.9	\$ 36.3
Average interest rate on short-term debt	3.22%	1.67%

The commercial paper had varying maturity dates ranging from January 5, 2006 through January 12, 2006.

#### NOTE 17—INCOME TAXES

The principal components of WPSC's deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

<i>(Millions)</i>	2005	2004
<b>Deferred tax assets</b>		
Plant related	\$ 30.0	\$ 52.8
Regulatory deferrals	31.3	1.8
Employee benefits	25.1	22.2
Deferred income and deductions	19.5	14.5
Other comprehensive income	2.5	13.8
Other	(0.2)	4.6
<b>Total</b>	<b>\$108.2</b>	<b>\$109.7</b>
<b>Deferred tax liabilities</b>		
Plant related	\$207.9	\$212.6
Regulatory deferrals	15.6	10.6
Deferred income and deductions	3.6	3.8
Employee benefits	3.2	11.0
Other	8.5	3.1
<b>Total</b>	<b>\$238.8</b>	<b>\$241.1</b>

The following table presents a reconciliation of federal income taxes (which are calculated by multiplying the statutory federal income tax rate by book income before federal income tax) to the federal income tax expense reported in the Statement of Income for the periods ended December 31.

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(Millions, except for percentages)

	2005		2004	
	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$45.0	35.0%	\$55.7
State income taxes, net	5.3	6.8	5.1	8.1
Investment tax credit restored	(1.2)	(1.6)	(0.9)	(1.4)
Plant related	0.6	0.8	0.1	0.2
Benefits and compensation	(3.1)	(4.0)	(1.9)	(3.1)
Federal tax credits	(0.2)	(0.3)	(0.2)	(0.3)
Other differences, net	(2.1)	(2.6)	(5.0)	(7.9)
<b>Effective income tax</b>	<b>34.3%</b>	<b>\$44.1</b>	<b>32.2%</b>	<b>\$51.3</b>
<b>Current provision</b>				
Federal		\$49.9		\$38.7
State		12.2		11.6
<b>Total current provision</b>		<b>62.1</b>		<b>50.3</b>
Deferred provision (benefit)		(16.4)		2.3
Investment tax credit restored		(1.6)		(1.3)
<b>Total income tax expense</b>		<b>\$44.1</b>		<b>\$51.3</b>

As the related temporary differences reverse, WPSC is prospectively refunding taxes to customers for which deferred taxes were recorded in prior years at rates different than current rates. The regulatory liability for these refunds and other regulatory tax effects totaled \$4.1 million and \$6.6 million as of December 31, 2005, and 2004, respectively.

#### NOTE 18—EMPLOYEE BENEFIT PLANS

WPS Resources has a non-contributory-qualified retirement plan covering substantially all employees, including employees of WPSC. WPS Resources also sponsors several nonqualified retirement plans, which are not funded.

WPS Resources also currently offers medical, dental, and life insurance benefits to employees and their dependents. WPS Resources expenses these items for active employees as incurred. WPS Resources funds benefits for retirees through irrevocable trusts as allowed for income tax purposes.

WPSC serves as plan sponsor and administrator for the qualified retirement plan and the postretirement plans. Accordingly, WPSC's Balance Sheet reflects the assets and liabilities associated with these plans. With the exception of Upper Peninsula Power Company's Supplemental Employee Retirement Plan, the assets and liabilities related to the non-qualified pension plans are also recorded on WPSC's Balance Sheet. The net periodic benefit cost associated with the plans is allocated among WPS Resources' subsidiaries. Actuarial calculations are performed (based upon specific employees and their related years of service) in order to determine the appropriate benefit cost allocation.

The costs of pension and postretirement benefits are expensed over the period in which the employee renders service. The transition obligation for postretirement benefits of current and future retirees is being recognized over a 20-year period beginning in 1993. WPS Resources uses a December 31 measurement date for the majority of its plans.

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 (the Act) provides a prescription drug benefit under Medicare Part D as well as a federal subsidy to sponsors of certain retiree health care benefit plans. In May 2004, the FASB staff issued FSP 106-2, "Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003."

WPS Resources and its actuarial advisors determined that benefits provided by the plan as of the date of enactment were at least actuarially equivalent to Medicare Part D, and, accordingly, WPS Resources will be entitled to the federal subsidy. WPS Resources performed a measurement of the effects of the Act on its accumulated postretirement benefit obligation

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as of July 1, 2004 (the date FSP 106-2 was adopted). As of July 1, 2004, WPSC's accumulated postretirement benefit obligation decreased \$33.5 million as a result of the Act. The change in the accumulated postretirement benefit obligation due to the Act is considered an actuarial gain that will be recognized in future periods and, therefore, had no cumulative effect on WPSC's retained earnings as of July 1, 2004. The effect of the subsidy served to reduce the net postretirement benefit cost by \$6.5 million and \$2.6 million for WPS Resources for the years ended December 31, 2005, and 2004, respectively.

The following tables provide a reconciliation of the changes in the plan's benefit obligations and fair value of assets during 2005 and 2004, as well as a statement of the funded status as of December 31 for each year.

(Millions)	Pension Benefits		Other Benefits	
	2005	2004	2005	2004
<b>Reconciliation of benefit obligation (qualified and non-qualified plans)</b>				
Obligation at January 1	\$720.7	\$637.2	\$294.7	\$281.6
Service cost	23.9	20.5	8.0	7.5
Interest cost	40.3	39.8	16.5	16.9
Plan amendments	-	-	-	-
Plan spin off - Kewaunee sale	(25.7)	-	(13.3)	-
Actuarial (gain) loss - net	8.2	62.0	(9.6)	(3.4)
Benefit payments	(39.6)	(38.8)	(9.4)	(7.9)
Obligation at December 31	\$727.8	\$720.7	\$286.9	\$294.7

**Reconciliation of fair value of plan assets (qualified plans)**

Fair value of plan assets at January 1	\$588.9	\$569.9	\$170.9	\$149.7
Actual return on plan assets	39.7	54.5	11.3	12.9
Employer contributions	8.2	1.6	20.4	16.2
Plan spin off - Kewaunee sale	(15.5)	-	(10.4)	-
Benefit payments	(38.3)	(37.1)	(9.2)	(7.9)
Fair value of plan assets at December 31	\$583.0	\$588.9	\$183.0	\$170.9

**Funded status of plans**

Funded status at December 31	\$(144.8)	\$(131.8)	\$(103.9)	\$(123.8)
Unrecognized transition obligation	0.2	0.4	2.9	3.4
Unrecognized prior-service cost	39.4	44.8	(17.1)	(19.4)
Unrecognized loss	120.3	127.0	74.2	91.1
Net asset (liability) recognized	\$ 15.1	\$ 40.4	\$ (43.9)	\$ (48.7)

Amounts recognized in the Balance Sheet related to the benefit plans consist of:

(Millions)	Pension Benefits		Other Benefits	
	2005	2004	2005	2004
Accrued benefit cost	\$(63.6)	\$(45.9)	\$(43.9)	\$(48.7)
Intangible assets	39.7	45.0	-	-
Regulatory asset	32.6	6.4	-	-
Accumulated other comprehensive income (before tax effect of \$2.6 million and \$14.0 million, respectively)	6.4	34.9	-	-
Net asset (liability) recognized	\$ 15.1	\$ 40.4	\$ (43.9)	\$ (48.7)

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We record a minimum pension liability to reflect the funded status of our pension plans. Substantially all of the minimum pension liability relates to unrecognized pension costs of the utilities. Regulatory assets are recorded for costs that are probable of recovery when recognized.

Included in the above table is an accrued benefit cost of \$1.6 million at December 31, 2005, and \$1.7 million at December 31, 2004, related to UPPCO's Supplemental Employee Retirement Plan.

The accumulated benefit obligation for all defined benefit pension plans was \$646.5 million and \$634.8 million at December 31, 2005, and 2004, respectively. Information for pension plans with an accumulated benefit obligation in excess of plan assets is presented in the following table.

(Millions)	December 31,	
	2005	2004
Projected benefit obligation	\$727.8	\$720.7
Accumulated benefit obligation	646.5	634.8
Fair value of plan assets	583.0	588.9

The following table presents the components of the consolidated net periodic benefit cost (credit) for the plans for 2005 and 2004:

(Millions)	Pension Benefits		Other Benefits	
	2005	2004	2005	2004
<b>Net periodic benefit cost</b>				
Service cost	\$ 23.9	\$ 20.5	\$ 8.0	\$ 7.5
Interest cost	40.3	39.8	16.5	16.9
Expected return on plan assets	(43.6)	(45.9)	(12.5)	(11.6)
Amortization of transition asset	0.2	0.2	0.4	0.4
Amortization of prior-service cost (credit)	5.3	5.7	(2.2)	(2.2)
Amortization of net loss	8.7	4.5	5.5	4.1
Special termination benefits	-	-	-	-
<b>Net periodic benefit cost</b>	<b>\$ 34.8</b>	<b>\$ 24.8</b>	<b>\$ 15.7</b>	<b>\$ 15.1</b>

Net periodic benefit cost recorded by WPSC related to pension benefits was \$25.2 million in 2005 and \$16.3 million in 2004. Net periodic benefit cost recorded by WPSC related to other benefits was \$13.6 million in 2005 and \$12.4 million in 2004.

#### Assumptions

The weighted average assumptions used at December 31 in accounting for the plans are as follows:

	Pension Benefits		Other Benefits	
	2005	2004	2005	2004
Discount rate for benefit obligations	5.65%	5.75%	5.65%	5.75%
Discount rate for net periodic benefit cost	5.75%	6.25%	5.75%	6.25%
Expected return on assets	8.50%	8.75%	8.50%	8.75%
Rate of compensation increase	5.50%	5.50%	-	-

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The assumptions used for WPS Resources' medical and dental cost trend rates are shown in the following table:

	2005	2004
Assumed medical cost trend rate (under age 65)	9.0%	10.0%
Ultimate trend rate	5.0%	5.0%
Ultimate trend rate reached in	2010	2010
Assumed medical cost trend rate (over age 65)	11.0%	12.0%
Ultimate trend rate	6.5%	6.5%
Ultimate trend rate reached in	2011	2011
Assumed dental cost trend rate	5.0%	5.0%
Ultimate trend rate	5.0%	5.0%
Ultimate trend rate reached in	2004	2004

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

(Millions)	1% Increase	1% Decrease
Effects on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 3.5	\$ (3.2)
Effect on the health care component of the accumulated postretirement benefit obligation	\$37.0	\$(33.0)

### Plan Assets

Weighted-average asset allocations of the plans at December 31, 2005, and 2004, are as follows:

Asset category	Pension Plan Assets at December 31,		Postretirement Plan Assets at December 31,	
	2005	2004	2005	2004
Equity securities	63%	63%	62%	63%
Debt securities	32%	33%	38%	37%
Real estate	5%	4%	0%	0%
Total	100%	100%	100%	100%

The WPSR Board of Directors has established the Employee Benefits Administrator Committee to manage the operations and administration of all benefit plans and related trusts. The Committee has investment policies for the plan assets that establish target asset allocations for the above listed asset classes as follows: pension plan – equity securities 60%, debt securities 35%, and real estate 5%; postretirement plan – equity securities 65%, and debt securities 35%. Because of market volatility, the Committee periodically reviews the asset allocation and the portfolio is rebalanced when considered appropriate.

### Cash Flows

WPS Resources' funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. We expect to contribute \$25.3 million to our pension plans and \$19.8 million to our other postretirement benefit plans in 2006.

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The following table shows the payments, reflecting expected future service, which WPS Resources expects to make for pension and other postretirement benefits. In addition, the table shows the expected federal subsidies under Medicare Part D, which will partially offset other postretirement benefits, as discussed earlier.

(Millions)	Pension Benefits	Other Benefits	Federal Subsidies
2006	\$40.9	\$11.7	\$(1.4)
2007	42.7	12.7	(1.5)
2008	42.8	13.7	(1.7)
2009	44.1	14.8	(1.8)
2010	45.2	15.6	(2.0)
2011-2015	235.3	89.5	(11.7)

#### Defined Contribution Benefit Plans

WPS Resources maintains a 401(k) Savings Plan for substantially all full-time employees, including employees of WPSC. Employees generally may contribute from 1% to 30% of their base compensation to individual accounts within the 401(k) Savings Plan. Participation in this plan automatically qualifies eligible non-union employees for participation in the ESOP. The company match, in the form of shares of WPS Resources' common stock, is contributed to an employee's ESOP account. The plan requires a match equivalent to 100% of the first 4% and 50% of the next 2% contributed by non-union employees. Certain union employees receive a contribution to their ESOP account regardless of their participation in the 401(k) Savings Plan. The ESOP held 2.2 million shares of WPS Resources' common stock (market value of \$120.8 million) at December 31, 2005. Total costs incurred under these plans were \$8.2 million in 2005 and \$7.7 million in 2004. WPSC's share of the total costs was \$6.8 million in 2005 and \$6.5 million in 2004.

WPS Resources maintains a deferred compensation plan that enables certain key employees and non-employee directors to defer a portion of their compensation or fees on a pre-tax basis. Non-employee directors can defer up to 100% of their director fees. There are essentially two separate investment programs available to plan participants. The first program (Program 1) offers WPS Resources' common stock as a hypothetical investment option for participants; deemed dividends paid on the common stock are automatically reinvested; and all distributions must be made in WPS Resources' common stock. The second program (Program 2) offers a variety of hypothetical investment options indexed to mutual funds, WPS Resources' return on equity, and WPS Resources' common stock. Participants may not redirect investments between the two programs. All employee deferrals are remitted to WPSC and, therefore, the liabilities and costs associated with the deferred compensation plans are included on WPSC's Balance Sheet and Statement of Income, respectively.

Program 1 is accounted for as a plan that does not permit diversification. As a result, the deferred compensation arrangement is classified as an equity instrument and changes in the fair value of the deferred compensation obligation are not recognized. The deferred compensation obligation associated with Program 1 was \$16.1 million at December 31, 2005, and \$13.0 million at December 31, 2004.

Program 2 is accounted for as a plan that permits diversification. As a result, the deferred compensation obligation associated with this program is classified as a liability in the Balance Sheet and adjusted, with a charge or credit to expense, to reflect changes in the fair value of the deferred compensation obligation. The obligation, classified within other long-term liabilities, was \$23.6 million at December 31, 2005, and \$21.0 million at December 31, 2004. The costs incurred under Program 2 were \$2.6 million in 2005 and \$2.1 million in 2004.

The deferred compensation programs are partially funded through shares of WPS Resources' common stock that is held in a rabbi trust. The common stock held in the rabbi trust is classified in equity in the financial statements of WPS Resources in a manner similar to accounting for treasury stock.

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### NOTE 19—COMMITMENTS AND CONTINGENCIES

#### Commodity and Purchase Order Commitments

WPSC routinely enters into long-term purchase and sale commitments that have various quantity requirements and durations. The commitments described below are as of December 31, 2005.

WPSC has obligations related to coal, purchased power, and natural gas. Obligations related to coal supply and transportation extend through 2016 and total \$413.9 million. Through 2016, WPSC has obligations totaling \$1.4 billion for either capacity or energy related to purchased power, including the obligation under the power purchase agreement with Dominion. Also, there are natural gas supply and transportation contracts with total estimated demand payments of \$128.5 million through 2017. WPSC expects to recover these costs in future customer rates. Additionally, WPSC has contracts to sell electricity and natural gas to customers.

WPSC also has commitments in the form of purchase orders issued to various vendors. At December 31, 2005, these purchase orders totaled \$462.0 million. The majority of these commitments relate to large construction projects, including construction of the 500-megawatt Weston 4 coal-fired generation facility near Wausau, Wisconsin.

#### Environmental

##### EPA Section 114 Request

In December 2000, WPSC received from the EPA a request for information under Section 114 of the Clean Air Act. The EPA sought information and documents relating to work performed on the coal-fired boilers located at WPSC's Pulliam and Weston electric generation stations. WPSC filed a response with the EPA in early 2001.

On May 22, 2002, WPSC received a follow-up request from the EPA seeking additional information regarding specific boiler-related work performed on Pulliam Units 3, 5, and 7, as well as information on WPSC's life extension program for Pulliam Units 3 through 8 and Weston Units 1 and 2. WPSC made an initial response to the EPA's follow-up information request on June 12, 2002, and filed a final response on June 27, 2002.

In 2000 and 2002, Wisconsin Power and Light Company received a similar series of EPA information requests relating to work performed on certain coal-fired boilers and related equipment at the Columbia generation station (a facility located in Portage, Wisconsin, jointly owned by Wisconsin Power and Light Company, Madison Gas and Electric Company, and WPSC). Wisconsin Power and Light Company is the operator of the plant and is responsible for responding to governmental inquiries relating to the operation of the facility. Wisconsin Power and Light Company filed its most recent response for the Columbia facility on July 12, 2002.

Depending upon the results of the EPA's review of the information provided by WPSC and Wisconsin Power and Light Company, the EPA may issue "notices of violation" or "findings of violation" asserting that a violation of the Clean Air Act occurred and/or seek additional information from WPSC and/or third parties who have information relating to the boilers or close out the investigation. To date, the EPA has not responded to the filings made by WPSC and Wisconsin Power and Light. In addition, under the federal Clean Air Act, citizen groups may pursue a claim. WPSC has no notice of such a claim based on the information submitted to the EPA.

In response to the EPA's Clean Air Act enforcement initiative, several utilities have elected to settle with the EPA, while others are in litigation. In general, those utilities that have settled have entered into consent decrees which require the companies to pay fines and penalties, undertake supplemental environmental projects, and either upgrade or replace pollution controls at existing generating units or shut down existing units and replace these units with new electric generating facilities. Several of the settlements involve multiple facilities. The fines and penalties (including the capital costs of supplemental environmental projects) associated with these settlements range between \$7 million and \$30 million. The regulatory interpretations upon which the lawsuits or settlements are based may change based on future court decisions that may be rendered in the pending litigations.

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In May 2003, WPSC initiated discussions with the EPA Region V aimed at negotiating a settlement. The discussions were preliminary and did not progress. No further action has been taken by the EPA.

If the federal government decided to bring a claim against WPSC and if it were determined by a court that historic projects at WPSC's Pulliam and Weston plants required either a state or federal Clean Air Act permit, WPSC may, under the applicable statutes, be required to:

- shut down any unit found to be operating in non-compliance,
- install additional pollution control equipment,
- pay a fine, and/or
- pay a fine and conduct a supplemental environmental project in order to resolve any such claim.

#### Pulliam Air Permit Violation Lawsuit

The Sierra Club and Clean Wisconsin filed a complaint in the Eastern District of Wisconsin on October 19, 2005. The lawsuit was filed pursuant to the citizen suit provisions of the Clean Air Act. The complaint references opacity exceedances reported by the Pulliam facility located in Green Bay, Wisconsin, from 1999 through the first quarter of 2005. The notice also alleges monitoring violations from 1999 through 2004, exceedances of the Clean Air Act operating permit in 2002, exceedances of the permit issued for eight diesel generators in 2001, and exceedances of the permit for the combustion turbine, P32. The lawsuit seeks penalties, injunctive relief, and the costs of litigation. The Sierra Club and Clean Wisconsin have stated a willingness to discuss the alleged violations and the parties have engaged in settlement negotiations.

#### Weston 4 Air Permit

On November 15, 2004, the Sierra Club filed a petition with the WDNR under Section 285.61, Wis. Stats., seeking a contested case hearing on the air permit issued for the Weston 4 generation station. On December 2, 2004, the WDNR granted the petition and forwarded the matter to the Division of Hearings and Appeals. In its petition, Sierra Club raised legal and factual issues with the permit and with the process used by the WDNR to develop the air emission limits and conditions. In addition, both WPSC and the Sierra Club filed motions for summary judgment on certain of the issues. A decision regarding summary judgment was issued. In the ruling, the Administrative Law Judge denied the motion of Sierra Club and granted summary judgment to WPSC with respect to certain claims of Sierra Club consistent with the rulings rendered in Wisconsin Energy's Elm Road proceeding. The contested case hearing in the matter was held during the last week of September 2005. The hearing addressed the remaining issues, which are generally related to the emission limits specified in the permit and the pollution controls to be used to achieve these limits. In February 2006, the Administrative Law Judge affirmed the Weston 4 air permit with modifications to the emission limits for sulfur dioxide and nitrogen oxide from the coal-fired boiler and particulate from the cooling tower. The modifications set limits that are more stringent than those set by the WDNR. WPSC is currently evaluating the impact this decision may have on future operating costs.

#### Weston Site Operating Permit

On April 18 and April 26, 2005, WPSC notified the WDNR that the existing Weston facility was not in compliance with certain provisions of the "Title V" air operating permit that was issued to the facility in October 2004. These provisions include: (1) the particulate emission limits applicable to the coal handling equipment; (2) the carbon monoxide (CO) limit for Weston combustion turbines; and, (3) the limitation on the sulfur content of the fuel oil stored at the Weston facility. On July 25, 2005, WPSC received a notice of violation (NOV) from the WDNR asserting that the existing Weston facility is not in compliance with certain provisions of the permit. In response to the NOV, a compliance plan was submitted to the WDNR. Subsequently, stack testing was performed, which indicated continuing exceedances of the particulate limits from the coal handling equipment. On January 19, 2006, WPSC received from the WDNR a Notice of Noncompliance (NON) seeking further information about the alleged non-compliance event. WPSC provided a response to the WDNR and is in the process of seeking to have the permit revised. On February 20, 2005, the WDNR issued an NOV which incorporated most of the alleged noncompliance events described above (the alleged exceedances of the CO limit was not included).



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and added issues relating to opacity monitoring and the operation of a particulate source for three days without a functioning baghouse. Under the WDNR's stepped enforcement process, an NOV is the first step in the WDNR's enforcement procedure. If the WDNR decides to continue the enforcement process, the next step is a "referral" of the matter to the Wisconsin Attorney General's Office. In addition, citizen groups may seek to initiate enforcement or may seek to initiate enforcement prior to the filing of any lawsuit by the Wisconsin Attorney General's Office or may seek to intervene in the Title V operating permit revision process. WPSC is seeking to amend the applicable permit limits and is taking corrective action. At this time, we believe that our exposure to fines or penalties related to this noncompliance would not have a material impact on our financial results.

#### Mercury and Interstate Air Quality Rules

On October 1, 2004, the mercury emission control rule became effective in Wisconsin. The rule requires WPSC to control annual system mercury emissions in phases. The first phase will occur in 2008 and 2009. In this phase, the annual mercury emissions are capped at the average annual system mercury emissions for the period 2002 through 2004. The next phase will run from 2010 through 2014 and requires a 40% reduction from average annual 2002 through 2004 mercury input amounts. After 2015, a 75% reduction is required with a goal of an 80% reduction by 2018. Because federal regulations were promulgated in March 2005, we believe the State of Wisconsin will revise the Wisconsin rule to be consistent with the federal rule. However, the State of Wisconsin has filed suit against the federal government along with other states in opposition to the rule. WPSC estimates capital costs of approximately \$14 million to achieve the proposed 75% reductions. The capital costs are expected to be recovered in a future rate case.

In December 2003, the EPA proposed mercury "maximum achievable control technology" standards and an alternative mercury "cap and trade" program substantially modeled on the Clear Skies legislation initiative. The EPA also proposed the Clean Air Interstate Rule (formerly known as the Interstate Air Quality Rule), which would reduce sulfur dioxide and nitrogen oxide emissions from utility boilers located in 29 states, including Wisconsin, Michigan, Pennsylvania, and New York. In March 2005, the EPA finalized both the mercury rule and the Clean Air Interstate Rule.

The final mercury rule establishes New Source Performance Standards for new units based upon the type of coal burned. Weston 4 will install and operate mercury control technology with the aim of achieving a mercury emission rate less than that in the final EPA mercury rule.

The final mercury rule also establishes a mercury cap and trade program, which requires a 21% reduction in national mercury emissions in 2010 and a 70% reduction in national mercury emissions beginning in 2018. Based on the final rule and current projections, WPSC anticipates meeting the mercury rule cap and trade requirements at a cost similar to the cost to comply with the Wisconsin rule.

The final Clean Air Interstate Rule requires reduction of sulfur dioxide and nitrogen oxide emissions in two phases. The first phase requires about a 50% reduction beginning in 2009 for nitrogen oxide and beginning in 2010 for sulfur dioxide. The second phase begins in 2015 for both pollutants and requires about a 65% reduction in emissions. The rule allows the affected states (including Wisconsin, Michigan, Pennsylvania, and New York) to either require utilities located in the state to participate in the EPA's interstate cap and trade program or meet the state's emission budget for sulfur dioxide and nitrogen oxide through measures to be determined by the state. The states have not adopted a preference as to which option they would select, but the states are investigating the cap and trade program, as well as alternatives or additional requirements. Consequently, the effect of the rule on WPSC's facilities is uncertain, since it depends upon how the states choose to implement the final Clean Air Interstate Rule.

Currently, WPSC is evaluating a number of options that include using the cap and trade program and/or installing controls. For planning purposes, it is assumed that additional sulfur dioxide and nitrogen oxide controls will be needed on existing units or the existing units will need to be converted to natural gas by 2015. The installation of any controls and/or any conversion to natural gas will need to be scheduled as part of WPSC's long-term maintenance plan for its existing units. As such, controls or conversions may need to take place before 2015. On a preliminary basis and assuming controls or conversion are required, WPSC estimates capital costs of \$257 million in order to meet an assumed 2015 compliance date. This estimate is based on costs of current control technology and current information regarding the final EPA rule. The costs may change based on the requirements of the final state rules.

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#### Spent Nuclear Fuel Disposal

The federal government is responsible for the disposal or permanent storage of spent nuclear fuel. The DOE is currently preparing an application to license a permanent spent nuclear fuel storage facility in the Yucca Mountain area of Nevada.

Spent nuclear fuel is currently being stored at the Kewaunee plant. At current production levels, the plant has sufficient storage for all fuel assemblies until 2009 with full core offload. Additional capacity will be needed by 2010 to maintain full core offload capability.

The United States government through the DOE was under contract with WPSC for the pick up and long-term storage of Kewaunee's spent nuclear fuel. Because the DOE has failed to begin scheduled pickup of the spent nuclear fuel, WPSC incurred costs for the storage of the spent nuclear fuel. WPSC is a participant in a suit filed against the federal government for breach of contract and failure to pick up and store the spent nuclear fuel. The case was filed on January 22, 2004, in the United States Court of Federal Claims. The case has been temporarily stayed until June 30, 2006.

In July 2005, WPSC sold Kewaunee to a subsidiary of Dominion Resources, Inc. Pursuant to the terms of the sale, Dominion has the right to pursue the spent nuclear fuel claim and WPSC will retain the contractual right to an equitable share of any future settlement or verdict. The total amount of damages sought are unknown at this time.

#### Other Environmental Issues

There is increasing concern over the issue of climate change and the effect of emissions of greenhouse gases. WPSC is evaluating both the technical and cost implications, which may result from a future greenhouse gas regulatory program. This evaluation indicates that it is probable that any regulatory program that caps emissions or imposes a carbon tax will increase costs for WPSC and its customers. At this time, there is no commercially available technology for removing carbon dioxide from a pulverized coal-fired plant, but significant research is in progress. Efforts are underway within the utility industry to develop cleaner ways to burn coal. The use of alternate fuels is also being explored by the industry, but there are many cost and availability issues. Based on the complexity and uncertainty of the climate issues, a risk exists that future carbon regulation will increase the cost of electricity produced at coal-fired generation units. However, we believe the capital expenditures we are making at our generation units are appropriate under any reasonable mandatory greenhouse gas program. WPSC will continue to monitor and manage potential risks and opportunities associated with future greenhouse gas regulatory actions.

#### Manufactured Gas Plant Remediation

WPSC continues to investigate the environmental cleanup of ten manufactured gas plant sites. Cleanup of the land portion of the Oshkosh, Stevens Point, Green Bay, Manitowoc, and two Sheboygan sites in Wisconsin is completed. Groundwater treatment and monitoring at these sites will continue into the future. Cleanup of the land portion of four sites will be addressed in the future. River sediment remains to be addressed at sites with sediment contamination, and priorities will be determined in consultation with the EPA. The additional work at the sites remains to be scheduled.

WPSC is currently in the process of transferring sites with sediment contamination formally under WDNR jurisdiction to the EPA Superfund Alternatives Program. WPSC received special notice letters that initiated the transfer process. Under the EPA's program, the remedy decision will be based on risk-based criteria typically used at Superfund sites. WPSC estimated the future undiscounted investigation and cleanup costs as of December 31, 2005, to be \$66 million. WPSC may adjust these estimates in the future contingent upon remedial technology, regulatory requirements, remedy determinations, and the assessment of natural resource damages. WPSC has received \$12.7 million to date in insurance recoveries. WPSC expects to recover actual cleanup costs, net of insurance recoveries, in future customer rates. Under current PSCW policies, WPSC will not recover carrying costs associated with the cleanup expenditures.

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### NOTES TO FINANCIAL STATEMENTS (Continued)

#### Stray Voltage Claims

From time to time, WPSC has been sued by dairy farmers who allege that they have suffered loss of milk production and other damages supposedly due to "stray voltage" from the operation of WPSC's electrical system. One case, Allen v. WPSC, has been remanded from the court of appeals to the trial court for a determination of whether a post-verdict injunction is warranted. A second case, Pollack v. WPSC, was tried and ended in a defense verdict on May 5, 2005, and that case is concluded. A third case, Seidl v. WPSC, was dismissed on June 21, 2005, when the trial judge granted WPSC's motion for a directed verdict. The Seidl plaintiffs have filed a notice of appeal of that dismissal. WPSC believes it has meritorious arguments supporting the dismissal and WPSC plans to vigorously contest the appeal.

On February 15, 2005, the Court of Appeals affirmed the jury verdict in Allen v. WPSC, which awarded the plaintiff \$0.8 million for economic damages and \$1 million for nuisance. All appeals have been exhausted and the judgment has been paid to the plaintiff, but the plaintiff is still seeking an injunction. The injunction issues are scheduled to be tried in September 2006. The expert witnesses retained by WPSC do not believe that there is any scientific basis for concluding that electricity from the utility system is currently creating any problem on the plaintiff's land. Accordingly, WPSC does not believe there is any basis for issuing an injunction, and intends to contest the plaintiff's claim.

Three cases, Theuerkauf v. WPSC, Wojciehowski Brothers Farms v. WPSC, and Schmoker v. WPSC were filed in the fourth quarter of 2005 and are still in the pleadings stage and it is too early to predict their outcomes. The Theuerkauf case was brought by Michigan farmers and is being heard in federal court in Green Bay. We believe Michigan law will govern this action. The Wojciehowski case was brought in state court in Wisconsin in Marinette County. The Schmoker case was brought in Wisconsin state court in Winnebago County. WPSC believes it has meritorious defenses to the plaintiffs' claims in these cases, and intends to vigorously defend them.

The PSCW has established certain requirements regarding stray voltage for all utilities subject to its jurisdiction. The PSCW has defined what constitutes "stray voltage," established a level of concern at which some utility corrective action is required, and set forth test protocols to be employed in evaluating whether a stray voltage problem exists. However, in 2003, the Supreme Court of Wisconsin ruled in the case Hoffmann v. WEPCO that a utility could be liable in tort to a farmer for damage from stray voltage even though the utility had complied with the PSCW's established level of concern. Thus, despite the fact that WPSC believes it abides by the applicable PSCW requirements, it is not immune from the tort suits such as these under Wisconsin law.

WPSC has insurance coverage for the pending claims, but the policies have customary self-insured retentions per occurrence. Based upon the information known at this time and the availability of insurance, WPSC believes that the total cost to it of resolving these five actions will not be material.

#### NOTE 20—GUARANTEES

A guarantee of \$4.7 million was issued by WPSC to indemnify a third party for exposures related to the construction of utility assets. This amount is not reflected on the Balance Sheet, as this agreement was entered into prior to the effective date of FASB Interpretation No. 45.

In conjunction with the sale of Kewaunee, WPSC and WP&L agreed to indemnify Dominion for 70% of any and all reasonable costs asserted or initiated against, suffered, or otherwise existing, incurred or accrued, resulting from or arising from the resolution of any design bases documentation issues that are incurred prior to completion of Kewaunee's scheduled maintenance period for 2009 up to a maximum combined exposure of \$15 million for WPSC and WP&L. WPSC believes that it will expend its share of costs related to this indemnification and, as a result, recorded the fair value of the liability, or \$8.9 million, as a component of the loss on the sale of Kewaunee.

WPSC also agreed to indemnify Dominion for losses resulting from potential breaches of WPSC's representations and warranties under the sale agreement. The indemnification is limited to approximately \$18 million and expires in July 2006. WPSC believes the likelihood of having to make any material cash payments under the sale agreement as a result of breaches of representations and warranties is remote.

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### NOTE 21—REGULATORY ENVIRONMENT

#### Wisconsin

On December 22, 2005, the PSCW issued a final written order authorizing a retail electric rate increase of \$79.9 million (10.1%) and a retail natural gas rate increase of \$7.2 million (1.1%), effective January 1, 2006. The 2006 rates reflect an 11.0% return on common equity. The PSCW also approved a common equity ratio of 59.7%. The retail electric rate increase was required because of higher fuel and purchased power costs (including costs associated with the Fox Energy Center power purchase agreement), costs related to the construction of Weston 4, increased transmission costs, and costs related to the 2005 Kewaunee outage and 50% of the loss on the Kewaunee sale. The rates also reflect the refund of a portion of the proceeds received from the liquidation of the nonqualified decommissioning trust fund. The retail natural gas rate increase was driven by infrastructure improvements necessary to ensure the reliability of the natural gas distribution system.

On June 7, 2005, WPSC filed with the PSCW and the FERC a request for establishment of a cooperative joint proceeding for approval of the Kewaunee wind-up plan. The wind-up plan proposed that the refunds due to both retail and wholesale customers related to proceeds received from the liquidation of the nonqualified decommissioning trust fund be offset by the net loss on the sale of the plant and also by certain costs related to the 2004 and 2005 Kewaunee outages. The wind-up plan proposed to begin the amortization of the net regulatory liability as a credit to customer rates as of the effective date of the PSCW's order (expected to be January 1, 2006). The FERC subsequently denied the request for joint proceeding with the PSCW. The wind-up plan was addressed by the PSCW in WPSC's 2006 rate case (discussed above). The PSCW ruled in the 2006 rate case that the deferred assets and liabilities related to the Kewaunee matters should be treated separately and not netted as WPSC initially proposed in its wind-up plan. In the 2006 rate case, the PSCW determined that Wisconsin retail customers were entitled to be refunded approximately 85% of the proceeds received from the liquidation of the nonqualified decommissioning trust fund based on a historical allocation methodology, or approximately \$108 million of the total \$127.1 million of proceeds received, over a two-year period beginning on January 1, 2006 (including the refund of carrying costs on the unamortized balance at the authorized pre-tax weighted average cost of capital). In 2005, the MPSC ruled that WPSC's Michigan customers were entitled to be refunded approximately 2% of the proceeds received from the liquidation of the nonqualified decommissioning fund and refunding to Michigan customers began in 2005. The \$126.9 million regulatory liability recorded at December 31, 2005, related to the required refunding of proceeds received from the liquidation of the nonqualified decommissioning trust fund to both retail and wholesale customers. The proposal to refund the nonqualified decommissioning trust fund to wholesale customers was also approved by the FERC with no specification of the details for distribution. On August 8, 2005, the FERC accepted the proposed refund plan for filing and implemented the plan effective January 1, 2006, subject to refund upon final resolution. A preliminary settlement discussion between WPSC and parties contesting WPSC's refund plan was held in the fourth quarter of 2005, but a final resolution has not been determined on this matter. The PSCW's treatment of costs related to the 2004 and 2005 Kewaunee outages, as well as the loss on the sale of Kewaunee are discussed below.

The PSCW disallowed recovery of 50% of the loss on the sale of Kewaunee. The entire loss had previously been approved for deferral, resulting in WPSC writing off \$6.1 million of the regulatory asset previously recorded. WPSC petitioned the PSCW for rehearing on this matter; however, the request for rehearing was denied and this decision is now final.

On February 20, 2005, Kewaunee was temporarily removed from service after a potential design weakness was identified in its auxiliary feedwater system. On March 17, 2005, the PSCW authorized WPSC to defer replacement fuel costs related to the outage. On April 8, 2005, the PSCW approved deferral of the operating and maintenance costs, including carrying costs at the most recently authorized pre-tax weighted average cost of capital. In the order granted for WPSC's 2006 rate case, which was finalized on December 22, 2005 (discussed above), the PSCW determined that it was reasonable for WPSC to recover all deferred costs related to the 2005 Kewaunee forced outage over a five-year period, beginning on January 1, 2006, including carrying costs on the unamortized balance at the composite short-term debt rate. Because the PSCW had initially approved deferral of carrying costs based upon the weighted average cost of capital, WPSC was required to write-off \$2.2 million of carrying costs in the fourth quarter of 2005. WPSC also filed with the

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FERC for approval to defer these costs in the wholesale jurisdiction. The FERC is in the process of investigating the justness and reasonableness of the recovery of the costs and will subsequently rule on the filing. WPSC believes recovery of the FERC portion of these costs is probable. For WPSC's Michigan retail customers, fuel costs are recovered through a pass through fuel adjustment clause and no deferral request is needed. Through December 31, 2005, WPSC had deferred \$56.4 million of replacement power costs and operating and maintenance expenses related to this outage. On July 5, 2005, WPSC sold its 59% share of Kewaunee to Dominion. See Note 2, "Acquisitions and Sales of Assets," for further information on the sale of Kewaunee.

In WPSC's 2006 rate case, the PSCW determined that it was reasonable for WPSC to continue to defer the MISO Day 2 charges associated with net congestion and financial transmission rights costs and revenues, and the cost differences between marginal losses and average losses. At December 31, 2005, WPSC had deferred \$21.2 million of costs related to these matters.

In May 2005, WPSC received notification from its coal transportation suppliers that extensive maintenance was required on the railroad tracks that lead into and out of the Powder River Basin. The extensive maintenance ended on November 23, 2005. During the maintenance efforts, WPSC received approximately 87% of the expected coal deliveries. WPSC took steps to conserve coal usage and secured alternative coal supplies at its affected generation facilities during that time. On September 23, 2005, the PSCW approved WPSC's request for deferred treatment of the incremental fuel costs resulting from the coal supply issues. As of December 31, 2005, \$6.4 million was deferred related to this matter. These costs are expected to be addressed in WPSC's next retail electric rate case.

On November 5, 2004, WPSC filed an application with the PSCW to defer all incremental costs, including carrying costs, resulting from unexpected problems encountered in the 2004 refueling outage at Kewaunee. During the refueling outage, an unexpected problem was encountered with equipment used for lifting the reactor vessel internal components to perform a required 10-year inspection. These equipment problems caused the outage to be extended by approximately three weeks. On November 11, 2004, the PSCW authorized WPSC to defer the replacement fuel costs related to the extended outage. On November 23, 2004, the PSCW authorized WPSC to defer purchased power costs and operating and maintenance expenses related to the extended outage, effective from when the problems were discovered, including carrying costs at WPSC's authorized weighted average cost of capital. Kewaunee returned to service on December 4, 2004. In the order granted for WPSC's 2006 rate case, which was finalized on December 22, 2005 (discussed above), the PSCW disallowed recovery of these costs, resulting in the write-off of the \$7.6 million regulatory asset WPSC had previously recorded. WPSC petitioned the PSCW for rehearing on this matter; however, the request for rehearing was denied and this decision is now final.

On December 21, 2004, the PSCW issued a final written order authorizing a retail electric rate increase of \$60.7 million (8.6%) and a retail natural gas rate increase of \$5.6 million (1.1%), effective January 1, 2005. The 2005 rates reflected an 11.5% return on equity. The PSCW also approved a common equity ratio of 57.35% in the utility's regulatory capital structure. The retail electric rate increase was related to increased costs pertaining to fuel and purchased power, construction of Weston 4, benefit costs, and the MISO costs. The natural gas rate increase was primarily related to increases in benefit costs and the cost of distribution system improvements.

#### Federal

Through a series of orders issued by the FERC, Regional Through and Out Rates for transmission service between the MISO and the PJM Interconnection were eliminated effective December 1, 2004. To compensate transmission owners for the revenue they will no longer receive due to this elimination, the FERC ordered a transitional pricing mechanism called Seams Elimination Charge Adjustment ("SECA") to be put into place. Load serving entities will pay these SECA charges during a 16-month transition period from December 1, 2004, through March 31, 2006.

The SECA is an issue for WPSC, who has intervened and protested a number of proposals in this docket because those proposals could result in unjust, unreasonable, and discriminatory charges for customers. It is anticipated that most of the SECA charges incurred by WPSC and any refunds will be passed on to customers through rates.

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#### NOTE 22—QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions)	Three Months Ended				
	2005				
	March	June	September	December	Total
Operating revenues	\$394.4	\$309.0	\$338.5	\$412.9	\$1,454.9
Utility operating income	42.7	3.6	30.8	(0.2)	76.9
Net income	38.4	22.1	26.4	(2.4)	84.5

(Millions)	2004				
	March	June	September	December	Total
	March	June	September	December	Total
Operating revenues	\$372.0	\$259.8	\$260.2	\$330.1	\$1,222.1
Utility operating income	37.5	15.5	34.2	20.5	107.7
Net income	33.3	12.6	31.3	30.7	107.9

*Because of various factors that affect the utility business, the quarterly results of operations are not necessarily comparable.*

#### NOTE 23—RELATED PARTY TRANSACTIONS

WPSC routinely enters into transactions with related parties, including WPS Resources, its subsidiaries, and other entities in which WPSC has material interests.

The following table shows purchases from and sales to related parties:

(Millions)	2005	2004
Electric sales to UPPCO	\$33.5	\$16.1
Electric purchases from UPPCO	28.0	4.9
Natural gas sales to ESI	9.0	20.8
Natural gas purchases from ESI	13.6	15.4

WPS Leasing, a consolidated subsidiary of WPSC, has a note payable to WPSC's parent company, WPS Resources. The balance of the payable was \$11.5 million and \$12.0 million at December 31, 2005, and 2004, respectively. Interest expense on the note totaled \$1.0 million per year in 2005 and 2004.

With the exception of UPPCO's Supplemental Employee Retirement Plan, the assets and liabilities related to the qualified and non-qualified pension plans and the postretirement plans of WPS Resources are recorded on WPSC's Balance Sheet. The net periodic benefit cost associated with the plans is allocated among WPS Resources' subsidiaries. At December 31, 2005, and 2004, WPSC's Balance Sheet included \$1.7 million and \$1.4 million, respectively, in receivables from related parties related to these benefit plans.

WPS Resources and its consolidated subsidiaries file consolidated federal income tax returns. WPSC pays the income taxes, which are then allocated to the appropriate entities. The tax allocable to each subsidiary is the amount of tax it would have paid had it filed a separate return for the tax year in question, after application of any credit to which it would be entitled on a separate return basis. At December 31, 2005, WPSC's Balance Sheet included intercompany taxes payable of \$19.1 million. At December 31, 2004, WPSC's Balance Sheet included intercompany taxes receivable of \$3.1 million and intercompany taxes payable of \$24.4 million.

At December 31, 2005, WPSC had a 24.91% interest in WPS Investments accounted for under the equity method. WPS Investments is a consolidated subsidiary of WPS Resources that is jointly owned by WPS Resources, WPSC, and

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UPPCO. Prior to 2003, WPS Investments was a consolidated subsidiary of WPSC, but capital contributions during 2003 resulted in majority ownership by WPS Resources. The ownership interests have varied throughout 2005 and 2004 and will continue to change as cash is contributed by WPS Resources or additional assets are contributed by the utilities. Equity income recorded by WPSC during 2005 and 2004 was \$7.6 million and \$6.9 million, respectively.

WPSC also provides and receives other services, property, and things of value to and from its parent, WPS Resources, and other subsidiaries of WPS Resources. All such transactions are made pursuant to a master affiliated interest agreement approved by the PSCW. The agreement provides that WPSC receives payment equal to the higher of its cost or fair value for services and property and other things of value which WPSC provides to WPS Resources or its other nonregulated subsidiaries, and WPSC makes payments equal to the lower of the provider's cost or fair value for property, services, and other things of value which WPS Resources or its other nonregulated subsidiaries provide to WPSC. The agreement further provides that any services, property, or other things of value provided to or from WPSC to or for any other regulated subsidiary of WPS Resources be provided at cost. Modification or amendment to the master agreement requires the approval of the PSCW.

Prior to the sale of Kewaunee, WPS Resources had an ownership interest in Nuclear Management Company ("NMC"), which operated Kewaunee and other nuclear power plants in the upper Midwest. WPSC recorded related party transactions for services provided by NMC for the management and operation of Kewaunee prior to its sale in July 2005. Management service fees paid to NMC by WPSC were \$15.1 million and \$26.7 million in 2005 and 2004, respectively.

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**STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

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

Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year		(14,853,742)		
2	Preceding Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Year to Date Changes in Fair Value		(5,871,962)		
4	Total (lines 2 and 3)		(5,871,962)		
5	Balance of Account 219 at End of Preceding Year		(20,725,704)		
6	Balance of Account 219 at Beginning of Current Year		(20,725,704)		
7	Current Year to Date Reclassifications from Acct 219 to Net Income				
8	Current Year to Date Changes in Fair Value		16,912,755		
9	Total (lines 7 and 8)		16,912,755		
10	Balance of Account 219 at End of Current Year		(3,812,949)		



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**STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)**

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			(14,853,742)		
2					
3			(5,871,962)		
4			(5,871,962)	107,887,067	102,015,105
5			(20,725,704)		
6			(20,725,704)		
7					
8			16,912,755		
9			16,912,755	84,504,996	101,417,751
10			(3,812,949)		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
122a	10	(c)	WPSC is the plan sponsor for multiple pension plans that include participants from across the WPS Resources family. As the plan sponsor for pension plans that required minimum pension liability adjustments, WPSC has recorded adjustments to pension liabilities, intangible assets and other comprehensive income. Additionally, based on a regulatory directive, WPSC determined that the portion of what normally would have been charged to other comprehensive income that related to the regulated portion of operations should be recorded as a regulatory asset (see page 232).

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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	2,454,990,724	1,718,408,759	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	2,454,990,724	1,718,408,759	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	285,034,595	279,046,864	
12	Acquisition Adjustments	8,634,225	3,125,855	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	2,748,659,544	2,000,581,478	
14	Accum. Prov. For Depr., Amort., & Depl.	1,157,692,517	854,203,357	
15	Net Utility Plant (Enter Total of line 13 less 14)	1,590,967,027	1,146,378,121	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,130,322,981	847,862,734	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights			
20	Amort. Of Underground Storage Land & Land Rights			
21	Amort. Of Other Utility Plant	19,369,716	3,421,494	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	1,149,692,697	851,284,228	
23	Leased to Others			
24	Depreciation			
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	0	0	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	7,999,820	2,919,129	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	1,157,692,517	854,203,357	

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)</b>					
Gas (d)	Other (Specify) (e)	Other (Specify) (e)	Other (Specify) (e)	Common (h)	Line No.
					1
					2
484,183,328				252,398,637	3
					4
					5
					6
					7
484,183,328	0	0	0	252,398,637	8
					9
					10
2,857,032				3,130,699	11
5,508,370					12
492,548,730	0	0	0	255,529,336	13
205,799,642				97,689,518	14
286,749,088	0	0	0	157,839,818	15
					16
					17
198,884,643				83,575,604	18
					19
					20
1,834,308				14,113,914	21
200,718,951	0	0	0	97,689,518	22
					23
					24
					25
0	0	0	0	0	26
					27
					28
					29
0	0	0	0	0	30
					31
5,080,691					32
205,799,642	0	0	0	97,689,518	33

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 &amp; 157)</b>				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)			
2	Fabrication			
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	<b>SUBTOTAL (Enter Total of lines 2 thru 5)</b>	<b>0</b>		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)	4,420,179	126,951	
9	In Reactor (120.3)	34,284,513	15,026	
10	<b>SUBTOTAL (Enter Total of lines 8 &amp; 9)</b>	<b>38,704,692</b>		
11	Spent Nuclear Fuel (120.4)	258,836,666		
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)	272,965,226		
14	<b>TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 &amp; 12 less line 13)</b>	<b>24,576,132</b>		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)			
19	Uranium			
20	Plutonium			
21	Other			
22	<b>TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 &amp; 21)</b>	<b>0</b>		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)			
Changes During the Year			
Amortization (d)	Other Reductions (Explain in a Footnote) (e)	Balance End of Year (f)	Line No.
			1
			2
			3
			4
			5
		0	6
			7
	4,547,130		8
	34,299,539		9
		0	10
	258,836,666		11
			12
(2,449,521)	275,414,747		13
		0	14
			15
			16
			17
			18
			19
			20
			21
		0	22

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
203	13	(e)	<p>Transfer in the amount of \$383,626 from Account 120.5 to Account 232 to pay DOE disposal cost; transfer in the amount of \$676,182 from Account 120.5 to Account 182.3 to fund D&amp;D facility.</p> <p>Kewaunee plant and related nuclear fuel was sold to Dominion.</p>		



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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents	757,374	
4	303 Miscellaneous Intangible Plant	10,917,985	1,437,321
5	TOTAL Intangible Plant	11,675,359	1,437,321
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	6,051,210	58,553
9	310.2 Land Rights	0	
10	311 Structures and Improvements	94,320,695	8,273,470
11	312 Boiler Plant Equipment	397,905,259	15,553,405
12	313 Engines and Engine-Driven Generators	0	
13	314 Turbogenerator Units	79,060,202	393,164
14	315 Accessory Electric Equipment	53,104,648	1,772,803
15	316 Miscellaneous Power Plant Equipment	16,099,780	3,373,241
15a	317 Asset Retirement Costs for Steam Prod.	0	1,219,726
16	TOTAL Steam Production Plant	646,541,794	30,644,362
17	Nuclear Production Plant		
18	320.1 Land	383,785	
19	320.2 Land Rights	253,572	
20	321 Structures and Improvements	39,494,201	131,136
21	322 Reactor Plant Equipment	154,610,289	5,817,136
22	323 Turbogenerator Units	30,725,674	
23	324 Accessory Electric Equipment	24,205,339	251

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

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

reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

to primary account classifications.

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			0	301	2
			757,374	302	3
7,315,074		116,540	5,156,772	303	4
7,315,074	0	116,540	5,914,146		5
					6
					7
5,769		(2,417)	6,101,577	310.1	8
			0	310.2	9
1,486,035		(40,424)	101,067,706	311	10
1,505,176		(152,304)	411,801,184	312	11
			0	313	12
39,923		66,729	79,480,172	314	13
(1,582,991)		99,075	56,559,517	315	14
65,976		(87,509)	19,319,536	316	15
			1,219,726	317	15a
1,519,888	0	(116,850)	675,549,418		16
					17
383,785			0	320.1	18
253,572			0	320.2	19
41,153,799		1,528,462	0	321	20
160,417,943		(9,482)	0	322	21
30,725,674			0	323	22
24,204,888		(702)	0	324	23

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment	15,015,367	420,488	
25	326 Asset Retirement Costs for Nuclear Prod	135,749,744		
25a	TOTAL Nuclear Production Plant	400,437,971	6,369,011	
26	Hydraulic Production Plant			
27	330.1 Land	1,008,040		
28	330.2 Land Rights	0		
29	331 Structures and Improvements	4,143,809	74,213	
30	332 Reservoirs, Dams and Waterways	12,452,841	1,739,301	
31	333 Water Wheels, Turbines and Generators	7,427,487	281,235	
32	334 Accessory Electric Equipment	5,244,400	710,456	
33	335 Miscellaneous Power Plant Equipment	229,555	30,131	
34	336 Roads, Railroads and Bridges	25,399		
35	TOTAL Hydraulic Production Plant	30,531,531	2,835,336	
36	Other Production Plant			
37	340.1 Land	379,494		
38	340.2 Land Rights	0		
39	341 Structures and Improvements	32,639,073	413,860	
40	342 Fuel Holders, Products and Accessories	6,274,347		
41	343 Prime Movers	0		
42	344 Generators	104,390,004	2,174,726	
43	345 Accessory Electric Equipment	13,851,285	317,070	
44	346 Miscellaneous Power Plant Equipment	(40,719)	44,942	
44a	347 Asset Retirement Costs for Other Prod.	290,947		
45	TOTAL Other Production Plant	157,784,431	2,950,598	
46	TOTAL Production Plant	1,235,295,727	42,799,307	
47	3. TRANSMISSION PLANT			
48	350.1 Land	0		
49	350.2 Land Rights	0		
50	352 Structures and Improvements	0		
51	353 Station Equipment	0		
52	354 Towers and Fixtures	0		
53	355 Poles and Fixtures	0		
54	356 Overhead Conductors and Devices	0		
55	357 Underground Conduit	0		
56	358 Underground Conductors and Devices	0		

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<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
13,762,330		(1,673,525)	0	325	24
135,749,744			0	326	25
406,651,735	0	(155,247)	0		25a
					26
11			1,008,029	330.1	27
			0	330.2	28
9,415			4,208,607	331	29
21,418			14,170,724	332	30
13,008			7,695,714	333	31
31,211		(2,640)	5,921,005	334	32
			259,686	335	33
			25,399	336	34
75,063	0	(2,640)	33,289,164		35
					36
			379,494	340.1	37
			0	340.2	38
2,789		(9,021,273)	24,028,871	341	39
		(1,287,188)	4,987,159	342	40
			0	343	41
117,869		12,753,359	119,200,220	344	42
22,603		(2,737,093)	11,408,659	345	43
		241,526	245,749	346	44
			290,947	347	44a
143,261	0	(50,669)	160,541,099		45
408,389,947	0	(325,406)	869,379,681		46
					47
			0	350.1	48
			0	350.2	49
			0	352	50
			0	353	51
			0	354	52
			0	355	53
			0	356	54
			0	357	55
			0	358	56

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails	0		
58	TOTAL Transmission Plant	0	0	
59	4. DISTRIBUTION PLANT			
60	360.1 Land	3,159,327	29,980	
61	360.2 Land Rights	711,234	64,320	
62	361 Structures and Improvements	3,016		
63	362 Station Equipment	91,067,507	5,101,271	
64	363 Storage Battery Equipment	0		
65	364 Poles, Towers and Fixtures	98,075,222	7,541,213	
66	365 Overhead Conductors and Devices	85,734,326	3,982,928	
67	366 Underground Conduit	6,115,527	(37,543)	
68	367 Underground Conductors and Devices	92,918,281	5,886,994	
69	368 Line Transformers	180,901,983	8,571,682	
70	368.1 Capacitors	3,577,231		
71	369 Services	124,363,898	9,125,846	
72	370 Meters	70,781,444	4,438,820	
73	371 Installations on Customers' Premises	8,652,459	347,864	
74	372 Leased Property on Customers' Premises	0		
75	373 Street Lighting and Signal Systems	11,193,994	690,819	
75a	374 Asset Retirement Costs for Distrib. Plant	0	410,043	
76	TOTAL Distribution Plant	777,255,449	46,154,237	
77	5. GENERAL PLANT			
78	389.1 Land	117,175		
79	389.2 Lands Rights	0		
80	390 Structures and Improvements	2,799,942	348,983	
81	391 Office Furniture and Equipment	1,889,342	(150,232)	
82	391.1 Computers / Computer Related Equipment	5,146,082	699,578	
83	392 Transportation Equipment	200,932		
84	393 Stores Equipment	0		
85	394 Tools, Shop and Garage Equipment	4,369,312	353,584	
86	395 Laboratory Equipment	6,266,503	152,871	
87	396 Power Operated Equipment	0		
88	397 Communication Equipment	8,831,820	2,584,187	
89	398 Miscellaneous Equipment	42,052		
90	SUBTOTAL	29,663,160	3,988,971	

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	359	57
0	0	0	0		58
					59
(4,066)		(808)	3,192,565	360.1	60
4,012			771,542	360.2	61
			3,016	361	62
653,895		(240,102)	95,274,781	362	63
			0	363	64
1,203,269		(11,121)	104,402,045	364	65
540,245		5,172	89,182,181	365	66
			6,077,984	366	67
552,368		(4,156)	98,248,751	367	68
2,863,433		(30,804)	186,579,428	368	69
			3,577,231	368.1	70
729,576			132,760,168	369	71
2,403,350		11,661	72,828,575	370	72
296,851		(47)	8,703,425	371	73
			0	372	74
259,169		47	11,625,691	373	75
			410,043	374	75a
9,502,102	0	(270,158)	813,637,426		76
					77
			117,175	389.1	78
			0	389.2	79
12,756		(12,972)	3,123,197	390	80
1,307,462		54,967	486,615	391	81
2,544,817		87,126	3,387,969	391.1	82
200,932			0	392	83
			0	393	84
		(230,181)	4,492,715	394	85
		154,080	6,573,454	395	86
			0	396	87
465,645		301,567	11,251,929	397	88
		2,400	44,452	398	89
4,531,612	0	356,987	29,477,506		90

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
91	399 Other Tangible Property	0	
92	TOTAL General Plant	29,663,160	3,988,971
93	TOTAL (Accounts 101 and 106)	2,053,889,695	94,379,836
94			
95	102 Electric Plant Purchased		
96	(Less) 102 Electric Plant Sold		
97	103 Experimental Plant Unclassified		
98	TOTAL Electric Plant in Service (Total of lines 93 thru 97)	2,053,889,695	94,379,836



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
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**ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)**

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	399	91
4,531,612	0	356,987	<b>29,477,506</b>		92
429,738,735	0	(122,037)	<b>1,718,408,759</b>		93
					94
			0	102	95
			0		96
			0	103	97
429,738,735	0	(122,037)	<b>1,718,408,759</b>		98

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
205	14	(d)	Per review of asset balances, a correction was made in 2005 to the 2004 retirement balances.		
208	67	(c)	Allocation error in addition balances between Account 366 and 367. Correction made in 2006.		
209	60	(d)	An entry was posted in 2005 to correct a 1998 entry to record a sale of an easement.		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION  
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1	Account 114	8,634,225				8,634,225
2	Acquisition Premium-WI					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15	Account 115	(5,121,740)		406	(2,878,080)	(7,999,820)
16	Accum Prov for Amort of					
17	Acquisition Premium-WI					
18						
19						
20						

On April 1, 2001, Wisconsin Public Service Corporation completed a merger with Wisconsin Fuel & Light. The portion of the premium paid expected to be recovered in Wisconsin retail rates was recorded in Account 114. PSCW Order UR-114 (March 2003) trued-up the acquisition premium and allowed amortization to Account 115 over the period 2003-2006.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION  
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

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

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

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

4. Minor projects may be grouped.

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

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Genco - Base Load Generating Station	258,701,946		493,739,263
2	Service Building Addition - Weston Site	4,266,222		
3	C&E Temporary Project	2,861,565		
4	Computerized Maint Mgmt (CMMS)	1,329,619		
5	Replacement			630,996
6	Software & Implementation for Outage	1,137,879		
7	Mgmt System			1,102,403
8	C1 033843 Dist Control System	944,551		
9	C1 033901 Final Super Heater Repl	729,784		1,034,999
10				1,129,244
11	Projects With Balances Less			
12	Than \$500,000	9,075,298		
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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27				
28				
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31				
32				
33				
34				
35	<b>TOTAL</b>	<b>279,046,864</b>	<b>0</b>	<b>497,636,905</b>

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	Special Engineering	48,620,772		
2	Local Engineering	4,658,544		
3	Allowance for Funds Used During Construction	500,991		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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26				
27				
28				
29				
30				
31				
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35				
36				
37				
38				
39	<b>TOTAL</b>	<b>53,780,307</b>		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.

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

AFUDC is calculated on the average monthly eligible CWIP balance using the FERC methodology pursuant to EPI 3(17). AFUDC is capitalized and compounded monthly and is allocated to each jurisdiction using the current jurisdictional split similar to the basic cost record plant. Any differences between the retail methodology and FERC methodology results in a retail only difference which is capitalized in Account 107. These differences result due to (1) retail AFUDC being calculated on 50% of average monthly eligible CWIP (except for any directly assignable FERC CWIP), (2) retail AFUDC used the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case which was at an annual rate of 1.9015% debt and 7.0985% equity, and (3) retail AFUDC was not calculated on nuclear fuel.

### COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance Text	S \$ 69,907,123	4.61%	
2	Short-Term Interest			
3	Long-Term Debt	D 497,126,220	32.75%	s 3.24%
4	Preferred Stock	P 51,188,200	3.37%	d 5.49%
5	Common Equity	C 899,644,612	59.27%	p 6.08%
6	Total Capitalization	\$1,517,866,155	100.00%	c 11.50%
7	Average Construction Work In Progress Balance	W \$ 265,509,894		

2. Gross Rate for Borrowed Funds

$$\frac{s}{W} + \frac{d}{D+P+C} \left(1 - \frac{s}{W}\right) = 2.24$$

3. Rate for Other Funds

$$\left[1 - \frac{s}{W}\right] \left[\frac{p}{D+P+C} + \frac{c}{D+P+C}\right] = 5.42$$

#### 4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 2.17
- b. Rate for Other Funds - 4.96

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<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 &amp; 110)</b>					
1. Explain in a footnote any important adjustments during year.		If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications.			
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property.		4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.			
3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.					
<b>Section A. Balances and Changes During Year</b>					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,068,555,226	1,068,555,226		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	60,450,597	60,450,597		
4	(403.1) Decommissioning Expense	40,968,047	40,968,047		
5	(413) Exp. Of Elec. Pft. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	0	0		
7	Other Clearing Accounts	863,896	863,896		
8	Other Accounts (Specify):				
9	182375 ARC Depr Expense	6,114,245	6,114,245		
9a	182376/254160 ARO Depreciation Exp	(40,981,859)	(40,981,859)		
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	67,414,926	67,414,926	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	422,423,664	422,423,664		
13	Cost of Removal	3,997,604	3,997,604		
14	Salvage (Credit)	(2,594,593)	(2,594,593)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	423,826,675	423,826,675	0	0
16	Net Earnings of Decommissioning Funds				
17	Other Debit or Credit Items (Described)				
18	KNPP Sale Gain/Loss Calc	137,003,301	137,003,301		
18a	FIN47 ARO COR Reclass	(2,906,817)	(2,906,817)		
18b	FIN47 ARO Implementation Deprec	1,173,045	1,173,045		
18c	Columbia Substation Purchase	557,923	557,923		
18d	Other Transfers & Reclassifications	(108,195)	(108,195)		
18e					
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	847,862,734	847,862,734	0	0
<b>Section B. Balances at End of Year According to Functional Classifications</b>					
20	Steam Production	423,571,651	423,571,651		
21	Nuclear Production-Depreciation	0	0		
22	Nuclear Production-Decommissioning	0	0		
23	Hydraulic Production-Conventional	27,378,793	27,378,793		
24	Hydraulic Production-Pumped Storage	0	0		
25	Other Production	46,422,481	46,422,481		
26	Transmission	0	0		
27	Distribution	334,937,309	334,937,309		
28	General	15,552,500	15,552,500		
29	TOTAL (Enter total of lines 20 thru 28)	847,862,734	847,862,734	0	0

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**NONUTILITY PROPERTY (Account 121)**

1. Give a brief description and state the location of nonutility property included in Account 121.  
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.  
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.  
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Former Wausau Power Crew Quarters**	111,178		111,178
2	Equipment Leased to Customers	39,338	(39,338)	0
3	Land Purchased for Development	60,727		60,727
4	Arndt Street Substation Site	37,324		37,324
5	Pulaski Ind Park-Elec Dist Sys Only	40,398		40,398
6	Future Line S-305 Right of Way	51,020		51,020
7	Eastern Hydroland	6,330		6,330
8	Non-Utility CWIP	34,114	59,912	94,026
9	Minor Items Prev Devoted to Public Srvc	11,125	2,658	13,783
10	Minor Items-Other Nonutility Property	10,154	(2,658)	7,496
11	Former Stevens Point Garage Site	7,089		7,089
12				
13	**Leased to Wausau Paper Mills,			
14	not an associated company.			
15				
16				
17				
	<b>TOTAL</b>	<b>408,797</b>	<b>20,574</b>	<b>429,371</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	139,803
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	1,104
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	<b>TOTAL Accruals for Year (Enter Total of lines 3 thru 6)</b>	<b>1,104</b>
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(39,337)
10	Cost of Removal	
11	Salvage (Credit)	17,676
12	<b>TOTAL Net Charges (Enter Total of lines 9 thru 11)</b>	<b>(21,661)</b>
13	Other Debit or Credit Items (Describe):	
14	Transfer from Utility Property	
15	<b>Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)</b>	<b>119,246</b>



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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
221	2	(c)	Sold.		
221	8	(c)	Additions.		
221	9	(c)	Former line I-9 right of way related assessments transferred in 2004 (reported as other nonutility property last year).		
221	10	(c)	Former line I-9 right of way related assessments transferred in 2004 (inadvertently recorded as minor items-other nonutility property in 2004).		

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### INVESTMENTS (Accounts 123, 124, 136)

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

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other*

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

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

Line No.	Description of Investment	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b)		Purchases or Additions During Year (c)
		Original Cost	Book Value	
1	Wisconsin River Power Company	5,879,860	12,815,950	4,983,152
2	Date Acquired 1/26/48 & 12/31/00			
3	50% Interest (Common Equity)			
4				
5	Wisconsin Valley Improvement Company	253,560	718,226	(30,062)
6	Date Acquired 06/05/33 (.16% Acquired 11/29/04)			
7	27.10 % Interest (Common Equity)			
8				
9	WPS Leasing, Inc.	1,000	(381,731)	(12,189)
10	Date Acquired 09/22/94			
11	100% Interest (Common Equity)			
12				
13	WPS Investments LLC	43,913,175	50,588,887	7,532,198
14	Date Acquired 12/27/00			
15	24.91% Membership Interest (Equity Interest in Company)			
16				
17	ATC Management, Inc.	23,150	23,150	14,470
18	Date Acquired 01/01/01			
19	28.57% Nonvoting Interest, 20% Voting Interest			
20	(Common Equity)			
21	Subtotal - 123	50,070,745	63,764,482	12,487,569
22				
23	Tomahawk Paper & Pulp	498,789	1,166,771	106,846
24	Advance made 09/01/1993			
25				
26	Custom Software Coalition LLC	10,000	5,000	9,000
27	Date Acquired 04/27/2004			
28	8.7% Interest			
29				
30	PowerTree Carbon Company LLC	20,000	20,000	20,000
31	Date Acquired 11/26/2003			
32	1.51% Interest			
33				
34	Portage County EDC	70,820	70,820	(1,866)
35	Date Acquired 09/09/1994			
36	50% Interest			
37	Subtotal - 124	599,609	1,262,591	133,980
38				
39	Temp. Cash Investment - Securities	2,900,000	2,900,000	72,193,690
40	Subtotal - 136			
41				
42		53,570,354	67,927,073	84,815,239

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

maturity date, and specifying whether note is a renewal.  
Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.  
3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.  
4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or

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

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain of Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
	46,800 shares	5,879,860	10,126,715	7,672,387		1
						2
						3
	42,016 shares	253,560	513,080	175,084		4
						5
						6
						7
	1,000 shares	1,000	(393,920)	0		8
						9
						10
						11
		43,913,175	54,871,165	3,249,920		12
						13
						14
						15
	3,762 shares	37,620	37,620			16
						17
						18
						19
0		50,085,215	65,154,660	11,097,391		20
						21
		498,789	1,273,617			22
						23
7,500		19,000	6,500			24
						25
						26
						27
						28
		40,000	40,000			29
						30
						31
						32
		70,820	68,954			33
						34
						35
7,500		628,609	1,389,071	0		36
						37
73,293,690		1,800,000	1,800,000			38
						39
						40
73,301,190	0	52,513,824	68,343,731	11,097,391	0	41
						42

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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
222	1	c	Equity earnings.
222	5	c	Equity earnings and includes previous year adjustments of \$(51,070).
222	9	c	Equity earnings.
222	13	c	Equity earnings.
222	17	c	Purchases.
222	23	c	Interest earnings.
222	34	c	Equity earnings.
223	1	g	Dividends and includes \$143,213 for other comprehensive income.
223	5	g	Dividends.
223	13	g	Dividends of \$5,346,300 less \$2,096,380 deferred tax adjustment.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)**

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment At Beginning Of Year (d)
1	Wisconsin River Power Company	1948&2000		
2	50% Interest	12/31/01		
3	Common Equity			12,815,950
4				
5				
6	Wisconsin Valley Improvement Company	06/05/33		
7	27.10% Interest	11/29/04		
8	Common Equity			718,226
9				
10				
11	WPS Leasing, Inc.	09/22/94		
12	100% Interest			
13	Common Equity			(381,731)
14				
15				
16	ATC Management, Inc.	01/01/01		
17	28.57% Non-Voting Interest			
18	20.00% Voting Interest			
19	Common Equity			23,150
20				
21				
22	WPS Investments, LLC	12/27/00		
23	24.91% Membership Interest			50,588,887
24	Equity Interest in Company			
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	TOTAL Cost of Account 123.1 \$ 50,085,215		TOTAL	63,764,482

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

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

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

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

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

8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Equity in Subsidiary Earnings for Year  (e)	Revenues for Year  (f)	Amount of Investment At End of Year  (g)	Gain or Loss From Investment Disposed Of  (h)	No.
				1
				2
4,983,152	(7,672,387)	10,126,715		3
				4
				5
				6
				7
(30,062)	(175,084)	513,080		8
				9
				10
				11
(12,189)		(393,920)		12
				13
				14
				15
				16
				17
	14,470	37,620		18
				19
				20
7,532,198	(3,249,920)	54,871,165		21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
12,473,099	(11,082,921)	65,154,660	0	36

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<b>FOOTNOTE DATE</b>											
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)								
224	22	(f)	<p>WPS Investments holds our investment in the American Transmission Company LLC. Included in column (f) are:</p> <table border="0"> <tr> <td>Dividends from ATC</td> <td style="text-align: right;">(\$5,346,300)</td> </tr> <tr> <td>Adjustment to excess deferred taxes and deferred investment tax credit</td> <td style="text-align: right;"><u>2,096,380</u></td> </tr> <tr> <td></td> <td style="text-align: right;">(\$3,249,920)</td> </tr> </table>			Dividends from ATC	(\$5,346,300)	Adjustment to excess deferred taxes and deferred investment tax credit	<u>2,096,380</u>		(\$3,249,920)
Dividends from ATC	(\$5,346,300)										
Adjustment to excess deferred taxes and deferred investment tax credit	<u>2,096,380</u>										
	(\$3,249,920)										



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<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>				
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).				
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	540,598	539,773	
2	Customer Accounts Receivable (Account 142)	89,783,457	133,979,056	
3	Other Accounts Receivable (Account 143) * (Disclose any capital stock subscriptions received)	20,909,006	44,141,143	
4	<b>TOTAL</b>	<b>111,233,061</b>	<b>178,659,972</b>	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) **	5,491,833	8,536,728	
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>105,741,228</b>	<b>170,123,244</b>	
7				
8				
9	* Accounts Receivable From Employees: \$9,635			
10	** Michigan's Portion of Account 144: \$85,367			
11				
12				
13				
14				

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
1. Report below the information called for concerning this accumulated provision.						
2. Explain any important adjustments of subaccounts.						
3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	5,491,833				5,491,833
2	Prov. for uncollectibles for current year	6,245,894				6,245,894
3	Account written off (less)	7,463,349				7,463,349
4	Coll. of accounts written off	1,217,454				1,217,454
5	Adjustments (explain): To reserve based on modified black motor formula	3,045,006				3,045,006
6	Balance end of year	8,536,838	0	0	0	8,536,838
7						
8						
9						
10						
11						

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Upper Peninsula Power Company:</u>					
2	Accounts Receivable	3,481,060	69,242,622	67,893,734	4,829,948	
3	Inventory Receivable	56,820	725,084	732,879	49,025	
4	Total	3,537,880	69,967,706	68,626,613	4,878,973	
5						
6	<u>Accounts Receivable:</u>					
7	WPS Resources Corporation	3,753,645	14,027,513	16,040,334	1,740,824	
8	Upper Peninsula Building Develop. Co.	190	6,928	6,846	272	
9	Penvest, Inc.	3,443	64,886	62,160	6,169	
10	WPS Leasing, Inc.	541	7,382	5,977	1,946	
11	WPS Visions, Inc.	71	10,013	9,914	170	
12	WPS Resources Capital Corporation	91	3,139	3,044	186	
13	WPS Nuclear Corporation	421	5,153	5,173	401	
14	WPS Energy Services, Inc.	659,170	46,694,729	45,073,505	2,280,394	
15	WPS Power Development, Inc.	317,588	1,911,226	2,129,785	99,029	
16	ECO Coal Pelletization #12 LLC	296	7,658	7,814	140	
17	Wisconsin Woodgas LLC	96	1,831	1,863	64	
18	New England Generation, Inc.	6,329	331,797	311,390	26,736	
19	PDI Operations, Inc.	133	2,095	2,228	0	
20	WPS Canada Generation, Inc.	1,339	23,444	23,700	1,083	
21	PDI Stoneman, Inc.	796	4,460	4,944	312	
22	Mid-American Power LLC	2,577	90,584	86,537	6,624	
23	Sunbury Generation LLC	938,529	11,107,214	11,863,976	181,767	
24	Westwood Generation LLC	45,550	2,038,143	1,987,237	96,456	
25	Wisconsin River Power Company	443,248	2,183,577	1,969,024	657,801	
26	Brown County C-LEC LLC	11,370	44,425	54,366	1,429	
27	WPS Investments LLC	9,129	53,337	52,854	9,612	
28	WPS Empire State, Inc.	699	101,862	7,339	95,222	
29	WPS Niagara Generation LLC	9,960	1,398,075	1,336,703	71,332	
30	WPS Beaver Falls Generation, LLC	1,850	1,031,966	992,005	41,811	
31	WPS Syracuse Generation, LLC	1,624	314,184	301,771	14,037	
32	WPS Energy Services of Canada Corp.	2,372	97,304	95,664	4,012	
33	Quest Energy LLC	25,907	1,375,986	1,341,198	60,695	
34	Map Ventures LLC	238	2,398	2,636	0	
35	Advantage Energy, Inc.	10,512	1,076,885	1,039,179	48,218	
36	TOTAL	9,785,594	153,985,900	153,445,779	10,325,715	0

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2005.

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<b>MATERIALS AND SUPPLIES</b>				
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	14,850,076	17,794,561	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	371,032	434,084	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials & Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	5,026,844	5,032,473	Electric & Gas
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	14,830,818	10,797,171	Electric
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	7,434,253	6,874,944	Electric & Gas
10	Assigned to - Other	1,021,467	980,336	Electric & Gas
11	TOTAL Account 154 (Enter total of line 5 thru 10)	28,313,382	23,684,924	
12	Merchandise (Account 155)			
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities)			
15	Stores Expense Undistributed (Account 163)	1,747	97,479	Electric & Gas
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	43,536,237	42,011,048	

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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
227	10	(c)	Inventory assigned to "Other" would include, but not be limited to, consumables used throughout the corporation such as paper products, chemicals, small tools, automotive supplies, inventoried office equipment, and miscellaneous computer supplies.

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<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)</b>					
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from			affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Electric Department - Coal		
			Quantity (Tons) (c)	Cost (d)	
1	On hand beginning of year	14,850,076	565,838	11,918,811	
2	Received during year	142,004,962	5,485,245	123,600,013	
3	TOTAL	156,855,038	6,051,083	135,518,824	
4	Used during year (specify department)	139,060,477	5,497,475	124,055,599	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	Sold or transferred				
16	TOTAL DISPOSED OF	139,060,477	5,497,475	124,055,599	
17	BALANCE END OF YEAR	17,794,561	553,608	11,463,225	

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<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>							
<b>KINDS OF FUEL AND OIL (Continued)</b>							
Electric Department - Oil		Electric Department - Propane		Electric Dept. - Alternate Fuel		Line	
Quantity (Gallons) (e)	Cost (f)	Quantity (Gallons) (g)	Cost (h)	Quantity (Tons) (i)	Cost (j)	Line No.	
2,662,062	2,917,060	24,000	10,878	90	3,327	1	
1,781,167	4,199,511			3,322	107,309	2	
4,443,229	7,116,571	24,000	10,878	3,412	110,636	3	
1,932,568	3,303,139			3,395	110,091	4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
1,932,568	3,303,139	0	0	3,395	110,091	16	
2,510,661	3,813,432	24,000	10,878	17	545	17	





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### ALLOWANCES (Accounts 158.1 and 158.2)

- Report below the details called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first

eligible for use; the current year's allowances in columns (b)-(c), allowances for the three succeeding years in column(d)-(f), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).

5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.

Line No.	Allowance Inventory (Account 158.1) (a)	Current Year		2006	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	100,131		30,899	
2-4	Acquired During Year:				
	Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total	0	0	0	0
16-18	Relinquished During Year: Charges to Acct. 509	31,004			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23					
24					
25					
26					
27					
28	Total	0	0	0	0
29	Balance - End of Year	69,127	0	30,899	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance - Beginning of Year	451		451	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	451			
40	Balance - End of Year			451	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	451	317,204		
45	Gains	451	317,204		
46	Losses				

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ALLOWANCES (Continued)								
6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales or auction of the withheld allowances.				8. Report on lines 22-27 the names of purchasers/transferees of allowances disposed of and identify associated companies.				
7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).				9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.				
				10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.				
2007		2008		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
30,899		30,899		799,245		992,073		1
				30,952		30,952		2-4
								5
								6-8
								9
								10
								11
								12
								13
								14
0	0	0	0	0	0	0	0	15
						31,004		16-18
								19
								20
								21-22
								23
								24
								25
								26
								27
0	0	0	0	0	0	0	0	28
30,899		30,899		830,197		992,021		29
								30-32
								33
								34
								35
451		451		26,127		27,931		36
								37
								38
				451		902		39
451		451		25,676		27,029		40
								41-43
				451	134,086	902	451,290	44
				451	134,086	902	451,290	45
								46

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**MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)**

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

Line No.	Item (a)	Balance End of Year (b)
1	Electric Revenue True-Up	2,443,106
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	2,443,106

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### OTHER REGULATORY ASSETS

- Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)
- For regulatory assets being amortized, show period of amortization in column (a).
- Minor items (amounts less than \$50,000) may be grouped by classes.
- Give the number and name of the account(s) where each amount is recorded.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Uncollectible Reserve	3,045,006			8,536,839
2	Funding for Enrichment Facilities	57,316	518	676,182	1,223,862
3	Deferred Interest Contingency Tax	8,373,686	*	3,158,326	6,808,836
4	Minimum Pension Liability Adjustment	26,451,508	**	588,522	32,311,193
5	Environmental Cleanup - Gas Sites	951,385	131 & 232	25,008	72,263,474
6	ARO Depreciation/Accretion - Non-Rate Base	6,276,082			6,276,082
7	ARO COR Rate Base		254	2,906,817	(2,906,817)
8	Derivatives	5,529,192	244	4,396,829	1,705,931
9	KNPP HP Turbine Optimization	1,049,047	101 & 531	1,248,137	0
10	DSM Escrow - Electric	6,129,850	254 & 908	6,572,848	487,044
11	KNPP GAP		407	373,971	1,033,101
12	NOX - Deferred Costs	18,000	407	34,239	16,236
13	NMC Incremental Costs		407	148,021	0
14	Security and Disaster Recovery Costs		407	558,948	534,989
15	MI Restructuring Costs	1,133	407	23,472	41,208
16	Automated Meter Reading		407	917,424	917,415
17	De Pere Energy Center		407	2,388,156	42,926,724
18	Weston 4 Deferral	4,914,322	143 & 407	9,447,103	2,009,934
19	KNPP Transition Costs	1,197,231	Various	3,149,975	0
20	500 MW Baseload Deferral	688,620			688,620
21	KNP Spent Fuel Dispute	5,692			20,154
22	KNP Fall 2004 Outage Deferral	119,946	407	1,912,518	0
23	KNP Fall 2004 Outage Deferral - Purch Power	509,934	407 & 555	5,892,941	0
24	Third Party Wheeling Escrow	732,859	407	715,855	17,004
25	MISO Day 2 Deferral	21,154,500			21,154,500
26	KNP Spring 2005 Outage Deferral - Purch Power	48,747,441	407	2,121,440	46,626,001
27	KNP Spring 2005 Outage Deferral - O&M	10,197,844	407	431,476	9,766,368
28	Reduced Coal Delivery	6,429,902			6,429,902
29	KNPP Sale	6,304,493			6,304,493
30					
31	* Accounts 131, 236, 241, 408, 409, 431, 524				
32	** Accounts 186, 219, 253				
33					
34					
35	TOTAL	158,884,989		47,688,208	265,193,093

NOTE: All amounts are recorded in Account 182.3.

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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
232	2	(a)	FERC Docket R93-18-000 allowed amortization over a 15 year period beginning January 1, 1993.		
232	9	(a)	The KNPP HP Turbine Optimization Project was completed with the sale of KNPP.		
232	10	(a)	PSCW rate orders allow conservation costs to be deferred. PSCW Rate Order 6690-UR-116 allowed electric amortization of \$12,225,000 in 2005.		
232	11	(a)	MPSC Rate Order U-13688 allowed amortization over a 3 year period beginning July 24, 2003. PSCW Rate Order 6690-UR-116 allowed amortization of the remaining balance in 2005. FERC Rate Order ER03-606-000 allowed amortization over a 7 year period beginning May 11, 2003.		
232	12	(a)	PSCW Rate Order 6690-UR-116 allowed amortization of an estimated \$36,000 credit balance at December 3, 2004 over the 2 year period of 2005-2006. However, the actual balance at the end of 2004 was a \$32,475 debit, and following the 2005 Rate Order will increase the debit balance to \$50,475 at the end of 2005.		
232	13	(a)	PSCW Rate Order 6690-UR-112 allowed amortization over a 5 year period beginning January 1, 2001.		
232	14	(a)	PSCW Rate Order 6690-UR-115 allowed amortization over a 3 year period beginning January 1, 2004. FERC Rate Order ER-03-606-000 allowed amortization over a 3 year period beginning May 11, 2003.		
232	15	(a)	MPSC Rate Order U-13688 allowed amortization over a 3 year period beginning July 24, 2003.		
232	16	(a)	PSCW Rate Order 6690-UR-116 allowed amortization of 2003 vintage year costs over the 2 year period of 2005-2006.		
232	17	(a)	MPSC Rate Order U-13688 allowed amortization over a 20 year period beginning July 24, 2003. FERC Rate Order ER-03-606-000 allowed amortization over a 20 year period beginning May 11, 2003. PSCW Rate Order 6690-UR-115 allowed amortization over a 20 year period beginning January 1, 2004.		
232	18	(a)	PSCW Rate Order 6690-UR-116 allowed amortization of \$1,305,000 over 12 months in 2005.		
232	22	(a)	On December 2, 2004, the PSCW approved the request to defer incremental operating and maintenance costs. PSCW Rate Order 6690-UR-117 disallowed deferral. Amount written-off in December 2005.		

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
232	23	(a)	On November 11, 2004, the PSCW approved the request to defer incremental purchased power costs. PSCW Rate Order 6690-UR-117 disallowed deferral. Amount written-off in December 2005.		
232	24	(a)	In PSCW Rate Case 6690-UR-116, network transmission costs continue to be deferred on the difference between actual cost and amounts allowed in the rate order.		
232	25	(a)	In Rate Order 6690-UR-116, the PSCW authorized the deferral of fuel related cost savings or cost increases due to the implementation of MISO Day 2.		
232	26	(a)	On March 31, 2005, the PSCW approved the request to defer incremental purchased power costs incurred as a result of an unscheduled outage. A letter requesting deferral treatment was submitted to FERC on May 5, 2005, in Docket No. AC05-54. On August 4, 2005, in Docket No. EL05-136-000, FERC acknowledged the deferral treatment and are investigating.		
232	27	(a)	On March 31, 2005, the PSCW approved the request to defer incremental operating and maintenance costs incurred as a result of an unscheduled outage. A letter requesting deferral treatment was submitted to FERC on May 5, 2005, in Docket No. AC05-54. On August 4, 2005, in Docket No. EL05-136-000, FERC acknowledged the deferral treatment and are investigating.		
232	28	(a)	On September 23, 2005, the PSCW approved the request to defer incremental fuel costs associated with reduced coal deliveries caused by the disruption in delivery of coal from the Powder River Basin region in Wyoming.		
232	29	(a)	In Rate Order 6690-UR-117 the PSCW allowed deferral of one-half of the loss on the KNPP sale.		

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<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Accruals to Subsidiaries	115,428	1,234,847	Various	1,350,031	244	
2	WFL Goodwill	36,400,146				36,400,146	
3	Credit Line Syndication Set Up (See NOTE 1)	134,280	349,311	232, 431	295,962	187,629	
4	Intangible Asset - FAS 87	45,190,023		*	5,499,025	39,690,998	
5	Def Rec Nonqual-Decom Tax G/L	26,810,242	520,104	254	27,330,346	0	
6	Board of Directors Def Stock Units	373,668	320,000	146, 930.2	273,335	420,333	
7	Executive Life Cash Value	20,640,765	1,575,003			22,215,768	
8	Executive Life Loans	(19,851,416)		131	1,527,533	(21,378,949)	
9	Labor Load/Transp Capital Accrual (See NOTE 2)	795,781	6,809,141	184, 926	7,698,238	(93,316)	
10	Weston 4 ATC Interconn Facility	2,927,821	6,329,357			9,257,178	
11	Truck Stock	172,843	896,630	Various	993,248	76,225	
12	Precertification	0	45,021			45,021	
13	Long-Term Notes Receivable	1,106,749	1,698,083	141	1,814,429	990,403	
14	Oper Deposit-Columbia & Edgewater	4,857,922	5,874,192	232	5,748,378	4,983,736	
15	Long-Term Insurance Receivables	4,585,408	149,588	131, 925	4,533,538	201,458	
16	Long-Term DPC Receivable	0	3,803,695			3,803,695	
17	Security and Disaster Recovery Costs	53,193	4,366			57,559	
18	KNPP Transition Costs	36,086	16,820	**	52,906	0	
19							
20							
21							
22							
23	* 182, 218, 253						
24	** 182, 517, 524						
25							
26							
27	NOTE 1: Amortization over a 12 month period.						
28							
29	NOTE 2: True-up of non-productive labor loader.						
30							
31							
32							
33							
34							
35							
36							
37							
38	Misc. Work in Progress						
39	TOTAL	124,348,939	29,626,158		57,116,969	96,858,128	



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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

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

Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2	Plant	40,294,784		17,538,806
3	Other Than Plant	44,532,673	100,641,343	89,650,909
4	Plant (FAS 109)	6,856,795		
5	Other Than Plant (FAS 109)	215,729		
6				
7	Other			
8	TOTAL (Account 190) (Enter total of lines 2 thru 7)	91,899,981	100,641,343	107,189,715
9	Gas			
10	Plant	4,341,709		619,342
11	Other Than Plant	6,170,099	3,113,476	2,901,106
12	Plant (FAS 109)	2,012,427		
13	Other Than Plant (FAS 109)	33,834		
14				
15	Other			
16	TOTAL Gas (Enter total of lines 10 thru 15)	12,558,069	3,113,476	3,520,448
17	Other (Specify) - Nonutility	5,230,454		
18	TOTAL (Account 190) (Enter total of lines 8, 16 & 17)	109,688,504	103,754,819	110,710,163
19	Classification of Total:			
20	Federal Income Tax	97,213,748	90,748,933	96,849,842
21	State Income Tax	12,474,756	13,005,886	13,860,321
22	Local Income Tax			

**NOTES**

*In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.*

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)**

3. If more space is needed, use separate pages as required. and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.
4. In the space provided below, identify by amount

Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
				190/282	41,738,208	16,095,382	2
		190/282	40,415,939			73,958,178	3
		190/254/282	3,945			6,860,740	4
				190/283	968,533	(752,804)	5
							6
							7
0	0		40,419,884		42,706,741	96,161,496	8
							9
				190/282	1,229	4,959,822	10
				190/282	2,410,949	3,546,780	11
		190/282	72,902			2,085,329	12
				190/283	24,101	9,733	13
							14
							15
0	0		72,902		2,436,279	10,601,664	16
4,076,832	280,882					1,434,504	17
4,076,832	280,882		40,492,786		45,143,020	108,197,664	18
							19
3,555,228	244,945			190/283	5,442,327	94,562,047	20
521,604	35,937	190/283	792,093			13,635,617	21
							22

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>					
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.			2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)	
1	Unamortized Loss on Reacquired Debt				
2	Early Retirement of First Mortgage Bonds	7/15/1993	45,000,000	(2,175,140)	
3	Series Due 2/1/2012 8.20%				
4	(Replaced with First Mortgage Bonds Series				
5	Due 7/1/2023 7.125%)				
6					
7	Early Retirement of First Mortgage Bonds	5/1/2003	9,075,000	(227,572)	
8	Series Due 10/1/2005 6.125%				
9					
10	Early Retirement of First Mortgage Bonds	1/19/2004	49,900,000	(2,237,930)	
11	Series Due 7/1/2023 7.125%				
12	Replacement bonds Series Due 12/1/2013				
13	4.80% (Revenue neutral method of accounting				
14	was used)				
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)**

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
1,012,867		101,711	911,156	2
				3
				4
				5
				6
70,626		70,626	0	7
				8
				9
1,351,806	0	1,147,076	204,730	10
				11
				12
				13
				14
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			1,115,886	25

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>CAPITAL STOCK (Accounts 201 and 204)</b>				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock	32,000,000	4	
2				
3	Total Common Stock	32,000,000		
4				
5	Account 204 - Preferred Stock	1,000,000	100	
6	5.00% Series (Cumulative)			107.50
7	5.04% Series (Cumulative)			102.81
8	5.08% Series (Cumulative)			101.00
9	6.76% Series (Cumulative)			103.35
10	6.88% Series (Cumulative)			102.75
11				
12	Total Preferred Stock	1,000,000		
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>CAPITAL STOCK (Accounts 201 and 204) (Continued)</b>						
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.				5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.		
<b>OUTSTANDING PER BALANCE SHEET</b>		<b>HELD BY RESPONDENT</b>				
<i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		<b>AS REACQUIRED STOCK (Account 217)</b>		<b>IN SINKING AND OTHER FUNDS</b>		
<b>Shares (e)</b>	<b>Amount (f)</b>	<b>Shares (g)</b>	<b>Cost (h)</b>	<b>Shares (i)</b>	<b>Amount (j)</b>	<b>Line No.</b>
23,896,962	95,587,848					1
						2
23,896,962	95,587,848					3
						4
						5
131,916	13,191,600					6
29,983	2,998,300					7
49,983	4,998,300					8
150,000	15,000,000					9
150,000	15,000,000					10
						11
511,882	51,188,200					12
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**  
(Accounts 202 & 205, 203 & 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed*, and Account 205, *Preferred Stock Subscribed*, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed
- under Account 203, *Common Stock Liability for Conversion*, or Account 206, *Preferred Stock Liability for Conversion*, at the end of the year.
4. For Premium on Account 207, *Capital Stock*, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 207 - Premium on Capital Stock		
2			
3	Common Stock	23,896,962	766,167,138
4			
5	Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions Including Tax Effect		3,703,873
8			
9	Return of Capital Distribution		(192,500,000)
10			
11	Deferred Compensation Fixed Stock		13,067,702
12			
13	Deferred Compensation Fixed Stock - Permanent Tax Difference		3,021,217
14			
15	Long Term Incentive Plan Liability		3,360,035
16			
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21			
22			
23			
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40	TOTAL	24,046,962	596,899,450



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

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

(a) *Donations Received from Stockholders* (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (account 209)-State amount and give brief explanation

of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain on Resale or Cancellation of Reacquired Capital Stock* (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 210 - Gain on Reacquired Capital Stock	130,451
2		
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35	TOTAL	130,451

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### DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	TOTAL	0

### CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock,

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	1,037,794
2		
3	Preferred Stock, 6.88% Series	202,641
4		
5		
6		
7		
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16		
17		
18	TOTAL	1,240,435

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	Account 221 - Bonds		
2	Series Due Dec 1, 2013 4.80% (Aug 22, 2003 PSCW Docket 6690-SB-126)	125,000,000	1,017,567
3			442,500 D
4	Series Due Feb 1, 2013 6.90%	22,000,000	134,982
5	Series Due Dec 1, 2028 6.08%	50,000,000	526,087
6	Series Due July 1, 2023 7.125%	50,000,000	560,000
7			858,000 D
8	Series Due Aug 1, 2011 6.125%	150,000,000	1,162,215
9			349,500 D
10	Series Due Dec 1, 2012 4.875% (May 2, 2002 PSCW Docket 6690-SB-125)	150,000,000	1,170,476
11			600,000 D
12	Subtotal	547,000,000	6,821,327
13			
14	Account 223 - Advances from Affiliates		
15	Advances from WPSR	24,852,470	
16	Advance from WPSR	885,278	
17	Subtotal	25,737,748	
18			
19	Account 224 - Other Long-Term Debt		
20	Property Buffer - Weston Plant	47,000	
21	Property Buffer - Jminter	192,200	
22	Subtotal	239,200	
23			
24			
25	TOTAL	572,976,948	6,821,327

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
12/01/2003	12/01/2013	12/01/2003	12/01/2013	125,000,000	6,000,000	1
						2
						3
02/01/1993	02/01/2013	02/01/1993	02/01/2013	22,000,000	1,518,000	4
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	5
07/01/1993	07/01/2023	07/01/1993	07/01/2023	100,000	7,125	6
						7
08/01/2001	08/01/2011	08/01/2001	08/01/2011	150,000,000	9,187,500	8
						9
12/01/2002	12/01/2012	12/01/2002	12/01/2012	150,000,000	7,312,500	10
						11
				497,100,000	27,065,125	12
						13
						14
				16,123,760		15
				885,278		16
				17,009,038		17
						18
						19
04/18/1994	12/01/2006			3,000		20
12/01/1995	12/01/2005					21
				3,000		22
						23
						24
				514,115,038	27,065,125	25



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**NOTES PAYABLE (Accounts 231)**

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

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance End of Year (f)
1	Master Note	Corporate Borrowing	11/13/2005	Payable on Demand	*	\$10,000,000
2	Commercial Paper	Short-Term Working Capital	12/27/2005	01/05/2006	4.50%	\$32,000,000
3	Commercial Paper	Short-Term Working Capital	12/30/2005	01/05/2006	4.39%	\$1,000,000
4	Commercial Paper	Short-Term Working Capital	12/28/2005	01/10/2006	4.46%	\$30,000,000
5	Commercial Paper	Short-Term Working Capital	12/29/2005	01/12/2006	4.48%	\$12,000,000
6						
7						
8						
9	* Interest rate is based on the one-month					
10	LIBOR rate and varies by month.					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
TOTAL						\$85,000,000

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PAYABLES TO ASSOCIATED COMPANIES\* (Accounts 233, 234)**

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

*\*See definition on page 226B*

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<b>Account 234:</b>					
2	<u>WPS Resources Corporation</u>					
3	Accounts Payable	5,126,834	17,359,628	16,959,254	4,726,460	
4	Taxes Payable	932,586	14,443,519	18,165,973	4,655,040	
5	Total	6,059,420	31,803,147	35,125,227	9,381,500	
6	<u>Upper Peninsula Power Company</u>					
7	Accounts Payable	978,551	23,214,275	28,185,279	5,949,555	
8	Inventory Payable	10,469	101,539	96,643	5,573	
9	Taxes Payable	(214,125)	26,659,109	26,080,551	(792,683)	
10	Total	774,895	49,974,923	54,362,473	5,162,445	
11	<u>Upper Peninsula Building Develop Company</u>					
12	Taxes Payable	1,669	188,344	185,341	(1,334)	
13	<u>Penvest, Inc.</u>					
14	Accounts Payable	0	0	87	87	
15	Taxes Payable	(4,324)	295,844	92,246	(207,922)	
16	Total	(4,324)	295,844	92,333	(207,835)	
17	<u>WPS Leasing</u>					
18	Accounts Payable	120,639	1,449,753	1,457,536	128,422	
19	Taxes Payable	978	18,707	20,022	2,293	
20	Total	121,617	1,468,460	1,477,558	130,715	
21	<u>WPS Visions, Inc.</u>					
22	Taxes Payable	(8)	4,065	4,498	425	
23	<u>WPS Resources Capital Corporation</u>					
24	Taxes Payable	(1,524)	1,000	1,090	(1,434)	
25	<u>WPS Nuclear Corporation</u>					
26	Accounts Payable	36	885,314	1,017,340	132,062	
27	Taxes Payable	(266,115)	1,063,424	1,272,274	(57,265)	
28	Total	(266,079)	1,948,738	2,289,614	74,797	



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PAYABLES TO ASSOCIATED COMPANIES\* (Accounts 233, 234)**

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

*\*See definition on page 226B*

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>WPS Energy Services, Inc.</u>					
2	Accounts Payable	6,841	9,312,276	11,159,876	1,854,441	
3	Taxes Payable	(3,238,421)	49,968,523	57,601,621	4,394,677	
4	Total	(3,231,580)	59,280,799	68,761,497	6,249,118	
5	<u>WPS Power Development, Inc.</u>					
6	Accounts Payable	2,764	11,845	10,444	1,363	
7	Taxes Payable	6,923,258	9,527,553	2,604,295	0	
8	Total	6,926,022	9,539,398	2,614,739	1,363	
9	<u>WPS New England Generation, Inc.</u>					
10	Accounts Payable	304	304	319	319	
11	Taxes Payable	37,085	717,934	959,036	278,187	
12	Total	37,389	718,238	959,355	278,506	
13	<u>PDI Operations</u>					
14	Taxes Payable	227	3,227	3,000	0	
15	<u>WPS Canada Generation, Inc.</u>					
16	Accounts Payable	0	0	13	13	
17	Taxes Payable	(422,555)	257,588	900,734	220,591	
18	Total	(422,555)	257,588	900,747	220,604	
19	<u>PDI Stoneman, Inc.</u>					
20	Accounts Payable	0	167	175	8	
21	Taxes Payable	(78,753)	759,904	594,970	(243,687)	
22	Total	(78,753)	760,071	595,145	(243,679)	
23	<u>WPS Empire State, Inc.</u>					
24	Accounts Payable	0	0	17	17	
25	Taxes Payable	(237,858)	2,721,344	3,322,323	363,121	
26	Total	(237,858)	2,721,344	3,322,340	363,138	
27	<u>WPS Syracuse Generation, Inc.</u>					
28	Accounts Payable	0	320	537	217	
29	<u>Wisconsin River Power Company</u>					
30	Accounts Payable	607,447	2,107,074	1,779,436	279,809	
31	<u>Advantage Energy, Inc.</u>					
32	Accounts Payable	0	461	517	56	
33	Taxes Payable	(371,360)	3,305,247	3,798,458	121,851	
34	Total	(371,360)	3,305,708	3,798,975	121,907	
35	<u>Mid-American Power, LLC</u>					
36	Accounts Payable	0	0	266	266	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PAYABLES TO ASSOCIATED COMPANIES\* (Accounts 233, 234)**

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

*\*See definition on page 226B*

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Sunbury Generation LLC</u>					
2	Accounts Payable	0	0	169	169	
3	<u>WPS Westwood Generation LLC</u>					
4	Accounts Payable	0	3,037	3,318	281	
5	<u>Combined Locks Energy Center LLC</u>					
6	Accounts Payable	0	0	36	36	
7	<u>WPS Investments, LLC</u>					
8	Accounts Payable	0	0	251	251	
9	<u>WPS Niagara Generation, LLC</u>					
10	Accounts Payable	0	1,951	2,595	644	
11	<u>WPS Beaver Falls Generation, LLC</u>					
12	Accounts Payable	0	0	21	21	
13	<u>WPS Energy Services of Canada Corp.</u>					
14	Accounts Payable	0	0	47	47	
15	<u>Quest Energy, LLC</u>					
16	Accounts Payable	0	0	52	52	
17						
	<b>TOTAL</b>	<b>9,914,645</b>	<b>164,383,276</b>	<b>176,280,660</b>	<b>21,812,029</b>	

NOTES: All information presented pertains to Account 234. Account 233 had no activity during 2005.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 20)	
2	Allocations: Allowance for funds used during construction	
3	Interest expense	
4	Other (specify)	
5	Net income for the year (page 117 line 68)	84,504,996
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	44,109,542
8		
9	Total pre-tax income	
10		
11	Add: Taxable income not reported on books:	
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	
24	Schedule M (Addition of Taxable Income)	9,489,857
25		
26	Federal taxable income for the year	138,104,395

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)**

3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2
4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.

Utility	Other	Line No.
		1
		2
		3
		4
		5
		6
25,935,431	18,174,111	7
		8
		9
		10
		11
		12
		13
		14
		15
		16
		17
		18
		19
		20
		21
		22
		23
13,773,632	(4,283,775)	24
		25
		26

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)			
261	20	(a)	<b>WPSC</b>			
			<b>SCHEDULE M-1 ADJUSTMENTS</b>	<b>Total</b>	<b>Operating</b>	<b>Non-Operating</b>
			<u>Benefits</u>			
			Benefits Accrued	\$1,940,541	\$1,940,541	\$0
			Benefits Accrued (PPD)	10,123,540	10,123,540	0
			Deferred Compensation	8,232,492	7,532,650	699,842
			ESOP Dividends	(5,241,034)	(5,241,034)	0
			Incentives Accrued	250,587	250,587	0
			<u>CGL &amp; NOL</u>			
			Gains & Losses	(6,964,596)	(6,964,596)	0
			<u>Dividend Deduction/Exclusion</u>			
			Dividend Exclusion (>20%)	(6,392,547)	0	(6,392,547)
			Dividend Exclusion (Pr Util Stk)	(263,832)	(263,832)	0
			<u>Equity Inv</u>			
			C-Corp Equity & Investments	3,037,594	0	3,037,594
			WPSL	12,189	12,189	0
			<u>Other</u>			
			Basis Adjustment (NPL)			
			Book Corrections	481,826	481,826	0
			Contingent Liabilities	163,000	163,000	0
			Contributions	(5,688,462)	0	(5,688,462)
			Decom Trust (NQ-Div)	(739,903)	0	(739,903)
			Decom Trust (QL-Earn)	(1,714,995)	0	(1,714,995)
			Income and Deductions	(293,982)	(293,982)	0
			Deferred Income & Deductions	10,763,296	10,870,142	(106,846)
			Interest	1,319,413	1,319,413	0
			Key Executive Life Insurance	(904,179)	0	(904,179)
			Lobbying	346,624	0	346,624
			Meals & Entertainment	472,855	472,855	0
			Penalties	100,012	0	100,012
			<u>Plt-ATC</u>			
			Intangibles (NPL)	(172,689)	0	(172,689)
			Partnerships & Equity Invest	(3,470,670)	0	(3,470,670)
			State Tax Liability	(240,199)	0	(240,199)
			<u>Plt-Cu Adv</u>			
			Deferred Income & Deductions	1,341,014	1,341,014	0
			<u>Plt-Intang</u>			
			AFUDC Debt (CWIP-CLS)	1,260,406	1,260,406	0
			AFUDC Debt (CWIP-INC)	(426,782)	(426,782)	0
			AFUDC Debt (Plt)	(1,260,406)	(1,260,406)	0
			AFUDC Equity (CWIP-CLS)	3,384,478	3,384,478	0
			AFUDC Equity (CWIP-INC)	(1,527,552)	0	(1,527,552)
			AFUDC Equity (Plt)	(3,384,478)	(3,384,478)	0
			Basis Adjustment (CWIP)	9,870,896	9,870,896	0
			Basis Adjustment (Plt)	4,985,565	4,985,565	0
			Intangibles (NPL)	2,852,444	2,852,444	0

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005																																																													
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261	20	(a)	<table border="1"> <thead> <tr> <th>WPSC - SCHEDULE M-1 ADJUSTMENTS (Continued)</th> <th>Total</th> <th>Operating</th> <th>Non- Operating</th> </tr> </thead> <tbody> <tr> <td><u>Plt-Other</u></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Depreciation</td> <td>16,120,750</td> <td>16,134,927</td> <td>(14,177)</td> </tr> <tr> <td>Depreciation (Adj-Tax Sys)</td> <td>(4,907,972)</td> <td>(4,907,972)</td> <td>0</td> </tr> <tr> <td>Depreciation (NQ Earn/Cntr)</td> <td>1,714,995</td> <td>1,714,995</td> <td>0</td> </tr> <tr> <td>Gains &amp; Losses (Plt)</td> <td>30,202,221</td> <td>30,202,221</td> <td>0</td> </tr> <tr> <td>Removal (CWIP)</td> <td>(921,410)</td> <td>(921,410)</td> <td>0</td> </tr> <tr> <td>Removal (Plt)</td> <td>(1,890,115)</td> <td>(1,890,115)</td> <td>0</td> </tr> <tr> <td><u>Regulatory Deferrals</u></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Environment Cleanup</td> <td>(1,825,781)</td> <td>(1,825,781)</td> <td>0</td> </tr> <tr> <td>Regulatory Assets (Cur)</td> <td>7,823,810</td> <td>7,823,810</td> <td>0</td> </tr> <tr> <td>Regulatory Assets (NC)</td> <td>(69,139,640)</td> <td>(69,139,640)</td> <td>0</td> </tr> <tr> <td>Regulatory Liabilities (NC)</td> <td>22,202,812</td> <td>(2,443,839)</td> <td>24,646,651</td> </tr> <tr> <td>State Tax Liability</td> <td>(12,142,279)</td> <td>0</td> <td>(12,142,279)</td> </tr> <tr> <td><b>TOTAL M-1 Adjustments</b></td> <td><b>\$9,489,857</b></td> <td><b>\$13,773,632</b></td> <td><b>(\$4,283,775)</b></td> </tr> </tbody> </table>				WPSC - SCHEDULE M-1 ADJUSTMENTS (Continued)	Total	Operating	Non- Operating	<u>Plt-Other</u>				Depreciation	16,120,750	16,134,927	(14,177)	Depreciation (Adj-Tax Sys)	(4,907,972)	(4,907,972)	0	Depreciation (NQ Earn/Cntr)	1,714,995	1,714,995	0	Gains & Losses (Plt)	30,202,221	30,202,221	0	Removal (CWIP)	(921,410)	(921,410)	0	Removal (Plt)	(1,890,115)	(1,890,115)	0	<u>Regulatory Deferrals</u>				Environment Cleanup	(1,825,781)	(1,825,781)	0	Regulatory Assets (Cur)	7,823,810	7,823,810	0	Regulatory Assets (NC)	(69,139,640)	(69,139,640)	0	Regulatory Liabilities (NC)	22,202,812	(2,443,839)	24,646,651	State Tax Liability	(12,142,279)	0	(12,142,279)	<b>TOTAL M-1 Adjustments</b>	<b>\$9,489,857</b>	<b>\$13,773,632</b>	<b>(\$4,283,775)</b>
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261	Instruction #2	—	<p>Each corporation in the consolidation is taxed as a standalone corporation when allocating the federal income tax liability (per WPS Resources Corporation and Consolidated Subsidiaries Tax Allocation Agreement under IRC 1.1561-3 (a)). Consequently, intercompany sales and expenses are not eliminated when calculating individual federal taxable incomes and tax liabilities.</p>																																																															

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

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

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

Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	Federal Highway Use Tax	(2,677)	
2	Federal FICA	1,016,605	
3	Federal FUTA	2,812	
4	Federal Corporate Income Tax 2004		6,360,780
5	Federal Corporate Income Tax 2005		
6	State of Wisconsin Unauthorized Insurance Tax	105,148	
7	State of Wisconsin Gross Receipts Tax		27,600,000
8	State of Wisconsin Unemployment Tax	3,588	
9	State of Wisconsin Remainder Assessment		652,704
10	State of Wisconsin Recycling Fee & Other		
11	State of Wisconsin Corporate Income Tax 2004		914,137
12	State of Wisconsin Corporate Income Tax 2005		
13	Local Wisconsin Real Estate & Personal Property	273,964	
14	State of Michigan Unemployment	2,424	
15	State of Michigan Public Utility Assessment	47,723	
16	State of Michigan Single Business Tax	69,656	
17	Local Michigan Real Estate & Personal Property	736,010	
18	Other States Carline Tax	37,000	
19	Other States Use Tax		
20		2,292,253	35,527,621

**DISTRIBUTION OF TAXES CHARGED (omit cents)**

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1	3,988	1,561		
2	8,074,352	1,689,501		
3	166,999	26,146		
4				
5	20,609,631	8,783,452		20,523,764
6	130,295	41,859		
7	23,371,449	3,759,076		
8	225,087	43,149		
9	905,859	252,342		
10	7,437	2,363		
11				
12	5,263,934	1,695,807		5,223,472
13	10,438			19,342
14	16	3		
15	31,253	9,821		
16	314,995	100,901		
17	349,669	110,716		
18				
19	122,401	42,360		
20	59,587,803	16,559,057	0	25,766,578



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

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

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.
10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
5,549	6,099			3,227	1
9,763,853	9,969,330	251,316	1,062,444		2
193,145	131,328		64,629		3
1,880,538	2,547,016	5,816,987		1,210,271	4
48,036,309	55,092,000	(9,809,871)		16,665,562	5
172,154	234,539	109,899	152,662		6
27,130,525	29,374,103			29,843,578	7
268,236	201,306		70,518		8
1,158,201	1,150,814			645,317	9
9,800	9,800				10
(286,042)	78,066	584,202		694,043	11
12,469,255	13,738,550	(588,987)		1,858,282	12
29,780	338,744	75,000	40,000		13
19	(3,356)	29,437	35,236		14
41,074	60,925		27,872		15
415,896	416,221		69,331		16
460,385	454,395		742,000		17
70,000	20,275		86,725		18
164,761	164,761				19
101,983,438	113,984,916	(3,332,017)	2,351,417	50,920,280	20

**DISTRIBUTION OF TAXES CHARGED**

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
			70,000	18
				19
0	0	0	70,000	20

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005																
<b>FOOTNOTE DATE</b>																					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																		
262	1	(j)	Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to vehicle usage between utilities. Apportioned based on payroll.																		
262	2	(f)	Adjustment reflects the net effect of the reversal of a prior year accrual netted against a current year accrual for employee incentive plan payments.																		
262	2	(j)	FICA is net of taxes allocated to joint owners and non-utility operations and includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.																		
262	3	(j)	FUTA is net of taxes allocated to joint owners and non-utility operations and includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.																		
262	4 & 5	(f)	<p>These adjustments include special fuel credits, income tax accruals/payments from affiliated companies, refunds and amortization of refunds from the IRS and the tax effect of equity transactions.</p> <table> <tr> <td>Account 182/254 Deferred Tax &amp; Interest</td> <td style="text-align: right;">(\$117,179)</td> </tr> <tr> <td>Account 207 Tax Effect-Def Comp Stock Plan</td> <td style="text-align: right;">53,017</td> </tr> <tr> <td>Account 207 Tax Effect-Stock Options</td> <td style="text-align: right;">519,791</td> </tr> <tr> <td>Account 143/182 Taxes-Audits</td> <td style="text-align: right;">(261,258)</td> </tr> <tr> <td>Account 223 Intercompany Transfer</td> <td style="text-align: right;">19,074,260</td> </tr> <tr> <td>Account 146-147 Intercompany Income Tax</td> <td style="text-align: right;">(15,479,424)</td> </tr> <tr> <td>Account 456 Miscellaneous Revenue</td> <td style="text-align: right;">3,677</td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: right;"><b>\$3,792,884</b></td> </tr> </table>			Account 182/254 Deferred Tax & Interest	(\$117,179)	Account 207 Tax Effect-Def Comp Stock Plan	53,017	Account 207 Tax Effect-Stock Options	519,791	Account 143/182 Taxes-Audits	(261,258)	Account 223 Intercompany Transfer	19,074,260	Account 146-147 Intercompany Income Tax	(15,479,424)	Account 456 Miscellaneous Revenue	3,677	<b>TOTAL</b>	<b>\$3,792,884</b>
Account 182/254 Deferred Tax & Interest	(\$117,179)																				
Account 207 Tax Effect-Def Comp Stock Plan	53,017																				
Account 207 Tax Effect-Stock Options	519,791																				
Account 143/182 Taxes-Audits	(261,258)																				
Account 223 Intercompany Transfer	19,074,260																				
Account 146-147 Intercompany Income Tax	(15,479,424)																				
Account 456 Miscellaneous Revenue	3,677																				
<b>TOTAL</b>	<b>\$3,792,884</b>																				
262	5	(j) & (l)	<p>Account 409.1 Gas \$8,783,452</p> <p>Account 409.2 Non-Operating <u>20,523,764</u></p> <p><b>TOTAL \$29,307,216</b></p>																		
262	6	(f)	Adjustment represents allocation of cost paid at the holding company level.																		
262	6	(j)	Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to the inability to segregate, in most cases, various insurance policies as representing insurance coverage for a specific utility. Apportioned based on payroll.																		
262	7	(j)	Apportioned based on revenues.																		
262	8	(j)	WI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.																		
262	9	(j)	Apportioned between electric and gas utilities due to billing covering both utilities on an aggregated basis. Apportioned based on revenues.																		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005										
<b>FOOTNOTE DATE</b>															
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)												
262	10	(j)	Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.												
262	11 & 12	(f)	<p>These adjustments include refunds and amortization of refunds from state taxing authorities and the tax effect of equity transactions.</p> <table> <tr> <td>Account 207 Tax Effect-Def Comp Stock Plan</td> <td style="text-align: right;">\$12,993</td> </tr> <tr> <td>Account 207 Tax Effect-Stock Options</td> <td style="text-align: right;">120,209</td> </tr> <tr> <td>Account 182/254 Deferred Tax &amp; Interest</td> <td style="text-align: right;">(53,210)</td> </tr> <tr> <td>Account 182/232 Taxes-Audits/Adjustments</td> <td style="text-align: right;"><u>(75,207)</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$4,785</td> </tr> </table>			Account 207 Tax Effect-Def Comp Stock Plan	\$12,993	Account 207 Tax Effect-Stock Options	120,209	Account 182/254 Deferred Tax & Interest	(53,210)	Account 182/232 Taxes-Audits/Adjustments	<u>(75,207)</u>	TOTAL	\$4,785
Account 207 Tax Effect-Def Comp Stock Plan	\$12,993														
Account 207 Tax Effect-Stock Options	120,209														
Account 182/254 Deferred Tax & Interest	(53,210)														
Account 182/232 Taxes-Audits/Adjustments	<u>(75,207)</u>														
TOTAL	\$4,785														
262	12	(j) & (l)	<p>Account 409.1 Gas \$1,695,807</p> <p>Account 409.2 Non-Operating <u>5,223,472</u></p> <p>TOTAL \$6,919,279</p>												
262	13	(f)	Adjustment for reversal of a charge completed in error to a non-related entity.												
262	13	(l)	<p>Non-utility (non-operating) WI real and personal property taxes. Includes charges to Account 236 not completed through Account 408.</p> <table> <tr> <td>Account 408.2 Gas</td> <td style="text-align: right;">\$10,784</td> </tr> <tr> <td>Account 408.2 Non-Operating</td> <td style="text-align: right;"><u>8,558</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$19,342</td> </tr> </table>			Account 408.2 Gas	\$10,784	Account 408.2 Non-Operating	<u>8,558</u>	TOTAL	\$19,342				
Account 408.2 Gas	\$10,784														
Account 408.2 Non-Operating	<u>8,558</u>														
TOTAL	\$19,342														
262	14	(f)	Adjustment reflects payments for payroll tax liabilities resulting from intercompany transfer of funds.												
262	14	(j)	MI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.												
262	15	(j)	Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to billing covering both utilities on an aggregated basis. Apportioned based on payroll.												
262	16	(j)	Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to reporting on an aggregated basis. Apportioned based on plant.												
262	17	(j)	MI real and personal property taxes. Includes charges to Account 236 not completed through Account 408. Apportioned based on plant.												
262	18	(p)	Includes charges to Account 236 not completed through Account 408.												
262	19	(j)	Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.												

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<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
	(a)		(b)	Account No. (c)	Amount (d)	Account No. (e)	
1	Electric Utility						
2	3%						
3	4%	380,832			411.4	51,243	(89)
4	7%						
5	10%	12,938,532			411.4	1,104,027	(246,095)
6	11%	260,701			411.4	8,668	
7							
8	TOTAL	13,580,065		0		1,163,938	(246,184)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10							
11	Elec from Above	13,580,065				1,163,938	(246,184)
12	Electric Subtotal	13,580,065				1,163,938	(246,184)
13							
14							
15							
16	4%	165,177			411.4	18,840	
17	7%	23,356			411.4	1,447	
18	10%	1,333,906			411.4	121,241	
19	Gas Subtotal	1,522,439				141,528	
20							
21							
22	10%	50,027			411.4	10,860	
23	Common Subtotal	50,027				10,860	
24							
25							
26	TOTAL	15,152,531				1,316,326	(246,184)
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)</b>			
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation	Line No.
			1
329,500	42.8 years		2
11,588,410	31.6 years		3
252,033	52.6 years		4
			5
			6
			7
12,169,943			8
			9
12,169,943			10
12,169,943			11
			12
			13
			14
146,337	42.1 years		15
21,909	48.2 years		16
1,212,665	37.9 years		17
1,380,911			18
			19
			20
39,167	15.8 years		21
39,167			22
			23
			24
			25
13,590,021			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
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			48

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
266	3	(g)	Writeoff of 50% of KNPP unamortized DITC. Writeoff of remaining 50% pending final IRS ruling.		
266	5	(g)	Writeoff of 50% of KNPP unamortized DITC. Writeoff of remaining 50% pending final IRS ruling.		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)**

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

Line No.	Item (a)	Balance End of Year (b)
1	Water Tolls	157,243
2	FERC - License Fees on Hydro Projects	119,784
3	ESOP Contributions	200,233
4	Vacation Pay Accrued	8,366,023
5	Group Life Insurance and SIB	1,199
6	Employee Contributions - Flex Spending Plan	286,300
7	Employee Contributions - Vision Benefit	1,058
8	Employee Contributions - Master Medical	480,739
9	Short Term Variable Pay Plan	1,628,105
10	Health Care Plan	798,375
11	Public Benefits	1,560,902
12	MI Choice Payable	773
13	Goal Sharing	3,128,536
14	MI GCR Over/Under Collections	5,704
15	Solar Wise for Schools	6,134
16	Michigan Electric Refunds	1,976
17	Funding for Enrichment Facility	703,000
18	Miscellaneous Payroll Deductions	1,408,584
19	Employee Contributions - Life Insurance	1,442
20	Wisconsin Gas True-Up	3,944,900
21	Retirement Plan Contribution	25,325,122
22	<b>TOTAL</b>	<b>48,126,132</b>

**CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)**

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	34,970,024
24	Gas	1,880,183
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	<b>TOTAL</b>	<b>36,850,207</b>

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**OTHER DEFERRED CREDITS (Account 253)**

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (less than \$10,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits-Misc	223,452				223,452
2	Outstanding Checks Cancelled	9,423	232	5,992	2,939	6,370
3	WP&L Deposit-KNP Generation	4,254,682	(1)	6,889,883	2,635,201	
4	Transformer Installation	860,464	(2)	2,998,320	2,849,312	711,456
5	Suppl Empl Retirement Plan-SERP	9,745,322	(3)	1,181,104	1,642,084	10,206,302
6	Executive Def Comp-Death Benefit	147,141	232,241	14,714		132,427
7	Pension Restoration	14,031,325	232,241	561,189	2,484,563	15,954,699
8	Direct Load Control Switch Install	21,974	588	9,982	60,733	72,725
9	Meter Installation	2,206,108	(4)	1,242,632	814,195	1,777,671
10	Post Retirement Health Care	47,449,744	(5)	33,709,193	28,871,136	42,611,687
11	Survivor Widow Benefit	18,199	232,241	5,590	2,690	15,299
12	Post Employmnt Benefits FASB 112	2,197,173	242,926	890,633	1,016,316	2,322,856
13	Post Retirement Life Insurance	1,241,399	242,926	715,963	715,963	1,241,399
14	Accrued Pension Liability	20,399,730	(6)	46,019,760	36,085,018	10,464,988
15	Environmental Cleanup-Gas Sites	66,700,356	Various	1,780,336	880,933	65,800,953
16	Deferred Compensation Plan	16,628,644	(7)	1,899,017	3,080,398	17,810,025
17	Deferred Comp 2001 Variable Plan	56,866	207,253	4,705,371	4,730,491	81,986
18	Deferred Comp Variable Stock	1,489,467	(8)	546,910	1,002,487	1,945,044
19	Deferred Comp Mutual Fund Option	2,884,024	(9)	1,122,475	2,036,073	3,797,622
20	MI Uncollect Allowance Recovery Fd	459				459
21	Contract Withholding					
22	Payable to Dominion		232	2,360,000	12,974,620	12,974,620
23					8,900,000	6,540,000
24						
25	(1) 143,182,232					
26	(2) 107,408,583,584,926					
27	(3) 182,186,232,241,253					
28	(4) 107,586,878					
29	(5) 232,242,926					
30	(6) 182,186,232,242,926					
31	(7) 232,241,253,431					
32	(8) 184,207,253,431,926					
33	(9) 232,241,253,431,926					
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	190,565,952		106,659,064	110,785,152	194,692,040



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Name of Respondent	This Report Is:	Date of Report	Year of Report
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY  
(Account 282)**

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

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric	177,215,240	10,879,519	30,304,229
3	Gas	39,929,004	5,415,952	6,060,220
4	Other (Define) Nonutility	12,052,735		
5	TOTAL (Enter total of lines 2 thru 4)	229,196,979	16,295,471	36,364,449
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter total of lines 5 thru 8)	229,196,979	16,295,471	36,364,449
10	Classification of TOTAL			
11	Federal Income Tax	205,922,537	12,982,034	33,735,929
12	State Income Tax	23,274,442	3,313,437	2,628,520
13	Local Income Tax			

**NOTES**

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<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282) (Continued)</b>							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2  (e)	Amounts Credited to Acct. 411.2  (f)	DEBITS		CREDITS			
		Account Credited  (g)	Amount  (h)	Account Debited  (i)	Amount  (j)		
							1
		190/254/282	63,532	190/254/282	2,456,199	160,183,197	2
		190/254/282	219,991	190/254/282	685,999	39,750,744	3
151,181,823	23,769,250			190/283	12,235,172	15,700,480	4
151,181,823	23,769,250		283,523		15,377,370	215,634,421	5
							6
							7
							8
151,181,823	23,769,250		283,523		15,377,370	215,634,421	9
							10
13,198,626	20,726,427		63,532		12,049,730	189,627,039	11
1,983,197	3,042,823		219,991		3,327,640	26,007,382	12
							13
NOTES (Continued)							

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<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Plant	32,239		28,115
3	Other Than Plant	3,266,315	51,660,514	33,076,883
4	Other Than Plant (FAS 109)	1,859,183		
5				
6	Other			
7	TOTAL Electric (total of lines 2 thru 6)	5,157,737	51,660,514	33,104,998
8	Gas			
9	Plant			
10	Other Than Plant	4,198,721	5,882,659	7,831,247
11	Other Than Plant (FAS 109)	348,527		
12				
13	Other			
14	TOTAL Gas (Total of lines 9 thru 13)	4,547,248	5,882,659	7,831,247
15	Other (Specify) Nonutility	2,239,939		
16	TOTAL (Account 283) (Enter total of lines 7, 14 and 15)	11,944,924	57,543,173	40,936,245
17	Classification of TOTAL			
18	Federal Income Tax	8,485,497	52,674,200	35,878,780
19	State Income Tax	3,459,427	4,868,973	5,057,465
20	Local Income Tax			
NOTES				

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.

4. Fill in all columns for all items as appropriate.

5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		190/282	4,124	190/282			2
		190	2,564,011	190		19,285,935	3
		254/190	1,030,770	254/190		828,413	4
							5
							6
0	0		3,598,905		0	20,114,348	7
							8
		190/282		190/282			9
		190	331,311	190		1,918,822	10
		254/190	259,560	254/190		88,967	11
							12
							13
0	0		590,871		0	2,007,789	14
	1,219,137	190/283		190/283	82,335	1,103,137	15
0	1,219,137		4,189,776		82,335	23,225,274	16
							17
	1,063,157		3,752,380		71,801	20,537,181	18
	155,980		437,396		10,534	2,688,093	19
							20

NOTES (Continued)

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<b>OTHER REGULATORY LIABILITIES</b>					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	DEBITS		Credits  (d)	Balance at End of Year  (e)
		Account Credited  (b)	Amount  (c)		
1	Unrealized G/L Def Tax - Decomm Trust	186	27,330,346	520,104	0
2	DSM Escrow - Gas	Various	16,835,331	17,132,247	1,364,619
3	Derivatives	175	74,432,631	99,034,775	35,634,496
4	Asset Retirement Obligation - Rate Base	*	412,330,185	67,864,218	128,485
5	Asset Retirement Obligation - Non -Rate Base	108 & 230	18,552,370	316,536,568	0
6	SO2 Allowance Deferred Gain	**	1,954,292	421,350	1,920,162
7	Deferred Taxes	***	20,604,108	18,115,072	4,087,928
8	ATC Escrow	407	449,796	2,613,435	3,768,219
9	KNPP Vendor Credits		0	172,223	185,341
10	NOX Allowances Deferred Gain	411.8	13,193	286,190	510,604
11	KNP Steam Generator Deferral		0	147,171	183,224
12	KNPP Non-Qual Decomm Trust/KNPP Sale	407	252,326	127,107,315	126,854,989
13	Weston 4 Past Recovered O&M		0	2,253,597	2,253,597
14					
15					
16	* 102, 125, 254, 419				
17	** 143 & 411.8				
18	*** 190, 282, 283				
19					
20					
21	TOTAL		572,754,578	652,204,265	176,891,664

NOTE: All amounts are recorded in Account 254.

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
278	2	(a)	PSCW rate orders have allowed conservation costs to be deferred. PSCW Rate Order 6690-UR-116 allowed gas amortization of \$7,042,000 in 2005.		
278	6	(a)	Historically, gains from sales of SO2 emission allowances have been deferred and returned to ratepayers in subsequent years. Beginning January 1, 2005, as directed by the FERC settlement agreement, WPSC will no longer defer the FERC portion of gains and they will flow directly to income. The retail portion of the gains will continue to be deferred in 2005 and beyond. The existing FERC deferred gains of \$461,795 were amortized over the 12 months of 2005. PSCW Rate Order 6690-UR-116 allowed amortization of \$1,489,764 in 2005 for retail electric operations.		
278	8	(a)	In PSCW Rate Order 6690-UR-116 network transmission costs continue to be deferred on the difference between actual cost and amounts allowed in the rate order. PSCW Rate order 6690-UR-116 allowed amortization of \$188,864 in 2005.		
278	11	(a)	In Rate Order 6690-UR-115, the PSCW authorized the deferral of the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit filed against Finmeccanica S.p.A., Arienza Ansaldo Duisione Nucleare. In the Rate Order 6690-UR-116, the PSCW indicated that they would review any settlement in the next rate case proceeding.		
278	12	(a)	In Rate Order 6690-UR-117, the PSCW allowed deferral on one-half of the loss on the KNPP sale. This amount was moved to the regulatory asset section (Account 182.3).		

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**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)**

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Minor costs assoc. with 2004 sales	N/A		(66,330)	
3	Minor sales-6 individual sales of property	14,500		248,389	
4	Retirement assoc. with sale of Pioneer	(4,066)		4,066	
5	substation easement				
6					
7					
8					
9					
10					
11					
12	Line 2 is nonutility property.				
13	Lines 3 and 4 are utility property.				
14					
15					
16					
17	Total Gain	10,434		186,125	



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<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19	Equipment leased to customers	39,338			12,057
20	Minor costs assoc. with 2004 sales	N/A			137,835
21	Retirement assoc. with old ATC transm. proj.	2,418			2,418
22	Minor sales-2 sales of individual property	3,700			(2,749)
23					
24					
25					
26					
27					
28	Line 19 is leased property.				
29	Line 20 is nonutility property.				
30	Lines 21 and 22 are utility property.				
31					
32					
33					
34	<b>Total Loss</b>	<b>45,456</b>			<b>149,561</b>

Name of Respondent	This Report Is:	Date of Report	Year of Report
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### PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

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

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

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

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration

date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	<b>Revenues from Nonutility Operations</b>	
2	Income from Nonutility Operations	
3	Coal Resale - Revenues	(9,366)
4	Coal Resale - Expense	39,278
5	Payments to Stora Enso	(22,448)
6	Research Utility-Nonutility Property	(1,160,986)
7	Other Misc. Nonutility Operating Expenses	(7,298)
8	<b>Subtotal 417</b>	(1,990)
9		(1,162,810)
10	<b>Non-Operating Rental Income</b>	
11	Non-Operating Rental - Rent Revenues	38,379
12	Non-Operating Rental - Straightline Depreciation	(1,104)
13	<b>Subtotal 418</b>	37,275
14		
15	<b>Equity in Earnings of Subsidiary Companies</b>	
16	Equity in Earnings of Subsidiary - Wisconsin River Power Company	4,983,152
17	Equity in Earnings of Subsidiary - Wisconsin Valley Improvement Company	(30,062)
18	Equity in Earnings of Subsidiary - WPS Leasing, Inc.	(12,189)
19	Equity in Earnings of Subsidiary - American Transmission Company	7,591,791
20	Equity in Earnings of Subsidiary - American Transmission Company	(59,593)
21	<b>Subtotal 418.1</b>	12,473,099
22		
23	<b>Interest and Dividend Income</b>	
24	Interest and Dividend Revenue	8,438,513
25	Interest on Tax Refunds	253,342
26	Interest Revenue on Temporary Cash Investments	375,228
27	NDT Qualified - Wholesale Earnings	108,248
28	NDT Qualified - Retail Earnings	1,606,748
29	NDT Nonqualified - Wholesale Earnings	4,783,811
30	NDT Nonqualified - Retail Earnings	60,074,798
31	W4 ATC Interconnect Agreement	505,074
32	Deferral on NQDT	(25,261,528)
33	<b>Subtotal 419</b>	50,884,234
34		
35	<b>Miscellaneous Non-Operating Income</b>	
36	Hydro Land Costs - Nonutility	(4,173)
37	<b>Subtotal 421</b>	(4,173)

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**ELECTRIC OPERATING REVENUES (Account 400)**

- Report below operating revenues for each prescribed account.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	5,225,351	4,810,171
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	2,309,678	2,309,221
5	Large (or Industrial)	9,459,258	8,190,793
6	(444) Public Street and Highway Lighting	99,186	102,233
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	17,093,473	15,412,418
13			
14	(447) Sales for Resale	34,186,451	16,474,622
15	TOTAL Sales of Electricity	51,279,924 *	31,887,040
16			
17	(Less) (449.1) Provision for Rate Refunds		
18	TOTAL Revenue Net of Provision for Refunds	51,279,924	31,887,040
19	Other Operating Revenues		
20	(450) Forfeited discounts	212	329
21	(451) Miscellaneous Service Revenues	3,098	962
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	84	84
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	11,287	27,766
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	14,681	29,141
31			
32	TOTAL Electric Operating Revenues	51,294,605	31,916,181

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**ELECTRIC OPERATING REVENUES (Account 400) (Continued)**

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

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
68,427	65,470	7,998	7,988	1
				2
				3
29,816	31,157	881	898	4
221,266	206,730	37	33	5
753	776	23	29	6
				7
				8
				9
				10
				11
320,262 **	304,133	8,939	8,948	12
				13
858,459	341,172	10	10	14
1,178,721	645,305	8,949	8,958	15
				16
				17
1,178,721	645,305	8,949	8,958	18

\* Includes \$ 720,506 unbilled revenues.

\*\* Includes -14,348 MWH relating to unbilled revenues.

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	2	(f)	Excludes 380 duplicate customers.		
300	2	(g)	Excludes 772 duplicate customers.		
300	4	(f)	Excludes 6 duplicate customers.		
300	4	(g)	Excludes 17 duplicate customers.		
300	6	(b)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	6	(c)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.		
300	6	(d)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charged per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	6	(e)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.		

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### SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Residential</u>					
2	Rg-1	1,931,461	197,085,523	230,008	8,397	0.1020
3	Rg-1T	25,255	3,295,723	5,684	4,443	0.1305
4	Rg-2	892,053	92,682,479	124,370	7,173	0.1039
5	Rg-2T	33,538	3,938,516	7,217	4,647	0.1174
6	Rg1TM	351	35,097	78	4,500	0.1000
7	Rg2TM	965	85,354	166	5,813	0.0884
8	Rc-S1	191	11,007	18	10,611	0.0576
9	Cg-1	15,816	805,898			0.0510
10	Cg-1T	7,395	410,016	39	189,615	0.0554
11	Cg-2	10,495	622,283	2	5,247,500	0.0593
12	Cg-2M	447	33,489	6	74,500	0.0749
13	Cg-2T	14,530	767,703	75	193,733	0.0528
14	Fg-1	196,610	18,340,362	7,819	25,145	0.0933
15	Fg-1T	5,183	456,127	367	14,123	0.0880
16	Gw-1	555	44,722			0.0806
17	Gy-1	146	42,736			0.2927
18	Gy-3	3,591	831,350			0.2315
19	NAT-F		406			
20	NAT-R		51,819			
21	NATFM		88			
22	NATRM		148			
23	DLC		(142,625)			
24	Total Residential	3,138,582	319,398,221	375,849	8,351	0.1018
25						
26	<u>Commercial &amp; Industrial - Small</u>					
27	Ats-1		28,102	6		
28	Mp-1	2,509	147,219	5	501,800	0.0587
29	Cg-1	2,353,704	170,938,372	29,793	79,002	0.0726
30	Cg-1T	889,616	52,353,117	4,252	209,223	0.0588
31	Cg-1M	11,178	861,906	676	16,536	0.0771
32	Cg-2	280,258	23,066,805	9,360	29,942	0.0823
33	Cg-2T	81,028	5,277,167	905	89,534	0.0651
34	Cg-2M	1,746	148,185	177	9,864	0.0849
35	CG1TM	253	26,586	28	9,036	0.1051
36	CG2TM	64	6,764	7	9,143	0.1057
37	Pg-2		805	8		
38	Cg-S1	79	4,335	5	15,800	0.0549
39	Gw-1	7	615			0.0879
40	Gy-1	3,093	810,789			0.2621

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### SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gy-3	7,861	1,685,699			0.2144
2	Gy-4		9			
3	NAT-C		4,073			
4	DLC		(129,247)			
5	Total Small Com'l & Industrial	3,631,396	255,231,301	45,222	80,302	0.0703
6	<u>Commercial &amp; Industrial-Large</u>					
7	Ats-1		21,217	5		
8	Cp-1	4,091,967	186,243,205	250	16,367,868	0.0455
9	Cp-2	7,252	347,515			0.0479
10	CPI2M	159,362	6,073,379	4	39,840,500	0.0381
11	Gy-1	317	68,158			0.2150
12	Gy-3	668	134,113			0.2008
13	GD-1	4,677	399,289			0.0854
14	Pg-2		360	5		
15	NAT-C		20,030			
16	DLC		(15,926)			
17	Total Large Com'l & Industrial	4,264,243	193,291,340	264	16,152,436	0.0453
18	<u>Public Street &amp; Highway</u>					
19	Gy-1	6	1,603			0.2672
20	Gy-3	261	50,274			0.1926
21	Ms-1	28,211	7,158,208	758	37,615	0.2537
22	Ms-3	3,138	381,378	67	42,405	0.1215
23	Ms-31	183	9,038	4	36,600	0.0494
24	Total Public Street & Highway	31,799	7,600,501	829	38,358	0.2390
25	<u>Interdepartmental Sales</u>	4,110	381,377	1	4,110,000	0.0928
26	Total Interdepartmental Sales	4,110	381,377	1	4,110,000	0.0928
27	Unbilled Revenues (by revenue account subheading) included in totals above):					
28	Residential \$ 30,668					
29	Small C&I 526,265					
30	Large C&I 763,856					
31	Total \$1,320,789					
32	Total Billed	11,062,780	774,581,951	422,165	26,205	0.0700
33	Total Unbilled Rev. (See Instr. 6)	7,350	1,320,789			0.1797
34	TOTAL	11,070,130	775,902,740	422,165	26,222	0.0701



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
304	9	(d)	No count customers.		
304	16	(d)	No count customers.		
304	17	(d)	No count customers.		
304	18	(d)	No count customers.		
304	19	(d)	No count customers.		
304	20	(d)	No count customers.		
304	21	(d)	No count customers.		
304	22	(d)	No count customers.		
304	39	(d)	No count customers.		
304	40	(d)	No count customers.		
304.1	1	(d)	No count customers.		
304.1	2	(d)	No count customers.		
304.1	3	(d)	No count customers.		
304.1	9	(b)	Total Cp-1 and Cp-2 Interruptible MWH = 853,069.634.		
304.1	9	(c)	Total Cp-1 and Cp-2 Interruptible demand revenues = \$1,375,324.		
			Total Cp-1 and Cp-2 Interruptible energy revenue = \$31,452,509.		
304.1	10	(b)	Total Cp-1 and Cp-2 Interruptible MWH = 853,069.634.		
304.1	10	(c)	Total Cp-1 and Cp-2 Interruptible demand revenues = \$1,375,324.		
			Total Cp-1 and Cp-2 Interruptible energy revenue = \$31,452,509.		
304.1	12	(d)	No count customers.		
304.1	13	(d)	No count customers.		
304.1	14	(d)	No count customers.		
304.1	16	(d)	No count customers.		
304.1	21	(d)	No count customers.		
304.1	22	(d)	No count customers.		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	41	(c)	Fuel Clause/Cost of Coal Adjustment Billed: Rg-1                      Fuel Clause                      \$181,834 Rg-1T                     Fuel Clause                      1,583 Rg-2                      Fuel Clause                      121,285 Rg-2T                     Fuel Clause                      1,528 Rg1TM                    Fuel Clause                      3,024 Rg2TM                    Fuel Clause                      7,825 Rc-S1                    Fuel Clause                      9 Cg-1                      Fuel Clause                      130,863 Cg-1T                     Fuel Clause                      9,516 Cg-2                      Fuel Clause                      13,881 Cg-2M                    Fuel Clause                      11,686 Cg-2T                     Fuel Clause                      1,267 Fg-1                      Fuel Clause                      5,481 Fg-1T                     Fuel Clause                      69 Gw-1                      Fuel Clause                      344 Gy-3                      Fuel Clause                      157 Mp-1                      Fuel Clause                      10,343 CG1TM                    Fuel Clause                      1,828 CG2TM                    Fuel Clause                      433 Cg-S1                    Fuel Clause                      5 Cp-1                      Fuel Clause                      98,642 Cp-2                      Fuel Clause                      17,725 CP12M                    Fuel Clause <u>540,973</u> TOTAL                    Fuel Clause                      \$1,160,301
304	41	(d)	Excludes duplicate customers as follows: Residential                      380 Small Commercial & Industrial <u>6</u> TOTAL                              386

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Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	6.0000	13.0000	6.0000
2	Manitowoc Public Utilities (Interrupt)	RQ	WPSC Vol. No. 1	5.0000	5.0000	2.9167
3	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
4	Manitowoc Pub Util 21MW (Interrupt)	RQ	WPSC Vol. No. 10	18.3333	18.3333	18.3333
5	Washington Island Co-Op	RQ	WPSC Vol. No. 1	0.0047	0	0
6	Washington Island Co-Op (Interrupt)	RQ	WPSC Vol. No. 1	1.7820	1.7773	1.0489
7	Washington Island Co-Op	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
8	Upper Peninsula Power Company	RQ	Rate Schedule 74	65.0000	65.0000	65.0000
9	Upper Peninsula Power Co (Interrupt)	RQ	WPSC Vol. No. 1	46.8333	46.8333	34.8333
10	Upper Peninsula Power Co (Interrupt)	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
11	Marshfield Electric & Water Dept.	RQ	Rate Schedule 51	37.6070	80.5492	59.8337
12	Marshfield Electric & Water Dept.	RQ	Rate Schedule 51	N/A	N/A	N/A
13	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	0.6310	0.7160	0.6210
14	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	N/A	N/A	N/A

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**SALES FOR RESALE (Account 447) (Continued)**

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

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
92,387	927,252	2,198,128	5,649	3,131,029	1
39,858	352,710	985,299		1,338,009	2
			150,150	150,150	3
142,211	1,849,420	2,910,150	(14,303)	4,745,267	4
1	719		22,598	23,317	5
10,323	130,705	256,160		386,865	6
			18,998	18,998	7
521,040	13,132,470	10,740,459	(375)	23,872,554	8
321,069	3,288,434	8,005,237	23,355	11,317,026	9
			459,812	459,812	10
360,419	5,852,220	8,944,468	1,748,294	16,544,982	11
			430,175	430,175	12
4,164	86,451	104,127	17,686	208,264	13
			10,906	10,906	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Village of Daggett	RQ	WPSC Vol. No. 2	0.2470	0.2629	0.2408
2	Village of Daggett	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
3	City of Stephenson	RQ	WPSC Vol. No. 2	1.1610	1.2087	1.1462
4	City of Stephenson	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
5	Village of Stratford	RQ	WPSC Vol. No. 2	2.6200	2.8580	2.5784
6	Village of Stratford	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
7	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	54.0980	57.7390	54.0650
8	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	N/A	N/A	N/A
9	Consolidated Water Power Co.	RQ	WPSC Vol. No. 10	100.0000	100.0000	100.0000
10	Consolidated Wtr Pwr (WRPco Inter)	RQ	WPSC Vol. No. 10	5.2500	10.5275	2.7775
11	Consolidated Wtr Pwr (Conv Inter)	RQ	WPSC Vol. No. 10	30.0000	30.0000	17.7500
12	Consolidated Wtr Pwr (Disc Inter)	RQ	WPSC Vol. No. 10	36.0280	37.5833	8.9167
13	Consolidated Water Power Co.	RQ	WPSC Vol. No. 10	N/A	N/A	N/A
14	Consolidated Water Power Co.	RQ	WPSC Vol. No. 10	N/A	N/A	N/A

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**SALES FOR RESALE (Account 447) (Continued)**

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
1,542	37,318	38,262	8,462	84,042	1
			(769)	(769)	2
7,224	167,343	181,122	33,993	382,458	3
			7,803	7,803	4
15,526	372,989	390,189	15,281	778,459	5
			31,359	31,359	6
374,711	10,064,867	7,788,357		17,853,224	7
			(486,074)	(486,074)	8
870,276	20,233,200	17,670,882	4,615,920	42,520,002	9
49,969	548,617	918,852		1,467,469	10
223,735	3,315,960	4,552,370		7,868,330	11
147,000	2,776,010	3,023,503		5,799,513	12
			(944,815)	(944,815)	13
			61,870	61,870	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**SALES FOR RESALE (Account 447)**

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2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Oconto Electric Cooperative	RQ	WPSC Vol. No. 10	13.9706	15.3202	13.9706
2	W1A,W2A&Rate Sch51 2005EstTrueUp	RQ				
3	WPSC Vol No 10 Cust's 2005EstTrueUp	RQ				
4	Reserve W1A,W2A&RtSch51 2004 TU	RQ				
5	Reverse Vol No 10 Formula Rt2004 TU	RQ				
6	Alliant					
7	Reserve	OS	WPSC Vol. No. 11	N/A	N/A	N/A
8	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
9	Ameren Services Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A
10	Commonwealth Edison/Exelon					
11	Emergency Reserves	OS	WPSC Vol. No. 10	N/A	N/A	N/A
12	Cargill	OS	WPSC Vol. No. 10	N/A	N/A	N/A
13	Consolidated Water Power Company					
14	General Purpose Load Following	OS	WPSC Vol. No. 10	N/A	N/A	N/A



Name of Respondent	This Report Is:	Date of Report	Year of Report
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**SALES FOR RESALE (Account 447) (Continued)**

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
112,938	937,868	2,736,130		3,673,998	1
			(1,509,711)	(1,509,711)	2
			(4,733,949)	(4,733,949)	3
			(175,357)	(175,357)	4
			2,653,126	2,653,126	5
				0	6
12		1,200		1,200	7
100		6,500		6,500	8
50		5,858		5,858	9
				0	10
112		16,917		16,917	11
240		5,376		5,376	12
				0	13
12,525		920,329		920,329	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	General Purpose-Interrupted	OS	WPSC Vol. No. 10	N/A	N/A	N/A
2	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
3	Manitoba Hydro	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Manitowoc Public Utilities					
5	General Purpose Load Follow (CS3)	OS	WPSC Vol. No. 5	N/A	N/A	N/A
6	General Purpose	OS	WPSC Vol. No. 5	N/A	N/A	N/A
7	Transmission Losses Adjustment	OS	WPSC Vol. No. 5	N/A	N/A	N/A
8	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
9	Marshfield Electric & Water Dept.					
10	Energy Rights	IU	WPSC Vol. No. 5	N/A	N/A	N/A
11	Midwest ISO					
12	Ancillary Services	OS	WPSC Vol. No. 9	N/A	N/A	N/A
13	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
14	Minnesota Power Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**SALES FOR RESALE (Account 447) (Continued)**

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

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

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
8,931		1,342,158		1,342,158	1
			(29,156)	(29,156)	2
2,291		46,650		46,650	3
				0	4
1,440		65,300		65,300	5
2,186		56,045		56,045	6
(17)		(660)		(660)	7
			125,517	125,517	8
				0	9
22,759		1,969,342		1,969,342	10
				0	11
			364,659	364,659	12
118,424		6,284,965		6,284,965	13
1,403		34,725		34,725	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Xcel Energy (Formerly NSP)					
2	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	Otter Tail Power	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Pennsylvania, Jersey, Maryland(PJM)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
5	Southern IL Power Co-Op	OS	WPSC Vol. No. 10	N/A	N/A	N/A
6	Split Rock (formerly MPEX)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
7	Upper Peninsula Power Company					
8	General Purpose	OS	WPSC Vol. No. 5	N/A	N/A	N/A
9	Emergency	OS	WPSC Vol. No. 6	N/A	N/A	N/A
10	Negot Cap-Sale(65)-P31 2004 T/U	IU	Rate Schedule 69	N/A	N/A	N/A
11	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
12	WE Energies (formerly WEPCO)					
13	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
14						

Name of Respondent	This Report Is:	Date of Report	Year of Report
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**SALES FOR RESALE (Account 447) (Continued)**

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

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
				0	1
	390,000			390,000	2
22		500		500	3
669		29,202		29,202	4
11		1,100		1,100	5
280		6,000		6,000	6
				0	7
65		4,625		4,625	8
335		65,339		65,339	9
	133,548			133,548	10
			(359,855)	(359,855)	11
				0	12
1,505		43,845		43,845	13
				0	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

**OS** - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Wisconsin Public Power Incorporated					
2	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
4						
5						
6						
7						
8						
9						
10						
11						
12	Subtotal RQ					
13	Subtotal Non-RQ					
14	TOTAL					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SALES FOR RESALE (Account 447) (Continued)**

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

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

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

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

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (f)	
				0	1
		1		1	2
			151,651	151,651	3
				0	4
				0	5
				0	6
				0	7
				0	8
				0	9
				0	10
				0	11
3,294,393	64,074,553	71,443,695	2,450,084	137,968,332	12
173,343	133,548	11,295,317	252,816	11,681,681	13
3,467,736	64,598,101	82,349,012	2,702,900	149,650,013	14

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	1	(j)	Customer Charge \$12,000 NERC Surcharge 4,976 Transmission Losses (10,840) Prior Period Adjustment (487) Total \$ 5,649		
310	3	(j)	Prior Year Adjustment True-Up Including Interest \$150,150		
310	4	(j)	Transmission Losses \$14,303		
310	5	(j)	Customer Charge \$12,000 NERC Surcharge 361 Transmission Charge 10,237 Total \$22,598		
310	7	(j)	Prior Year Adjustment True-Up Including Interest \$18,998		
310	8	(a)	Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
310	8	(j)	Customer Charge \$ 8,400 Renewable Generation Credit (8,775) Total \$ (375)		
310	9	(j)	Customer Charge \$12,000 NERC Surcharge 11,355 Total \$23,355		
310	10	(j)	Prior Year Adjustment True-Up Including Interest \$459,812		
310	11	(j)	Customer Charge \$ 14,400 Transmission Charge 1,721,334 NERC Surcharge 12,560 Total \$1,748,294		
310	12	(j)	Prior Year Adjustment True-Up Including Interest \$430,175		
310	13	(j)	Customer Charge \$ 1,356 Transmission Charge 16,186 NERC Surcharge 144 Total \$17,686		
310	14	(j)	Prior Year Adjustment True-Up Including Interest \$10,906		
310.1	1	(j)	Customer Charge \$1,356 Transmission Charge 7,052 NERC Surcharge 54 Total \$8,462		



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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310.1	2	(j)	Prior Year Adjustment True-Up Including Interest (\$769)		
310.1	3	(j)	Customer Charge \$ 1,356 Transmission Charge 32,364 NERC Surcharge 273 Total \$33,993		
310.1	4	(j)	Prior Year Adjustment True-Up Including Interest \$7,803		
310.1	5	(j)	Customer Charge \$ 2,712 Transmission Charge 12,023 NERC Surcharge 546 Total \$15,281		
310.1	6	(j)	Prior Year Adjustment True-Up Including Interest \$31,359		
310.1	8	(j)	Prior Year Adjustment True-Up (\$486,074)		
310.1	9	(j)	Customer Charge \$ 8,400 Transmission Charge 4,624,250 Renewable Generation Credit (16,730) Total \$4,615,920		
310.1	13	(j)	Prior Year Adjustment True-Up \$(1,309,420) Prior Year Adjustment for On and Off Peak MWs Sold 364,605 Total \$ (944,815)		
310.1	14	(j)	Prior Period Adjustment \$61,870		
310.2	2	(j)	<p>The Federal Energy Regulatory Commission (FERC) accepted a settlement agreement on November 19, 2004 for WPSC's rate case Docket No. ER03-606. Under the settlement agreement, a customer is charged an estimated capacity charge for a service year, and the actual capacity charge for the service year is calculated the following April at which time the customer bill is trued up. For energy, the customer is billed monthly based on an estimated rate; an energy true up adjustment is made two months later when the actual energy rate is known. WPSC booked an accrual at year end to identify the estimated capacity true up that would apply to customers in April 2006 and the estimated energy true up applicable to November and December 2005. This estimated true up applies to customers who take service under rate schedule 51 and WPSC tariffs Vol. No. 1A and Vol. No. 2A. In addition to the accrual stated here, an additional revenue accrual of \$260,893 was made to Account 456 (Miscellaneous Electric Revenue) related to these customers. This accrual was made to the 456 account rather than to the 447 account due to the timing of when the accrual was posted in relation to the closing process of the general ledger.</p>		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310.2	2	(i)	There was an additional revenue accrual for 2005 in the amount of \$260,893 related to wholesale customers accrued in the 456 account and therefore not reflected in the sales for resale accounts.		
310.2	3	(j)	<p>Manitowoc Public Utilities, Badger Power Marketing Authority, and Consolidated Water Power Company, who take service under the WPSC Volume No. 10 tariff, and Upper Peninsula Power Company who take service under Rate Schedule 74, are charged an estimated capacity charge for a service year which is true up to the actual capacity charge the following April. For energy, these customers are billed monthly based on an estimated rate, and an energy true up adjustment is made two months later when the actual energy rate is known. At year end, WPSC booked an accrual for the estimated capacity true ups that would occur in April 2006 and the estimated energy true up applicable to November and December 2005.</p> <p>There were additional costs for 2005 in the amount of \$260,893 that ultimately will be recovered from the wholesale customers on a load ratio share and therefore were accrued in the 456 account as revenue and are not reflected in the sales for resale accounts.</p>		
310.2	4	(j)	Reversal of prior year (2004) true-up accrual.		
310.2	5	(j)	Reversal of prior year (2004) true-up accrual.		
310.2	7	(b)	Non-firm service.		
310.2	8	(b)	Non-firm service.		
310.2	9	(b)	Non-firm service.		
310.2	11	(b)	Non-firm service.		
310.2	12	(b)	Non-firm service.		
310.2	14	(b)	Non-firm service.		
310.3	1	(b)	Non-firm service.		
310.3	2	(b)	Ancillary services.		
310.3	3	(b)	Non-firm service.		
310.3	5	(b)	Non-firm service.		
310.3	6	(b)	Non-firm service.		
310.3	7	(b)	Non-firm service.		
310.3	8	(j)	Ancillary services.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310.3	10	(j)	Non-firm service.		
310.3	12	(j)	Ancillary services.		
310.3	13	(j)	Non-firm service.		
310.3	14	(b)	Non-firm service.		
310.4	2	(b)	Non-firm service.		
310.4	3	(b)	Non-firm service.		
310.4	4	(b)	Non-firm service.		
310.4	5	(b)	Non-firm service.		
310.4	6	(b)	Non-firm service.		
310.4	7	(a)	Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
310.4	8	(b)	Non-firm service.		
310.4	9	(b)	Non-firm service.		
310.4	10	(b)	Non-firm service.		
310.4	11	(j)	Ancillary services.		
310.4	13	(b)	Non-firm service.		
310.5	2	(b)	Non-firm service.		
310.5	3	(j)	Ancillary services.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	8,523,426	7,868,468	
5	(501) Fuel	129,013,368	112,139,682	
6	(502) Steam Expenses	8,178,741	7,657,280	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	2,166,604	1,998,072	
10	(506) Miscellaneous Steam Power Expenses	5,376,718	4,583,239	
11	(507) Rents		54,475	
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	153,258,857	134,301,216	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	2,660,149	2,235,949	
16	(511) Maintenance of Structures	1,710,330	1,556,868	
17	(512) Maintenance of Boiler Plant	14,262,218	16,480,063	
18	(513) Maintenance of Electric Plant	5,409,965	6,413,259	
19	(514) Maintenance of Miscellaneous Steam Plant	1,401,819	1,407,121	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	25,444,481	28,093,260	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	178,703,338	162,394,476	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering	3,092,221	6,897,362	
25	(518) Fuel	2,449,521	10,703,142	
26	(519) Coolants and Water	22,446	24,676	
27	(520) Steam Expenses	5,562,527	6,541,854	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses	432,534	516,893	
31	(524) Miscellaneous Nuclear Power Expenses	13,624,972	16,818,311	
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	25,184,221	41,502,238	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	3,193,876	9,458,459	
36	(529) Maintenance of Structures	227,978	514,996	
37	(530) Maintenance of Reactor Plant Equipment	4,632,575	9,643,601	
38	(531) Maintenance of Electric Plant	1,580,175	3,477,796	
39	(532) Maintenance of Miscellaneous Nuclear Plant	1,388,592	2,537,249	
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	11,023,196	25,632,101	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	36,207,417	67,134,339	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering	851,603	915,574	
45	(536) Water for Power	392,081	510,711	
46	(537) Hydraulic Expenses	179,851	199,854	
47	(538) Electric Expenses	379,164	333,866	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	339,914	397,657	
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,142,613	2,357,662	

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
51	<b>C. Hydraulic Power Generation (Continued)</b>			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	359,662	227,662	
54	(542) Maintenance of Structures	69,317	91,774	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	608,689	589,719	
56	(544) Maintenance of Electric Plant	255,856	353,229	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	6,320	8,870	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	1,299,844	1,271,254	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	3,442,457	3,628,916	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	712,358	507,552	
63	(547) Fuel	57,450,659	15,783,799	
64	(548) Generation Expenses	100,916	101,503	
65	(549) Miscellaneous Other Power Generation Expenses	920,337	378,637	
66	(550) Rents	56,245	51,848	
67	TOTAL Operation (Total of Lines 62 thru 66)	59,240,515	16,823,339	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	584,259	452,265	
70	(552) Maintenance of Structures	57,535	42,121	
71	(553) Maintenance of Generating and Electric Plant	1,250,825	564,440	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	18,113	1,852	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	1,910,732	1,060,678	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	61,151,247	17,884,017	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	201,714,890	111,297,693	
77	(556) System Control and Load Dispatching	2,401,956	2,484,941	
78	(557) Other Expenses	1,046,989	2,151,478	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	205,163,835	115,934,112	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	484,668,294	366,975,860	
81	<b>2. TRANSMISSION EXPENSES</b>			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching	588,170		
85	(562) Station Expenses			
86	(563) Overhead Lines Expenses			
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others	60,410,406	54,322,024	
89	(566) Miscellaneous Transmission Expenses			
90	(567) Rents	1,126,925	1,126,925	
91	TOTAL Operation (Total of Lines 83 thru 90)	62,125,501	55,448,949	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering			
94	(569) Maintenance of Structures			
95	(570) Maintenance of Station Equipment			
96	(571) Maintenance of Overhead Lines			
97	(572) Maintenance of Underground Lines			
98	(573) Maintenance of Miscellaneous Transmission Plant			
99	TOTAL Maintenance (Total of Lines 93 thru 98)	0	0	
100	TOTAL Transmission Expenses (Total of Lines 91 & 99)	62,125,501	55,448,949	
101	<b>3. DISTRIBUTION EXPENSES</b>			
102	Operation			
103	(580) Operation Supervision and Engineering	5,299,557	4,588,262	

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
105	(581) Load Dispatching	1,062,083	1,666,976	
106	(582) Station Expenses	2,273,895	1,601,479	
107	(583) Overhead Line Expenses	2,477,140	2,266,497	
108	(584) Underground Line Expenses	1,364,165	1,276,850	
109	(585) Street Lighting and Signal System Expenses	213,175	240,305	
110	(586) Meter Expenses	1,420,650	1,194,632	
111	(587) Customer Installations Expenses		105,359	
112	(588) Miscellaneous Expenses	7,113,080	7,997,805	
113	(589) Rents	393,839	336,820	
114	TOTAL Operation (Total of Lines 103 thru 113)	21,617,584	21,274,985	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	415,441	195,728	
117	(591) Maintenance of Structures			
118	(592) Maintenance of Station Equipment	1,800,499	1,410,497	
119	(593) Maintenance of Overhead Lines	15,714,997	13,838,649	
120	(594) Maintenance of Underground Lines	1,774,409	1,715,097	
121	(595) Maintenance of Line Transformers	290,380	267,543	
122	(596) Maintenance of Street Lighting and Signal Systems	351,694	409,351	
123	(597) Maintenance of Meters	218,110	221,259	
124	(598) Maintenance of Miscellaneous Distribution Plant	66,999	60,179	
125	TOTAL Maintenance (Total of Lines 116 thru 124)	20,632,529	18,118,303	
126	TOTAL Distribution Expenses (Total of Lines 114 & 125)	42,250,113	39,393,288	
127	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
128	Operation			
129	(901) Supervision	1,037,901	744,756	
130	(902) Meter Reading Expenses	1,209,002	2,238,866	
131	(903) Customer Records and Collection Expenses	6,868,277	6,567,055	
132	(904) Uncollectible Accounts	3,332,588	3,275,476	
133	(905) Miscellaneous Customer Accounts Expenses	3,928,375	3,090,192	
134	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	16,376,143	15,916,345	
135	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
136	Operation			
137	(907) Supervision	1,409,531		
138	(908) Customer Assistance Expenses	15,100,135	15,159,218	
139	(909) Informational and Instructional Expenses	1,356,497	1,823,625	
140	(910) Miscellaneous Customer Service and Informational Expenses	1,043,996	1,919,212	
141	TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140)	18,910,159	18,902,055	
142	<b>6. SALES EXPENSE</b>			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses	80,070	77,826	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	Total Sales Expenses (Total of Lines 144 thru 147)	80,070	77,826	
149	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
150	Operation			
151	(920) Administrative and General Salaries	17,385,600	14,615,036	
152	(921) Office Supplies and Expenses	5,211,452	5,107,564	
153	(Less) (922) Administrative Expenses Transferred - CR			

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>			
If the amount for previous year is not derived from previously reported figures, explain in footnotes.			
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)
154	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>		
155	(923) Outside Services Employed	6,200,465	5,954,321
156	(924) Property Insurance	881,365	1,720,337
157	(925) Injuries and Damages	5,253,710	4,945,634
158	(926) Employee Pensions and Benefits	47,622,044	38,121,285
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	152,710	289,063
161	(929) Duplicate Charges - CR.	1,148,320	877,260
162	(930.1) General Advertising Expenses	102,019	107,733
163	(930.2) Miscellaneous General Expenses	1,952,370	1,881,065
164	(931) Rents		
165	TOTAL Operation (Total of Lines 151 thru 164)	83,613,415	71,864,778
166	Maintenance		
167	(935) Maintenance of General Plant	187,141	367,713
168	TOTAL Administrative and General Expenses ( Total of Lines 165 & 167 )	83,800,556	72,232,491
169	TOTAL Electric Operation and Maintenance Expenses ( Enter total of lines 80, 100, 126, 134, 141, 148, and 168 )	708,210,836	568,946,814

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>		
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)	12/31/2005	12/18/2004
2. Total Regular Full-Time Employees	1,665	1,768
3. Total Part-Time and Temporary Employees	106	121
4. Total Employees	1,771	1,889

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<b>FOOTNOTE DATE</b>												
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)									
320	63	(c)	\$5,307,704 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.									
320	65	(c)	\$168,690 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.									
320	78	(b)	Account 557 includes \$1,046,989 of the retail portion (PSCW Account 558) of precertification costs in 2005.									
320	78	(c)	Account 557 includes \$2,151,478 of the retail portion (PSCW Account 558) of precertification costs in 2004.									
320	80	(c)	<p>This amount includes the following deferrals (credits):</p> <table border="0" style="width: 100%;"> <tr> <td>KNPP transition costs (Account 517)</td> <td style="text-align: right;">\$ 857,432</td> </tr> <tr> <td>KNPP transition costs (Account 524)</td> <td style="text-align: right;">857,432</td> </tr> <tr> <td>KNPP fall 2004 fuel outage-purchase power (Account 555)</td> <td style="text-align: right;"><u>5,383,006</u></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$7,097,870</td> </tr> </table>		KNPP transition costs (Account 517)	\$ 857,432	KNPP transition costs (Account 524)	857,432	KNPP fall 2004 fuel outage-purchase power (Account 555)	<u>5,383,006</u>	Total	\$7,097,870
KNPP transition costs (Account 517)	\$ 857,432											
KNPP transition costs (Account 524)	857,432											
KNPP fall 2004 fuel outage-purchase power (Account 555)	<u>5,383,006</u>											
Total	\$7,097,870											
320	84	(b)	<p>WPSC accumulated expenses in the amount of \$588,170 related to Balancing Authority functions that it performed in connection with membership in the Midwest ISO (MISO), as defined in the Midwest ISO FERC Electric Tariff, Rate Schedule No. 3, issued March 21, 2005 (Agreement Between Midwest ISO and Midwest ISO Balancing Authorities Related to Implementation of Transmission and Energy Market Tariffs). This amount is eligible for recovery through MISO via Schedule 24-A for the period April 1 to December 31, 2005, as provided in MISO's filing ER06-27-000 dated October 24, 2005. In 2005, these expenses were accumulated in accounts 556 (\$185,016) and 581 (\$403,154). In 2006, these Balancing Authority expenses will be accumulated in account 561.BA.</p>									
320	158	(b)	Includes Post-Employment Benefits and Post Retirement Benefits Other Than Pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$9,908,110.									
320	158	(c)	Includes Post-Employment Benefits and Post Retirement Benefits Other Than Pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$10,477,811.									



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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

**SF** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

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

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

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Ameren Energy Marketing	IF		N/A	N/A	N/A
2	American Electric Pwr Serv Corp	LF		N/A	N/A	N/A
3	Alliant/WPL					
4	General Purpose	OS		N/A	N/A	N/A
5	Power Exchange	EX		N/A	N/A	N/A
6	Cincinnati Gas & Elec Co (Cinergy)	OS		N/A	N/A	N/A
7	Consolidated Water Power	SF	1	N/A	N/A	N/A
8	Dominion Energy Kewaunee, Inc	LF		N/A	N/A	N/A
9	Fox Energy Center	LF		N/A	N/A	N/A
10	Gensys (Dairyland Power Co-Op)	OS		N/A	N/A	N/A
11	Madison Gas & Electric	OS		N/A	N/A	N/A
12	Manitoba Hydro	IF		N/A	N/A	N/A
13	Midwest ISO	OS		N/A	N/A	N/A
14	Minnesota Power Company	IF		N/A	N/A	N/A

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

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
436,625				16,432,512		16,432,512	1
			1,797,600			1,797,600	2
						0	3
50				3,000		3,000	4
	1,677	(1,660)		(227,247)		(227,247)	5
754				35,200		35,200	6
108,555			4,983,540	8,178,890		13,162,430	7
1,445,987			43,189,086	8,265,004		51,454,090	8
290,880			8,484,128	20,887,371		29,371,499	9
200				7,000		7,000	10
1,787				213,390		213,390	11
543,822			7,191,600	20,393,424		27,585,024	12
1,293,451				68,600,087		68,600,087	13
138,677			2,328,032	3,874,874		6,202,906	14

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**PURCHASED POWER (Account 555)**

**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

**SF** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

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

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

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Omaha Public Power District	IF		N/A	N/A	N/A
2	Otter Tail Power	OS		N/A	N/A	N/A
3	PJM	OS		N/A	N/A	N/A
4	Risk Management Activity	OS		N/A	N/A	N/A
5	Southern Illinois Power Co	OS		N/A	N/A	N/A
6	Upper Peninsula Power Company					
7	General Purpose	OS		N/A	N/A	N/A
8	WPSC RS 74 Settlements	OS		N/A	N/A	N/A
9	Negotiated Cap-Engy Book/Net	EX		N/A	N/A	N/A
10	Wausau Paper	OS		N/A	N/A	N/A
11	WE Energies (formerly WI Electric)	OS		N/A	N/A	N/A
12	Wisconsin Public Power, Inc	OS		N/A	N/A	N/A
13	Wisconsin River Power Company	LU	2	N/A	N/A	N/A
14	Xcel Energy	OS		N/A	N/A	N/A

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**PURCHASED POWER (Account 555) (Continued)**

**(Including power exchanges)**

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
			150,000			150,000	1
108				4,860		4,860	2
484,384				22,688,838		22,688,838	3
					(59,259)	(59,259)	4
163				4,375		4,375	5
						0	6
						0	7
					26,772,822	26,772,822	8
				1,240,165		1,240,165	9
1,007			6,000	298,380		304,380	10
1,630				60,030		60,030	11
85				2,995		2,995	12
29,307			819,861	(411,063)		408,798	13
4,553			144,000	(1,171,329)		(1,027,329)	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

**SF** - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

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

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

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Big Plover Mills	LF		N/A	N/A	N/A
2	Charles Wetzel	LF		N/A	N/A	N/A
3	Ecker Bros	OS		N/A	N/A	N/A
4	Georgia Pacific	OS		N/A	N/A	N/A
5	Holsum Dairies LLC	OS		N/A	N/A	N/A
6	Kimberly Clark Corp	OS		N/A	N/A	N/A
7	Mosiness Paper Co	OS		N/A	N/A	N/A
8	NEW Hydro	IF		N/A	N/A	N/A
9	Robert Shanak Hydro	OS		N/A	N/A	N/A
10	Shanak Hydro	OS		N/A	N/A	N/A
11	Stencil Farms	OS		N/A	N/A	N/A
12	Suring Digester	LF		N/A	N/A	N/A
13	Tomahawk Power & Pulp	OS		N/A	N/A	N/A
14	Tomahawk Power LLC	OS		N/A	N/A	N/A

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
311				15,389		15,389	1
6				263		263	2
22				449		449	3
19,051				796,860		796,860	4
4,051				218,760		218,760	5
203				10,317		10,317	6
118				5,926		5,926	7
13,260				570,787		570,787	8
184				7,848		7,848	9
349				17,859		17,859	10
1				44		44	11
124				6,482		6,482	12
8,373				354,854		354,854	13
42,758				1,328,180		1,328,180	14

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555)**

**(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Waste Management	OS		N/A	N/A	N/A
2	Weyerhaeuser Paper Co	OS		N/A	N/A	N/A
3	Winnebago County Landfill	IF		N/A	N/A	N/A
4	WPSC Net Exchange	OS		N/A	N/A	N/A
5	Interchange (Net Regulation)	OS		N/A	N/A	N/A
6	Net Losses	OS		N/A	N/A	N/A
7	Transmission by Others Losses	OS		N/A	N/A	N/A
8	Reversal of 2004 Acctg Correction			N/A	N/A	N/A
9	2004 KNPP Purch Pwr Def WriteOff			N/A	N/A	N/A
10	MD2 Purchased Power Deferral			N/A	N/A	N/A
11	2005 KNPP Purch Pwr Deferral			N/A	N/A	N/A
12	Reduced Coal Deliver Deferral					
13						
14						



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**PURCHASED POWER (Account 555) (Continued)**

(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
26,887				1,121,382		1,121,382	1
3,139				96,372		96,372	2
13,783				571,221		571,221	3
	188	(6,159)		(520,180)		(520,180)	4
(3,372)						0	5
22,004						0	6
25,571						0	7
					231,747	231,747	8
				5,344,353		5,344,353	9
				(21,077,955)		(21,077,955)	10
				(46,164,655)		(46,164,655)	11
				(6,409,579)		(6,409,579)	12
						0	13
						0	14

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	2	(b)	Termination date December 31, 2007.		
326	4	(b)	Non-firm service		
326	6	(b)	Non-firm service.		
326	8	(b)	Termination date December 21, 2013.		
326	9	(b)	Termination date May 31, 2016.		
326	10	(b)	Non-firm service.		
326	11	(b)	Non-firm service.		
326	12	(c)	Manitoba Hydro is a non-FERC jurisdiction seller.		
326	13	(b)	Non-firm service.		
326.1	2	(b)	Non-firm service.		
326.1	3	(b)	Non-firm service.		
326.1	4	(b)	Non-firm service.		
326.1	4	(l)	Expenses related to Risk Management Activities and are not associated with any specific counterparty.		
326.1	5	(b)	Non-firm service.		
326.1	6	(a)	Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
326.1	7	(b)	Non-firm service.		
326.1	8	(b)	Amount represents Midwest Independent System Operator Day 2 costs settled outside of the market.		
326.1	10	(b)	Non-firm service.		
326.1	11	(b)	Non-firm service.		
326.1	12	(b)	Non-firm service.		
326.1	12	(c)	Non-FERC jurisdiction seller.		
326.1	13	(a)	Wisconsin Public Service owns a 50% interest in Wisconsin River Power Company.		
326.1	14	(b)	Non-firm service.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326.2	1	(b)	Termination date December 31, 2010.		
326.2	1	(c)	PURPA authorized.		
326.2	2	(b)	Termination date December 31, 2010.		
326.2	2	(c)	PURPA authorized.		
326.2	3	(b)	Non-firm service.		
326.2	3	(c)	PURPA authorized.		
326.2	4	(b)	Non-firm service.		
326.2	4	(c)	PURPA authorized.		
326.2	5	(b)	Non-firm service.		
326.2	5	(c)	PURPA authorized.		
326.2	6	(b)	Non-firm service.		
326.2	6	(c)	PURPA authorized.		
326.2	7	(b)	Non-firm service.		
326.2	7	(c)	PURPA authorized.		
326.2	8	(c)	PURPA authorized.		
326.2	9	(b)	Non-firm service.		
326.2	9	(c)	PURPA authorized.		
326.2	10	(b)	Non-firm service.		
326.2	10	(c)	PURPA authorized.		
326.2	11	(b)	Non-firm service.		
326.2	11	(c)	PURPA authorized.		
326.2	12	(b)	Termination date December 31, 2010.		
326.2	12	(c)	PURPA authorized.		
326.3	13	(b)	Non-firm service.		
326.3	13	(c)	PURPA authorized.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326.2	14	(b)	Non-firm service.		
326.2	14	(c)	PURPA authorized.		
326.3	1	(b)	Non-firm service.		
326.3	1	(c)	PURPA authorized.		
326.3	2	(b)	Non-firm service.		
326.3	2	(c)	PURPA authorized.		
326.3	3	(c)	PURPA authorized.		
326.3	5	(b)	Non-firm service.		
326.3	6	(g)	Non-transmission losses not assignable to any specific source.		
326.3	7	(g)	Transmission losses not assignable to any specific source.		
326.3	8	(l)	An accounting adjustment was made in 2005 to correct a credit that was double booked in 2004.		
326.3	9	(k)	The 2004 Kewaunee Nuclear Power Plant Purchase Power Deferral cost was expensed in 2005 as this deferral was denied rate recovery by the Public Service Commission of Wisconsin.		
326.3	10	(k)	In Rate Order 6690-UR-116, the PSCW authorized the deferral of fuel related cost savings or cost increases due to the implementation of MISO Day 2.		
326.3	11	(k)	On March 31, 2005 the PSCW approved the request to defer incremental purchase power costs incurred as a result of an unscheduled outage.  A letter requesting deferral treatment was submitted to FERC on May 5, 2005, in Docket No. AC05-54. On August 4, 2005, in Docket No. EL05-136-000, FERC acknowledged the deferral treatment and is investigating.		
326.3	12	(k)	The Public Service Commission of Wisconsin authorized a deferral of purchased power costs that were incurred as a result of limited ability to deliver coal to Wisconsin Public Service Corporation power plants.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006		Year of Report December 31, 2005	
<b>SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)</b>							
1. Report particulars concerning sales included in Accounts 446 and 448. 2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at				each point, such sales may be grouped. 3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information. 4. Designate associated companies. 5. Provide subheading and total for each account.			
Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)		
1	Geographic Basis - None						
2							
3							
4							
5							
6							
7							
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<b>RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)</b>			
1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account		represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455. 4. Designate if lessee is an associated company. 5. Provide a subheading and total for each account.	
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Geographic Basis		
17			
18	<u>Account 454:</u>		
19	NEW, Inc.	Transmission Line Attachments	84
20	(North American Hydro)		
21			
22			
23	<u>Account 455:</u>		
24	None		0
25			
26			
27			
28			
29	Total		84

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<b>SALES OF WATER AND WATER POWER (Account 453)</b>					
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (d)	
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10	TOTAL			0	

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Geographic Basis	
12		
13		
14	<u>Miscellaneous Service Revenues (451)</u>	
15	Minor Items	
16	Total	3,098
17		3,098
18	<u>Other Electric Revenues (456)</u>	
19	Telephone Company Poles & Related Services	9,175
20	Wholesale Distribution Services	16,736
21	Sale of Electric Parts, Material, and Scrap	(16,917)
22	Minor Items	2,294
23	Total	11,288
24		
25		
26		
27		
28		
29		
30	TOTAL	14,386

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### TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

(Including transactions referred to as "wheeling")

- |   |  |
|---|--|
| <p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred.</p> | <p>In column (f), provide the total of all other charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p> |
|---|--|

Line No.	Name of Company or Public Authority [Footnote Affiliations]  (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Mid American Energy			30,000			30,000
2	Midwest ISO	138,677	148,818	1,393,209			1,393,209
3	Midwest ISO	3,541	3,646	9,617		9,491	19,108
4	Midwest ISO	4,508,032	4,523,711	50,570,516		4,387,778	54,958,294
5	American Transmission	5,971	5,971	1,280,688			1,280,688
6	Northern States Power			583,110		68,256	651,366
7	Omaha Public Pwr Dist			54,850		9,166	64,016
8	PJM Interconnection	436,625	440,568	1,713,915		353,142	2,067,057
9	PJM Interconnection	484,384	484,384	(53,332)			(53,332)
10							
11							
12							
13							
14							
15							
16	TOTAL	5,577,230	5,607,098	55,582,573	0	4,827,833	60,410,406

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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	1	(b)	This is a Transmission Loading Relief (TLR) Conditional Put intended to facilitate a capacity transaction and terminated on June 30, 2005.
332	3	(g)	Ancillary services including scheduling fees and reactive supplies related to non-firm transmission service.
332	4	(g)	Ancillary services including scheduling fees and reactive supplies related to network charges.
332	5	(a)	WPS Investments LLC (in which Wisconsin Public Service Corporation holds a 24.91% ownership interest) holds a 31.01% ownership interest in American Transmission Company LLC.
332	6	(b)	Northern States Power Company (NSP) assigned to Wisconsin Public Service Corporation (WPS) the use of 76 MWs of their Firm Point-to-Point Transmission. WPS paid NSP for all transmission and ancillary service charges incurred by NSP from the Midwest ISO for this partial path. The reservation agreement expired April 30, 2005.
332	6	(g)	Ancillary services including scheduling fees and reactive supplies.
332	7	(b)	The Long-Term Firm Point-to-Point Transmission Reservation terminated on October 31, 2005 per agreement between Wisconsin Public Service Corporation and Omaha Public Power District.
332	7	(g)	Ancillary services including scheduling fees and reactive supplies.
332	8	(g)	Two long-term point-to-point transmission reservations were assumed from ComEd upon their joining of the PJM Interconnections, LLC. The reservations will expire on January 1, 2008.
332	9	(g)	Ancillary services including scheduling fees and reactive supplies.



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<b>LEASE RENTALS CHARGED</b>			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES</b>			
Name of Lessor	Basic Details of Lease	Terminal Dates of Lease, Primary (P) or Renewal (R)	
(a)	(b)	(c)	
WPS Leasing, wholly-owned subsidiary	Railroad Equipment	02/01/1995 to 01/31/2015 (R)	
WPS Leasing, wholly-owned subsidiary	Railroad Equipment	05/01/1996 to 04/30/2016 (R)	
City of Marshfield *	Elec Transm Lines & Rel Facilities	06/25/1987 to 04/30/2013 (P)	
North America Rail Leasing #3 LLC	Railroad Equipment	07/01/2005 to 06/30/2008 (R)	
Wilmington Trust Company	Railroad Equipment	N/A	
Lafont South LLC	Construction Equipment Storage	01/01/2005 to 12/31/2007 (P)	

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### LEASE RENTALS CHARGED (Continued)

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

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

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

\* See definition on page 226 (B)

### A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property  (d)	Expenses to be Paid by Lessee Itemize  (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged  (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	
\$6.4 Million (O)	-	643,737	-	\$7.1 Million	-	501	\$5.8 Million
\$8.9 Million (O)	-	803,870	-	\$7.8 Million	-	501	\$8.3 Million
\$4.5 Million (O)	Taxes \$50,770	1,126,925	-	\$18.1 Million	-	567	\$8.3 Million
\$5.7 Million (O)	-	310,590	-	310,590	-	501	\$1.7 Million
N/A	N/A	217,842	-	N/A	-	501	N/A
N/A	-	60,000	-	60,000	-	-	\$120,000

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**A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)**

Name of Lessor	Basic Details of Lease	Terminal Dates of Lease, Primary (P) or Renewal (R)
(a)	(b)	(c)

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

IBM Credit Corporation	Computer Software	N/A
IBM	Computer Software	N/A
Bay Verte Realty, Inc.	Print Shop Space	N/A
Smet Investments, LLC	Office Space	N/A
Harbinger Development, LLC	Office Space	N/A
SAS Institute Inc.	Computer Software	N/A

[illegible]

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<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues			
2	Nuclear Power Research Expenses	283,794		
3	Other Experimental and General Research Expenses	0		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	621,155		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	1,047,421		
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45				
46	TOTAL	1,952,370		

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

1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
- Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.
- In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.
- For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.
- If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

**A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		6,832,611		6,832,611
2	Steam Production Plant	19,021,000			19,021,000
3	Nuclear Prod Plant-Depreciation	9,565,093			9,565,093
	Nuclear Prod Plant-Decommissioning	40,968,047			40,968,047
					0
4	Hydraulic Prod Plant-Conventional	1,247,031			1,247,031
5	Hydraulic Prod Plant-Pumped Storage	-			0
					0
6	Other Production Plant	4,578,274			4,578,274
7	Transmission Plant	-			0
8	Distribution Plant	23,828,327			23,828,327
9	General Plant	2,210,872			2,210,872
10	Common Plant-Electric	7,227,749			7,227,749
					0
11	TOTAL	108,646,393	6,832,611	0	115,479,004

**B. BASIS FOR AMORTIZATION CHARGES**

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

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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																
336	1	(d)	<p>The functional breakdown of Amortization of Limited Term Electric Plant (Account 404) is as follows:</p> <table><tr><td>Steam Production</td><td>\$414,294</td></tr><tr><td>Nuclear Production</td><td>401,027</td></tr><tr><td>Hydraulic Production-Conventional</td><td>21,513</td></tr><tr><td>Other Production</td><td>3,707</td></tr><tr><td>Distribution</td><td>890,694</td></tr><tr><td>General</td><td>57,711</td></tr><tr><td>Common-Electric</td><td><u>5,043,665</u></td></tr><tr><td>Total Amortization</td><td>\$6,832,611</td></tr></table>	Steam Production	\$414,294	Nuclear Production	401,027	Hydraulic Production-Conventional	21,513	Other Production	3,707	Distribution	890,694	General	57,711	Common-Electric	<u>5,043,665</u>	Total Amortization	\$6,832,611
Steam Production	\$414,294																		
Nuclear Production	401,027																		
Hydraulic Production-Conventional	21,513																		
Other Production	3,707																		
Distribution	890,694																		
General	57,711																		
Common-Electric	<u>5,043,665</u>																		
Total Amortization	\$6,832,611																		
336	11	(e)	<p>Account 403.1 is not used due to the fact that Wisconsin Public Service has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.</p>																



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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	<b>Miscellaneous Amortization (425)</b>	0
2	Total - 425	0
3		
4	<b>Donations (426.1)</b>	
5	WPS Resources Foundation	2,000,000
6	Oshkosh YMCA - Van	5,199
7	Northeast Wisconsin Technical College - Material Trailer	526
8	City of Green Bay - Line Truck with Aerial Unit	16,206
9	Brown County Fire Prevention Group - Truck	5,642
10	Total - 426.1	2,027,573
11		
12	<b>Key Executive Life Insurance (426.2)</b>	
13	Northwestern Mutual Life - Investment Earnings	(904,179)
14	Total - 426.2	(904,179)
15		
16	<b>Penalties (426.3)</b>	
17	Estimated Environmental Violation	100,000
18	Miscellaneous	12
19	Total - 426.3	100,012
20		
21	<b>Expenses for Certain Civil, Political, &amp; Related Activities (426.4)</b>	
22	Memberships	161,323
23	Consultants Contracted	191,565
24	Employee Wages	44,732
25	Other	35,660
26	Total - 426.4	433,280
27		
28	<b>Other Deductions (426.5)</b>	
29	Miscellaneous Activities	546
30	Total - 426.5	546
31		
32	<b>Other Interest Expense (431)</b>	
33	Commercial Paper - 2.34% - 4.50%, Ave. 3.21%	2,261,936
34	Interest Expense Deferred Compensation Reserve	2,637,173
35	Interest Expense Key Executive Life Insurance	1,258,645
36	Budget Balance Interest	51,183
37	Interest on Customer Deposits	6,929
38	Interest on Tax Adjustments	5,674
39	Other - Various Rates	131,741
40	Credit Line Interest	172,118
41	Total - 431	6,525,399

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# EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

- Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.
- Advertising expenditures in this Account shall be classified according to subheadings, as follows:  
(a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.
- Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.
- If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.
- Minor amount may be grouped by classes if the number of items so grouped is shown.

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

Line No.	Item (a)	Amount (b)
1	Other Expenditures for Civic, Political, and Related Activities	\$
2	Memberships	
3	Consultants Contracted	161,323
4	Employee Wages	191,565
5	Other	44,732
6		35,660
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32	TOTAL	433,280

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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	Federal Energy Regulatory Commission	144,175		144,175	
2					
3	Public Service Commission of Wisconsin	10,282		10,282	
4					
5	Michigan Public Service Commission		1,959	1,959	
6					
7	Other	10		10	
8					
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44	TOTAL	154,467	1,959	156,426	0

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<b>REGULATORY COMMISSION EXPENSES (Continued)</b>								
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a), the period of amortization.				4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.				
				5. Minor items (less than \$25,000) may be grouped.				
<b>EXPENSES INCURRED DURING YEAR</b>				<b>AMORTIZED DURING YEAR</b>				<b>Line No.</b>
<b>CHARGED CURRENTLY TO</b>			<b>Deferred</b>	<b>Contra Account</b>	<b>Amount</b>	<b>Deferred at End of Year</b>		
<b>Department</b>	<b>Account No.</b>	<b>Amount</b>						
(f)	(g)	(h)	(i)	(j)	(k)	(l)		
Electric	928	152,710					1	
Gas	928	3,716					2	
							3	
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		156,426	0		0	0	44	

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### RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)
2. Indicate in column (a) the applicable classification, as shown below. Classifications:
- A. Electric R, D & D Performed Internally
    - (1) Generation
      - a. Hydroelectric
      - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
    - b. Fossil-fuel steam
    - c. Internal combustion or gas turbine
    - d. Nuclear
    - e. Unconventional generation
    - f. Siting and heat rejection
  - (2) System Planning, Engineering and Operation
  - (3) Transmission
    - a. Overhead
    - b. Underground
  - (4) Distribution
  - (5) Environment (other than equipment)
  - (6) Other (Classify and include items in excess of \$5,000.)
  - (7) Total Cost Incurred
  - B. Electric R, D & D Performed Externally
    - (1) Research Support to the Electrical Research Council or Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		Electric:
2	B(1)	Electric Power Research Institute - Membership Dues
3	B(1)	Electric Power Research Institute - Destination Program
4	B(1)	Electric Power Research Institute - Consulting
5	B(4)	U of W Foundation-R&D Center for By-Products Utilization
6		
7	Total	
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute  
 (3) Research Support to Nuclear Power Groups  
 (4) Research Support to Others (*Classify*)  
 (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures, Outstanding* at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	690,981	254	690,981		1
	7,500		7,500		2
	45,000		45,000		3
	15,000		15,000		4
					5
	758,481		758,481		6
					7
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
FOOTNOTE DATE					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
352	2	(e)	Accounts 930.2 and 921.		
352	4	(e)	Accounts 500, 535, 524, and 930.2.		
352	5	(e)	Accounts 500, 535, and 546.		



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<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	<b>ELECTRIC</b>			
2	Operation			
3	Production	21,350,884		
4	Transmission	588,170		
5	Distribution	15,351,097		
6	Customer Accounts	7,986,796		
7	Customer Service and Informational	5,341,178		
8	Sales	15,066		
9	Administrative and General	17,313,302		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	67,946,493		
11	Maintenance			
12	Production	13,610,799		
13	Transmission			
14	Distribution	9,095,670		
15	Administrative and General	5,041		
16	TOTAL Maint. (Total of lines 12 thru 15)	22,711,510		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	34,961,683		
19	Transmission (Enter Total of lines 4 and 13)	588,170		
20	Distribution (Enter Total of lines 5 and 14)	24,446,767		
21	Customer Accounts (Transcribe from line 6)	7,986,796		
22	Customer Svc. And Informational (Transcribe from line 7)	5,341,178		
23	Sales (Transcribe from line 8)	15,066		
24	Administrative and General (Enter Total of lines 9 & 15)	17,318,343		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	90,658,003	9,582,053	100,240,056
26	<b>GAS</b>			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply	294,415		
31	Storage, LNG Terminating and Processing			
32	Transmission			
33	Distribution	8,744,895		
34	Customer Accounts	5,400,150		
35	Customer Service and Informational	1,400,146		
36	Sales	12,535		
37	Administrative and General	7,757,212		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	23,609,353		

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<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	<b>GAS (Continued)</b>			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing			
44	Transmission			
45	Distribution	3,908,958		
46	Administrative and General	2,464		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	3,911,422		
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Total of lines 28 and 40)	0		
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	294,415		
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	0		
53	Transmission (Lines 32 and 44)	0		
54	Distribution (Lines 33 and 45)	12,653,853		
55	Customer Accounts (Line 34)	5,400,150		
56	Customer Service and Informational (Line 35)	1,400,146		
57	Sales (Line 36)	12,535		
58	Administrative and General (Lines 37 and 46)	7,759,676		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	27,520,775	3,566,044	31,086,819
60	<b>OTHER UTILITY DEPARTMENTS</b>			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	118,178,778	13,148,097	131,326,875
63	<b>UTILITY PLANT</b>			
64	Construction (By Utility Departments)			
65	Electric Plant	20,293,914	(545,952)	19,747,962
66	Gas Plant	4,939,695	713,183	5,652,878
67	Other	(89,066)		(89,066)
68	TOTAL Construction (Total of lines 65 thru 67)	25,144,543	167,231	25,311,774
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	0	0	0
74	Other Accounts (Specify)	10,605,029	742,341	11,347,370
75	Clearing Accounts	14,736,010	(14,919,901)	(183,891)
76	Co-Tenant	1,118,636	(1,118,636)	
77	TOTAL Other Accounts	26,459,675	(15,296,196)	11,163,479
78	<b>TOTAL SALARIES AND WAGES</b>	169,782,996	(1,980,868)	167,802,128

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<b>FOOTNOTE DATE</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
354	4	(b)	<p>WPSC accumulated expenses in the amount of \$588,170 related to Balancing Authority functions that it performed in connection with membership in the Midwest ISO (MISO), as defined in the Midwest ISO FERC Electric Tariff, Rate Schedule No. 3, issued March 21, 2005 (Agreement Between Midwest ISO and Midwest ISO Balancing Authorities Related to Implementation of Transmission and Energy Market Tariffs). This amount is eligible for recovery through MISO via Schedule 24-A for the period April 1 to December 31, 2005, as provided in MISO's filing ER06-27-000 dated October 24, 2005. In 2005, these expenses were accumulated in accounts 556 (\$185,016) and 581 (\$403,154). In 2006, these Balancing Authority expenses will be accumulated in account 561.BA.</p>	

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### COMMON UTILITY PLANT AND EXPENSES

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|--|---|
| <p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated</p> | <p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p> |
|--|---|

### COMMON UTILITY PLANT IN SERVICE

	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
Intangible-Software	57,490,336	44,089,339	13,400,997
Land & Land Rights	4,608,783	3,534,476	1,074,307
Structure & Improvements	70,793,187	54,291,295	16,501,892
Office Furniture & Equipment	34,213,432	26,238,281	7,975,151
Transportation Equipment	50,520,069	38,743,841	11,776,228
Stores Equipment	2,203,801	1,690,095	513,706
Tools, Shop & Garage Equipment	3,013,050	2,310,708	702,342
Laboratory Equipment	487,937	374,199	113,738
Power Operated Equipment	6,003,039	4,603,731	1,399,308
Communication Equipment	21,556,249	16,531,487	5,024,762
Miscellaneous Equipment	288,314	221,108	67,206
Asset Retirement Costs	1,220,440	935,955	284,485
Total Common Plant	252,398,637	193,564,515	58,834,122
TOTAL COMMON CWIP	3,130,699	2,400,933	729,766

### ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year			80,339,380
Depreciation Accruals Charged To:			
Depreciation Expense	9,424,629		
Transportation Equipment Expense	4,179,259		
Depreciation Accrual Expense Adjustments			13,603,888
Less: 254185 Reg Liab Non-ARO COR Depr Exp (incl in 403)	0		
Add: 182375 ARC Depreciation Expense	2,777		
Less: 182376 Reg Liab ARO Depr Expense (incl in 403)	0		
Total Depreciation Provision for Year			2,777
			13,606,665
Net Charges for Plant Retired:			
Book Cost of Plant Retired	11,426,817		
Cost of Removal	24,014		
Salvage - Credit	(970,073)		
			10,480,758

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### COMMON UTILITY PLANT AND EXPENSES

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|--|---|
| <p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated</p> | <p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p> |
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#### Adjustment/Reclassification

ARC Depreciation - Cum Effect Cal for FIN47 Implementation	481,345	
Donations	27,573	
Other Reclassifications	(398,601)	
Balance, End of Year		110,317
		83,575,604
Footnote:		
End Balance (above)		83,575,604
Less: 108200 ARO Depreciation (Non-Rate Base)		484,122
Add: 182376 ARO COR Depr (Rate Base)		0
Add: 254185 Non-ARO COR Depr Exp (Rate Base)		0
Ending Rate Base Reserve		83,091,482

#### ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	<u>Accruals For</u> <u>The Year</u>	<u>Balance</u> <u>End of Year</u>
Electric Department	7,227,749	65,056,507
Gas Department	2,196,880	18,519,097
Total	9,424,629	83,575,604

#### Footnote:

End Balance - Electric	65,056,507
Less: 108200 ARO Depreciation (Non-Rate Base)	371,273
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve - Electric	64,685,234
End Balance - Gas	18,519,097
Less: 108200 ARO Depreciation (Non-Rate Base)	112,849
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve - Gas	18,406,248

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COMMON UTILITY PLANT AND EXPENSES	
<p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated</p>	<p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p>

ACCUMULATED PROVISION FOR AMORTIZATION	
Balance, Beginning of Year	13,161,309
Amortization Accruals Charged To:	
Amortization Expense	6,576,692
Net Charges for Plant Retired:	
Book Cost of Plant Retired	5,572,096
Cost of Removal	0
Salvage - Credit	0
	5,572,096
Adjustments/Reclassifications - Credits	(51,991)
Balance, End of Year	14,113,914

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION		
	<u>Accruals For</u> <u>The Year</u>	<u>Balance</u> <u>End of Year</u>
Electric Department	5,043,665	10,825,453
Gas Department	1,533,027	3,288,461
Total	6,576,692	14,113,914

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### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year, detailing utility department and account charged.

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

3. Designate with an asterisk associated companies.

Line No.	Name/Address	Description	Account(s)	Amount
1	American Building Maintenance	Office Cleaning Services	163, 184	52,454
2	732 Borvan Avenue			
3	Green Bay, WI			
4				
5	Arby Construction, Inc.	Construction Services	107, 143, 584,	4,274,353
6	19705 W. Lincoln Avenue		588, 593, 594,	
7	New Berlin, WI		878, 880, 887,	
8			889, 892	
9				
10	Asplundh Tree Expert Co.	Line Clearance Services	107, 143, 184,	5,121,769
11	5907 Municipal Street		506, 543, 592,	
12	Schofield, WI		593, 874, 887	
13			889, 925	
14				
15	Baker Botts LLP	Legal Services	500, 510, 546,	95,199
16	P. O. Box 201626		551, 923	
17	Houston, TX			
18				
19	Benderly Associates PC	Financial Consulting	923	60,113
20	875 West End Avenue, Suite 11B			
21	New York, NY			
22				
23	Black & Veatch Corp.	Engineering and Construction Consultant	107, 186, 500,	17,027,799
24	1500 Meadow Lake Parkway		506, 510	
25	Kansas City, MO			
26				
27	Bruder Gentile & Marcoux LLP	Legal Services	182, 500, 517,	1,123,908
28	1701 Pennsylvania Avenue, NW, Suite 900		524, 535, 546,	
29	Washington, DC		551, 923	
30				
31	Catalyst, Inc.	Expedition Consulting Services	143, 500, 514,	29,764
32	2601 Fortune Circle, E, Suite 300B		535, 546	
33	Indianapolis, IN			
34				
35				

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### CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

3. Designate with an asterisk associated companies.

Line No.	Name/Address	Description	Account(s)	Amount
1	Clark Consulting	Compensation Consulting	926	58,600
2	2121 San Jacinto Street, Suite 2200			
3	Dallas, TX			
4				
5	Clean Power LLC	Facility Janitorial Services	107, 184, 500,	257,480
6	610 E. Longview Drive, Suite B		535, 546, 588,	
7	Appleton, WI		902, 923	
8				
9	Clerk Of Courts - Brown County	Legal Services - Credit	903	117,395
10	P. O. Box 23600			
11	Green Bay, WI			
12				
13	Concept Designs	Design Consulting Services	107, 184, 500,	45,814
14	6563 Ridge Royale Drive		502, 505, 506,	
15	Greenleaf, WI		514, 902, 903,	
16			905, 923	
17				
18	Deloitte & Touche LLP	Accounting & Audit Services	181, 182, 184,	711,617
19	4205 Collection Center Drive		517, 524, 923,	
20	Chicago, IL		926	
21				
22	Dewitt Ross & Stevens Law Firm	Legal Services	500, 588	38,652
23	2 E. Mifflin Street, Suite 600			
24	Madison, WI			
25				
26	Diggers Hotline, Inc.	Locate Facilitation Services	584, 874	173,039
27	8112 W. Bluemound Road, Suite 2FL			
28	Milwaukee, WI			
29				
30	Ecolochem, Inc.	Rental Services	549	153,100
31	4545 Patent Road			
32	Norfolk, VA			
33				
34				
35				



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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1	Ellis & Associates, Inc.	Environmental Compliance	143	433,282
2	7108 S. Alton Way, Bldg. J-1	Services		
3	Centennial, CO			
4				
5	Everson Whitney Everson & Brehm SC	Legal Services	923, 925	40,627
6	P. O. Box 22248			
7	Green Bay, WI			
8				
9	Exclusive Use Express Ltd.	Transportation Services	163, 923	93,744
10	820 Coronis Way			
11	Green Bay, WI			
12				
13	Foley & Lardner	Legal Services	107, 121, 143,	5,619,029
14	777 E. Wisconsin Avenue		181, 182, 184,	
15	Milwaukee, WI		186, 253, 500,	
16			506, 510, 517,	
17			520, 524, 535,	
18			546, 556, 588,	
19			880, 902, 908,	
20			909, 923, 925,	
21			926, 930	
22				
23	G&K Services	Rug Service	184, 500, 502,	69,114
24	800 Isbell Street		505, 506, 510,	
25	Green Bay, WI		511, 512, 513,	
26			514, 535, 539,	
27			592, 878, 889,	
28			893	
29				
30	Gabes Const. Co., Inc.	Construction Services	107	257,238
31	4804 N. 40th Street			
32	Sheboygan, WI			
33				
34				
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1	Gas Supply Consulting, Inc.	Gas Supply Planning, Interstate	556, 804, 923	129,772
2	14811 St. Marys, Suite 175	Pipeline Contract Negotiation,		
3	Houston, TX	Modeling		
4				
5	Godfrey & Kahn SC	Legal Services	107, 184, 541,	25,474
6	P. O. Box 13067		588, 880, 903,	
7	Green Bay, WI		925	
8				
9	Hewitt Assoc. LLC	Compensation Consulting	923, 926	27,158
10	100 Half Day Road			
11	Lincolnshire, IL			
12				
13	Hilliker Land Matters LLC	Land Management Services	232	417,211
14	836 N. Star Drive			
15	Black River Falls, WI			
16				
17	Infrasource	Construction Services	107, 451, 584,	6,073,818
18	2936 S. 166th Street		594, 878, 887,	
19	New Berlin, WI		892	
20				
21	Intercon Construction, Inc.	Construction Services	107	1,600,443
22	2880 Commerce Park Drive			
23	Madison, WI			
24				
25	Intergraph Corp.	Software Consulting	107	463,665
26	1 Madison Industrial Park			
27	Huntsville, AL			
28				
29	Jacobs Engineering Group, Inc.	Engineering Services	107, 184, 500,	92,993
30	421 Lawrence Drive		510, 511, 512,	
31	De Pere, WI		513, 514, 535,	
32			541, 543, 546,	
33			551	
34				
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1	Jefferson Wells International	Temporary Staffing	908, 923	149,772
2	17 Park Place, Suite 500			
3	Appleton, WI			
4				
5	JJ Keller & Assoc., Inc.	Administrator of Contractor	107, 143, 184,	206,020
6	3003 W. Breezewood Lane	Background & Drug Screenings	923	
7	Neenah, WI			
8				
9	John Hancock Life Insurance Co	LT Care Insurance	242	61,478
10	529 Main Street			
11	Charleston, MA			
12				
13	K S Energy Services, Inc.	Construction Services	107	534,967
14	1988 Energy Drive			
15	East Troy, WI			
16				
17	Karcz Pole Inspection LLC	Pole Inspection Services	456, 593	390,829
18	N1655 Laney Road			
19	Seymour, WI			
20				
21	Kforce, Inc.	Temporary Staffing	107, 163, 182,	3,249,535
22	1233 N. Mayfair Road, Suite 300		184, 254, 500,	
23	Milwaukee, WI		506, 514, 517,	
24			524, 535, 546,	
25			549, 556, 580,	
26			581, 582, 583,	
27			588, 880, 902,	
28			905, 908, 910,	
29			921, 923, 926	
30				
31	KPMG LLP	Accounting & Auditing Services	923	40,000
32	P. O. Box 120001			
33	Dallas, TX			
34				
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1	Landmark Staff Resources	Temporary Staffing	107, 143, 163,	163,537
2	3071 Voyager Drive, Suite D		182, 184, 186,	
3	Green Bay, WI		253, 456, 500,	
4			501, 502, 505,	
5			506, 510, 511,	
6			512, 513, 514,	
7			524, 535, 539,	
8			541, 543, 546,	
9			549, 551, 553,	
10			554, 588, 880,	
11			923, 925, 926	
12				
13	Locke Reynolds LLP	Legal Services	925	32,858
14	P. O. Box 7058			
15	Indianapolis, IN			
16				
17	Loomis Ewert Parsley Davis & Gotting PC	Legal Services	182, 517, 524,	71,424
18	232 S. Capitol Avenue, Suite 1000		923, 928	
19	Lansing, MI			
20				
21	Marsh USA, Inc.	Benefit Consulting	926	60,000
22	P. O. Box 281915			
23	Atlanta, GA			
24				
25	Meb Consulting, Inc.	Construction Services	107	41,300
26	112A Love Road, 1st Floor, Unit H			
27	Reading, PA			
28				
29	Meinnert Delivery, Inc.	Delivery Services	163, 524, 923	195,825
30	315D S. Eisenhower Parkway			
31	Rhineland, WI			
32				
33	Mercer Human Resource Consulting	HR Consulting Services	182, 517, 524,	460,175
34	P. O. Box 730182		926	
35	Dallas, TX			

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Line No.	Name/Address	Description	Account(s)	Amount
1	Meta Group, Inc.	IT Consulting Services	923	59,000
2	208 Harbor Drive, Bldg. 1			
3	Stamford, CT			
4				
5	Michels Corporation	Construction Services	107, 892	189,837
6	817 W. Main Street			
7	Brownsville, WI			
8				
9	Minnesota Power, Inc.	Project Management Services	143	976,268
10	30 W. Superior Street			
11	Duluth, MN			
12				
13	MJ Electric, Inc.	Engineering Services	143	9,342,815
14	P. O. Box 686			
15	Iron Mountain, MI			
16				
17	Mueller Pipeliners, Inc.	Construction Services	107, 584, 587,	1,776,799
18	2936 S. 166th Street		593, 594, 887,	
19	New Berlin, WI		892	
20				
21	Nixon Peabody LLP	Legal Services	500, 535, 546,	270,088
22	401 - 9th Street, NW, Suite 900		923	
23	Washington, DC			
24				
25	North States Utility Contractors, Inc.	Construction Services	107, 143, 584,	8,531,505
26	934 Highway 17 S		587, 593, 594,	
27	Eagle River, WI		596, 880, 887,	
28			892	
29				
30	Open Text Corp.	Software Consulting	107, 921, 923	183,650
31	185 Columbia Street			
32	Waterloo, Ontario, Canada			
33				
34				
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Line No.	Name/Address	Description	Account(s)	Amount
1	Otis Elevator Co.	Elevator Repair & Maintenance	184, 511	36,316
2	2247 Progress Way			
3	Kaukauna, WI			
4				
5	Perkins Consulting Group	HR Consulting Services	926	38,093
6	3584 Northome Road			
7	Deephaven, MN			
8				
9	Power Engineerings, Inc.	Engineering & ROW/Easement Services	143	4,913,956
10	3940 Glenbrook Drive			
11	Hailey, ID			
12				
13	Procurement Strategy Council	Procurement Research and Consulting	923	29,250
14	2000 Pennsylvania Avenue, NW			
15	Washington, DC			
16				
17	Prores Group LLC	Financial Consulting	923	36,423
18	307 E. Baraga Avenue			
19	Houghton, MI			
20				
21	Public Service Commission of Wisconsin	Audit Expenses and Intervenor Compensation	107, 181, 182,	307,871
22	P. O. Box 7854		186, 517, 524,	
23	Madison, WI		923, 928	
24				
25	RA Brungraber Consulting, Inc.	Programming Services	107, 517, 524,	517,933
26	3146 School Lane		905, 923	
27	Green Bay, WI			
28				
29	Remedial Engineering, Inc.	Surveying	107	61,638
30	4080 N. 20th Avenue			
31	Wausau, WI			
32				
33	Schiff Hardin & Waite	Legal Services	181	51,580
34	1101 Connecticut Avenue			
35	Washington, DC			

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1	Six Sigma Qualtec, Inc.	Organizational Consulting	923	171,133
2	1295 W. Washington Street, Suite 208			
3	Tempe, AZ			
4				
5	Slover & Loftus	Legal Services	184	93,353
6	1224 - 17th Street, NW			
7	Washington, DC			
8				
9	Solutionary, Inc.	Security & Investigative Services	923	36,536
10	9420 Underwood Avenue			
11	Omaha, NE			
12				
13	Spatial Business Systems, Inc.	Construction Services	107, 588, 880	338,238
14	44 Union Boulevard, Suite 105			
15	Lakewood, CO			
16				
17	STS Consultants Ltd.	Soil & Concrete Testing	107, 143	261,209
18	1035 Kepler Drive			
19	Green Bay, WI			
20				
21	Superior Resource Group, Inc.	Temporary Staffing	107, 143, 163,	148,781
22	126 N. Madison Street		184, 186, 254,	
23	Green Bay, WI		500, 502, 505,	
24			506, 510, 511,	
25			512, 513, 514,	
26			535, 546, 556,	
27			581, 582, 583,	
28			586, 588, 592,	
29			878, 880, 903,	
30			905, 908, 910,	
31			921, 923, 926	
32				
33	Terwilliger Wakeen Piehler & Conway SC	Legal Services	143, 186, 500,	197,048
34	P. O. Box 8063		502, 505, 506,	
35	Wausau, WI		586, 925	

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1	The Brattle Group, Inc.	Generation Planning Consulting	921, 923, 925	143,510
2	44 Brattle Street			
3	Cambridge, MA			
4				
5	The Nielsen - Wurster Group, Inc.	Construction Services	923	112,558
6	345 Wall Street			
7	Princeton, NJ			
8				
9	The Wackenhut Corp.	Contracted Security Services	107, 143, 500,	290,631
10	4200 Wackenhut Drive		502, 505, 506	
11	Palm Beach Gardens, FL			
12				
13	Towers Perrin	HR Consulting Services	923, 926	197,351
14	200 W. Madison Street, Suite 3300			
15	Chicago, IL			
16				
17	Triple E Utility Service, Inc.	Locating Services	107, 584, 874	86,209
18	200 W. Elm Street			
19	Little Chute, WI			
20				
21	Tweet Garot Mechanical, Inc.	Mechanical Systems	184, 923	27,489
22	2545 Larsen Road	Maintenance & Modification		
23	Green Bay, WI			
24				
25	Van Ert Electric Co., Inc.	Electrical Services	107, 254, 588	31,185
26	7019 W. Stewart Avenue			
27	Wausau, WI			
28				
29	Velocitie Integration, Inc.	Contracted Programming and	588, 880, 923	61,417
30	1620 S. Ashland Avenue, Suite 106	ITS Consulting		
31	Green Bay, WI			
32				
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1	Vilinc Solutions, Inc.	Construction Services	107, 184, 186,	85,555
2	4828 Holly Berry Drive		254, 500, 510,	
3	Plano, TX		511, 512, 513,	
4			514, 535, 546,	
5			588, 880, 908,	
6			923	
7				
8	Washington Group International, Inc.	Contracted Construction	107	2,805,070
9	510 Carnegie Center	Management Team		
10	Princeton, NJ			
11				
12	Wells Fargo Bank NA	Financial Services	165, 926	94,945
13	6th & Marquette			
14	Minneapolis, MN			
15				
16	Westinghouse Electric Corp.	Nuclear Fuel & Fabrication	120	25,468
17	200 Beta Drive			
18	Pittsburgh, PA			
19				
20	Wyman Gordon Forgings, Inc.	Construction Services	107	33,192
21	10825 Telge Road			
22	Houston, TX			
23				
24				
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Resources Corporation	Parent Company (WPSC is a wholly-owned subsidiary of WPSR)	Labor & Labor Loadings	Various	326,093
2			Benefits		
3			Other Direct Costs		
4			Payroll Reimbursement		
5			Transfer Def/Current Tax		
6			Annual Incentive Plan		
7			Long-Term Incentive Plan		
8			MISO Bill		
9			Annual Incentive Plan		
10					
11					
12	WPS Leasing, Inc.	WPSC Owns 100%	Labor & Labor Loadings		
13			Other Direct Costs		
14					
15					
16	Upper Peninsula Power Company	In Common Control With	Labor & Labor Loadings	447	33,508,412
17			Benefits		
18			Material & Supplies		
19			Other Direct Costs		
20			Electric Power Sales		
21			Payroll Reimbursement		
22			Transfer Def/Current Tax		
23			Annual Incentive Plan		
24			MISO	Various	30,753
25			Annual Incentive Plan		
26					
27	WPS Visions, Inc.	In Common Control With	Labor & Labor Loadings		
28			Other Direct Costs		
29					
30	WPS Resources Capital Corporation	In Common Control With	Labor & Labor Loadings		
31			Other Direct Costs		
32					
33			Labor & Labor Loadings		
34			Other Direct Costs		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	2,025,263	2,025,263	(1)	1
		Various	1,815,348	1,815,348	(1)	2
		Various	3,642,080	3,642,080	(2)	3
		Various	6,432,352	6,432,352	(1)	4
		236	(799,269)	(799,269)	(4)	5
		207	13,798	13,798	(1)	6
		207	376,993	376,993	(1)	7
				326,093	(2)	8
		242	194,855	194,855	(1)	9
			Total	14,027,513		10
						11
		Various	4,105	4,105	(1)	12
		Various	3,277	3,277	(2)	13
			Total	7,382		14
						15
		Various	3,632,574	3,632,574	(1)	16
		Various	8,996,936	8,996,936	(1)	17
		Various	1,221,036	1,221,036	(1)	18
		Various	8,106,427	8,106,427	(2)	19
				33,508,412	(3)	20
		Various	14,107,538	14,107,538	(1)	21
		236	342,329	342,329	(4)	22
		207	202	202	(1)	23
				30,753	(2)	24
		242	21,499	21,499	(1)	25
			Total	69,967,706		26
						27
		Various	5,320	5,320	(1)	28
		Various	4,693	4,693	(2)	29
			Total	10,013		30
						31
		Various	2,906	2,906	(1)	32
		Various	233	233	(2)	33
			Total	3,139		34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>						
1. In column (a) report the name of the associated company. services provided (administrative and general expenses, dividends declared, etc.). 2. In column (b) describe the affiliation (percentage ownership, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported. 3. In column (c) describe the nature of the goods and						
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)	
1	Upper Peninsula Building	In Common Control With	Labor & Labor Loadings			
2	Development Company		Other Direct Costs			
3						
4						
5	Penvest, Inc.	In Common Control With	Labor & Labor Loadings			
6			Other Direct Costs			
7						
8						
9	WPS Nuclear Corporation	In Common Control With	Labor & Labor Loadings			
10			Other Direct Costs			
11						
12						
13	WPS Energy Services, Inc.	In Common Control With	Labor & Labor Loadings			
14			Benefits			
15			Materials & Supplies			
16			Other Direct Costs			
17			Payroll Reimbursement			
18			Capacity Gas Sales	804	7,593,594	
19			Gas Sales	481, 489	1,432,709	
20			Long-Term Incentive Plan			
21			Annual Incentive Plan			
22						
23						
24	WPS Power Development,	In Common Control With	Labor & Labor Loadings			
25	Inc.		Benefits			
26			Materials & Supplies			
27			Other Direct Costs			
28			Payroll Reimbursement			
29			Annual Incentive Plan			
30						
31						
32	ECO Coal Pelletization	In Common Control With	Labor & Labor Loadings			
33	#12 LLC		Other Direct Costs			
34						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	6,622	6,622	(1)	1
		Various	306	306	(2)	2
		Total		6,928		3
						4
		Various	33,592	33,592	(1)	5
		Various	31,294	31,294	(2)	6
		Total		64,886		7
						8
		Various	4,703	4,703	(1)	9
		Various	450	450	(2)	10
		Total		5,153		11
						12
		Various	500,406	500,406	(1)	13
		Various	6,023,591	6,023,591	(1)	14
		Various	13,187	13,187	(1)	15
		Various	2,415,652	2,415,652	(2)	16
		Various	28,579,393	28,579,393	(1)	17
				7,593,594	(5)	18
				1,432,709	(5)	19
		207	108,708	108,708	(1)	20
		242	27,489	27,489	(1)	21
		Total		46,694,729		22
						23
		Various	653,420	653,420	(1)	24
		Various	44,798	44,798	(1)	25
		Various	412	412	(1)	26
		Various	603,583	603,583	(2)	27
		Various	591,061	591,061	(1)	28
		242	17,952	17,952	(1)	29
		Total		1,911,226		30
						31
		Various	6,683	6,683	(1)	32
		Various	975	975	(2)	33
		Total		7,658		34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>						
1. In column (a) report the name of the associated company.				services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).				4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and						
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)	
1	Wisconsin Woodgas LLC	In Common Control With	Labor & Labor Loadings			
2			Other Direct Costs			
3						
4						
5	WPS New England	In Common Control With	Labor & Labor Loadings			
6	Generation, Inc.		Benefits			
7			Materials & Supplies			
8			Other Direct Costs			
9			Payroll Reimbursement			
10						
11						
12	PDI Operations, Inc.	In Common Control With	Labor & Labor Loadings			
13			Other Direct Costs			
14						
15						
16	WPS Canada Generation,	In Common Control With	Labor & Labor Loadings			
17	Inc.		Benefits			
18			Other Direct Costs			
19						
20						
21	PDI Stoneman, Inc.	In Common Control With	Labor & Labor Loadings			
22			Other Direct Costs			
23						
24						
25	Mid-American Power LLC	In Common Control With	Labor & Labor Loadings			
26			Other Direct Costs			
27						
28						
29	Sunbury Generation LLC	In Common Control With	Labor & Labor Loadings			
30			Benefits			
31			Other Direct Costs			
32			Payroll Reimbursement			
33						
34						

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	1,348	1,348	(1)	1
		Various	483	483	(2)	2
		Total		1,831		3
						4
		Various	18,147	18,147	(1)	5
		Various	43,114	43,114	(1)	6
		Various	10	10	(1)	7
		Various	18,821	18,821	(2)	8
		Various	251,705	251,705	(1)	9
		Total		331,797		10
						11
		Various	1,731	1,731	(1)	12
		Various	364	364	(2)	13
		Total		2,095		14
						15
		Various	13,308	13,308	(1)	16
		Various	257	257	(1)	17
		Various	9,879	9,879	(2)	18
		Total		23,444		19
						20
		Various	3,881	3,881	(1)	21
		Various	579	579	(2)	22
		Total		4,460		23
						24
		Various	73,249	73,249	(1)	25
		Various	17,335	17,335	(2)	26
		Total		90,584		27
						28
		Various	77,004	77,004	(1)	29
		Various	2,109,316	2,109,316	(1)	30
		Various	145,712	145,712	(2)	31
		Various	8,775,182	8,775,182	(1)	32
		Total		11,107,214		33
						34

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



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>						
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc. ). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.						
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)	
1	WPS Westwood Generation LLC	In Common Control With	Labor & Labor Loadings			
2			Benefits			
3			Materials & Supplies			
4			Other Direct Costs			
5			Purchased Power			
6						
7						
8	Wisconsin River Power Company	WPSC Owns 50%	Labor & Labor Loadings	555	1,275,963	
9			Benefits			
10			Materials & Supplies			
11			Other Direct Costs			
12			Purchased Power			
13						
14						
15	Brown County C-LEC LLC	In Common Control With	Labor & Labor Loadings			
16			Other Direct Costs			
17						
18						
19	WPS Investments LLC	WPSC Owns 24.91%	Labor & Labor Loadings			
20			Other Direct Costs			
21						
22						
23	WPS Empire State, Inc.	In Common Control With	Labor & Labor Loadings			
24			Other Direct Costs			
25			Transfer Def/Current Tax			
26						
27						
28	WPS Niagara Generation LLC	In Common Control With	Labor & Labor Loadings			
29			Benefits			
30			Materials & Supplies			
31			Other Direct Costs			
32			Payroll Reimbursement			
33						
34						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2005
	(2) <input type="checkbox"/> A Resubmission	April 28, 2006	

**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	87,411	87,411	(1)	1
		Various	424,141	424,141	(1)	2
		Various	19	19	(1)	3
		Various	77,216	77,216	(2)	4
		Various	1,449,356	1,449,356	(1)	5
		Total		2,038,143		6
						7
		Various	565,127	565,127	(1)	8
		Various	64,518	64,518	(1)	9
		Various	14,942	14,942	(1)	10
		Various	263,027	263,027	(2)	11
				1,275,963	(2), (5)	12
		Total		2,183,577		13
						14
		Various	39,260	39,260	(1)	15
		Various	5,165	5,165	(2)	16
		Total		44,425		17
						18
		Various	51,580	51,580	(1)	19
		Various	1,757	1,757	(2)	20
		Total		53,337		21
						22
		Various	6,060	6,060	(1)	23
		Various	1,033	1,033	(2)	24
		236	94,769	94,769	(4)	25
		Total		101,862		26
						27
		Various	109,876	109,876	(1)	28
		Various	153,761	153,761	(1)	29
		Various	19	19	(1)	30
		Various	47,343	47,343	(2)	31
		Various	1,087,076	1,087,076	(4)	32
		Total		1,398,075		33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Beaver Falls Generation LLC	In Common Control With	Labor & Labor Loadings		
2			Benefits		
3			Materials & Supplies		
4			Other Direct Costs		
5			Payroll Reimbursement		
6					
7					
8	WPS Syracuse Generation LLC	In Common Control With	Labor & Labor Loadings		
9			Benefits		
10			Materials & Supplies		
11			Other Direct Costs		
12			Payroll Reimbursement		
13					
14					
15	WPS Energy Services of Canada Corporation	In Common Control With	Labor & Labor Loadings		
16			Benefits		
17			Materials & Supplies		
18			Other Direct Costs		
19					
20					
21	Quest Energy LLC	In Common Control With	Labor & Labor Loadings		
22			Benefits		
23			Materials & Supplies		
24			Other Direct Costs		
25			Payroll Reimbursement		
26					
27					
28	Mid-American Power Ventures LLC	In Common Control With	Labor & Labor Loadings		
29			Other Direct Costs		
30					
31					
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	20,186	20,186	(1)	1
		Various	103,087	103,087	(1)	2
		Various	210	210	(1)	3
		Various	14,106	14,106	(2)	4
		Various	894,377	894,377	(4)	5
		Total		1,031,966		6
						7
		Various	29,997	29,997	(1)	8
		Various	29,598	29,598	(1)	9
		Various	10	10	(1)	10
		Various	13,800	13,800	(2)	11
		Various	240,779	240,779	(4)	12
				314,184		13
						14
		Various	19,921	19,921	(1)	15
		Various	9,399	9,399	(1)	16
		Various	350	350	(1)	17
		Various	67,634	67,634	(2)	18
				97,304		19
						20
		Various	6,119	6,119	(1)	21
		Various	283,948	283,948	(1)	22
		Various	338	338	(1)	23
		Various	34,896	34,896	(2)	24
		Various	1,050,685	1,050,685	(4)	25
				1,375,986		26
						27
		Various	1,995	1,995	(1)	28
		Various	403	403	(2)	29
				2,398		30
						31
						32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Advantage Energy, Inc.	In Common Control With	Labor & Labor Loadings		
2			Benefits		
3			Materials & Supplies		
4			Other Direct Costs		
5			Payroll Reimbursement		
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
<b>TOTAL</b>					<b>44,167,524</b>

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)**

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	18,311	18,311	(1)	1
		Various	48,761	48,761	(1)	2
		Various	660	660	(1)	3
		Various	39,514	39,514	(2)	4
		Various	969,639	969,639	(4)	5
		Total		1,076,885		6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
	0		109,818,376	153,985,900		30

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Resources Corporation	Parent Company Owns 100% of Wisconsin Public Service Corp.	Labor & Labor Loadings	Various	2,783,587
2			Invoices & Expenses	Various	686,055
3			Bank Service Fee	921, 926	126,986
4			Insurance Prepayment		
5			Insurance Tax		
6			WI Tax Accrual		
7			LTIP Payment	920	117,843
8			Awassa Fees	926	58,644
9			ESOP Stock Transfer		
10			ESOP Match & Accrual	926	1,556,581
11			Transfer Def/Current Tax		
12			Unwinding of Bonus Depr		
13			Annual Incentive Plan	920	725,477
14			Income Taxes		
15	WPS Leasing, Inc.	WPSC Owns 100%	Unit Train Lease		
17			Invoices & Expenses	587, 593	8,375
18			Income Taxes		
19					
20	Upper Peninsula Power Company	Under Common Control	Labor & Labor Loadings	Various	29,848
22			Invoices & Expenses	Various	63,197
23			Rent	921	6,448
24			Purch Pwr from UPPCO	555042	28,012,987
25			Inventory Transfer		
26			Annual Incentive Plan	920	2
27			Income Taxes		
28	WPS Visions, Inc.	Under Common Control	Other	926	6
31			Income Taxes		
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	615,928	3,399,515	(1)	1
		Various	518,079	1,204,134	(2)	2
				126,986	(4)	3
		165010	5,835,643	5,835,643	(4)	4
		236000	109,899	109,899	(4)	5
		236070	48,503	48,503	(4)	6
		207	1,323,509	1,441,352	(1)	7
				58,644	(1)	8
		242000	2,585,860	2,585,860	(2)	9
				1,556,581	(2)	10
		236, 223, 147	(133,340)	(133,340)	(4)	11
		236	2,950,500	2,950,500	(4)	12
				725,477	(1)	13
		236050	15,215,473	15,215,473	(4)	14
			Total	35,125,227		15
						16
		151090	1,447,606	1,447,606	(5)	17
		107	1,555	9,930	(2)	18
		236050	20,022	20,022	(4)	19
			Total	1,477,558		20
						21
		Various	9,451	39,299	(1)	22
		Various	63,346	126,543	(2)	23
				6,448	(2)	24
				28,012,987	(3)	25
		154	96,643	96,643	(1)	26
				2	(1)	27
		236050	26,080,551	26,080,551	(4)	28
			Total	54,362,473		29
						30
				6	(1)	31
		236050	4,492	4,492	(4)	32
			Total	4,498		33
						34

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



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Resources Capital Corporation	Under Common Control	Other	926	7
2			Income Taxes		
3					
4					
5	Upper Peninsula Building Development Company	Under Common Control	Other	926	10
6			Income Taxes		
7					
8					
9	Penvest, Inc.	Under Common Control	Other	926	87
10			Income Taxes		
11					
12					
13	WPS Nuclear Corporation	WPSC Owns 100%	Other	926	12
14			KNPP Sale		
15			Income Taxes		
16					
17	WPS Energy Services, Inc.	Under Common Control	Labor & Labor Loadings	Various	79,139
19			Invoices & Expenses	Various	71,972
20			Nat Gas Purch from ESI	804	5,942,733
21			Fox Energy Purchase	555	4,803,423
22			Transfer Def/Current Tax		
23			Annual Incentive Plan	920	7,254
24			Income Taxes		
25					
26					
27			WPS Power Development, Inc.	Under Common Control	Labor & Labor Loadings
28	Invoices & Expenses	Various			9,745
29	Income Taxes				
30					
31	ECO Coal Pelletization #12 LLC	Under Common Control	Other	926	5
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		236050	1,083	7 1,083	(1) (4)	1 2
			Total	1,090		3
						4
		236050	185,331	10 185,331	(1) (4)	5 6
			Total	185,341		7
						8
		236050	92,246	87 92,246	(1) (4)	9 10
			Total	92,333		11
						12
		254	1,017,328	12 1,017,328	(1)	13 14
		236050	1,272,274	1,272,274	(4)	15
			Total	2,289,614		16
		Various	18,073		(1)	17
		Various	18,608	97,212 90,580	(1) (2)	18 19
				5,942,733	(5)	20
				4,803,423	(5)	21
		236	218,674	218,674	(4)	22
				7,254	(1)	23
		236050	57,601,621	57,601,621	(4)	24
			Total	68,761,497		25
						26
				693	(1)	27
				9,745	(2)	28
		236050	2,604,295	2,604,295	(4)	29
			Total	2,614,733		30
						31
				5	(1)	32
			Total	5		33
						34

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES**

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

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin Woodgas LLC	Under Common Control	Other	926	1
2					
3					
4	WPS New England	Under Common Control	Other	926	319
5	Generation, Inc.		Income Taxes		
6					
7					
8	PDI Operations, Inc.	In Common Control With	Income Taxes		
9					
10					
11	WPS Canada Generation, Inc.	Under Common Control	Other	926	13
12			Income Taxes		
13					
14					
15	PDI Stoneman, Inc.	Under Common Control	Other	926	175
16			Income Taxes		
17					
18					
19	Mid-American Power LLC	Under Common Control	Other	926	266
20					
21					
22	Sunbury Generation LLC	Under Common Control	Other	926	169
23					
24					
25	WPS Westwood Generation	Under Common Control	Invoices & Expenses	926	3,318
26	LLC				
27					
28	Wisconsin River Power	WPSC Owns 50%	Invoices & Expenses	Various	4,157
29	Company		Energy Purchase	555	1,772,108
30					
31					
32	Combined Locks Energy	Under Common Control	Other	926	36
33	Center LLC				
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				1	(1)	1
			Total	1		2
				319	(1)	3
		236050	959,036	959,036	(4)	4
				959,355		5
						6
		236050	3,000	3,000	(4)	7
			Total	3,000		8
						9
				13	(1)	10
		236050	900,734	900,734	(4)	11
			Total	900,747		12
						13
				175	(1)	14
		236050	594,970	594,970	(4)	15
			Total	595,145		16
						17
				266	(1)	18
			Total	266		19
						20
				169	(1)	21
			Total	169		22
						23
				3,318	(2)	24
			Total	3,318		25
						26
				7,328	(2)	27
		121	3,171	1,772,108	(2), (5)	28
			Total	1,779,436		29
						30
				36	(1)	31
			Total	36		32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	WPS Investments LLC	WPSC Owns 24.91%	Other	926	251
2					
3					
4	WPS Empire State, Inc.	Under Common Control	Other	926	17
5			Income Taxes		
6					
7					
8	WPS Niagara Generation LLC	Under Common Control	Invoices & Expenses	926	2,595
9					
10					
11	WPS Beaver Falls	Under Common Control	Other	926	21
12	Generation LLC				
13					
14	WPS Syracuse Generation	Under Common Control	Other	926	537
15	LLC				
16					
17	WPS Energy Services of	Under Common Control	Other	926	47
18	Canada Corp.				
19					
20	Quest Energy LLC	Under Common Control	Other	926	52
21					
22					
23	Advantage Energy, Inc.	Under Common Control	Invoices & Expenses	926	517
24			Income Taxes		
25					
26					
27					
28					
29					
30					
31					
<b>TOTAL</b>					<b>46,875,715</b>

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
				251	(1)	1
			Total	251		2
				17	(1)	3
		236050	3,322,323	3,322,323	(4)	4
			Total	3,322,340		5
						6
				2,595	(2)	7
			Total	2,595		8
						9
				21	(1)	10
			Total	21		11
						12
				537	(1)	13
			Total	537		14
						15
				47	(1)	16
			Total	47		17
						18
				52	(1)	19
			Total	52		20
						21
				517	(2)	22
		236050	3,798,458	3,798,458	(4)	23
			Total	3,798,975		24
						25
						26
						27
						28
						29
						30
						31
	0		129,404,945	176,280,660		

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	<b>SOURCES OF ENERGY</b>		18	Net Transmission for other (line 16 minus line 17)	0
2	Generation (Excluding Station Use):		19	Transmission by others losses	(25,571)
3	Steam	8,889,214	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	14,997,522
4	Nuclear	414,984	21	<b>DISPOSITION OF ENERGY</b>	
5	Hydro-Conventional	215,356	22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	11,070,130
6	Hydro-Pumped Storage		23	Requirements Sales for Resale (See instruction 4, page 311.)	3,294,393
7	Other	550,645	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	173,343
8	LESS Energy for Pumping		25	Energy furnished without charge	
9	Net Generation (Total of lines 3 thru 8)	10,070,199	26	Energy used by the company (Electric Dept. only, excluding station use)	31,931
10	Purchases	4,958,848	27	TOTAL (Enter total of lines 22 thru 27) (MUST equal line 20)	14,997,522
11	Power Exchanges:				
12	Received	1,865			
13	Delivered	7,819			
14	NET Exchanges (line 12 minus 13)	(5,954)			
15	Transmission for other (Wheeling)				
16	Received				
17	Delivered				

### MONTHLY PEAKS AND OUTPUT

- If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system
- Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
- Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.
- Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
- Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

#### NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,239,207	13,555	1,739	17	18
30	February	1,137,296	3,819	1,700	17	19
31	March	1,242,551	3,753	1,683	1	19
32	April	1,144,329	2,409	1,457	19	20
33	May	1,171,675	2,448	1,579	9	12
34	June	1,292,767	5,639	2,157	27	16
35	July	1,382,957	20,843	2,189	13	17
36	August	1,378,883	14,903	2,186	2	16
37	September	1,259,171	17,171	1,971	12	16
38	October	1,241,856	25,278	1,860	3	20
39	November	1,208,026	26,515	1,718	29	18
40	December	1,298,804	40,855	1,852	19	19
41	TOTAL	14,997,522	177,188			

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<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
401	29	(b)	Column (b) includes firm, interruptible, and non-requirement sales.		
401	29	(c)	Column (c) consists of non-requirement sales but excludes interruptible sales since interruptible sales are provided on a requirements basis subject to interruption on an emergency basis only.		



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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)

- Report data for Plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 20.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
- Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System

Line No.	Item (a)	Plant Name: Pulliam 3 (b)			Plant Name: Pulliam 4 (c)		
1	Kind of plant (steam, int. combustion, gas turbine, or nuclear)	Steam			Steam		
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional			Conventional		
3	Year originally constructed	1943			1947		
4	Year last unit was installed	1943			1947		
5	Total Installed cpcty. (max. generator name plate ratings in MW)	30.00			30.00		
6	Net Peak Demand on Plant-MW (60 minutes)	0			0		
7	Plant hours connected to load	7,695			7,915		
8	Net continuous plant capability (megawatts)	0			0		
9	When not limited by condenser water	26			30		
10	When limited by condenser water	24			30		
11	Average number of employees	0			0		
12	Net generation, exclusive of plant use-KWh	127,497,000			155,521,000		
13	Cost of plant: Land and Land Rights	82,050			82,050		
14	Structures and Improvements	1,619,227			1,694,894		
15	Equipments costs	12,620,419			12,006,581		
16	Asset Retirement Costs	140,689			80,508		
17	Total cost	14,462,385			13,864,033		
18	Cost per KW of Installed capacity (line 17/5)	482.0795			462.1344		
19	Production Expenses: Oper., Supv., & Engr.	42			19		
20	Fuel	3,495,235			3,830,455		
21	Coolants and Water (Nuclear Plants only)	0			0		
22	Steam expenses	421,495			382,093		
23	Steam from other sources	0			0		
24	Steam transferred (credit)	0			0		
25	Electric expenses	107,693			97,426		
26	Misc. steam (or nuclear) power expenses	195			96		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	2,961			1,833		
30	Maintenance of structures	9,244			8,986		
31	Maintenance of boiler (or reactor) plant	374,519			252,591		
32	Maintenance of electric plant	107,911			82,534		
33	Maintenance of Misc. steam (or nuclear) plant	2,522			6,853		
34	Total Production Expenses	4,521,817			4,662,886		
35	Expenses per net KWh	0.0355			0.0300		
36	Fuel: Kind (coal, gas, oil, or nuclear)						
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF
38	Quantity (units) of fuel burned	109512	0	38276	130586	0	18084
39	Avg. Heat cont. of fuel burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	9199	0	1004	9124	0	1004
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	24.580	0.000	9.604	24.580	0.000	9.380
41	Avg. cost of fuel per unit burned	28.550	0.000	9.604	28.030	0.000	9.380
42	Avg. cost of fuel burned per million Btu	1.553	0.000	9.604	1.537	0.000	9.344
43	Avg. cost of fuel burned per KWh net gen.	0.025	0.000	0.157	0.024	0.000	0.146
44	Avg. Btu per KWh net generation	16,092.000	0.000	0.000	15,427.000	0.000	0.000

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 547 and 549 on line 25 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

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Plant Name: Pulliam 5 (d)			Plant Name: Pulliam 6 (e)			Plant Name: Pulliam 7 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1949			1951			1958			3
1949			1951			1958			4
50.00			62.50			75.00			5
0			0			0			6
8,123			6,511			8,330			7
0			0			0			8
48			72			88			9
50			69			82			10
0			0			0			11
310,522,000			387,696,000			605,989,000			12
136,750			170,937			205,125			13
3,843,548			3,160,341			4,716,665			14
21,039,934			26,182,304			34,365,569			15
95,780			95,214			123,044			16
25,116,012			29,608,796			39,410,403			17
502.3202			473.7407			525.4720			18
1			49			866			19
6,356,925			7,392,025			10,693,971			20
0			0			0			21
361,257			373,458			394,810			22
0			0			0			23
0			0			0			24
29,879			29,816			30,537			25
1			1,245			962			26
0			0			0			27
0			0			0			28
4,040			(4,106)			4,890			29
4,602			2,256			15,390			30
815,828			295,323			410,496			31
117,789			1,503,423			110,957			32
2,259			1,598			4,464			33
7,692,581			9,595,087			11,667,343			34
0.0248			0.0247			0.0193			35
Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	36
219,606	0	15,298	244,937	0	12,532	371,321	0	22,697	37
9,164	0	1,004	9,255	0	1,005	9,155	0	1,004	38
24.580	0.000	8.530	24.580	0.000	8.830	24.580	0.000	9.280	39
28.350	0.000	8.530	29.720	0.000	8.830	28.230	0.000	9.280	40
1.548	0.000	8.494	1.607	0.000	8.782	1.543	0.000	9.246	41
0.020	0.000	0.110	0.019	0.000	0.102	0.017	0.000	0.104	42
13,001.000	0.000	0.000	11,720.000	0.000	0.000	11,249.000	0.000	0.000	43
									44

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

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Plant Name: Pulliam 8 (d)			Plant Name: Pulliam - Common (e)			Plant Name: Total - Pulliam (f)			Line No.
Steam						Steam			1
Conventional						Conventional			2
1964						1927			3
1964						1964			4
125.00			0.00			372.50			5
0			0			0			6
8,159			0			46,733			7
0			0			0			8
133			0			396			9
131			0			386			10
0			0			155			11
943,492,000			0			2,530,717,000			12
341,875			0			1,018,787			13
6,262,830			0			21,297,505			14
48,020,646			0			154,235,453			15
55,384			0			590,619			16
54,680,735			0			177,142,364			17
437.4459			0.0000			475.5500			18
(3,458)			2,442,618			2,440,137			19
15,056,182			0			46,824,792			20
0			0			0			21
382,737			2,027,461			4,343,311			22
0			0			0			23
0			0			0			24
26,596			563,032			884,979			25
(3,625)			1,091,313			1,090,187			26
0			0			0			27
0			0			0			28
8,555			967,468			985,641			29
11,817			917,786			970,081			30
773,939			1,822,064			4,744,760			31
170,053			526,081			2,618,748			32
4,096			447,922			469,714			33
16,426,892			10,805,745			65,372,350			34
0.0174			0.0000			0.0258			35
Coal Tons	Oil BBLs	Gas MCF	Coal Tons	Oil BBLs	Gas MCF	Coal Tons	Oil BBLs	Gas MCF	36
538,902	0	36,410	0	0	0	1,614,900	0	143,297	37
9,128	0	1,004	0	0	0	9,163	0	1,004	38
24.580	0.000	8.990	0.000	0.000	0.000	24.580	0.000	9.200	39
27.330	0.000	8.990	0.000	0.000	0.000	28.180	0.000	9.200	40
1.498	0.000	8.954	0.000	0.000	0.000	1.539	0.000	9.159	41
0.016	0.000	0.094	0.000	0.000	0.000	0.018	0.000	0.117	42
10,458.000	0.000	0.000	0.000	0.000	0.000	11,742.000	0.000	0.000	43
									44

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

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Plant Name: Weston 1 (d)			Plant Name: Weston 2 (e)			Plant Name: Weston 3 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1954			1960			1981			3
1954			1960			1981			4
60.00			75.00			321.60			5
0			0			0			6
8,141			8,308			8,261			7
0			0			0			8
62			91			335			9
59			85			334			10
0			0			0			11
401,263,000			622,817,000			2,514,078,000			12
509,182			636,479			2,709,409			13
5,180,931			5,142,481			47,118,976			14
23,297,187			27,892,613			207,066,865			15
145,958			179,939			131,907			16
29,133,258			33,851,512			257,027,157			17
485.5543			451.3535			799.2138			18
2,496			1,099			232,521			19
5,788,902			7,603,735			29,653,726			20
0			0			0			21
25,130			84,530			629,081			22
0			0			0			23
0			0			0			24
54			1,100			185,305			25
11,128			10,935			342,876			26
0			0			0			27
0			0			0			28
26,729			14,042			145,458			29
36,249			9,462			280,883			30
893,390			605,579			2,922,978			31
177,121			90,530			506,438			32
9,991			2,956			75,007			33
6,971,190			8,423,968			34,974,273			34
0.0174			0.0135			0.0139			35
Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	Coal Tons	Oil BBLS	Gas MCF	36
294,472	0	9,048	379,464	0	19,715	1,473,854	0	19,626	37
8,678	0	1,005	8,675	0	1,005	8,678	0	1,004	38
17.980	0.000	10.890	17.980	94.080	10.560	18.170	0.000	12.000	39
19.320	0.000	10.890	19.490	0.000	10.560	19.960	0.000	12.000	40
1.129	0.000	10.840	1.139	0.000	10.504	1.139	0.000	11.957	41
0.014	0.000	0.137	0.012	0.000	0.109	0.012	0.000	0.123	42
12,579.000	0.000	0.000	10,453.000	0.000	0.000	10,283.000	0.000	0.000	43
									44

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

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Plant Name: Weston - Common (d)			Plant Name: Plant Total - Weston (e)			Plant Name: Kewaunee - Total (f)			Line No.
			Steam			Nuclear			1
			Conventional			Conventional			2
			1954			1974			3
			1981			1974			4
0.00			456.60			607.90			5
0			0			0			6
0			24,710			1,205			7
0			0			0			8
0			487			577			9
0			478			574			10
0			156			490			11
0			3,538,158,000			704,542,000			12
0			3,855,070			0			13
0			57,442,388			0			14
0			258,256,665			0			15
0			457,804			0			16
0			320,011,927			0			17
0.0000			700,8584			0.0000			18
3,592,200			3,828,316			5,266,580			19
0			43,046,363			4,151,730			20
0			0			38,040			21
1,365,519			2,104,260			9,421,729			22
0			0			0			23
0			0			0			24
422,476			608,935			733,047			25
2,073,347			2,438,286			23,222,368			26
0			0			0			27
0			0			0			28
944,621			1,130,850			5,291,435			29
336,176			662,770			386,403			30
1,502,539			5,924,486			7,760,285			31
300,234			1,074,323			2,629,248			32
250,425			338,379			2,327,497			33
10,787,537			61,156,968			61,228,362			34
0.0000			0.0173			0.0869			35
Coal Tons	Oil BBLs	Gas MCF	Coal Tons	Oil BBLs	Gas MCF	Nuclear MWD			36
0	0	0	2,147,790	0	48,389	88,080	0	0	37
0	0	0	8,677	0	1,004	84	0	0	38
0.000	0.000	0.000	18.110	94.080	11.210	36.830	0.000	0.000	39
0.000	0.000	0.000	19.790	0.000	11.210	47.180	0.000	0.000	40
0.000	0.000	0.000	1.138	0.000	11.156	0.559	0.000	0.000	41
0.000	0.000	0.000	0.012	0.000	0.119	0.005	0.000	0.000	42
0.000	0.000	0.000	10,574.000	0.000	0.000	10,548.000	0.000	0.000	43
									44

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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Plant Name: Kewaunee-WPS (d)			Plant Name: Columbia 1 & 2 (e)			Plant Name: Edgewater 4 (f)			Line No.
Nuclear			Steam			Steam			1
Conventional			Conventional			Conventional			2
1974			1975			1969			3
1974			1978			1969			4
358.70			335.20			105.80			5
0			0			0			6
1,205			0			0			7
0			0			0			8
340			361			103			9
338			353			103			10
0			0			0			11
414,984,000			2,144,445,000			675,893,000			12
0			629,109			598,611			13
0			19,790,268			2,537,545			14
0			126,207,255			28,461,035			15
0			94,146			77,156			16
0			146,720,778			31,674,347			17
0.0000			437.7112			299.3795			18
3,092,221			1,058,333			398,361			19
2,449,521			29,114,857			10,027,166			20
22,446			0			0			21
5,562,527			1,028,103			314,651			22
0			0			0			23
0			0			0			24
432,534			396,832			140,751			25
13,624,972			855,530			189,235			26
0			0			0			27
0			0			0			28
3,193,876			103,775			38,981			29
227,978			69,934			7,032			30
4,632,575			2,950,640			641,987			31
1,580,175			1,543,514			172,958			32
1,388,592			291,174			149,205			33
36,207,417			37,412,692			12,080,327			34
0.0873			0.0174			0.0179			35
Nuclear			Coal	Oil	Gas	Coal	Oil	Gas	36
MWD			Tons	BBLS	MCF	Tons	BBLS	MCF	37
51,967	0	0	1,354,157	7,711	0	380,628	3,073	0	38
84	0	0	8,449	138,875	0	8,661	138,875	16,500	39
36.830	0.000	0.000	22.210	75.190	0.000	24.150	69.520	32.300	40
47.180	0.000	0.000	21.100	70.500	0.000	25.550	62.550	32.420	41
0.559	0.000	0.000	1.253	11.914	0.000	1.417	10.724	2,401.000	42
0.005	0.000	0.000	0.013	0.126	0.000	0.014	0.106	0.000	43
10,548.000	0.000	0.000	10,794.000	0.000	0.000	10,150.000	0.000	0.000	44

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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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Plant Name: Weston W31, W32 (d)			Plant Name: W Marinette, M31, M32 (e)			Plant Name: W Marinette M33 - Total (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1969			1971			1993			3
1973			1973			1993			4
76.34			83.70			83.50			5
0			0			0			6
1,225			1,210			1,993			7
0			0			0			8
87			92			107			9
69			89			75			10
0			0			1			11
34,730,000			61,106,000			106,912,000			12
0			66,538			296,211			13
308,756			1,037,785			8,183,659			14
6,285,025			8,966,426			18,427,068			15
0			0			0			16
6,593,781			10,070,749			26,906,938			17
86.3739			120.3196			322.2388			18
54,488			120,749			184,702			19
5,366,124			7,021,107			12,973,097			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
19,949			65,483			302,430			25
0			0			0			26
435			497			731			27
0			0			0			28
43,378			24,775			172,287			29
21,232			7,641			3,889			30
0			0			0			31
497,561			166,296			102,301			32
0			0			0			33
6,003,167			7,406,548			13,739,437			34
0.1729			0.1212			0.1285			35
Oil	Gas		Oil	Gas		Oil	Gas		36
BBLS	MCF		BBLS	MCF		BBLS	MCF		37
26,858	381,490	0	22	919,478	0	537	1,520,940	0	38
138,000	1,005	0	138,000	1,004	0	138,000	1,004	0	39
0.000	8.978	0.000	60.480	7.634	0.000	60.480	8.500	0.000	40
72.280	8.978	0.000	84.990	7.634	0.000	85.070	8.500	0.000	41
12.470	8.933	0.000	14.660	7.588	0.000	14.680	8.454	0.000	42
0.171	0.146	0.000	0.475	0.115	0.000	0.222	0.121	0.000	43
15,522.000	0.000	0.000	15,141.000	0.000	0.000	14,331.000	0.000	0.000	44

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### STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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Plant Name: W Marinette M33 - WPS (d)			Plant Name: De Pere Energy Center (e)			Plant Name: Pulliam 31 (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1993			1999			2003			3
1993			1999			2003			4
56.80			192.27			90.95			5
0			0			0			6
0			1,603			1,682			7
0			0			0			8
73			196			104			9
51			175			74			10
0			5			0			11
106,912,000			220,162,000			111,453,000			12
201,423			0			0			13
5,564,888			15,643,323			1,308,324			14
12,530,406			61,091,455			33,092,783			15
0			0			0			16
18,296,717			76,734,778			34,401,107			17
322.1253			399.0991			378.2420			18
125,597			487,619			75,461			19
12,973,097			20,776,110			11,250,196			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
205,652			518,878			8,273			25
0			0			0			26
497			1,149			528			27
0			0			0			28
117,156			220,972			13,728			29
2,644			4,092			3,817			30
0			0			0			31
69,565			6,561			505,444			32
0			0			0			33
13,494,208			22,015,381			11,857,447			34
0.1262			0.1000			0.1064			35
Oil BBLs	Gas MCF		Oil BBLs	Gas MCF		Oil BBLs	Gas MCF		36
537	1,520,940	0	668	2,541,437	0	100	1,407,590	0	37
138,000	1,004	0	138,000	1,004	0	138,000	1,005	0	38
60.480	8.500	0.000	0.000	8.162	0.000	0.000	7.990	0.000	39
85.070	8.500	0.000	48.100	8.162	0.000	37.690	7.990	0.000	40
14.680	8.454	0.000	8.298	8.124	0.000	6.502	7.946	0.000	41
0.222	0.121	0.000	0.105	0.094	0.000	0.092	0.101	0.000	42
14,331.000	0.000	0.000	11,616.000	0.000	0.000	12,705.000	0.000	0.000	43
									44



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
402.4	-1	(d)	<p>Joint ownership between Wisconsin Power and Light Company and Wisconsin Public Service Corporation. Wisconsin Public Service Corporation is the builder and operator of the unit with a 59% ownership interest.</p> <p>Operating and maintenance costs of Kewaunee Nuclear Power Plant are charged to expense as incurred.</p> <p>See MPSC Form P-521 pages 202-203 for components of fuel cost.</p> <p>The Kewaunee Nuclear Power Plant consists of a 2-loop pressurized water reactor of Westinghouse design. Fuel material is UO2. The reactor is rated at 1,772 megawatts thermal.</p> <p>On July 5, 2005, WPSC completed the sale of its 59% ownership interest in Kewaunee to Dominion Energy Kewaunee, LLC, a subsidiary of Dominion Resources, Inc. At the same time, Wisconsin Power and Light Company sold its 41% ownership interest in Kewaunee to Dominion.</p>		
402.4	-1	(e)	Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.		
402.4	-1	(f)	Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.		
402.5	-1	(d)	Designed for peak load service. Automatically operated plant.		
402.5	-1	(e)	Designed for peak load service. Automatically operated plant.		
402.5	-1	(f)	Designed for peak load service. Automatically operated plant.		
402.6	-1	(d)	Designed for peak load service. Automatically operated plant. Joint ownership with Marshfield Electric & Water Department. Wisconsin Public Service Corporation is the builder and operator and has an approximate ownership interest of 68%.		
402.6	-1	(e)	Designed for peak load service. Automatically operated plant.		
402.6	-1	(f)	Designed for peak load service. Automatically operated plant. Pulliam 31 capacity is owned by Wisconsin Public Service Corporation.		
402.6	12	(d)	WPSC took all of the generation from M33 during 2005.		
402.6	38	(d1)	WPSC took all of the generation from M33 during 2005. As a result, the WPSC share of fuel burned is the same as M33 total fuel burned.		
402.6	38	(d2)	WPSC took all of the generation from M33 during 2005. As a result, the WPSC share of fuel burned is the same as M33 fuel burned.		

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
<b>HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)</b>					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>					
Line No.	ITEM (a)	FERC Licensed Project No. 1966 Plant name: Grandfather Falls (b)	FERC Licensed Project No. _____ Plant name: _____ (c)		
1	Kind of Plant (Run-of-River or Storage)	Peaking			
2	Type of Plant Construction (Conventional or Outdoor)	Conventional			
3	Year originally constructed	1938			
4	Year last unit was installed	1938			
5	Total Installed Capacity (Generator name plate ratings in MW)	17.24			
6	Net peak demand on plant-megawatts (60 minutes)	0			
7	Plant hours connected to load	8,760			
8	Net plant capability (in megawatts)				
9	(a) under the most favorable oper. conditions	17			
10	(b) under the most adverse oper. conditions	17			
11	Average number of employees	1			
12	Net generation, exclusive of plant use-KWh	72,132,950			
13	Cost of plant:				
14	Land and Land Rights	384,914			
15	Structures and Improvements	323,330			
16	Reservoirs, Dams, and Waterways	4,416,054			
17	Equipment costs	1,370,010			
18	Roads, railroads, and bridges	6,754			
19	Asset Retirement Costs	0			
20	TOTAL Cost (Enter total of lines 14 thru 19)	6,501,062			
21	Cost per KW of installed capacity (Line 20/5)	377.0917633			
22	Production Expenses:				
23	Operation Supervision and Engineering	137,511			
24	Water for power	202,282			
25	Hydraulic Expenses	20,429			
26	Electric Expenses	33,951			
27	Misc. Hydraulic Power Generation Expenses	89,657			
28	Rents	0			
29	Maintenance Supervision and Engineering	47,137			
30	Maintenance of Structures	10,104			
31	Maintenance of Reservoirs, Dams and Waterways	76,447			
32	Maintenance of Electric Plant	24,381			
33	Maintenance of Misc. Hydraulic Plant	1,351			
34	Total Production Expenses (Total lines 23 thru 33)	643,250			
35	Expenses per net KWh	0.0089			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant	Year Orig. Const.	Installed Capacity-Name Plate Rating (in MW)	Net Peak Demand MW (60 min.)	Net Generation Excluding Plant Use	Cost of Plant
	(a)	(b)	(c)	(d)	(e)	(f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.40		10,726	1,210,996
3	High Falls 2595	1910	7.00		12,777	4,288,805
4	Johnson Falls 2522	1923	3.52		7,776	948,171
5	Sandstone Rapids 2546	1925	3.84		9,453	1,745,760
6	Potato Rapids 2560	1921	1.38		3,143	619,519
7	Peshtigo 2581	1920	0.59		2,981	464,998
8	Otter Rapids 1957	1907	0.50		1,517	1,439,441
9	Hat Rapids *	1905	1.70		6,387	2,054,490
10	Tomahawk 1940	1937	2.60		9,778	989,399
11	Alexander 1979	1924	4.20		13,519	1,738,298
12	Merrill **	1917	2.34		7,576	3,972,462
13	Wausau 1999	1921	5.40		22,397	2,646,201
14	Jersey 2476	1920	0.51		2,632	533,717
15	Grand Rapids 2433	1910	7.57		32,561	4,135,845
16						
17	TOTAL HYDRO		47.55		143,223	26,788,102
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		366	585,976
22	Oneida Casino	1996	4.00		117	1,078,320
23						
24	TOTAL INTERNAL COMBUSTION		8.00		483	1,664,296
25						
26						
27	WIND TURBINES					
28	Lincoln Turbines	1999	9.24		14,028	10,774,152
29	Glenmore Turbines	1998	1.20		1,772	2,005,519
30						
31	TOTAL WIND		10.44		15,800	12,779,671
32						
33						
34						
35						
36	* License surrendered August 1982.					
37	** License surrendered December 1981.					
38						
39						
40						
41						
42						
43						
44						

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005	
<b>GENERATING PLANT STATISTICS (Small Plants) (Continued)</b>						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403.				steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.		
4. If net peak demand for 60 minutes if not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
189,218	123,743		121,123			1
612,686	168,070		195,063			2
269,367	106,180		81,798			3
454,625	110,259		78,944			4
448,927	32,204		25,238			5
788,132	33,746		32,498			6
2,878,882	46,244		42,367			7
1,208,524	83,356		79,331			8
380,538	115,299		79,050			9
413,880	141,953		43,341			10
1,697,633	137,606		119,192			11
490,037	200,006		68,525			12
1,046,504	51,941		24,631			13
546,347	308,178		149,322			14
						15
563,367	1,658,785		1,140,423			16
						17
						18
						19
146,494	27,126	48,721	5,131	Diesel Fuel	1,269	20
269,580	11,537	15,303	10,494	Diesel Fuel	1,417	21
						22
208,037	38,663	64,024	15,625			23
						24
						25
						26
1,166,034	215,036		132,475			27
1,671,266	24,377		42,038			28
						29
1,224,106	239,413		174,513			30
						31
						32
						33
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES

Give below the information called for concerning changes in electric generating plant capacities during the year.

#### A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year

1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.

2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.

Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1 2 3 4 5 6 7	Kewaunee Nuclear Power Plant	Sold			607.9	07/05/2005	Dominion Energy Kewanuee, Inc. c/o Dominion Resources, Inc. 120 Tredegar Street Richmond, VA 23219

#### B. Generating Units Scheduled for or Undergoing Major Modifications

Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction	
				Start (d)	Completion (e)
8 9 10 11 12 13 14	None				

#### C. New Generating Plants Scheduled for or Under Construction

Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc. (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
15 16 17 18 19 20 21	None					

#### D. New Units in Existing Plants Scheduled for or Under Construction

Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc. (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction	
					Start (e)	Completion (f)
22 23 24 25 26 27 28	Weston 4, Rothschild, WI	Steam	4	500	2004	2008

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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 28, 2006	December 31, 2005

### STEAM ELECTRIC GENERATING PLANTS

1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at year end. Show unit type installation, boiler, and turbine-generator on same line.
3. Exclude plant, the book cost of which is located in Account 121, *Nonutility Property*.
4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole

- owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
  6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not

Line No.	Name of Plant	Location of Plant	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed	Kind of Fuel And Method of Firing	Rated Pressure (In psig)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Pulliam Unit 3	Green Bay, WI	1-01/26/1943	Pulv Coal/Gas	650	900°F	312.5
2	Pulliam Unit 4	Green Bay, WI	1-08/08/1947	Pulv Coal/Gas	675	900°F	312.5
3	Pulliam Unit 5	Green Bay, WI	1-09/09/1949	Pulv Coal/Gas	900	900°F	460
4	Pulliam Unit 6	Green Bay, WI	1-11/25/1951	Pulv Coal/Gas	950	950°F	600
5	Pulliam Unit 7	Green Bay, WI	1-11/03/1958	Pulv Coal/Gas	1775	1005/1005°F	600
6	Pulliam Unit 8	Green Bay, WI	1-12/01/1964	Pulv Coal/Gas	1900	1005/1005°F	950
7	Weston Unit 1	Rothschild, WI	1-12/01/1954	Pulv Coal/Gas	1075	900°F	600
8	Weston Unit 2	Rothschild, WI	1-09/19/1960	Pulv Coal/Gas	1750	1005/1005°F	600
9	Weston Unit 3	Rothschild, WI	1-12/23/1981	Pulv Coal/Gas	2520	1005/1005°F	2350
10	Columbia 1 Total *	Portage, WI	1975	Pulv Coal/Gas	2990	1005/1005°F	
11	Columbia 1 WPS Share	Portage, WI					
12	Columbia 2 Total *	Portage, WI	1978	Pulv Coal/Gas	2990	1005/1005°F	
13	Columbia 2 WPS Share	Portage, WI					
14	Edgewater 4 Total *	Sheboygan, WI	1969	Coal/Tire Prod			
15	Edgewater 4 WPS Share	Sheboygan, WI					
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	* Co-owned units that are operated by the majority owner - limited information available.						
32	Columbia 1 & 2 and Edgewater 4 are jointly owned with Alliant Energy, builder and operator of the units.						
33	Wisconsin Public Service Corporation ownership interest in each unit is 31.8%.						

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<b>STEAM ELECTRIC GENERATING PLANTS (cont'd)</b>												
operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.								
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS <i>NAME PLATE Rating in Kw</i>				Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n)) ***	Line No.		
	Max. Rating Mega-Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)				Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1943	30	Steam	650	3,600	**30,000	**30,000			0.84	0.014	30,000	1
1947	30	Steam	650	3,600	30,000	34,480	0.5		0.8	0.014	30,000	2
1949	50	Steam	850	3,600	50,000	57,500	0.5	15	0.8	0.014	50,000	3
1951	62.5	Steam	850	3,600	60,000	69,000	0.5	15	0.8	0.014	62,500	4
1958	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	5
1964	125	Steam	1,800	3,600	136,000	149,600	45	60	0.85	0.016	125,000	6
1954	60	Steam	850	3,600	60,000	75,000	0.5	30	0.85	0.0138	60,000	7
1960	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	8
1981	321.6	Steam	2,400	3,600	350,460	350,460		45	0.9	0.022	321,633	9
1975	527	Steam	2,500	3,600							527,000	10
	167.6										167,600	11
1978	527	Steam	2,500	3,600							527,000	12
	167.6										167,600	13
1969	330	Steam		3,600							330,000	14
	105.8										105,000	15
												16
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\*\* Pulliam Unit 3 Nameplate does not list an H2 Value, just 30,000 KW of 84% PF.  
 \*\*\* Our company policy is to report steam generating plant capacities consistent with the turbine maximum rating. Column (s) will agree with column (i).



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### HYDROELECTRIC GENERATING PLANTS

1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.
3. Exclude from this schedule, plant, the book cost of which is included in Account 121, *Nonutility Property*.
4. Designate any plant or portion thereof for which

the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels (In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	Grandfather Falls Unit 1	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
2							
3	Grandfather Falls Unit 2	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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Name of Respondent Wisconsin Public Service Corp.			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2006		Year of Report December 31, 2005			
<b>HYDROELECTRIC GENERATING PLANTS (Continued)</b>										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Frequency or d.c. (n)	Name Plate Rating of Unit (in MW) (o)	No. of Units in Plant (p)	(Name Plate Ratings in megawatts) (q)	
91	180	14,700	1938	6,900	3	60	11	1	11	1
91	200	8,350	1938	6,900	3	60	6.24	1	6.24	2
										3
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005
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### INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

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

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	M-31	Marinette, WI	Turbine	1971	Open	Free Turbine
2						Direct to Gen.
3						
4	M-32	Marinette, WI	Turbine	1973	Open	Free Turbine
5						Direct to Gen.
6						
7	M-33*	Marinette, WI	Turbine	1993	Open	Direct
8	M-33 WPS Share					
9						
10	W-31	Rothschild, WI	Turbine	1969	Open	Direct to Gen.
11						
12	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine
13						Direct to Gen.
14						
15	De Pere Energy Center	De Pere, WI	Turbine	1999	Closed Brayton Cycle	Direct Connected
16						
17						
18						
19	Pulliam-31	Green Bay, WI	Turbine	2003	Open	Direct to Gen.
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	* M-33 is jointly owned by Wisconsin Public Service Corporation & Marshfield Electric and Water Department. Ownership					
40	percentages are 68% and 32%, respectively.					

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<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)</b>								
operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.				term of lease and annual rent and how determined. Specify whether lessee is an associated company.				
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and				6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				
Prime Movers (Continued)	Generators						Total Installed Generating Capacity	Line
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	No.
N/A	1971	13,800	3	60	41.9	1	41.9	1
								2
								3
N/A	1973	13,800	3	60	41.9	1	41.9	4
								5
								6
N/A	1993	13,800	3	60	83.5	1	83.5	7
					56.8		56.8	8
								9
N/A	1969	13,800	3	60	19.64	1	19.64	10
								11
N/A	1973	13,800	3	60	56.7	1	56.7	12
								13
								14
241,957 hp @ 90 F, alt=600 ft.	1999	18,000	3	60	192.27	1	192.27	15
								16
								17
								18
N/A	2003	13,800	3	60	90.95	1	90.95	19
								20
								21
								22
								23
								24
								25
								26
								27
								28
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Antigo (Antigo)	Distribution U	115.00	24.90	
2	Ashland (Green Bay)	Distribution U	69.00	24.90	
3	Aurora St (Antigo)	Distribution U	115.00	24.90	
4	Aviation (Oshkosh)	Distribution U	138.00	24.90	
5	Bayport (Howard)	Distribution U	138.00	24.90	
6	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
7	Bluestone (Bellevue)	Distribution U	69.00	12.50	
8	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
9			69.00	12.50	
10	Brillion Iron Works (Brillion)	Distribution U	69.00	12.50	
11	Brusbay (Nasewaunee)	Distribution U	69.00	24.90	
12			69.00	12.50	
13	Cassel (Marathon)	Distribution U	115.00	24.90	
14	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
15	Cranberry (Lincoln)	Distribution U	115.00	24.90	
16	Daves Falls (Amberg)	Distribution U	69.00	24.90	
17	Dyckesville (Brown)	Distribution U	138.00	24.90	
18	East Krok (W. Kewaunee)	Distribution U	69.00	24.90	
19	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
20			138.00	24.90	
21	Eastom (Tomahawk)	Distribution U	115.00	24.90	
22	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
23	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
24	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
25	Glenview (Brillion)	Distribution U	69.00	24.90	
26	Glory Rd (De Pere)	Distribution U	138.00	24.90	
27	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
28	Goodman (Goodman)	Distribution U	69.00	24.90	
29	Grand Rapids (Mellen)	Distribution U	24.90	2.40	
30	Gravesville (Chilton)	Distribution U	69.00	24.90	
31	Harrison (Waupaca)	Distribution U	69.00	24.90	
32	Hartman Creek (Farmington)	Distribution U	138.00	24.90	
33	Henry St (Green Bay)	Distribution U	69.00	12.50	
34			69.00	24.90	
35	Highway 8 (Rhinelander)	Distribution U	115.00	24.90	
36	Highway V (Green Bay)	Distribution U	138.00	24.90	
37	Hilltop (Stettin)	Distribution U	115.00	24.90	
38	Hodag (Pelican)	Distribution U	115.00	24.90	
39	Hoover (Plover)	Distribution U	115.00	24.90	
40	Howard (Howard)	Distribution U	138.00	24.90	

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<b>SUBSTATIONS (Continued)</b>							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
22	1					1	
45	2					2	
45	2					3	
45	2					4	
22	1					5	
12	5	1				6	
14	2					7	
22	1					8	
11	2					9	
25	3	1				10	
11	1					11	
5	1	1				12	
45	2					13	
63	3					14	
45	2					15	
21	2					16	
21	2					17	
17	2					18	
101	3					19	
45	2					20	
43	3					21	
40	2					22	
45	2					23	
28	1					24	
45	2					25	
45	2					26	
45	2					27	
11	2					28	
14	2					29	
67	3					30	
45	2					31	
22	1					32	
7	1	1				33	
22	1					34	
45	2					35	
67	3					36	
45	2					37	
22	1					38	
45	2					39	
45	2					40	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Ingalls (Mellen)	Distribution U	138.00	24.90	13.80
2	James St (Green Bay)	Distribution U	69.00	24.90	
3	Kelly (Weston)	Distribution U	115.00	24.90	
4			115.00	46.00	
5	Kronen (Marathon)	Distribution U	46.00	24.90	
6	Lena (Oconto)	Distribution U	69.00	24.90	
7	Liberty St (Green Bay)	Distribution U	138.00	13.80	
8			138.00	24.90	
9	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
10	Luxemburg (Luxemburg)	Distribution U	69.00	24.90	
11	Mason St (Green Bay)	Distribution U	138.00	24.90	13.80
12	Maine (Maine)	Distribution U	115.00	24.90	
13			115.00	46.00	
14	Manrap	Distribution U	69.00	24.90	
15	Maplewood (Howard)	Distribution U	138.00	24.90	
16	Mears Corners (Vinland)	Distribution U	138.00	24.90	
17	Merrill (Merrill)	Distribution U	46.00	24.90	
18	Morrison Ave (Weston)	Distribution U	115.00	24.90	
19	Mountain (Armstrong)	Distribution U	69.00	24.90	
20	Mystery Hills (De Pere)	Distribution U	138.00	24.90	
21	North Point (Hull)	Distribution U	115.00	24.90	13.80
22	Oak St (De Pere)	Distribution U	69.00	24.90	
23	Oconto (Oconto)	Distribution U	138.00	24.90	
24	Okray (Plover)	Distribution U	115.00	24.90	
25	Ontario (Green Bay)	Distribution U	138.00	24.90	
26	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
27	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
28			69.00	12.50	
29	Piehl (Rhinelander)	Distribution U	115.00	24.90	
30	Pine (Pine River)	Distribution U	115.00	24.90	
31			115.00	46.00	13.80
32	Pioneer (Oconto)	Distribution U	138.00	34.50	
33	Plover (Plover)	Distribution U	115.00	24.90	
34	Pound (Pound)	Distribution U	69.00	24.90	
35	Preble (Green Bay)	Distribution U	138.00	24.90	
36	Red Maple (De Pere)	Distribution U	138.00	24.90	
37	Rockland (Rockland)	Distribution U	138.00	24.90	
38	Roosevelt Rd (Marinette)	Distribution U	138.00	24.90	
39	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
40	Rothschild (Weston)	Distribution U	46.00	24.90	

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<b>SUBSTATIONS (Continued)</b>							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
21	2					1	
22	1					2	
67	3					3	
56	1					4	
40	2					5	
11	2					6	
33	1					7	
73	3					8	
22	1					9	
21	2					10	
67	3					11	
22	1					12	
34	1					13	
14	2					14	
22	1					15	
22	1					16	
22	1					17	
45	2					18	
45	2					19	
45	2					20	
45	2					21	
22	1					22	
45	2					23	
22	1					24	
45	2					25	
22	1					26	
22	1					27	
11	2	1				28	
28	1					29	
45	2					30	
67	2					31	
67	2					32	
45	2					33	
11	2					34	
67	3					35	
56	2					36	
44	2					37	
22	1					38	
21	2					39	
22	1					40	



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) April 28, 2006	December 31, 2005

### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
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- Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	S Broadway (Green Bay)	Distribution U	69.00	13.80	
2			69.00	24.90	
3	St Germain (Newbold)	Distribution U	115.00	24.90	
4	St Nazianz (Liberty)	Distribution U	69.00	24.90	
5	Sandstone (Stevenson)	Distribution U	69.00	24.90	
6	Second St (Menominee)	Distribution U	69.00	12.50	
7	Sherman St (Stettin)	Distribution U	115.00	24.90	
8			115.00	46.00	6.90
9			115.00	46.00	13.80
10	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
11	Shoto (Two Rivers)	Distribution U	138.00	24.90	
12	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
13	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
14	Stratford (Stratford)	Distribution U	115.00	24.90	
15	Stowbridge St (Wausau)	Distribution U	46.00	12.50	
16	Suamico (Suamico)	Distribution U	69.00	24.90	
17	Summit Lake (Upham)	Distribution U	115.00	24.90	
18	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
19	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
20	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
21	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
22	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
23			138.00	24.90	
24	Town Line (Wausau)	Distribution U	46.00	12.50	
25			46.00	24.90	
26	Twelfth Ave (Oshkosh)	Distribution U	69.00	24.90	
27	University Ave (Green Bay)	Distribution U	69.00	12.50	
28	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
29	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
30	Venus (Monico)	Distribution U	115.00	24.90	
31	W Marinette (Peshtigo)	Distribution U	138.00	24.90	
32	Waupaca (Waupaca)	Distribution U	138.00	24.90	
33	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
34	Wells St (Marinette)	Distribution U	69.00	12.50	
35			69.00	24.90	
36	Wesmark (Glenmore)	Distribution U	69.00	24.90	
37	Weston (Wausau)	Distribution U	115.00	46.00	13.80
38	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
39			115.00	46.00	13.80
40	Winton St (Wausau)	Distribution U	46.00	12.50	

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**SUBSTATIONS (Continued)**

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole

ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
28	1					1
22	1					2
21	2					3
34	3					4
11	2					5
14	2					6
45	2					7
32	6	2				8
20	1					9
45	2					10
45	2					11
11	2					12
45	2					13
14	2					14
14	2					15
22	1					16
11	1					17
22	1					18
45	2					19
15	3					20
13	2					21
124	4					22
22	1					23
21	3					24
22	1					25
45	2					26
14	2					27
99	5					28
45	2					29
21	2					30
22	1					31
45	2					32
23	2					33
14	2					34
22	1					35
36	3					36
84	1					37
59	3					38
112	2					39
11	2					40

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### SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
2. Substations which serve only one industrial or street railway customer should not be listed below.  
3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		U=Unattended			
2					
3	MVA Distrib Subs (Listed-104 subs) > 10 MVA subtotal		11,984.90	2,882.60	89.70
4	MVA Distrib Subs (Not Listed-19 subs) < 10 MVA:				
5	Total MVA Distribution Substations		11,984.90	2,882.60	89.70
6	Total # Distribution Substations: 123				
7					
8					
9	Summary Distribution By State:				
10	Wisconsin: (116) 4,176.00 MVA				
11	Michigan: (7) 97.00 MVA				
12	Total: (123) 4,273.00 MVA				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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26					
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39					
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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) April 28, 2006	Year of Report December 31, 2005			
<b>SUBSTATIONS (Continued)</b>						
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole		ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.				
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
4188	230	7				1
85	50	14				2
4273	280	21				3
						4
						5
						6
						7
						8
						9
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### ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters

or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	467,331	175,246	5,986
2	Additions During Year			
3	Purchases	6,788	5,551	212
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	6,788	5,551	212
6	Reduction During Year			
7	Retirements	13,329	3,783	111
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	13,329	3,783	111
10	Number at End of Year (Lines 1+ 5 - 9) *	460,790	177,014	6,087
11	In Stock	30,760	5,571	510
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	430,004	171,172	5,553
15	In Company's Use	26	271	24
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	460,790	177,014	6,087

\* One distribution watt-hour meter is leased and twenty-five distribution watt-hour meters are on loan.

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