

**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, 2008	
<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> Vice President-Chief Legal Officer & Secretary
<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
on or about	
<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



Deloitte & Touche LLP  
555 East Wells Street  
Suite 1400  
Milwaukee, WI 53202-3824  
USA  
Tel: +1 414 271 3000  
Fax: +1 414 347 6200  
[www.deloitte.com](http://www.deloitte.com)

## 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, 2008, 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, 2008 included on pages 110(M) through 123 of the accompanying Michigan Public Service Commission Form P-521. 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 and the auditing standards of the Public Company Accounting Oversight Board (United States). 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 in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a 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 the Company as of December 31, 2008, and the results of its operations and its cash flows for the year ended December 31, 2008, in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

*Deloitte & Touche LLP*

February 25, 2009



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, 2008
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
05 Name of Contact Person Barth J. Wolf	06 Title of Contact Person Vice President-Chief Legal Officer & Secretary	
07 Address of Contact Person (Street, City, St., Zip) 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person, Including Area Code:  (920) 433-1727	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) April 30, 2009
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name  Diane L. Ford	03 Signature  	04 Date Signed (Mo, Da,Yr)  April 30, 2009
02 Title Vice President & Corporate Controller		

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) 4/30/2009	Year of Report December 31, 2008
<b>LIST OF SCHEDULES (Electric Utility)</b>			
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)	
<p style="text-align: center;"><b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b></p> <p>General Information 101 See FERC Form 1, Page 101</p> <p>Control Over Respondent &amp; Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103 See FERC Form 1, Page 103</p> <p>Officers and Employees M 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109 See FERC Form 1, Pages 108-109</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year 114-117 See FERC Form 1, Pages 114-117</p> <p>Statement of Retained Earnings for the Year 118-119 See FERC Form 1, Pages 118-119</p> <p>Statement of Cash Flows 120-121 See FERC Form 1, Pages 120-121</p> <p>Notes to Financial Statements 122-123 See FERC Form 1, Pages 122-123</p> <p style="text-align: center;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b></p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201 See FERC Form 1, Pages 200-201</p> <p>Nuclear Fuel Materials 202-203 None</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213 None</p> <p>Electric Plant Held for Future Use 214 None</p> <p>Construction Work in Progress - Electric M 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225 See FERC Form 1, Pages 224-225</p> <p>Materials and Supply 227 See FERC Form 1, Page 227</p> <p>Allowances 228-229 See FERC Form 1, Pages 228-229</p> <p>Extraordinary Property Losses 230B None</p> <p>Unrecovered Plant and Regulatory Study Costs 230B None</p> <p>Other Regulatory Assets M 232</p> <p>Miscellaneous Deferred Debits M 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B See Note 1 below</p> <p style="text-align: center;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b></p> <p>Capital Stock 250-251 See FERC Form 1, Pages 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock 252</p>			

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

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2009	Year of Report December 31, 2008
<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	See FERC Form 1, Page 253	
Discount on Capital Stock	254	None	
Capital Stock Expense	254		
Long-Term Debt	256-257	See FERC Form 1, Pages 256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B	See Note 1 below	
Calculation of Federal Income Tax			
Taxes Accrued, Prepaid and Charged During Year	M 262-263	See Note 1 below	
Distribution of Taxes Charged	M 262-263	See Note 1 below	
Accumulated Deferred Investment Tax Credits	266-267	See FERC Form 1, Pages 266-267	
Other Deferred Credits	269	See FERC Form 1, Page 269	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	See Note 1 below	
Accumulated Deferred Income Taxes - Other Property	M 274-275	See Note 1 below	
Accumulated Deferred Income Taxes - Other	M 276A-B	See Note 1 below	
Other Regulatory Liabilities	M 278	See FERC Form 1, Page 278	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues	M 300-301		
Customer Choice Electric Operating Revenues	M 302 & 303	Not Applicable	
Sales of Electricity by Rate Schedules	304	See FERC Form 1, Page 304	
Customer Choice Sales of Electricity by Rate Schedule	305	Not Applicable	
Sales for Resale	310-311	See FERC Form 1, Pages 310-311	
Electric Operation and Maintenance Expenses	320-323	See FERC Form 1, Pages 320-323	
Number of Electric Department Employees	323A		
Purchased Power	326-327	See FERC Form 1, Pages 326-327	
Transmission of Electricity for Others	328-330	None	
Transmission of Electricity by Others	332	See FERC Form 1, Page 332	
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337	See FERC Form 1, Page 336 Page 337 - Not Applicable	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351	See FERC Form 1, Pages 350-351	
Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Monthly Transmission System Peak Load	M 400	Not Applicable	
Electric Energy Account	401	See FERC Form 1, Page 401a	
Monthly Peaks and Output	401	See FERC Form 1, Page 401b	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	See FERC Form 1, Pages 402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	See FERC Form 1, Pages 406-407	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None	
Generating Plant Statistics (Small Plants)	410-411	See FERC Form 1, Pages 410-411	

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

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

Name of Respondent	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) 4/30/2009	December 31, 2008

**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	See FERC Form 1, Pages 426-427
Electric Distribution Meters and Line Transformers	429	
Environmental Protection Facilities	430	Filing Not Required
Environmental Protection Expenses	431	Filing Not Required
Footnote Data	450	See FERC Form 1, Pages 101-427
Stockholders' Report	---	
<b>MPSC SCHEDULES</b>		
Reconciliation of Deferred Income Tax Expense	117A-B	None
Operating Loss Carry Forward	117C	
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 from Disposition of Utility Plant	235A-B	None
Unamortized Loss and Gain on Reacquired Debt	237A-B	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	
Notes Payable	260A	
Payables to Associated Companies	260B	
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC
Miscellaneous Current and Accrued Liabilities	268	
Customer Advances for Construction	268	
Deferred Gains from Disposition of Utility Plant	270A-B	None
Accumulated Deferred Income Taxes - Temporary	277	None
Gain or Loss on Disposition of Property	280A-B	
Income from Utility Plant Leased to Others	281	None
Particulars Concerning Certain Other Income Accounts	282	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable
Number of Electric Department Employees	324N	Not Applicable
Sales to Railroads & Railways and Interdepartmental Sales	331A	None
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	Not Applicable
Misc. Service Revenues & Other Electric Revenues	331B	
Lease Rentals Charged	333A-D	
Expenditures for Certain Civic, Political and Related Activities	341	Included on MPSC Page 340

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

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2009	Year of Report December 31, 2008
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
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	None	
Steam-Electric Generating Plants	413A-B		
Hydroelectric Generating Plants	414-415		
Pumped Storage Generating Plants	416-418	None	
Internal Combustion Engine and Gas Turbine Generating Plants	420-421		
 <b>INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF MAJOR AND NONMAJOR ELECTRIC UTILITIES - TAX SCHEDULES -</b>  			
Purpose: The Commission will permit the option to adopt FERC reporting requirements if the company agrees to file the MPSC information on a historical test-year basis in a rate case or upon request of the Commission Staff. For the following pages:			
Accumulated Deferred Income Taxes	234A-B	See FERC Form 1, Page 234	
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes	261A-B	See FERC Form 1, Page 261	
Calculation of Federal Income Tax	261C-D	See FERC Form 1, Page 261	
Taxes Accrued, Prepaid and Charged During Year	262-263	See FERC Form 1, Pages 262-263	
Distribution of Taxes Charged	M 262-263	See FERC Form 1, Pages 262-263	
Accumulated Deferred Income Taxes	272-276	See FERC Form 1, Pages 272-276	

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



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of <u>2008/Q4</u>
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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 & Corporate Controller  
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 the 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 or utility and other services furnished by respondent during the year in each State in which the 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 the 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) 4/30/2009	December 31, 2008

### CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

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

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

2. Associated companies include:

American Transmission Company, LLC	Solar Hold 2008-1, LLC
ATC Management, Inc.	Solar Hold 2008-2, LLC
Badger Energy Services, LLC	Solar Man, LLC
Combined Locks Energy Center, LLC	Solar Star California II, LLC
ECO Coal Pelletization No. 12, LLC	Solar Star New Jersey I, LLC
Integrys Business Support, LLC	Soltage-ADC 630 Jamesburg, LLC
Integrys Energy Services of Canada Corp.	Soltage-MAZ 700 Tinton Falls, LLC
Integrys Energy Services of New York, Inc.	Soltage-PLG 500 Millford, LLC
Integrys Energy Services of Texas, LP	Sun Devil Solar, LLC
Integrys Energy Services, Inc.	Sunbury Holdings, LLC
LGS Renewables I, LLC	Synfuel Solutions Operation, LLC
Michigan Gas Utilities Corporation	Synfuel Solutions, LLC
Minnesota Energy Resources Corporation	The Peoples Gas Light & Coke Company
North Shore Gas Company	Upper Peninsula Building Development Co.
PDI Stoneman, Inc.	Upper Peninsula Power Company
Penvest, Inc.	Winnebago Energy Center, LLC
Peoples District Energy Corporation	Wisconsin Energy Operations, LLC
Peoples Elwood, LLC	Wisconsin River Power Company
Peoples Energy Corporation	Wisconsin Valley Improvement Company
Peoples Energy Home Services, LLC	Wisconsin Woodgas, LLC
Peoples Energy Neighborhood Development, LLC	WPS Beaver Falls Generation, LLC
Peoples Energy Resources Company, LLC	WPS Canada Generation, Inc.
Peoples Energy Services Corporation	WPS Empire State, Inc.
Peoples Energy Ventures, LLC	WPS Investments, LLC
Peoples Gas Neighborhood Development	WPS Leasing, Inc.
Peoples MW, LLC	WPS New England Generation, Inc.
Peoples Natural Gas Liquids, LLC	WPS Nuclear Corporation
Peoples Technology, LLC	WPS Power Development, LLC
PERC Holdings, LLC	WPS Syracuse Generation, LLC
PERC Power, LLC	WPS Visions, Inc.
PV Midstream Ventures, LLC	WPS Westwood Generation, LLC
Quest Energy, LLC	

NOTE: Integrys Energy Group, Inc. SEC 10-K Report (2008) includes Wisconsin Public Service Corporation.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**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 No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Wisconsin River Power Company	Producing and selling	50.0	
2		electric energy through		
3		ownership and operation		
4		of two hydro electric plants		
5		and a combustion turbine.		
6				
7	WPS Leasing, Inc.	Established October 1994.	100	
8		A wholly-owned subsidiary		
9		which engages in unit		
10		train leasing.		
11				
12	WPS Investments, LLC	Established December 2000.	14.11	
13		Entity holds an investment		
14		in American Transmission		
15		Company, LLC.		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 103 Line No.: 1 Column: d**

Joint venture with Wisconsin Power and Light Company (a subsidiary of Alliant Energy).

**Schedule Page: 103 Line No.: 12 Column: d**

WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group with a minority interest owned by Wisconsin Public Service Corporation. The other joint owners are Integrys Energy Group, our holding company, and Upper Peninsula Power Company, another utility subsidiary of Integrys Energy Group, with ownership interests of 82.89% and 3.00%, respectively, at December 31, 2008.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2009	Year of Report December 31, 2008
<b>OFFICERS AND EMPLOYEES</b>					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	J. P. O'Leary Senior Vice President & Chief Financial Officer	468,000	745,007  664,513	B & D  C	1,877,520
2	C. A. Schrock President & Chief Executive Officer	315,000	429,615  500,944	B & D  C	1,245,559
3	B. J. Wolf Vice President, Chief Legal Officer, and Secretary	290,000	764,691  147,180	B & D  C	1,201,871
4	D. L. Ford Vice President & Corporate Controller	255,000	368,304  338,349	B & D  C	961,653
5	B. A. Johnson Vice President & Treasurer	240,000	335,243  240,518	B & D  C	815,761
1	Footnote Data				
2	Other compensation includes elective deferred compensation, FAS123R stock expense, above-market earnings on deferred compensation, bonuses, change in pension value and company contributions under the employee stock ownership plan and trust.				
3	Balances reported agree with amount in the Proxy and Form 10-K.				
4					
<p>Compensation Type Codes:</p> <p>A = Executive Incentive Compensation</p> <p>B = Incentive Plan (Matching Employer Contribution)</p> <p>C = Stock Plans</p> <p>D = Other Reimbursements</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) 4/30/2009	Year of Report December 31, 2008
<b>DIRECTORS</b>			
<p>1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c) (*)	Fees During Yr (d)
1 Lawrence T. Borgard President & Chief Operating Officer - Gas Group	Integrays Energy Group, Inc. 130 E. Randolph Drive Chicago, IL 60601	9	
2 William D. Laakso (1) Vice President - Human Resources	Integrays Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	3	
3 Thomas P. Meinz Executive VP & Chief External Affairs Officer	Integrays Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	7	
4 Phillip M. Mikulsky Executive VP - Corporate Development and Shared Services	Integrays Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	7	
5 Thomas A. Nardi (2) President-Integrays Business Support, LLC	Integrays Energy Group, Inc. 130 E. Randolph Drive Chicago, IL 60601	3	
6 Joseph P. O'Leary Senior VP & Chief Financial Officer	Integrays Energy Group, Inc. 130 E. Randolph Drive Chicago, IL 60601	8	
<p><u>Footnote Data</u></p> <p>(*) Includes in person meetings and unanimous consent actions.</p> <p>(1) Effective August 25, 2008, William D. Laakso was appointed a director of the company.</p> <p>(2) Effective June 1, 2008, Thomas A. Nardi resigned as a director of the company.</p>			

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	4/30/2009	December 31, 2008

**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) (*)	Fees During Yr (d)
7 Desiree G. Rogers (3) President - Peoples Gas Light and Coke and North Shore Gas	Integrus Energy Group, Inc. 130 E. Randolph Drive Chicago, IL 60601	1	
8 Charles A. Schrock (4) President & Chief Executive Officer	Wisconsin Public Service Corporation 700 N. Adams Street Green Bay, WI 54301	9	
9 Larry L. Weyers (5) Chairman, President and Chief Executive Officer	Integrus Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	9	

Footnote Data

- (\*) Includes in person meetings and unanimous consent actions.
- (3) Effective June 27, 2008, Desiree G. Rogers resigned as a director of the company.
- (4) Effective January 1, 2009, Charles A. Schrock became President and Chief Executive Officer of Integrus Energy Group, Inc.
- (5) Effective January 1, 2009, Larry L. Weyers became Executive Chairman of Integrus Energy Group, Inc.



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) 4/30/2009	Year of Report December 31, 2008
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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 prior to the end of the year.</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 of the sole shareholder - date May 14, 2008.</p>
<p>3. Give the date and place of such meeting:</p> <p>Directors were elected May 14, 2008 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) 4/30/2009	December 31, 2008

**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	Integrys Energy Group, Inc.		23,896,962		
8	130 East Randolph Drive				
9	Chicago, IL 60601				
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**# RESPONSE/NOTES TO INSTRUCTION #**

- 2 Preferred stock is ordinarily not 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 Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2009	Year/Period of Report End of 2008/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not 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> <p>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.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred 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.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None.
2. None.
3. None.
4. Wisconsin Public Service Corporation ("WPSC") entered into three lease agreements with First Union Rail Corporation on May 15, 2008, July 5, 2008, and September 22, 2008. The three leases are each for 150 railcars for the delivery of coal and expire on April 30, 2011, June 30, 2011, and September 30, 2011. WPSC received Public Service Commission of Wisconsin ("PSCW") authorization for these transactions in Docket No. 6690-UR-118.  
  
WPSC entered into a lease agreement with National Car Systems on October 19, 2008. The lease is for 135 railcars for the delivery of PRB coal and expires December 31, 2009. WPSC received PSCW authorization for this transaction in Docket No. 6690-UR-118.
5. On October 27, 2006, WPSC applied to the PSCW for authority to construct natural gas pipeline laterals and appurtenant facilities to connect portions of the WPSC gas distribution system in Brown, Calumet, Fond du Lac, Outagamie, and Sheboygan counties to a proposed expansion of Guardian Pipeline. These laterals would provide WPSC access to a new source of natural gas, and approximately 205,245 dekatherms/day of new natural gas capacity. WPSC's estimated cost for construction of the laterals is approximately \$86 million. WPSC received PSCW approval on June 15, 2007, in PSCW Docket 6690-CG-160, and Guardian Pipeline received Federal Energy Regulatory Commission ("FERC") approval on December 14, 2007, in Docket No. CP07-8-000. WPSC began construction activities on the laterals in January 2008. The in-service date is February 26, 2009.
6. See WPSC Notes to Financial Statements, Note 1, Summary of Significant Accounting Policies, Section (p); Note 12, Guarantees; Note 8, Long-Term Debt; and Note 7, Short-Term Debt and Lines of Credit.  
  
At December 31, 2008, WPSC had \$50.0 million of commercial paper outstanding and \$10 million of other short-term debt. 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. In December 2008, WPSC issued \$125 million of series 6.375% senior notes due December 1, 2015. The net proceeds from the issuance of the senior notes were used for general corporate utility purposes, including funding construction costs and other capital additions and retiring short-term debt related to construction. WPSC was authorized by PSCW Docket 6690-SB-129 to issue these senior notes.
7. None.
8. 2008 average increase of 3.59% for supervisory employees was effective 12/16/2007.  
2008 average increase of 3.58% for wage and hour employees was effective 12/16/2007.  
2008 average increase of 4.00% for executive employees was effective 12/16/2007.  
2008 average increase of 3.00% for union wage and hour employees was effective 10/21/2007.
9. See WPSC Notes to Financial Statements, Note 11, Commitments and Contingencies.
10. None.
11. Reserved.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

12. The 2008 formation of Integrys Business Support, LLC ("IBS"), a wholly owned subsidiary of Integrys Energy Group, was the primary cause of a reduction in the number of employees at WPSC. A significant portion of WPSC's administrative employees were transferred to IBS on January 1, 2008. Assets were also transferred from WPSC to IBS in 2008.
13. Pamela R. Clausen was removed as Assistant Controller effective April 30, 2008, due to her retirement.  
  
William L. Bourbonnais was removed as Vice President - Transmission due to his retirement on June 30, 2008.  
  
Lawrence T. Borgard was appointed President and Chief Executive Officer of Wisconsin Public Service Corporation effective April 5, 2009.
14. Not Applicable.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2009	Year of Report December 31, 2008
<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	2,609,706,352	3,172,901,747
3	Construction Work in Progress (107)	200-201	520,659,564	145,902,800
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		<b>3,130,365,916</b>	<b>3,318,804,547</b>
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	1,257,853,436	1,302,818,978
6	Net Utility Plant (Enter total of line 4 less 5)		<b>1,872,512,480</b>	<b>2,015,985,569</b>
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1)			
8	Nuclear Fuel Materials & Assemblies - Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel under Capital Leases (120.6)			
12	Assemblies (120.5)	202-203		
13	Net Nuclear Fuel (Enter total of line 7 less 8)		0	0
14	Net Utility Plant (Enter total of lines 6 and 13)		<b>1,872,512,480</b>	<b>2,015,985,569</b>
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)	221	414,933	419,382
19	(Less) Accum.Prov. for Depr. and Amort. (122)	---	33,890	34,279
20	Investments in Associated Companies (123)	222-223		
21	Investments in Subsidiary Companies (123.1)	224-225	61,217,962	62,093,710
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	1,201,250	1,281,250
24	Other Investments (124)		1,594,861	1,561,710
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non-Major Only) (129)		2,633,853	
30	Long-Term Portion of Derivative Assets (175)		14,760	670
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31)		<b>67,043,729</b>	<b>65,322,443</b>
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-Major Only) (130)			
35	Cash (131)	---	2,755,923	8,461,046
36	Special Deposits (132-134)	---	91,000	279,285
37	Working Fund (135)	---	255,275	179,725
38	Temporary Cash Investments (136)	222-223	900,000	
39	Notes Receivable (141)	226A	499,670	538,609
40	Customer Accounts Receivable (142)	226A	132,565,305	137,353,753
41	Other Accounts Receivable (143)	226A	125,639,801	33,170,839
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	4,000,000	4,806,029
43	Notes Receivable from Assoc. Companies (145)	226B		
44	Accounts Receivable from Assoc. Companies (146)	226B	14,642,182	40,719,924
45	Fuel Stock (151)	227	29,753,218	41,035,124
46	Fuel Stock Expenses Undistributed (152)	227	536,157	533,793
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	24,088,036	25,724,850
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202-203, 207		
52	Allowances (158.1 and 158.2)	228-229	1,201,250	1,281,250

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2009	December 31, 2008

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

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	---	1,201,250	1,281,250
54	Stores Expense Undistributed (163)	227	185,510	99,891
55	Gas Stored Underground-Current (164.1)	---	51,125,244	73,250,039
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	---		
57	Prepayments (165)	---	88,461,827	48,553,095
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---		
60	Rents Receivable (172)	---		
61	Accrued Utility Revenues (173)	---	72,023,974	88,222,747
62	Misc Current and Accrued Assets (174)		3,381,348	3,580,854
63	Derivative Instrument Assets (175)		14,225,222	7,297,785
64	(Less) LT Portion of Derivative Inst. Assets (175)		14,760	670
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)			
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		<b>557,114,932</b>	<b>504,194,660</b>
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)	---	5,196,487	5,677,461
70	Extraordinary Property Losses (182.1)	230		
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230		
72	Other Regulatory Assets (182.3)	232	217,965,315	429,744,203
73	Prelim. Survey & Invest. Charges (Elec) (183)	231		
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---		
75	Other Prelim. Survey & Investigation Charges (183.2)			
76	Clearing Accounts (184)	---		
77	Temporary Facilities (185)	---		
78	Miscellaneous Deferred Debits (186)	233	94,173,173	72,654,803
79	Def. Losses from Disposition of Utility Plant (187)	235		
80	Research, Devel. and Demonstration Expend (188)	352-353		
81	Unamortized Loss on Reacquired Debt (189)	237	707,732	606,019
82	Accumulated Deferred Income Taxes (190)	234	85,381,521	69,520,187
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		<b>403,424,228</b>	<b>578,202,673</b>
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		<b>2,900,095,369</b>	<b>3,163,705,345</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) 4/30/2009	Year of Report December 31, 2008
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<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		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	714,933,050	708,472,245
7	Other Paid-In Capital (208-211)	253	130,451	130,451
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	317,021,317	351,000,821
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	20,176,583	21,044,728
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		<b>1,197,797,014</b>	<b>1,226,183,858</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	747,100,000	872,100,000
19	(Less) Reacquired Bonds (222)	256-257		
20	Advances from Associated Companies (223)	256-257		
21	Other Long-Term Debt (224)	256-257		
22	Unamortized Premium on Long-Term Debt (225)	---		
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	1,507,474	1,331,034
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		<b>745,592,526</b>	<b>870,768,966</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)			
27	Accumulated Prov. for Property Insurance (228.1)			
28	Accumulated Prov. for Injuries and Damage (228.2)			
29	Accumulated Prov. for Pensions and Benefits (228.3)		68,614,090	315,840,813
30	Accumulated Misc. Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			185,480
33	LT Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		8,553,969	9,004,109
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		<b>77,168,059</b>	<b>325,030,402</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		60,700,000	60,000,000
38	Accounts Payable (232)		204,266,268	139,703,785
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		52,132,281	22,876,361
41	Customer Deposits (235)		392,327	845,618
42	Taxes Accrued (236)	262-263	3,127,149	1,762,046
43	Interest Accrued (237)		6,919,327	7,890,065
44	Dividends Declared (238)		777,652	777,652
45	Matured Long-Term Debt (239)			

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)			
47	Tax Collections Payable (241)		4,459,749	1,987,642
48	Misc. Current and Accrued Liabilities (242)		28,851,412	25,557,014
49	Obligations Under Capital Leases -Current (243)			
50	Derivative Instrument Liabilities (244)		5,960,227	13,025,412
51	(Less) Long-Term Portion of Derivative Instrument Liabilities (244)			185,480
52	Federal Income Taxes Accrued for Prior Years (244)			
53	Michigan Single Business Taxes Accrued for Prior Years (244.1)			
54	Fed. Inc. Taxes Accrued for Prior Years -Adj. (245)			
55	Michigan Single Business Taxes Accrued for Prior Years - Adj. (245.1)			
56	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 53)		<b>367,586,392</b>	<b>274,240,115</b>
57	<b>DEFERRED CREDITS</b>			
58	Customer Advances for Construction (252)		38,673,652	37,425,383
59	Accumulated Deferred Investment Tax Credits (255)	266-267	11,896,698	10,666,408
60	Deferred Gains from Disposition of Utility Plt. (256)	270		
61	Other Deferred Credits (253)	269	120,607,116	117,227,444
62	Other Regulatory Liabilities (254)	278	79,855,211	41,046,311
63	Unamortized Gain on Reacquired Debt (257)	237		
64	Accum. Deferred Income Taxes-Accel. Amort. (281)			
65	Accum. Deferred Income Taxes-Other Property (282)		220,204,116	246,480,359
66	Accum. Deferred Income Taxes-Other (283)	272-277	40,714,585	14,636,099
67	TOTAL Deferred Credits (Enter total of lines 56 thru 64)		<b>511,951,378</b>	<b>467,482,004</b>
68	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65)		<b>2,900,095,369</b>	<b>3,163,705,345</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) 04/30/09	Year of Report December 31, 2008
<b>FOOTNOTE DATA</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
110(M)	29	(c)	Assets for the over-funded status of postretirement benefit plans are to be recorded in Account 129 in accordance with the Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket No. A107-1-000.	
110(M)	41	(c)	The 2007 balance includes the Weston 4 interconnection receivable reclassified from long-term, Account 186, to short-term, Account 143, during 2007. This receivable was collected during 2008.	
111(M)	62	(c) & (d)	Balance consists of electric and gas revenue true-ups.	
111(M)	78	(c)	During 2007, the balance for Weston 4 interconnection receivable was reclassified from long-term, Account 186, to short-term, Account 143.	
112(M)	29	(c)	Effective December 31, 2007, liabilities for the under-funded status of postretirement benefit plans are to be recorded in Account 228.3 in accordance with the Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket No. A107-1-000. These liabilities were previously recorded in Account 253.	
112(M)	40	(c)	Increase due to additional associated company balances related to Parent company's merger with Peoples Energy Corporation.	
113(M)	61	(c)	Effective December 31, 2007, liabilities for the under-funded status of postretirement benefit plans are to be recorded in Account 228.3 in accordance with the Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket No. A107-1-000. These liabilities were previously recorded in Account 253.	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STATEMENT OF INCOME**

**Quarterly**

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

**Annual or Quarterly if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,774,591,102	1,621,937,112		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,331,415,830	1,246,981,367		
5	Maintenance Expenses (402)	320-323	63,078,512	75,318,727		
6	Depreciation Expense (403)	336-337	87,998,920	81,178,992		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	11,459,075	15,264,812		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		8,791,036	8,228,412		
13	(Less) Regulatory Credits (407.4)		3,908,748	58,908,244		
14	Taxes Other Than Income Taxes (408.1)	262-263	49,363,785	45,479,947		
15	Income Taxes - Federal (409.1)	262-263	42,985,641	35,260,730		
16	- Other (409.1)	262-263	13,457,613	7,921,068		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	156,272,460	114,770,733		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	143,327,120	93,458,193		
19	Investment Tax Credit Adj. - Net (411.4)	266	-984,105	-989,975		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		1,106,541	1,127,947		
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)		1,615,496,358	1,475,920,429		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		159,094,744	146,016,683		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. 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 material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. 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.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
1,234,929,790	1,150,307,137	539,661,312	471,629,975			2
						3
888,575,750	863,006,317	442,840,080	383,975,050			4
57,531,472	69,103,624	5,547,040	6,215,103			5
69,254,778	62,323,887	18,744,142	18,855,105			6
						7
9,294,732	12,029,627	2,164,343	3,235,185			8
						9
						10
						11
8,791,036	8,225,045		3,367			12
3,908,748	58,908,178		66			13
42,515,678	38,931,978	6,848,107	6,547,969			14
30,428,349	17,658,661	12,557,292	17,602,069			15
9,804,980	3,992,979	3,652,633	3,928,089			16
121,311,905	103,754,224	34,960,555	11,016,509			17
115,941,337	77,972,144	27,385,783	15,486,049			18
-900,361	-904,381	-83,744	-85,594			19
						20
						21
1,106,541	1,127,947					22
						23
						24
1,115,651,693	1,040,113,692	499,844,665	435,806,737			25
119,278,097	110,193,445	39,816,647	35,823,238			26

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		159,094,744	146,016,683		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		436,430	42,827		
34	(Less) Expenses of Nonutility Operations (417.1)		704,635	212,455		
35	Nonoperating Rental Income (418)		4,632	-389		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	12,050,692	11,034,236		
37	Interest and Dividend Income (419)		2,693,457	5,020,422		
38	Allowance for Other Funds Used During Construction (419.1)		5,210,513	943,674		
39	Miscellaneous Nonoperating Income (421)		154,818	-151,170		
40	Gain on Disposition of Property (421.1)		1,310,295	190,988		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		21,156,202	16,868,133		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		3,103	49,807		
44	Miscellaneous Amortization (425)	340				
45	Donations (426.1)	340	1,969	1,096		
46	Life Insurance (426.2)		-949,446	-905,730		
47	Penalties (426.3)		276,418	104,264		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		394,984	467,240		
49	Other Deductions (426.5)		400,323	3,822,279		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		127,351	3,538,956		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	36,401	21,523		
53	Income Taxes-Federal (409.2)	262-263	3,029,483	748,600		
54	Income Taxes-Other (409.2)	262-263	1,007,691	136,243		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,348,287	2,488,455		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,481,153	862,248		
57	Investment Tax Credit Adj.-Net (411.5)		-246,185			
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		4,694,524	2,532,573		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		16,334,327	10,796,604		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		41,014,120	34,202,797		
63	Amort. of Debt Disc. and Expense (428)		841,050	719,786		
64	Amortization of Loss on Required Debt (428.1)		101,712	252,205		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)	340	92,447			
68	Other Interest Expense (431)	340	2,939,619	8,595,637		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,835,421	301,783		
70	Net Interest Charges (Total of lines 62 thru 69)		43,153,527	43,468,642		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		132,275,544	113,344,645		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		132,275,544	113,344,645		

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

**Schedule Page: 114 Line No.: 7 Column: c**

Account 403.1 is not used due to the fact that WPSC has received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

**Schedule Page: 114 Line No.: 37 Column: d**

Increase in interest income due to Weston 4 American Transmission Company interconnection agreement.

**Schedule Page: 114 Line No.: 49 Column: c**

Includes allocated Integrys merger-related costs of \$65,749 and mark-to-market losses and expenses of \$334,574 related to gas options for a fixed bill program.

**Schedule Page: 114 Line No.: 49 Column: d**

Includes allocated Integrys merger-related costs of \$3,175,788 and mark-to-market losses and expenses of \$646,491 related to gas options for a fixed bill program.

**Schedule Page: 114 Line No.: 68 Column: c**

Commercial Paper interest expense of \$1,341,131 is included in this total. Capital lease interest expense was \$0 for 2008.

**Schedule Page: 114 Line No.: 68 Column: d**

Commercial Paper interest expense of \$3,077,913 is included in this total. Capital lease interest expense was \$0 for 2007.



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Wisconsin Public Service Corp.			

### RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.
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	71,184,610	20,724,225
3 Account 281		
4 Account 282	28,259,573	6,149,800
5 Account 283	21,867,722	8,086,530
6 Account 284		
7 Reconciling Adjustments		
8 TOTAL Account 410.1 (on pages 114-115 line 17)	<b>121,311,905</b>	<b>34,960,555</b>
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	(54,379,635)	(18,272,264)
12 Account 281		
13 Account 282	(29,584,479)	(5,994,546)
14 Account 283	(31,977,223)	(3,118,973)
15 Account 284		
16 Reconciling Adjustments		
17 TOTAL Account 411.1 ( on page 114-115 line 18)	<b>(115,941,337)</b>	<b>(27,385,783)</b>
18 TOTAL Account 411.2 ( on page 117 line 56)		
19 Net ITC Adjustment:		
20 ITC Utilized for the Year DR		
21 ITC Amortized for the Year CR	(900,361)	(83,744)
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return		
24 Other (specify)		
25 Net Reconciling Adjustments Account 411.4*	<b>(900,361)</b>	<b>(83,744)</b>
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2009	December 31, 2008

### 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.
	91,908,835		91,908,835	1
				2
				3
	34,409,373	1,899,782	36,309,155	4
	29,954,252	448,505	30,402,757	5
				6
				7
0	156,272,460			8
		2,348,287		9
	(72,651,899)		(72,651,899)	10
				11
	(35,579,025)	15,177,668	(20,401,357)	13
	(35,096,196)	(16,658,821)	(51,755,017)	14
				15
				16
0	(143,327,120)			17
		(1,481,153)		18
			0	19
	(984,105)	(246,185)	(1,230,290)	20
				21
				22
			0	23
			0	24
0	(984,105)	0		25
		(246,185)		26
		0		27

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		315,692,736	301,429,771
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adoption of FIN 48			( 929,014)
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			( 929,014)
16	Balance Transferred from Income (Account 433 less Account 418.1)		120,224,852	102,310,409
17	Appropriations of Retained Earnings (Acct. 436)			
18	Change in Amortization Reserve-Federal in accordance with FERC Order No. 387	215.1	62,662	( 187,649)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		62,662	( 187,649)
23	Dividends Declared-Preferred Stock (Account 437)			
24	5.00% Series - \$5.00 per share	238	-659,580	( 659,580)
25	5.04% Series - \$5.04 per share	238	-151,114	( 151,114)
26	5.08% Series - \$5.08 per share	238	-253,914	( 253,914)
27	6.76% Series - \$6.76 per share	238	-1,014,000	( 1,014,000)
28	6.88% Series - \$6.88 per share	238	-1,032,000	( 1,032,000)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,608	( 3,110,608)
30	Dividends Declared-Common Stock (Account 438)			
31	Dividends Declared on Common Stock	238	-93,900,000	( 91,250,000)
32	Dividends of Deferred Comp Fixed Stock	Various	-673,282	( 626,595)
33	Deferred Tax on Dividends of Deferred Comp Fixed Stock	190	255,995	251,485
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-94,317,287	( 91,625,110)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	11,182,547	7,804,937
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		349,734,902	315,692,736
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,265,919	1,328,581
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,265,919	1,328,581
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		351,000,821	317,021,317
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		20,176,583	16,947,284
50	Equity in Earnings for Year (Credit) (Account 418.1)		12,050,692	11,034,236
51	(Less) Dividends Received (Debit)		11,174,384	7,796,770
52	WPS Investment LLC amortization		-8,163	( 8,167)
53	Balance-End of Year (Total lines 49 thru 52)		21,044,728	20,176,583

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STATEMENT OF CASH FLOWS**

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	132,275,544	113,344,645
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	87,998,920	81,178,992
5	Amortization of		
6			
7	Other	12,466,663	16,216,181
8	Deferred Income Taxes (Net)	12,993,181	22,102,446
9	Investment Tax Credit Adjustment (Net)	-1,230,290	-989,975
10	Net (Increase) Decrease in Receivables	-27,230,791	-15,718,759
11	Net (Increase) Decrease in Inventory	-33,376,374	22,125,473
12	Net (Increase) Decrease in Allowances Inventory	-80,000	-1,201,250
13	Net Increase (Decrease) in Payables and Accrued Expenses	-78,880,635	18,975,664
14	Net (Increase) Decrease in Other Regulatory Assets	41,191,478	-2,073,358
15	Net Increase (Decrease) in Other Regulatory Liabilities	20,802,055	-33,843,336
16	(Less) Allowance for Other Funds Used During Construction	5,210,513	943,674
17	(Less) Undistributed Earnings from Subsidiary Companies	12,050,692	11,034,236
18	Other (provide details in footnote):	-6,125,334	-43,478,453
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	143,543,212	164,660,360
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-258,085,080	-203,083,316
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-10,351,741	-18,042,580
29	Gross Additions to Nonutility Plant	-4,060	-47,897
30	(Less) Allowance for Other Funds Used During Construction	-5,210,513	-943,674
31	Other (provide details in footnote):		
32	Cash paid for Transmission Interconnection	-17,416,998	-23,843,282
33	Proceeds received from Transmission Interconnection	99,737,868	
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-180,909,498	-244,073,401
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Assets transferred to/received from IBS	8,533,302	
39	Investments in and Advances to Assoc. and Subsidiary Companies	560	-20,181
40	Contributions and Advances from Assoc. and Subsidiary Companies	11,174,384	8,096,770
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STATEMENT OF CASH FLOWS**

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
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 (provide details in footnote):		
54	Investing	4,844,375	28,261,215
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-156,356,877	-207,735,597
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	125,000,000	125,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Equity Contribution from Parent	55,000,000	50,000,000
66	Net Increase in Short-Term Debt (c)		12,700,000
67	Other (provide details in footnote): Unamortized Discount	-700,000	-127,500
68	Debt Issuance Cost	-1,144,899	-1,126,102
69	Changes in Loan on Executive Life Insurance	1,587,030	1,553,093
70	Cash Provided by Outside Sources (Total 61 thru 69)	179,742,131	187,999,491
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-22,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Equity Adjustments to Parent	-65,000,000	-25,000,000
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-3,110,608	-3,110,608
81	Dividends on Common Stock	-93,900,000	-91,250,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	17,731,523	46,638,883
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	4,917,858	3,563,646
87			
88	Cash and Cash Equivalents at Beginning of Period	4,002,198	438,552
89			
90	Cash and Cash Equivalents at End of period	8,920,056	4,002,198

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 7 Column: b**

Amortization Other	
Utility plant in service	\$11,459,075
Debt related	1,007,199
Nonutility property	389
TOTAL	\$12,466,663

**Schedule Page: 120 Line No.: 7 Column: c**

Amortization Other	
Utility plant in service	\$15,264,812
Debt related	1,037,114
Nonutility property	(85,745)
TOTAL	\$16,216,181

**Schedule Page: 120 Line No.: 18 Column: b**

Other Operating	
Change in accrued revenues	\$(16,198,773)
Pension and postretirement expense	6,773,821
Pension and postretirement funding	(23,501,657)
Change in prepayments and misc. current assets	39,563,854
Other items	(12,762,579)
TOTAL	\$(6,125,334)

**Schedule Page: 120 Line No.: 18 Column: c**

Other Operating	
Change in accrued revenues	\$(12,070,841)
Pension and postretirement expense	24,578,150
Pension and postretirement funding	(33,481,347)
Change in prepayments and misc. current assets	(9,375,172)
Change in other current liabilities	(2,887,643)
Other items	(10,241,600)
TOTAL	\$(43,478,453)

**Schedule Page: 120 Line No.: 33 Column: b**

The reimbursement from the American Transmission Company ("ATC") related to WPSC's construction of the transmission facilities required to support Weston 4 that WPSC funded on ATC's behalf.

**Schedule Page: 120 Line No.: 38 Column: b**

Assets from WPSC were transferred to Integrys Business Support, LLC during 2008.

**Schedule Page: 120 Line No.: 54 Column: b**

Other Investing	
Construction advances	\$ 4,844,375

**Schedule Page: 120 Line No.: 54 Column: c**

Other Investing	
Construction advances	\$ 6,261,215
Convert restricted cash to unrestricted for payoff of long-term debt	22,000,000
TOTAL	\$28,261,215

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2009	Year/Period of Report End of 2008/Q4
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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 17 of the 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 included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**WISCONSIN PUBLIC SERVICE CORPORATION  
SUPPLEMENTAL NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

Notes A-E below are supplemental notes to the following Notes 1-20, modified for the requirements of the Federal Energy Regulatory Commission ("FERC"), included in the Wisconsin Public Service Corporation Form 10-K.

**NOTE A--FERC FORM 1 REPORTING COMPARED TO SECURITIES AND EXCHANGE COMMISSION REPORTING IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differs from generally accepted accounting principles ("GAAP"). As required by FERC, WPSC classifies certain items in its 2008 Form 1 in a manner different than the presentation in the Securities and Exchange Commission ("SEC") Form 10-K. These items have no impact on the reported net income.

- Removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas these costs are recognized for GAAP as a regulatory liability.
- 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.
- Accumulated deferred income taxes are reported as deferred debits and deferred credits and are not netted into short-term or long-term classifications as required by GAAP.
- FERC requires transactions for the real-time and day-ahead Regional Transmission Organization administered energy markets to be separately reported for each hour on the statement of income, whereas WPSC combines the transactions of these two markets for a given hour for GAAP reporting purposes.
- Gains and losses on derivative instruments and other costs related to a gas fixed bill program are reported as other income and deductions rather than revenue and operating and maintenance expenses as required by GAAP.
- The SEC financial statement presentation reports unamortized loss on reacquired debt and energy refunds or recoveries as regulatory assets and liabilities whereas the FERC financial statement presentation reports these balances as deferred debits and current assets and liabilities.
- The SEC financial statements are reported in accordance with the Financial Accounting Standards Board ("FASB") Interpretation No. 48, Accounting for Uncertainty in Income Taxes, whereas the Form 1 is reported in accordance with the FERC-issued accounting guidance for this Interpretation. As such, the Form 1 recognizes deferred income taxes based on the difference between positions taken in tax returns filed and amounts reported in the financial statements and does not report interest and penalties on tax deficiencies as income tax expense.

**NOTE B--GAIN OR LOSS ON REACQUIRED BONDS**

WPSC occasionally repurchases bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement consistent with rate treatment as directed by the Public Service Commission of Wisconsin ("PSCW"). WPSC repurchased its 8.20% Series Due 2012 bonds in 1993. 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. The following deferral was outstanding as of December 31, 2008, and December 31, 2007:

<u>Year</u>	<u>Series</u>	<u>Repurchased</u>	<u>December 31, 2008</u>	<u>December 31, 2007</u>
1993	8.20%	\$45,000,000	\$606,019	\$707,732

Name of Respondent  Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report  2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## NOTE C--INCOME TAXES

WPSC accounts for income taxes using the liability method as prescribed by Statement of Financial Accounting Standards 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 recorded as regulatory assets or liabilities. Tax refunds or additional taxes due are deferred and returned to or collected from ratepayers.

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 related property.

Integrus Energy Group, Inc., parent company of WPSC, files a consolidated United States income tax return that includes domestic subsidiaries in which its ownership is 80 percent or more. Integrus Energy Group 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 effects of federal consolidation are accounted for.

For tax year 2004, Integrus Energy Group elected on behalf of WPSC not to take bonus depreciation on the consolidated return for that year. To keep WPSC whole, Integrus Energy Group advanced WPSC the tax benefit forgone so as not to harm the rate payers. This advance will be paid down by WPSC to Integrus Energy Group 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. The balance due to Integrus Energy Group was \$12.1 million and \$13.9 million at December 31, 2008, and 2007, respectively, and is recorded in Account 253 less the amount due in one year, which is recorded in Account 234.

During 2008, WPSC closed audits relating to the 1996 through 2000 tax years with the Wisconsin Department of Revenue. WPSC made a payment of \$104,181 that included tax and interest related to those tax years. An audit was initiated by the Wisconsin Department of Revenue for tax years 2001 through 2008. This audit remained open as of December 31, 2008. WPSC has agreed with the Wisconsin Department of Revenue to extend the statute of limitations for the 2001 and 2002 tax years.

WPSC, as a member of the Integrus Energy consolidated group, currently has an audit examination open for the 2006 and 2007 tax years with the Internal Revenue Service.

## NOTE D--RECONCILIATION FOR CASH FLOWS STATEMENT

The balance in cash and cash equivalents consists of the items shown below.

	December 31, 2008	December 31, 2007
Cash	\$ 8,461,046	\$ 2,755,923
Special Deposits	279,285	91,000
Working Funds	179,725	255,275
Temporary Cash Investments	-	900,000
Total	\$ 8,920,056	\$ 4,002,198

## NOTE E--RETAINED EARNINGS RESTRICTIONS

WPSC maintains restricted retained earnings for the Amortization Reserve, Federal as required by FERC under Docket RM76-1, Order 55. As prescribed by the PSCW, WPSC may not pay normal common stock dividends of more than 103% of the previous year's common stock dividend without PSCW approval. In addition, WPSC's Restated Articles of Incorporation limit the amount of common stock dividends that WPSC can pay to certain percentages of its prior 12-month net income, if its common stock and common stock surplus accounts constitute less than 25% of its total capitalization.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**WISCONSIN PUBLIC SERVICE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

The following Notes 1-20, modified for the requirements of the FERC, are included in the Wisconsin Public Service Corporation Annual Report.

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Nature of Operations**--WPSC is a regulated electric and natural gas utility, serving an approximate 11,000 square mile service territory in northeastern Wisconsin and an adjacent portion of Michigan's Upper Peninsula.

The term "utility" refers to the regulated activities of the electric and natural gas utility segments, while the term "nonutility" refers to the activities of the electric and natural gas utility segments that are not regulated.

**(b) Basis of Presentation**--The cost method of accounting is used for investments when WPSC owns less than 20% of the voting equity of a 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.

**(c) Use of Estimates**--We prepare our Form 1 financial statements in conformity the rules and regulations of the Federal Energy Regulatory Commission. We make estimates and assumptions that 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) Cash and Cash Equivalents**--Short-term investments with an original maturity of three months or less are reported as cash equivalents.

The following is supplemental disclosure to the WPSC Statement of Cash Flows:

<i>(Millions)</i>	2008	2007
Cash paid for interest	\$41.9	\$36.7
Cash paid for income taxes	59.1	30.8

Significant non-cash transactions were:

<i>(Millions)</i>	2008	2007
Construction costs funded through accounts payable	\$20.6	\$26.1

**(e) Revenue and Customer Receivables**--Revenues are recognized on the accrual basis and include estimated amounts for electric and natural gas services provided but not billed. At December 31, 2008 and 2007, WPSC's unbilled revenues were \$88.2 million and \$72.0 million, respectively. Currently there are no customers or industries that account for more than 10% of WPSC's revenues.

Prudent fuel and purchased power costs are recovered from customers under one-for-one recovery mechanisms by the wholesale electric operations and Michigan retail electric operations of WPSC, which provide for subsequent adjustments to rates for all changes in commodity costs. There is a portion of WPSC's wholesale electric business that limits cost recovery to no greater than the 2-year average rate charged to large industrial retail customers for that same period. The costs of natural gas prudently incurred by WPSC's natural gas utility operations are also recovered from customers under one-for-one recovery mechanisms.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

WPSC's Wisconsin retail electric operations do not have a one-for-one recovery mechanism. Instead, a "fuel window" mechanism is used to recover fuel and purchased power costs. Under the fuel window, if actual fuel and purchased power costs deviate by more than 2% from costs included in the rates charged to customers, a rate review can be triggered. Once a rate review is triggered, rates may be reset (subject to PSCW approval) for the remainder of the year to recover or refund, on an annualized basis, the projected increase or decrease in the cost of fuel and purchased power.

WPSC is required to provide service and grant credit to customers within its service territories. WPSC continually reviews its customers' credit-worthiness and obtains or refunds deposits accordingly. WPSC is precluded from discontinuing service to residential customers during winter moratorium months.

WPSC presents revenue net of pass-through taxes on the Statement of Income.

**(f) 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.

**(g) Risk Management Activities**--As part of its regular operations, WPSC enters into contracts, including options, futures, forwards, and other contractual commitments, to manage changes in commodity prices, which are described more fully in Note 2, "*Risk Management Activities*." Derivative instruments are entered into in accordance with the terms of the risk management policies and plans approved by the PSCW.

WPSC accounts for derivative instruments pursuant to SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended and interpreted. Under the provisions of SFAS No. 133, all derivatives are recognized on the balance sheet at their fair value unless they qualify for the normal purchases and sales exception. Most energy-related physical and financial derivatives at WPSC qualify for regulatory deferral subject to the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation." These derivatives are marked to fair value pursuant to SFAS No. 133 and are offset with a corresponding regulatory asset or liability. Management believes any gains or losses resulting from the eventual settlement of these derivative instruments will be collected from or refunded to customers.

WPSC classifies unrealized gains and losses on derivative instruments that do not qualify for regulatory deferral as a component of revenues.

FASB Interpretation No. 39, "Offsetting of Amounts Related to Certain Contracts," as amended, provides the option to present certain asset and liability derivative positions net on the balance sheet and to net the related cash collateral against these net derivative positions. WPSC elected not to net these items in its Balance Sheet. Cash collateral provided to others is reflected in accounts receivable on the Balance Sheet.

**(h) Emission Allowances**--WPSC accounts for emission allowances as inventory at average cost by vintage year. Charges to income result when allowances are utilized in operating WPSC's generation plants. Gains on sales of allowances are generally returned to ratepayers.

**(i) Property, Plant, and Equipment**--Utility plant is stated at the original cost of construction, including AFUDC. The costs of renewals and betterments of units of property (as distinguished from minor items of property) are capitalized as additions 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. WPSC charges the cost of units of property retired, sold, or otherwise disposed of, less salvage value, to the accumulated provision for depreciation. The cost of removal associated with the retirement is also charged to accumulated depreciation.

WPSC records straight-line depreciation expense over the estimated useful life of utility property, using depreciation rates as approved by the applicable regulators. Annual utility composite depreciation rates are shown below.

Annual Utility Composite Depreciation Rates	2008	2007
Electric	3.09%	3.35%
Natural gas	3.39%	3.52%

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Interest capitalization is applied to nonutility property during construction, and a gain and loss is recognized for retirements. Currently, nonutility property consists primarily of land.

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 ranges from three to seven years.

**(j) Allowance for Funds Used During Construction (AFUDC)**--WPSC capitalizes the cost of funds used for construction using a calculation that includes both internal equity and external debt components, as required by regulatory accounting. The internal equity component of capitalized AFUDC is accounted for as other income, and the external debt component is accounted for as a decrease to interest expense.

Approximately 50% of WPSC's retail jurisdictional construction work in progress expenditures are subject to the AFUDC calculation. For 2008, WPSC's average AFUDC retail rate was 8.61%. WPSC's construction work in progress average AFUDC wholesale rate was 8.04%.

WPSC's allowance for equity funds used during construction for 2008 and 2007 was \$5.2 million and \$0.9 million, respectively. WPSC's allowance for borrowed funds used during construction for 2008 and 2007 was \$1.8 million and \$0.3 million, respectively.

**(k) Regulatory Assets and Liabilities**--The regulated electric and natural gas utility segments of WPSC are subject to the provisions of SFAS No. 71. Regulatory assets represent probable future revenue associated with certain costs or liabilities that have been deferred and are expected to be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts collected in rates for future costs. If at any reporting date a previously recorded regulatory asset is no longer probable of recovery, the regulatory asset is reduced to the amount considered probable of recovery with the reduction charged to expense in the year the determination is made. See Note 4 "*Regulatory Assets and Liabilities*," for more information.

**(l) Goodwill and Other Intangible Assets**--In accordance with SFAS No. 142, "Goodwill and Other Intangible Assets," goodwill and other intangible assets with indefinite lives are not amortized, but are subject to an annual impairment test. WPSC performs its goodwill impairment test during the second quarter of each year. Interim impairment tests are performed whenever events or changes in circumstances indicate that the asset might be impaired. For more information on WPSC's goodwill, see Note 5 "*Goodwill*."

**(m) Retirement of Debt**--Any call premiums or unamortized expenses associated with refinancing utility debt obligations are amortized consistent with regulatory treatment of those items. Any gains or losses resulting from the retirement of utility debt that is not refinanced are either amortized over the remaining life of the original debt or recorded through earnings.

**(n) Asset Retirement Obligations**--WPSC applies SFAS No. 143, "Accounting for Asset Retirement Obligations," and FASB Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations." Under these accounting standards, WPSC recognizes legal obligations at fair value associated with the retirement of tangible long-lived assets that result from the acquisition, construction or development, and/or normal operation of the assets. A liability is recorded for these obligations as long as the fair value can be reasonably estimated, even if the timing or method of settling the obligation is unknown. The asset retirement obligations are accreted using a credit-adjusted risk-free interest rate commensurate with the expected settlement dates of the asset retirement obligations; this rate is determined at the date the obligation is incurred. The associated retirement costs are capitalized as part of the related long-lived assets and are depreciated over the useful lives of the assets. See Note 9 "*Asset Retirement Obligations*," for more information.

**(o) 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 the regulation of WPSC, certain adjustments made to defer income taxes are, in turn, recorded as regulatory assets or liabilities.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2009	2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

As a result of the implementation of FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes - an Interpretation of FAS 109," WPSC recognized a \$0.9 million decrease in the liability for unrecognized tax benefits, which was accounted for as an increase in the January 1, 2007 balance of retained earnings.

For investment tax credits generated in our regulated operations that apply SFAS No. 71, our regulators reduce our future rates over the lives of the property to which the tax credits relate; accordingly, we defer the investment tax credits in the year our taxes payable are reduced and we reduce income tax expense over the useful lives of the related property.

WPSC is included in the consolidated United States income tax return filed by Integrys Energy Group. WPSC is a party to a tax allocation arrangement with Integrys Energy Group and its subsidiaries under which each entity determines its income tax provision on a separate company basis. WPSC settles the intercompany liabilities at the time that payments are made to the applicable taxing authority. At December 31, 2008, there are no significant intercompany payables or receivables for income taxes.

For more information regarding WPSC's accounting for income taxes, see Note 10, "Income Taxes."

**(p) Guarantees**--WPSC applies Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees Including Indirect Guarantees of Indebtedness of Others," which 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. For additional information on guarantees, see Note 12 "Guarantees."

**(q) Employee Benefits**--The costs of pension and other postretirement benefits are expensed over the periods during which the employees render service. The transition obligation related to the other postretirement plans is being recognized over a 20-year period beginning in 1993. In computing the expected return on plan assets, a market related value of plan assets is used that recognizes changes in fair value over the subsequent five years. The benefit costs associated with employee benefit plans are allocated among Integrys Energy Group's subsidiaries based on employees' time reporting and actuarial calculations, as applicable. WPSC's regulators allow recovery in rates for the net periodic benefit cost calculated under GAAP.

WPSC adopted SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans -- an amendment of FASB Statements No. 87, 88, 106, and 132(R)," at December 31, 2006. SFAS No. 158 requires employers to recognize a defined benefit postretirement plan's funded status in the balance sheet, and recognize changes in the plan's funded status in the year in which the changes occur. WPSC records changes in the funded status to regulatory asset or liability accounts, pursuant to SFAS No. 71.

WPSC accounts for its participation in benefit plans sponsored by IBS as a multiple employer plan. Under affiliate agreements, WPSC is responsible for its share of plan obligations and is entitled to its share of plan assets; accordingly, WPSC accounts for its pro rata share of the IBS plan as its own plan. WPSC and IBS use a December 31 measurement date for all plans.

For additional information on WPSC's employee benefits, see Note 13 "Employee Benefit Plans."

**(r) Stock-Based Employee Compensation**--WPSC employees participate in Integrys Energy Group's stock-based employee compensation plans, which are described more fully in Note 16, "Stock-Based Compensation." Effective January 1, 2006, WPSC adopted the fair value recognition provisions of SFAS No. 123(R), "Share-Based Payment," using the modified prospective transition method. Under this transition method, prior periods' results were not restated. Stock-based compensation cost for 2006 included compensation cost for all stock-based compensation awards granted prior to, but not yet fully vested as of January 1, 2006, based on the grant date fair value estimated in accordance with the original provisions of SFAS No. 123, adjusted for estimated future forfeitures. The fair values of stock-based compensation awards granted after January 1, 2006 were estimated in accordance with the provisions of SFAS No. 123(R). The cumulative effect of a change in accounting principle recorded upon adoption of SFAS No. 123(R) was not significant.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**(s) Fair Value--** Effective January 1, 2008, WPSC adopted SFAS No. 157, "Fair Value Measurements." This standard defines fair value and requires enhanced disclosures about assets and liabilities carried at fair value. As of December 31, 2008, these additional disclosures are required only for financial assets and liabilities measured at fair value and for nonfinancial assets and liabilities measured at fair value on a recurring basis, following the guidance in FASB Staff Position FAS 157-2, "Effective Date of FASB Statement No. 157." These disclosures can be found in Note 17, "*Fair Value*."

According to SFAS No. 157, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). As permitted under SFAS No. 157, WPSC utilizes a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical expedient for valuing certain derivative assets and liabilities. SFAS No. 157 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy defined by SFAS No. 157 are as follows:

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

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

Level 3 – Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

As required by SFAS No. 157, financial assets and liabilities are classified in their entirety based on the lowest Level of input that is significant to the fair value measurement.

**(t) New Accounting Pronouncements--**In December 2007, the FASB issued SFAS No. 141(R), "Business Combinations." SFAS No. 141(R) provides greater consistency in the accounting for and financial reporting of business combinations. Among other changes, the standard will require the following: (1) all assets acquired and liabilities assumed must be recognized at the transaction date, including those related to contractual contingencies, (2) transaction costs and restructuring costs that the acquirer expects, but is not obligated, to incur are to be expensed, (3) changes to deferred tax benefits as a result of the business combination must be recognized immediately in income from continuing operations or equity, depending on the circumstances, and (4) in a bargain purchase, a gain is to be recorded instead of writing down fixed assets. Certain new disclosure requirements will enable the evaluation of the nature and financial effect of the business combination. SFAS No. 141(R) is effective for business combinations consummated after January 1, 2009. Also effective January 1, 2009, any adjustments to uncertain tax positions from business combinations consummated prior to January 1, 2009, will no longer be recorded as an adjustment to goodwill, but will be reported in income.

In March 2008, the FASB issued SFAS No. 161, "Disclosures about Derivative Instruments and Hedging Activities — an amendment of FASB Statement No. 133." SFAS No. 161 requires enhanced disclosures about (1) how and why an entity uses derivative instruments, (2) how derivative instruments and related hedged items are accounted for under SFAS No. 133, as amended, and (3) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. SFAS No. 161 is effective for WPSC for the reporting period ending March 31, 2009, and will result in expanded disclosures for derivatives instruments.

Emerging Issues Task Force (EITF) Issue No. 08-6, "Equity Method Investment Accounting Considerations," was ratified in November 2008. Issue No. 08-6 is intended to clarify the application of the equity method of accounting following adoption of SFAS No. 141(R). According to the guidance, the initial carrying value of an equity method investment should include transaction costs; an other-than-temporary impairment test should be performed on the overall investment, rather than on the underlying indefinite-lived intangible assets; the equity method investee's issuance of shares should be accounted for as the sale of a proportionate share of the investment; and no gain or loss should be recognized when

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

changing the method of accounting for an investment from the equity method to the cost method. WPSC does not expect EITF Issue No. 08-6 to have a significant impact on its financial statements.

FASB Staff Position (FSP) No. FAS 132(R)-1, "Employers' Disclosures about Postretirement Benefit Plan Assets," was issued in December 2008. This FSP amends SFAS No. 132(R), "Employers' Disclosures about Pensions and Other Postretirement Benefits," and requires additional disclosures about plan assets. These disclosures include: a description of investment policies and strategies, disclosures of the fair value of each major category of plan assets, information about the fair value measurements of plan assets, and disclosures about significant concentrations of risk in plan assets. This FSP is effective for WPSC for the reporting period ending December 31, 2009, and will result in expanded disclosures related to postretirement benefit plan assets.

## NOTE 2--RISK MANAGEMENT ACTIVITIES

The following table shows WPSC's assets and liabilities from risk management activities as of December 31, 2008, and 2007:

(Millions)	Assets		Liabilities	
	2008	2007	2008	2007
Commodity contracts	\$0.5	\$ 1.2	\$8.9	\$1.6
Financial transmission rights	6.8	13.0	4.1	4.4
<b>Total</b>	<b>\$7.3</b>	<b>\$14.2</b>	<b>\$13.0</b>	<b>\$6.0</b>
<b>Balance Sheet Presentation</b>				
Current	\$7.3	\$14.2	\$12.8	\$6.0
Other long-term	-	-	0.2	-
<b>Total</b>	<b>\$7.3</b>	<b>\$14.2</b>	<b>\$13.0</b>	<b>\$6.0</b>

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

The derivatives listed in the above table as "commodity contracts" include a limited number of natural gas purchase contracts as well as financial derivative contracts (NYMEX futures and options) used by WPSC's natural gas and electric utility segments to mitigate the risk associated with the market price volatility of natural gas. The electric utility segment also uses financial instruments to manage transmission congestion costs, which are shown in the above table as "financial transmission rights."

The following table shows WPSC's cash collateral positions:

(Millions)	December 31, 2008	December 31, 2007
Cash collateral provided to others	\$13.1	\$6.5
Cash collateral received from others	-	-

## NOTE 3--JOINTLY OWNED UTILITY FACILITIES

WPSC holds a joint ownership interest in certain electric generating facilities. WPSC is entitled to receive generating capability and output of each facility equal to its respective ownership interest. WPSC also pays its ownership share of additional construction costs, fuel inventory purchases, and operating expenses unless specific agreements have been executed to limit their maximum exposure to additional costs. WPSC's share of significant jointly owned electric generating facilities as of December 31, 2008, was as follows:



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Weston 4	West Marinette Unit No. 33	Columbia Energy Center Units 1 and 2	Edgewater
Ownership	70.0%	68.0%	31.8%	31.8%
WPSC's share of rated capacity (megawatts)	374.8	51.7	355.6	101.9
Utility plant in service	\$611.9	\$18.3	\$159.5	\$33.8
Accumulated depreciation	\$ 40.4	\$ 9.3	\$ 99.5	\$22.4
In-service date	2008	1993	1975 and 1978	1969

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

#### NOTE 4--REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities were reflected in WPSC's Balance Sheet as of December 31:

<i>(Millions)</i>	2008	2007
<b>Regulatory assets</b>		
Pension and other postretirement benefit related items	\$246.8	\$10.9
Environmental remediation costs (net of insurance recoveries)	74.1	70.0
De Pere Energy Center	35.8	38.2
Nuclear costs	24.1	34.7
Weston 3 lightning strike	22.3	22.7
Derivatives	13.6	6.4
Reserve for uncollectible accounts	4.8	4.0
Asset retirement obligations	4.3	4.0
Income tax related items	1.1	1.2
Midwest Independent Transmission System Operator (MISO) costs	-	19.1
Other	3.2	6.8
<b>Total</b>	<b>\$430.1</b>	<b>\$218.0</b>
<b>Regulatory liabilities</b>		
Pension and other postretirement benefit related items	\$21.1	\$50.8
American Transmission Company (ATC) and MISO refunds	9.6	5.3
Derivatives	4.8	13.3
Income tax related items	1.8	4.3
Other	3.7	6.2
<b>Total</b>	<b>\$41.0</b>	<b>\$79.9</b>

WPSC expects to recover its regulatory assets and incur future costs or refund its 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. Based on prior and current rate treatment for such costs, it is probable that WPSC will continue to recover from customers the regulatory assets described above.

The regulatory assets listed in the table above related to environmental remediation costs and the Weston 3 lightning strike are not earning a rate of return. The regulatory asset for environmental remediation costs includes both liabilities and insignificant costs incurred to remediate the former manufactured gas plant sites. WPSC is authorized recovery of the regulatory asset related to the Weston 3 lightning strike over a six-year period. These regulatory assets are expected to be recovered from customers in future rates; however, the carrying costs of these assets are borne by Integrys Energy Group's shareholders.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

See Note 1(g), "Summary of Significant Accounting Policies--Risk Management Activities," Note 11, "Commitments and Contingencies," Note 13, "Employee Benefit Plans," and Note 18, "Regulatory Environment," for more information on some of the more significant regulatory assets and liabilities listed in the above table.

#### NOTE 5--GOODWILL

At December 31, 2008, and 2007, goodwill recorded by WPSC's natural gas segment was \$36.4 million and related to its 2001 acquisition of Wisconsin Fuel and Light Company. Goodwill is included in Miscellaneous Deferred Debits on the Balance Sheet.

#### NOTE 6--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. Many of WPSC's leases contain one of the following options upon the end of the lease term: (a) purchase the property at the current fair market value or (b) exercise a renewal option, as set forth in the lease agreement. Rental expense attributable to operating leases was \$7.1 million and \$4.7 million in 2008 and 2007, respectively. Future minimum rental obligations under non-cancelable operating leases are payable as follows:

Year ending December 31 (Millions)	
2009	\$4.3
2010	3.4
2011	2.2
2012	1.0
2013	1.0
Later years	0.6
Total payments	\$12.5

#### NOTE 7--SHORT-TERM DEBT AND LINES OF CREDIT

WPSC's short-term borrowings consist of sales of commercial paper, borrowings under revolving credit facilities, and short-term notes. Amounts shown are as of December 31:

(Millions, except for percentages)	2008	2007
Commercial paper outstanding	\$50.0	\$50.7
Average discount rate on outstanding commercial paper	5.27%	5.65%
Short-term notes payable outstanding	\$10.0	\$10.0
Average interest rate on short-term notes payable	1.86%	5.20%

The commercial paper at December 31, 2008, had varying maturity dates ranging from January 5, 2009, through January 30, 2009.

WPSC manages its liquidity by maintaining adequate external financing commitments. The information in the table below relates to WPSC's short-term debt, lines of credit, and remaining available capacity as of December 31:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

<i>(Millions)</i>	<b>Maturity</b>	<b>2008</b>	<b>2007</b>
Revolving credit facility (1)	6/02/10	\$115.0	\$115.0
Revolving short-term notes payable (2)	5/13/09	10.0	10.0
Total short-term credit capacity		125.0	125.0
Less:			
Letters of credit issued inside credit facilities		3.8	3.8
Loans outstanding under the credit agreements and notes payable		10.0	10.0
Commercial paper outstanding		50.0	50.7
Available capacity under existing agreements		\$61.2	\$60.5

(1) Provides support for WPSC's commercial paper borrowing program.

(2) This note is renewed every six months and is used for general corporate purposes.

At December 31, 2008, WPSC was in compliance with all covenants relating to outstanding short-term debt and expects to be in compliance with all such debt covenants for the foreseeable future. WPSC's revolving credit agreement contains financial and other covenants, including, but not limited to a requirement to maintain a debt to total capitalization ratio not to exceed 65%, excluding non-recourse debt. Failure to meet these covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreements. Termination of the agreements could permit lenders to require immediate repayment of outstanding borrowings thereunder.

#### NOTE 8--LONG-TERM DEBT

<i>At December 31 (Millions)</i>		<b>2008</b>	<b>2007</b>
First mortgage bond			
<u>Series</u>	<u>Year Due</u>		
7.125%	2023	0.1	0.1
Senior notes			
<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
3.95%	2013	22.0	22.0
6.375%	2015	125.0	-
5.65%	2017	125.0	125.0
6.08%	2028	50.0	50.0
5.55%	2036	125.0	125.0
Total bonds		872.1	747.1
Unamortized discount and premium on bonds and debt		(1.3)	(1.5)
Total long-term debt		\$870.8	\$745.6

In December 2008, WPSC issued \$125.0 million of Series 6.375% Senior Notes due December 1, 2015. The net proceeds from the issuance of the Senior Notes were used for funding construction costs and other capital additions, retiring short-term debt related to construction, and general corporate utility purposes.

In November 2007, WPSC issued \$125.0 million of series 5.65% Senior Notes due November 1, 2017. The net proceeds from the issuance of the Senior Notes were used for funding construction costs and other capital additions and general corporate utility purposes.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

WPSC's First Mortgage Bonds and Senior Notes 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 of these debt securities require semi-annual payments of interest. WPSC Senior Notes become non-collateralized if WPSC retires all of its outstanding First Mortgage Bonds and no new mortgage indenture is put in place.

At December 31, 2008, WPSC was in compliance with all covenants relating to outstanding long-term debt and expects to be in compliance with all such debt covenants for the foreseeable future. WPSC's long-term debt obligations contain covenants related to payment of principal and interest when due and various financial reporting obligations. Failure to comply with these covenants could result in an event of default which, if not cured or waived, could result in the acceleration of outstanding debt obligations.

A schedule of all principal debt payment amounts, including bond maturities and early retirement payments is as follows:

<b>Year ending December 31</b> <b>(Millions)</b>	
2009	\$ -
2010	-
2011	150.0
2012	150.0
2013	147.0
Later years	425.1
<b>Total payments</b>	<b>\$872.1</b>

#### **NOTE 9--ASSET RETIREMENT OBLIGATIONS**

WPSC has asset retirement obligations primarily 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. In accordance with SFAS No. 71, WPSC establishes regulatory assets and liabilities to record the differences between ongoing expense recognition under SFAS No. 143 and FASB Interpretation No. 47, and the ratemaking practices for retirement costs authorized by the applicable regulators.

#### **Changes to Asset Retirement Obligation Liabilities**

The following table describes changes to the asset retirement obligations of WPSC through December 31, 2008.

<b>(Millions)</b>	
Asset retirement obligations at December 31, 2006	8.1
Accretion	0.5
Asset retirement obligations at December 31, 2007	8.6
<b>Accretion</b>	<b>0.5</b>
<b>Asset retirement obligations transferred in sales</b>	<b>(0.1)</b>
<b>Asset retirement obligations at December 31, 2008</b>	<b>\$ 9.0</b>

#### **NOTE 10--INCOME TAXES**

#### **Deferred Tax Assets and Liabilities**

Certain temporary book to tax differences, in which the offsetting amount is recorded as a regulatory asset or liability, are presented in the table below as net amounts, consistent with regulatory treatment. The principal components of our deferred tax assets and liabilities recognized in the Balance Sheet as of December 31 are as follows:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

<i>(Millions)</i>	2008	2007
<b>Deferred tax assets:</b>		
Employee benefits	\$33.6	\$42.8
Plant related	28.8	35.6
Price Risk Management	4.2	3.6
Other	2.9	3.4
Total deferred tax assets	\$69.5	\$85.4
<b>Deferred tax liabilities:</b>		
Plant related	\$242.7	\$222.0
Regulatory deferrals	16.1	30.6
Other	2.3	8.3
Total deferred tax liabilities	\$261.1	\$260.9

Carryforward periods for state capital and operating losses vary. In the states in which WPSC operates the period is 15 years or more, with the majority beginning to expire in 2013.

### Federal Income Tax Expense

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

<i>(Millions, except for percentages)</i>	2008		2007	
	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$71.9	35.0%	\$63.0
State income taxes, net	4.3	8.9	4.9	8.9
Unrecognized tax benefits	-	-	(0.6)	(1.0)
Benefits and compensation	(1.3)	(2.6)	(1.9)	(3.4)
Investment tax credit	(0.6)	(1.2)	(0.5)	(1.0)
Federal tax credits	-	-	-	-
Other differences, net	(1.8)	(3.9)	0.2	0.3
<b>Effective income tax</b>	<b>35.6%</b>	<b>\$73.1</b>	<b>37.1%</b>	<b>\$66.8</b>
<b>Current provision</b>				
Federal		\$46.0		\$37.1
State		14.5		8.4
<b>Total current provision</b>		<b>60.5</b>		<b>45.5</b>
<b>Deferred provision</b>		<b>13.8</b>		<b>22.5</b>
Unrecognized tax benefits		-		(1.0)
Interest		-		0.8
Investment tax credit restored		(1.2)		(1.0)
<b>Total income tax expense</b>		<b>\$73.1</b>		<b>\$66.8</b>

As the related temporary differences reverse, WPSC is prospectively refunding taxes to or collecting taxes from customers for which deferred taxes were recorded in prior years at rates different than current rates. The regulatory liability for these and other regulatory tax effects totaled \$1.8 million and \$4.5 million as of December 31, 2008, and 2007, respectively.

WPSC files income tax returns in the United States federal jurisdiction, and in various state and local jurisdictions, on a stand-alone basis or as part of Integrys Energy Group filings. With a few exceptions (major exceptions listed below), WPSC is no longer subject to federal, state, and local income tax examinations by tax authorities for years prior to 2003.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

- Wisconsin Department of Revenue – WPSC has agreed to statute extensions for tax years covering 2001 and 2002.

WPSC has open examinations for the following major jurisdictions for the following tax years:

- IRS – Integrys Energy Group and consolidated subsidiaries has an open examination for the 2006 and 2007 tax years.
- Wisconsin Department of Revenue – WPSC has an open examination for the 2001 through 2006 tax years.

In the next 12 months, it is reasonably possible that WPSC will settle its open examinations in multiple taxing jurisdictions related to tax years prior to 2006.

## NOTE 11--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. WPSC has obligations to sell electricity and natural gas to customers. WPSC expects to recover costs related to these obligations in future customer rates.

The obligations described below are as of December 31, 2008.

- WPSC's electric utility segment has obligations related to coal supply and transportation that extend through 2016 and total \$598.2 million, obligations of \$1.3 billion for either capacity or energy related to purchased power that extend through 2027, and obligations for other commodities totaling \$14.3 million, which extend through 2013.
- WPSC's natural gas utility segment has obligations related to natural gas supply and transportation contracts totaling \$469.4 million, some of which extend through 2023.
- WPSC also has commitments in the form of purchase orders issued to various vendors, which totaled \$372.4 million. A significant portion of these commitments relate to large construction projects.

### Environmental

#### EPA Section 114 Request

In 2000, WPSC received a request from the EPA under Section 114 of the Clean Air Act, seeking information related 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.

In May 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 3-8 and Weston Units 1 and 2. WPSC filed a final response to the EPA's follow-up request in June 2002.

In 2000 and 2002, Wisconsin Power and Light Company (WP&L) 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 WP&L, Madison Gas and Electric Company, and WPSC). WP&L is the operator of the plant and is responsible for responding to governmental inquiries relating to the operation of the facility. WP&L filed its response for the Columbia facility in July 2002.

Depending upon the results of the EPA's review of the information provided by WPSC and WP&L, the EPA may perform any of the following:

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

- issue notices of violation (NOV) asserting that a violation of the Clean Air Act occurred,
- seek additional information from WPSC, WP&L, and/or third parties who have information relating to the boilers, and/or
- close out the investigation.

In addition, under the 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.

To date, the EPA has not responded to the 2001 and 2002 filings made by WPSC and WP&L. However, in March 2008, a data request was received from the EPA seeking information related to operations and projects for the Pulliam and Weston coal-fired boilers from January 2000 to the present. WPSC has submitted its response. In December 2008, WP&L received a similar data request and is preparing its response.

In response to the EPA's Clean Air Act enforcement initiative, several utilities elected to settle with the EPA, while others are in litigation. The fines and penalties (including the cost of supplemental environmental projects) associated with settlements involving comparably-sized facilities 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 of the pending litigations.

If the federal government brings 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 Notice of Violation

In September 2007, an NOV was issued to WPSC by the Wisconsin Department of Natural Resources (WDNR) alleging various violations of the Pulliam facility's Title V permit, primarily pertaining to certain recordkeeping and monitoring requirements. WPSC met with the WDNR in November 2007 to discuss and attempt to resolve the matters identified in the NOV, and subsequently submitted additional information pursuant to the WDNR's request. While not finally confirmed by the WDNR, WPSC understands that this issue is essentially resolved.

#### Weston 4 Air Permit

In November 2004, the Sierra Club filed a petition with the WDNR under Section 285.61 of the Wisconsin Statutes seeking a contested case hearing on the construction permit issued for the Weston 4 generation station, which is a necessary predicate to plant construction under the pertinent air emission regulations (hereinafter referred to as the "Weston 4 air permit"). In February 2006, the administrative law judge affirmed the Weston 4 air permit with changes to the emission limits for sulfur dioxide and nitrogen oxide from the coal-fired boiler and particulate from the cooling tower. The changes, which were implemented by the WDNR in a revised permit issued on March 28, 2007, set limits that are more stringent than those originally set by the WDNR (hereinafter referred to as the "March 28, 2007 permit language").

On April 27, 2007, the Sierra Club filed a second petition requesting a contested case hearing regarding the March 28, 2007 permit language, which was granted by the WDNR. Both parties subsequently moved for summary judgment. In a decision issued on November 8, 2007, the administrative law judge granted WPSC's motion for summary judgment in that proceeding, upholding the March 28, 2007 permit language. The Sierra Club filed petitions with the Dane County Circuit Court on April 27, 2007, and November 14, 2007, for judicial review of the Weston 4 air permit and the underlying proceedings before the administrative law judge. These two judicial review proceedings were consolidated by the Court. On February 12, 2009, the Court upheld the administrative law judge's final order, which affirmed the WDNR's actions. The Sierra Club has 30 days to appeal this decision.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

These activities did not stay the construction and startup of the Weston 4 facility or the administrative law judge's decision on the Weston 4 air permit. WPSC believes that it has substantial defenses to the Sierra Club's challenges. Until the Sierra Club's challenge is finally resolved, WPSC will not be able to make a final determination of the probable cost impact, if any, of compliance with any changes to the Weston 4 air permit on its future costs.

In December 2008, an NOV was issued to WPSC by the WDNR alleging various violations of the air permits for Weston 4, as well as Weston 1 and 2. The alleged violations include an exceedance of the carbon monoxide and volatile organic compound limits at Weston 4, exceedances of the hourly sulfur dioxide limit in ten 3-hour periods during startup/shutdown and during one separate event at Weston 4, and two that address baghouse operation at Weston 1 and 2. Corrective actions have been taken. An enforcement conference was held on January 7, 2009. It is likely that the WDNR will refer the NOV to the state Justice Department for enforcement. Management does not believe that this will have a material adverse impact on the results of operations of WPSC.

#### Weston Operating Permits

In early November 2006, it came to the attention of WPSC that previous ambient air quality computer modeling done by the WDNR for the Weston facility (and other nearby air sources) did not take into account the emissions from the existing Weston 3 facility for purposes of evaluating air quality increment consumption under the required Prevention of Significant Deterioration. WPSC believes it has undertaken and completed corrective measures to address any identified modeling issues and anticipates issuance of a revised Title V permit in the near future that will resolve this issue. WPSC currently is not able to make a final determination of the probable cost impact of this issue, if any.

In December 2008, an NOV was issued to WPSC by the WDNR that includes alleged violations of the air permit at Weston 1 and 2 related to the operation of the baghouses. This NOV is discussed above under "Weston 4 Air Permit."

#### Mercury and Interstate Air Quality Rules

##### Mercury

The State of Wisconsin has recently revised the state mercury rule, Chapter NR 446. The revised rule requires a 40% reduction from the 2002 through 2004 baseline beginning January 1, 2010, through the end of 2014. Beginning in 2015, electric generating units above 150 megawatts will be required to reduce emissions by 90%. Reductions can be phased in and the 90% target can be delayed until 2021 if additional sulfur dioxide and nitrogen oxide reductions are implemented. By 2015, electric generating units above 25 megawatts but less than 150 megawatts must reduce their mercury emissions to a level defined as the Best Available Control Technology rule. WPSC estimates capital costs of approximately \$26 million for phase one, which includes estimates for both wholly owned and jointly owned plants, to achieve the required reductions. The capital costs are expected to be recovered in future rate cases. Following the promulgation of a federal mercury control and monitoring rule in 2005 by the EPA, the State of Wisconsin filed suit along with other states in opposition of the rule. On February 8, 2008, the United States Court of Appeals for the District of Columbia Circuit ruled in favor of the petitioners and vacated the federal rule. In May 2008, the EPA's appeal of the ruling was denied. The EPA is reviewing options for a new rulemaking.

##### Sulfur Dioxide and Nitrogen Oxide

The EPA issued the Clean Air Interstate Rule, formerly known as the Interstate Air Quality Rule (CAIR), in 2005. The rule was originally intended to reduce sulfur dioxide and nitrogen oxide emissions from utility boilers located in 29 states, including Wisconsin, Michigan, Pennsylvania, and New York. The CAIR required reduction of sulfur dioxide and nitrogen oxide emissions in two phases. The first phase required about a 50% reduction beginning in 2009 for nitrogen oxide and beginning in 2010 for sulfur dioxide. The second phase was to begin in 2015 for both pollutants and required about a 65% reduction in emissions. The rule allowed the State of Wisconsin 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. Wisconsin's rule, which incorporates the cap and trade approach, had completed the state legislative review and had been forwarded to the EPA for final review.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

On July 11, 2008, the United States Court of Appeals for the District of Columbia issued a decision vacating the CAIR and the associated Federal Implementation Plan. The EPA requested a rehearing of the decision by the Court of Appeals. On December 23, 2008, the Court of Appeals reversed the CAIR vacatur and thus CAIR has been reinstated. The court also directed the EPA to address the deficiencies noted in its July 11, 2008 ruling.

Prior to the court's vacatur decision, WPSC was evaluating a number of options, including using the allowance cap and trade program and/or installing controls. Following the vacatur, WPSC put its allowance trading activities on hold. Now with the reinstatement of CAIR, WPSC has been re-analyzing its options. WPSC does not currently own any annual nitrogen oxide emission allowances beyond those allocated by the state, but has taken delivery of a small number of additional ozone season nitrogen oxide allowances since the reinstatement of CAIR. WPSC does not expect any material impact as a result of the vacatur and subsequent reinstatement of the CAIR with respect to nitrogen oxide emission allowances. WPSC has been authorized by the PSCW to defer in 2009 purchases of nitrogen oxide emission allowances, which are estimated to be \$20 million.

The reinstatement of CAIR has also affected the status of the Best Available Retrofit Technology rule. The WDNR position, as well as the status of WPSC units, under that rule is currently being evaluated.

For planning purposes, it is still assumed that additional sulfur dioxide and nitrogen oxide controls will be needed on existing units. The installation of any controls will need to be scheduled as part of WPSC's long-term maintenance plan for its existing units. As such, controls may need to be installed before 2015. On a preliminary basis, and assuming controls are still required, WPSC estimates capital costs of \$523 million, which includes estimates for both wholly owned and jointly owned plants, 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 state and federal rules. The capital costs are anticipated to be recovered in future rate cases.

#### Manufactured Gas Plant Remediation

WPSC operated facilities in the past at multiple sites for the purpose of manufacturing and storing manufactured gas, and as such, is responsible for the environmental impacts at ten manufactured gas plant sites located in Wisconsin and Michigan. All are former regulated utility sites, and as such, are being remediated, with costs charged to existing ratepayers at WPSC.

WPSC entered into a settlement agreement with the EPA in May 2006, transferring six of the manufactured gas plant sites from the state to the EPA's Superfund Alternatives Program. In addition, WPSC completed the transfer of the Sheboygan Camp Marina site to the EPA in January 2007. Based on the schedule agreed to with the EPA, an evaluation of prior work done at the sites is conducted prior to addressing future work at these sites. An evaluation of the Stevens Point, Sheboygan Camp Marina, and Manitowoc work was conducted by the EPA and follow-up work is underway. Review of the prior Oshkosh work is occurring.

Three of WPSC's manufactured gas plant sites remain under state jurisdiction. Of these, work is substantially complete at Sheboygan-Wildwood and Menominee, Michigan. The analysis of remedial options for the Wausau site is underway.

WPSC estimated the future and remaining undiscounted investigation and cleanup costs for all sites to be \$73.9 million as of December 31, 2008. WPSC may adjust these estimates in the future, contingent upon remedial technology, regulatory requirements, remedy determinations, and any claims of natural resource damages. WPSC expects to recover actual cleanup costs, net of insurance recoveries, in future customer rates and has recorded a net regulatory asset of \$74.1 million, which is net of insurance recoveries received of \$17.1 million, related to the recovery of both unrecovered expenditures and estimated future expenditures as of December 31, 2008. Under current PSCW policies, WPSC will not recover carrying costs associated with the cleanup expenditures.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Greenhouse Gases

There is increasing concern over the issue of climate change and the effect of emissions of greenhouse gases, in particular from the combustion of fossil fuels. WPSC is evaluating both the technical and cost implications which may result from future state, regional, or federal greenhouse gas regulatory programs. 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. The greatest impact is likely to be on fossil fuel-fired generation, with a less significant impact on natural gas storage and distribution operations. Efforts are underway within the utility industry to find a feasible method for capturing carbon dioxide from pulverized coal-fired units and 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. Recently there have been efforts initiated to develop state and regional greenhouse gas programs. There are also renewed efforts to create federal legislation to limit carbon dioxide emissions and to create national renewable portfolio standards. A risk exists that such legislation will increase the cost of energy. However, WPSC believes the capital expenditures it is making at its generation units are appropriate under any reasonable mandatory greenhouse gas program and that future expenditures by WPSC will be recoverable in rates. WPSC will continue to monitor and manage potential risks and opportunities associated with future greenhouse gas regulatory actions.

### NOTE 12--GUARANTEES

The following table shows outstanding guarantees at WPSC at December 31, 2008:

<i>(Millions)</i>	<b>Total Amounts Committed at December 31, 2008</b>	<b>Expiration Less Than 1 Year</b>
Standby letters of credit <b>(1)</b>	<b>\$3.9</b>	\$3.9
Other guarantees <b>(2)</b>	<b>1.5</b>	1.5
Total guarantees	<b>\$5.4</b>	\$5.4

- (1)** At WPSC's request, financial institutions have issued standby letters of credit for the benefit of third parties that have extended credit to WPSC. These amounts are not reflected on the Balance Sheet.
- (2)** Consists of a liability related to WPSC's agreement to indemnify Dominion for certain costs arising from the resolution of design basis documentation issues incurred prior to Kewaunee nuclear power plant's scheduled maintenance period in 2009. As of December 31, 2008, WPSC had paid \$7.4 million to Dominion related to this guarantee, reducing the liability to \$1.5 million. WPSC expects to make payments for the entire remaining liability amount over the duration of the guarantee.

### NOTE 13--EMPLOYEE BENEFIT PLANS

#### Defined Benefit Plans

On December 31, 2008, WPSC's non-contributory, qualified retirement plan, the WPSC Retirement Plan, was merged into the Integrys Energy Group Retirement Plan. The plan merger had no effect on the level of plan benefits provided to participants or the management of plan assets. Prior to the plan merger, WPSC served as plan sponsor for the WPSC Retirement Plan, and WPSC reflected the liabilities associated with this plan on its Balance Sheet. IBS serves as plan sponsor for the Integrys Energy Group Retirement Plan. WPSC remains responsible for its share of the plan assets and obligations. Therefore, as of December 31, 2008, the WPSC Balance Sheet reflects only the liabilities associated with past and current WPSC employees and its share of the plan assets.

WPSC serves as plan sponsor for certain unfunded nonqualified retirement plans. WPSC also serves as plan sponsor and administrator for certain other postretirement benefit plans. Accordingly, WPSC's Balance Sheet reflects the liabilities associated with these plans. In addition, Integrys Energy Group offers medical, dental, and life insurance benefits to WPSC employees and their dependents. WPSC expenses the allocated costs of benefits for active employees as incurred and funds benefits for retirees through irrevocable trusts, as allowed for income tax purposes.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

During the third quarter of 2007, Integrys Energy Group made a series of changes to certain of its retirement benefit plans, which affected WPSC. Specifically, the changes included:

- Closure of the defined benefit pension plans to non-union new hires, effective January 1, 2008;
- A freeze in defined benefit pension service accruals for non-union employees, effective January 1, 2013;
- A freeze in compensation amounts used for determining defined benefit pension amounts for non-union employees, effective January 1, 2018;
- Revised eligibility requirements for retiree medical benefits for employees hired on or after January 1, 2008, and the introduction of an annual premium reduction credit for employees eligible to retire after December 31, 2012; and
- Closure of the retiree dental and life benefit programs to all new hires, effective January 1, 2008, and elimination of these benefits for any existing employees who are not eligible to retire before December 31, 2012.

As a result of the changes described above, Integrys Energy Group remeasured certain of its pension and other postretirement benefit obligations as of August 1, 2007, and WPSC recorded a combined immaterial curtailment gain in the third quarter of 2007.

A second remeasurement occurred on October 1, 2007, because the ratification of a union contract resulted in changes to a postretirement medical plan. The changes did not result in a curtailment.

The following tables provide a reconciliation of the changes in the plans' benefit obligations and fair value of assets for WPSC during 2008 and 2007.

(Millions)	Pension Benefits		Other Benefits	
	2008	2007	2008	2007
<b>Reconciliation of benefit obligation</b>				
Obligation at January 1	\$747.0	\$784.8	\$250.4	\$292.1
Service cost	11.6	24.0	6.2	6.8
Interest cost	35.5	45.4	16.6	16.5
Plan amendments	-	-	-	(21.4)
Plan curtailment	-	(0.7)	-	(0.6)
Transfer to IBS	(186.4)	-	-	-
Actuarial (gain) loss, net	24.0	(62.1)	1.3	(32.8)
Benefit payments	(33.0)	(44.4)	(11.9)	(11.3)
Federal subsidy on benefits paid	-	-	0.8	1.1
Other	-	-	12.7	-
Obligation at December 31	\$598.7	\$747.0	\$276.1	\$250.4
<b>Reconciliation of fair value of plan assets</b>				
Fair value of plan assets at January 1	\$704.5	\$674.0	\$223.8	\$212.8
Actual return on plan assets	(136.0)	47.7	(50.2)	14.1
Employer contributions	15.6	27.0	7.9	8.1
Plan acquisitions – MGU and MERC	-	0.2	-	-
Benefit payments	(33.0)	(44.4)	(11.9)	(11.2)
Transfer to affiliates	(171.3)	-	-	-
Other	-	-	5.8	-
Fair value of plan assets at December 31	\$379.8	\$704.5	\$175.4	\$223.8

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The transfer of pension plan obligations and assets to affiliates occurred in connection with the change in plan sponsor from WPSC to IBS. The amounts transferred in the table above relate to the participation, prior to December 31, 2008, of Integrys Energy Group and certain subsidiaries other than WPSC, in the WPSC pension plan.

Amounts recognized in WPSC's Balance Sheet at December 31 related to the funded status of the benefit plans consisted of:

(Millions)	<u>Pension Benefits</u>		<u>Other Benefits</u>	
	2008	2007	2008	2007
Noncurrent assets	\$ -	\$ -	\$ -	\$2.6
Current liabilities	3.8	2.9	-	0.2
Noncurrent liabilities	215.1	39.6	100.7	29.0
Net liability	\$218.9	\$42.5	\$100.7	\$26.6

The accumulated benefit obligation for the defined benefit pension plans was \$555.1 million and \$698.8 million at December 31, 2008, and 2007, respectively. Information for pension plans with an accumulated benefit obligation in excess of plan assets is presented in the following table.

(Millions)	<u>December 31,</u>	
	2008	2007
Projected benefit obligation	\$598.7	\$35.7
Accumulated benefit obligation	555.1	32.9
Fair value of plan assets	379.8	-

The following table shows the amounts that had not yet been recognized in WPSC's net periodic benefit cost as of December 31.

(Millions)	<u>Pension Benefits</u>		<u>Other Benefits</u>	
	2008	2007	2008	2007
<b>Net regulatory assets</b>				
Net actuarial loss (gain)	\$183.8	\$(20.4)	\$47.2	\$(15.5)
Prior service cost (credit)	21.7	26.3	(27.9)	(31.4)
Transition obligation	-	-	0.9	1.1
Total	\$205.5	\$ 5.9	\$20.2	\$(45.8)

The estimated net losses and prior service costs for defined benefit pension plans that will be amortized as a component of net periodic benefit cost during 2009 are \$0.3 million and \$4.6 million, respectively. The estimated net losses, prior service credits, and transition obligation for other postretirement benefit plans that will be amortized as a component of net periodic benefit cost during 2009 are \$0.4 million, \$3.5 million, and \$0.2 million, respectively.

The components of the net periodic benefit cost recorded for WPSC's employees are shown in the following table:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions)	<u>Pension Benefits</u>		<u>Other Benefits</u>	
	2008	2007	2008	2007
<b>Net periodic benefit cost</b>				
Service cost	\$10.7	\$18.0	\$5.5	\$6.1
Interest cost	35.0	34.4	13.2	13.2
Expected return on plan assets	(44.4)	(40.2)	(14.3)	(13.2)
Amortization of transition obligation	-	-	0.2	0.3
Amortization of prior service cost (credit)	4.6	4.6	(3.5)	(2.3)
Amortization of net loss (gain)	0.4	3.0	(0.6)	0.8
Curtailment gain	-	-	-	(0.1)
Net periodic benefit cost	\$6.3	\$19.8	\$ 0.5	\$4.8

### Assumptions – Pension and Other Postretirement Benefit Plans

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

	<u>Pension Benefits</u>		<u>Other Benefits</u>	
	2008	2007	2008	2007
Discount rate	6.45%	6.40%	6.50%	6.50%
Rate of compensation increase	4.27%	4.36%	N/A	N/A
Assumed medical cost trend rate (under age 65)	N/A	N/A	9.0%	10.0%
Ultimate trend rate	N/A	N/A	5.0%	5.0%
Ultimate trend rate reached in	N/A	N/A	2013	2013
Assumed medical cost trend rate (over age 65)	N/A	N/A	9.5%	10.5%
Ultimate trend rate	N/A	N/A	5.5%	5.5%
Ultimate trend rate reached in	N/A	N/A	2013	2013
Assumed dental cost trend rate	N/A	N/A	5.0%	5.0%

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

	<u>Pension Benefits</u>	
	2008	2007
Discount rate	6.40%	5.87%
Expected return on assets	8.50%	8.50%
Rate of compensation increase	4.27%	5.50%

	<u>Other Benefits</u>	
	2008	2007
Discount rate	6.50%	5.87%
Expected return on assets	8.50%	8.50%
Assumed medical cost trend rate (under age 65)	10.0%	8.0%
Ultimate trend rate	5.0%	5.0%
Ultimate trend rate reached in	2013	2010
Assumed medical cost trend rate (over age 65)	10.5%	10.0%
Ultimate trend rate	5.5%	6.5%
Ultimate trend rate reached in	2013	2011
Assumed dental cost trend rate	5.0%	5.0%

WPSC establishes its expected return on asset assumption based on consideration of historical and projected asset class returns, as well as the target allocations of the benefit trust portfolios.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Assumed health care cost trend rates have a significant effect on the amounts reported by WPSC for the health care plans. For the year ended December 31, 2008, a one-percentage-point change in assumed health care cost trend rates would have had the following effects:

<i>(Millions)</i>	One-Percentage-Point Increase	Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	\$3.6	\$(2.8)
Effect on the health care component of the accumulated postretirement benefit obligation	38.7	(31.6)

### Pension and Other Postretirement Benefits Plan Assets

The target allocations of the plan assets at December 31, 2008, and the weighted-average asset allocations of the plans at December 31, 2008, and 2007, were as follows:

Asset category	Pension Benefits Assets			Other Benefits Assets		
	Target Allocation	Percentage of Plan Assets at December 31,		Target Allocation	Percentage of Plan Assets at December 31,	
	2008	2008	2007	2008	2008	2007
Equity securities	64%	56%	59%	65%	50%	62%
Debt securities	33%	40%	35%	35%	50%	38%
Real estate	3%	4%	6%	-%	-%	-%
Total	100%	100%	100%	100%	100%	100%

The Integrys Energy Group Board of Directors has established the Employee Benefits Administrator Committee to manage the operations and administration of all benefit plans and trusts. The Committee periodically reviews the asset allocation, and the portfolio is rebalanced when necessary.

### Cash Flows Related to Pension and Other Postretirement Benefit Plans

WPSC's 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. WPSC expects to contribute \$3.7 million to pension plans and \$9.1 million to other postretirement benefit plans in 2009.

The following table shows the payments, reflecting expected future service, which WPSC expects to make for pension and other postretirement benefits. In addition, the table shows the expected federal subsidies, provided under the Medicare Prescription Drug, Improvement and Modernization Act of 2003, which will partially offset other postretirement benefits.

<i>(Millions)</i>	Pension Benefits	Other Benefits	Federal Subsidies
2009	\$31.7	\$ 15.1	\$(0.8)
2010	34.6	16.3	(0.9)
2011	32.4	17.3	(0.9)
2012	33.8	18.0	(1.0)
2013	35.3	18.6	(1.0)
2014-2018	195.8	104.4	(5.9)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## Defined Contribution Benefit Plans

Integrys Energy Group maintains a 401(k) Savings Plan for substantially all full-time WPSC employees. WPSC matches a percentage of employee contributions through an ESOP contribution up to certain limits. Certain union employees receive a contribution to their ESOP account regardless of their participation in the 401(k) Savings Plan. Non-union employees hired after January 1, 2008, are no longer eligible to participate in the defined benefit pension plan. Instead, these employees participate in a defined contribution pension plan, in which certain amounts are contributed to an employee's account based on the employee's wages, age, and years of service. WPSC's share of the total costs incurred under these plans was \$5.1 million in 2008 and \$6.8 million in 2007.

Integrys Energy Group maintains deferred compensation plans that enable certain key employees and non-employee directors to defer a portion of their compensation or fees on a pre-tax basis. All employee deferrals related to the deferred compensation plan in place prior to the PEC merger are remitted to WPSC and, therefore, the liabilities and costs associated with this deferred compensation plan are included on WPSC's Balance Sheet and Statement of Income, respectively. The obligation classified within other long-term liabilities was \$27.2 million at December 31, 2008, and \$28.4 million at December 31, 2007. The costs incurred under this arrangement were \$1.9 million in 2008 and \$2.1 million in 2007.

## NOTE 14--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)	Series	2008		2007	
		Shares Outstanding	Carrying Value	Shares Outstanding	Carrying Value
	5.00%	131,916	\$13.2	131,916	\$13.2
	5.04%	29,983	3.0	29,983	3.0
	5.08%	49,983	5.0	49,983	5.0
	6.76%	150,000	15.0	150,000	15.0
	6.88%	150,000	15.0	150,000	15.0
Total		511,882	\$51.2	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 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 15--COMMON EQUITY

Integrys Energy Group is the sole holder of WPSC's common stock. In the 2009 rate order, the PSCW has restricted WPSC to paying normal dividends on its common stock of no more than 103% of the previous year's common stock dividend to its parent without the PSCW's approval. The PSCW also requires WPSC to maintain a financial capital structure (i.e., the percentages by which each of common stock equity, preferred stock equity and debt constitute the total capital invested in a utility), which has a common equity range of 49% to 54%. The PSCW also established a targeted

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

financial common equity ratio at 51% that results in a regulatory common equity component of 53.41%. The primary difference between the financial and the regulatory common equity ratio relates to certain off-balance sheet obligations, primarily purchased power obligations, considered by the PSCW in establishing the financial common equity target. These limitations may be modified by the PSCW. The right for Integrys Energy Group to receive dividends on the common stock of WPSC is also subject to the prior rights of WPSC's preferred shareholders and to provisions in WPSC's restated articles of incorporation which limit the amount of common stock dividends which WPSC may pay if its common stock and common stock surplus accounts constitute less than 25% of its total capitalization. These limitations are not expected to limit any dividend payments in the foreseeable future. At December 31, 2008, these limitations amounted to \$1.2 million out of WPSC's total retained earnings of \$372.0 million. Consequently, at December 31, 2008, WPSC had \$370.8 million of retained earnings available for the payment of dividends.

Integrys Energy Group 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 Integrys Energy Group or its other subsidiaries. During 2008, WPSC made a return of capital to Integrys Energy Group in the amount of \$10.0 million and WPSC paid common dividends of \$93.9 million to Integrys Energy Group.

#### NOTE 16--STOCK-BASED COMPENSATION

WPSC employees may be granted awards under Integrys Energy Group's stock-based compensation plans. In May 2007, Integrys Energy Group's shareholders approved the 2007 Omnibus Incentive Compensation Plan (2007 Omnibus Plan). Under the provisions of the 2007 Omnibus Plan, the number of shares of stock that may be issued in satisfaction of plan awards may not exceed 3,500,000, and no more than 1,500,000 shares of stock can be granted as performance shares or restricted stock. No additional awards will be issued under prior plans, although the plans will continue to exist for purposes of the existing outstanding stock-based compensation. At December 31, 2008, stock options, performance stock rights, and restricted shares and restricted share units were outstanding under the various plans. Compensation cost associated with these awards is allocated to WPSC based on the percentages used for allocation of the award recipients' labor costs.

#### Stock Options

The fair values of stock option awards granted were estimated using a binomial lattice model. The expected term of option awards is calculated based on historical exercise behavior and represents the period of time that options granted are expected to be outstanding. The risk-free interest rate is based on the United States Treasury yield curve. The expected dividend yield incorporates the current dividend rate as well as historical dividend increase patterns. Integrys Energy Group's expected stock price volatility was estimated using its 10-year historical volatility. The following table shows the weighted-average fair values along with the assumptions incorporated into the valuation models:

	2008	2007
Weighted-average fair value	<b>\$4.52</b>	\$7.80
Expected term	<b>7 years</b>	7 years
Risk-free interest rate	<b>3.40%</b>	4.65%
Expected dividend yield	<b>5.00%</b>	4.50%
Expected volatility	<b>17%</b>	17%

Total pre-tax compensation cost recognized by WPSC for stock options was not significant during the year ended December 31, 2008, and 2007, and was \$1.3 million in 2006. The total compensation cost capitalized during these same years was not significant.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## Performance Stock Rights

The fair values of performance stock rights granted were estimated using a Monte Carlo valuation model, incorporating the assumptions in the table below. The risk-free interest rate is based on the United States Treasury yield curve. The expected dividend yield incorporates the dividend rate at the measurement date. The expected volatility was estimated using three years of historical data.

	2008	2007
Expected term	<b>3 years</b>	3 years
Risk-free interest rate	<b>2.18%</b>	4.71%
Expected dividend yield	<b>5.50%</b>	4.50%
Expected volatility	<b>17.3%</b>	14.5%

Pre-tax compensation cost recorded by WPSC for performance stock rights for the years ended December 31, 2008 and 2007 was \$1.0 million each year. The total compensation cost capitalized during these same years was not significant.

## Restricted Shares and Restricted Share Units

The amount of compensation cost recorded by WPSC related to Integrys Energy Group's restricted share and restricted share unit awards was not significant for the years ended December 31, 2008 and 2007.

## NOTE 17--FAIR VALUE

### Fair Value Measurements

The following table shows WPSC's financial assets and liabilities that were accounted for at fair value on a recurring basis as of December 31, 2008, categorized by level within the fair value hierarchy.

(Millions)	Level 1	Level 2	Level 3	Total
<b>Assets</b>				
Risk management assets	\$0.4	\$0.1	\$6.8	<b>\$ 7.3</b>
<b>Liabilities</b>				
Risk management liabilities	8.8	0.1	4.1	<b>13.0</b>

The determination of the fair values incorporates various factors required under SFAS No. 157. These factors include not only the credit standing of the counterparties involved, but also the impact of WPSC's nonperformance risk on its liabilities.

The risk management assets and liabilities listed in the table include NYMEX futures and options, financial contracts used to manage transmission congestion costs in the MISO market, and a small number of natural gas purchase contracts accounted for as derivatives under SFAS No. 133. NYMEX contracts are valued using the NYMEX end-of-day settlement price, which is a Level 1 input. Natural gas purchase contracts are valued using prices for similar contracts at the reporting date, which is a Level 2 input. The valuation for financial transmission rights is derived from historical data from MISO, which is considered a Level 3 input. For more information on WPSC's derivative instruments, see Note 2, "Risk Management Activities."

The following table sets forth a reconciliation of changes in the fair value of items categorized as Level 3 measurements:

(Millions)	Year Ended December 31, 2008
Balance at beginning of period	\$8.6
Net realized gain included in earnings	9.2
Net unrealized loss recorded as regulatory assets or liabilities	(8.2)
Net purchases and settlements	(6.9)
<b>Balance at December 31, 2008</b>	<b>\$2.7</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Unrealized gains and losses on financial transmission rights are deferred as regulatory assets or liabilities, pursuant to SFAS No. 71. Therefore, these fair value measurements have no impact on earnings. Realized gains and losses on financial transmission rights, as well as the related transmission congestion costs, are recorded in purchased power on the Statement of Income.

### Fair Value of Financial Instruments

The following table shows the financial instruments included on WPSC's Balance Sheet that are not recorded at fair value.

(Millions)	2008		2007	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt	\$870.8	\$881.2	\$745.6	\$765.2
Preferred stock	51.2	46.1	51.2	49.6

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.

Due to the short maturity of cash and cash equivalents, accounts receivable, accounts payable, notes payable, and outstanding commercial paper, the carrying amount approximates fair value.

### NOTE 18--REGULATORY ENVIRONMENT

#### Wisconsin

##### 2009 Rate Case

On December 30, 2008, the PSCW issued a final written order for WPSC authorizing no annual rate increase for retail electric rates as compared with the fuel surcharge adjusted rates authorized on July 4, 2008, or a \$48.0 million increase for retail electric rates as compared with the rates authorized on January 16, 2008. The PSCW required a \$3.0 million decrease in retail natural gas rates.

On September 2, 2008, WPSC and the Citizens Utility Board filed an agreement to implement a decoupling mechanism as a four-year pilot program, which would allow WPSC to adjust rates to recover or refund the difference between the actual and authorized margin impacts of variations in volumes. The PSCW approved this decoupling mechanism, with certain conditions, in the December 30, 2008 final order discussed above. The decoupling conditions included an annual \$12.0 million cap for electric service and an annual \$4.0 million cap for natural gas service. On January 16, 2009, WPSC requested a rehearing to remove or increase the decoupling caps. On February 24, 2009, in a written order, the PSCW increased the caps to \$14.0 million for electric service and \$8.0 million for natural gas service.

##### 2008 Rate Case

On January 15, 2008, the PSCW issued a final written order for WPSC authorizing a retail electric rate increase of \$23.0 million (2.5%), which included recovery of deferred 2005 and 2006 MISO Day 2 costs over a one-year period and increased electric transmission costs. The new rates became effective January 16, 2008. On February 11, 2008, WPSC filed an application with the PSCW to adjust its 2008 rates for increased fuel and purchased power costs. The application requested an increase in retail electric rates due to a delay in the in-service date of the Weston 4 power plant, increased coal and coal transportation costs, and increased natural gas costs. The PSCW approved an interim annual fuel surcharge increase of \$29.7 million on March 20, 2008, and an additional final fuel surcharge increase of \$18.3 million, effective July 4, 2008.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2009	2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

On September 30, 2008, the PSCW reopened the 2008 fuel surcharge to review forecasted fuel costs, as WPSC's current and anticipated annual fuel costs were below those projected in the fuel surcharge. As a result of the lower fuel and purchased power costs, WPSC's rates were subject to refund from September 30, 2008, through December 31, 2008. On February 9, 2009, WPSC filed a request with the PSCW to refund approximately \$5 million dollars of 2008 fuel costs to Wisconsin electric retail customers. This refund was accrued at December 31, 2008, and is subject to review by the PSCW.

#### 2007 Rate Case

On January 11, 2007, the PSCW issued a final written order for WPSC authorizing a retail electric rate increase of \$56.7 million (6.6%) and a retail natural gas rate increase of \$18.9 million (3.8%), effective January 12, 2007. The new rates reflect a 10.9% return on common equity. The PSCW approved a common equity ratio of 57.4% in WPSC's regulatory capital structure. The 2007 retail electric rate increase was required primarily because of increased costs associated with electric transmission, costs related to the construction of Weston 4 and the additional personnel to maintain and operate the plant, and costs to maintain the Weston 3 generation unit and the De Pere Energy Center. The 2007 retail natural gas rate increase was driven by infrastructure improvements necessary to ensure the reliability of the natural gas distribution system and costs associated with the remediation of former manufactured gas plant sites.

#### Weston 3 Outage

On October 6, 2007, Weston 3, a coal-fired generating facility located near Wausau, Wisconsin, sustained damage from a major lightning strike that forced the facility out of service until January 14, 2008. The damage required the repair of the generator rotor, turbine rotors, and boiler feed pumps. WPSC incurred \$8.9 million of incremental pre-tax non-fuel operating and maintenance expenditures through January 14, 2008, to repair and return Weston 3 to service. WPSC has insurance in place that covered all non-fuel operating and maintenance expenditures, less a \$1.0 million deductible. WPSC incurred a total of \$26.6 million of incremental pre-tax fuel and purchased power costs during the 14-week outage. WPSC was granted approval from the PSCW to defer the replacement fuel and purchased power costs for the Wisconsin retail portion of these costs retroactive to the date of the lightning strike. On December 30, 2008, the PSCW granted WPSC recovery of \$17.0 million of the requested \$19.6 million of Weston 3 replacement fuel and power costs from the Wisconsin retail jurisdiction, over a six-year period and without carrying costs.

It is anticipated that WPSC will recover a similar portion of replacement purchased power costs from the Michigan retail jurisdiction through the annual power supply cost recovery mechanism.

#### Integrys Energy Group's Peoples Energy Corporation Merger

The PSCW approved Integrys Energy Group's merger with Peoples Energy Corporation (PEC) as of February 16, 2007. The merger approval order contained the following conditions:

- WPSC will not have a base rate increase for natural gas or electric service prior to January 1, 2009. WPSC was allowed to adjust rates for changes in purchased power costs as well as fuel costs related to electric generation due to changes in the NYMEX natural gas futures prices, coal prices, and transportation costs for coal.
- WPSC was required to seek approval for the formation of a service company within 120 days of the closing of the merger. All required regulatory approvals were received and IBS became operational on January 1, 2008.
- WPSC will not recover merger related transaction costs. Recovery of merger related transition costs in 2009 and later years will be limited to the verified synergy savings in those years.
- WPSC will hold ratepayers harmless from any increase in interest and preferred stock costs attributable to nonutility activities, provided that the authorized capital structure is consistent with the authorized costs.
- WPSC will not pay dividends to Integrys Energy Group in an amount greater than 103% of the prior year's dividend.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Kewaunee

WPSC received \$127.1 million of proceeds from the liquidation of the Kewaunee nonqualified decommissioning trust fund in 2005, which was refunded to customers in the following manner:

- The PSCW ruled that WPSC's Wisconsin customers were entitled to be refunded approximately 85% of the proceeds over a two-year period beginning on January 1, 2006.
- The Michigan Public Service Commission (MPSC) ruled that WPSC's Michigan customers were entitled to be refunded approximately 2% of the proceeds over a 60-month period, beginning in the third quarter of 2005. Subsequently, the MPSC issued an order authorizing WPSC to amortize the approximately \$2 million remaining balance of the refund simultaneously with the amortization of approximately \$2 million of the 2005 power supply under collections from January 2007 through July 2010.
- The FERC ruled that WPSC's wholesale customers were entitled to be refunded the remaining 13% of the proceeds. A refund of approximately \$3 million was made to one customer in the second quarter of 2006, which was offset by approximately \$1 million related to both the loss WPSC recorded on the sale of Kewaunee and costs incurred related to the 2005 Kewaunee outage. Pursuant to the FERC order settlement received on August 14, 2007, WPSC completed lump-sum payments to the remaining FERC customers of approximately \$16 million (including interest), representing their contributions to the nonqualified decommissioning trust fund during the period in which they received service from WPSC. The settlement would also require these FERC customers to make two separate lump-sum payments to WPSC with respect to the loss from the sale of Kewaunee and the 2005 Kewaunee power outage. Payments made to WPSC total approximately \$1 million and \$8 million, respectively, and were netted against the \$16 million refund due to these customers.

The PSCW disallowed recovery of 50% of the 2005 loss on the sale of Kewaunee. The entire loss had previously been approved for deferral, resulting in WPSC writing off \$6.1 million in 2005 of the regulatory asset previously recorded.

On February 20, 2005, Kewaunee was temporarily removed from service after a potential design weakness was identified in its auxiliary feedwater system. In WPSC's 2006 rate case, 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. At December 31, 2008, \$19.1 million was left to be collected from ratepayers and remained recorded as a regulatory asset related to this outage.

### **Michigan**

#### 2008 Rate Case

On December 4, 2007, the MPSC issued a final written order authorizing WPSC a retail electric rate increase of \$0.6 million, effective December 5, 2007. WPSC's last retail electric rate increase in Michigan was in July 2003. The new rates reflect a 10.6% return on common equity. The MPSC approved a common equity ratio of 56.4% in WPSC's regulatory capital structure.

### **NOTE 19--RELATED PARTY TRANSACTIONS**

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

WPSC provides and receives services, property, and other items of value to and from its parent, Integrys Energy Group, and other subsidiaries of Integrys Energy Group. All such transactions are made pursuant to a Master Affiliated Interest Agreement approved by the PSCW. Michigan Gas Utilities (MGU), Minnesota Energy Resources Corporation (MERC), Upper Peninsula Power Company (UPPCO), The Peoples Gas Light & Coke Company (PGL), and North Shore Gas Company (NSG) (together with WPSC, the "regulated subsidiaries") have all been added as parties to this agreement, and like WPSC, can also provide and receive services, property, and other items of value to and from their parent, Integrys

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Energy Group, and other subsidiaries of Integrys Energy Group. The agreement provides that the regulated subsidiaries must receive payment equal to the higher of its cost or fair value for services, property, and other items of value which the regulated subsidiaries provide to Integrys Energy Group or its other nonregulated subsidiaries, and that the regulated subsidiaries must make payments equal to the lower of the provider's cost or fair value for services, property, and other items of value which Integrys Energy Group or its other nonregulated subsidiaries provide to the regulated subsidiaries. The agreement further provides that any services, property, or other items of value provided to or from any of the regulated subsidiaries of Integrys Energy Group be provided at cost. Modification or amendment to this agreement requires the approval of the PSCW.

IBS provides 14 categories of services (including financial, human resource, and administrative services) to WPSC pursuant to a Master Regulated Affiliated Interest Agreement (Regulated AIA) which has been approved by, or granted appropriate waivers from, the PSCW. As required by FERC regulations for centralized service companies, IBS renders services at cost. The PSCW must be notified prior to making changes to the Regulated AIA. Recovery of allocated costs is addressed in WPSC's rate cases.

In 2008, a new Affiliated Interest Agreement that would govern the provision of intercompany services, other than IBS services, within Integrys Energy Group, was submitted to the PSCW for approval. The new agreement was written primarily to limit the scope of services that had been provided under current agreements that are now being provided by IBS. The new agreement will replace current agreements after proper approvals. The pricing methodologies from the current agreements carry forward to the new agreement.

The table below includes information related to transactions entered into with related parties as of December 31.

<b>(Millions)</b>	<b>2008</b>	<b>2007</b>
Notes payable (1)		
Integrys Energy Group	<b>\$ 9.9</b>	\$10.5
Benefit costs (2)		
Receivables from related parties	<b>28.4</b>	48.7
Payables to related parties	-	7.1
Liability related to income tax allocation		
Integrys Energy Group	<b>12.1</b>	13.9

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

<b>(Millions)</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
Electric transactions			
Sales to Upper Peninsula Power Company	<b>\$43.9</b>	\$43.0	\$40.6
Purchases from Upper Peninsula Power Company	-	-	0.8
Natural gas transactions			
Sales to Integrys Energy Services	<b>0.8</b>	5.2	11.8
Purchases from Integrys Energy Services	<b>8.7</b>	3.2	7.3
Interest expense (1)			
Integrys Energy Group	<b>0.8</b>	0.9	0.9
Transactions with equity method investments			
Charges from ATC for network transmission services	<b>82.2</b>	73.3	59.4
Net amounts received from (advanced to) ATC for transmission interconnection	<b>82.3</b>	(23.9)	(11.6)
Charges to ATC for services and construction	<b>10.6</b>	96.1	124.1
Net proceeds from WRPC sales of energy to MISO	<b>5.8</b>	6.0	4.2
Purchases of energy from WRPC	<b>4.7</b>	4.7	4.1
Revenues from services provided to WRPC	<b>0.8</b>	1.0	1.5
Income from WPSC Investments (3)	<b>9.8</b>	8.7	9.3

(1) WPSC Leasing is a consolidated subsidiary of WPSC with a note payable to WPSC's parent company, Integrys Energy Group.

(2) WPSC serves as plan sponsor and administrator for certain other postretirement benefit plans. Accordingly, WPSC's Balance Sheet reflects the liabilities associated with these plans. The net periodic benefit cost associated with the plans and the portions of the funded status not yet recognized in income are allocated among Integrys Energy Group's subsidiaries. Prior to 2008, the liabilities related to the qualified and non-qualified pension plans and the other postretirement plans of Integrys Energy Group (excluding Upper Peninsula Power Company's, MGU's and MERC's Supplemental Employee Retirement Plans and PEC's pension and other postretirement plans) were recorded on WPSC's Balance Sheet.

(3) WPSC Investments is a consolidated subsidiary of Integrys Energy Group that is jointly owned by Integrys Energy Group, WPSC, and UPPCO. At December 31, 2008, WPSC had a 14.1% interest in WPSC Investments accounted for under the equity method. WPSC's percentage ownership interests have continued to decrease as additional equity contributions are made by Integrys Energy Group to WPSC Investments.

## NOTE 20--QUARTERLY FINANCIAL INFORMATION (Unaudited)

<b>(Millions)</b>	<b>Three Months Ended</b>				
	<b>2008</b>				
	<b>March</b>	<b>June</b>	<b>September</b>	<b>December</b>	<b>Total</b>
Operating revenues	<b>\$521.7</b>	<b>\$395.1</b>	<b>\$417.5</b>	<b>\$440.3</b>	<b>\$1,774.6</b>
Operating income	<b>36.3</b>	<b>29.9</b>	<b>57.4</b>	<b>35.5</b>	<b>159.1</b>
Earnings on common stock	<b>30.9</b>	<b>22.1</b>	<b>51.4</b>	<b>27.9</b>	<b>132.3</b>
	<b>2007</b>				
	<b>March</b>	<b>June</b>	<b>September</b>	<b>December</b>	<b>Total</b>
Operating revenues	<b>\$466.3</b>	<b>\$357.8</b>	<b>\$376.2</b>	<b>\$421.6</b>	<b>\$1,621.9</b>
Operating income	<b>43.1</b>	<b>21.5</b>	<b>42.6</b>	<b>38.8</b>	<b>146.0</b>
Earnings on common stock	<b>33.0</b>	<b>14.6</b>	<b>34.4</b>	<b>31.3</b>	<b>113.3</b>

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

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	3,172,901,747	2,384,063,829		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	3,172,901,747	2,384,063,829		
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress	145,902,800	90,652,560		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	3,318,804,547	2,474,716,389		
14	Accum Prov for Depr, Amort, & Depl	1,302,818,978	954,558,502		
15	Net Utility Plant (13 less 14)	2,015,985,569	1,520,157,887		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,270,273,541	950,553,556		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	32,545,437	4,004,946		
22	Total In Service (18 thru 21)	1,302,818,978	954,558,502		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,302,818,978	954,558,502		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
558,714,377				230,123,541	3
					4
					5
					6
					7
558,714,377				230,123,541	8
					9
					10
48,071,913				7,178,327	11
					12
606,786,290				237,301,868	13
236,742,263				111,518,213	14
370,044,027				125,783,655	15
					16
					17
236,524,435				83,195,550	18
					19
					20
217,828				28,322,663	21
236,742,263				111,518,213	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
236,742,263				111,518,213	33



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents	757,374	
4	303 Miscellaneous Intangible Plant	6,150,554	1,131,812
5	TOTAL Intangible Plant	6,907,928	1,131,812
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	6,174,281	26,926
9	310.2 Land Rights		
10	311 Structures and Improvements	108,154,339	46,050,831
11	312 Boiler Plant Equipment	446,467,401	393,452,112
12	313 Engines and Engine-Driven Generators		
13	314 Turbogenerator Units	78,748,106	54,122,487
14	315 Accessory Electric Equipment	60,706,936	39,524,192
15	316 Miscellaneous Power Plant Equipment	20,666,841	3,058,763
15a	317 Asset Retirement Costs for Steam Prod.	1,219,726	
16	TOTAL Steam Production Plant	722,137,630	536,235,311
17	Nuclear Production Plant		
18	320.1 Land		
19	320.2 Land Rights		
20	321 Structures and Improvements		
21	322 Reactor Plant Equipment		
22	323 Turbogenerator Units		
23	324 Accessory Electric Equipment		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
<p>reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)</p>			<p>to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				301	2
			757,374	302	3
398,744		23,438	6,907,060	303	4
<b>398,744</b>	<b>0</b>	<b>23,438</b>	<b>7,664,434</b>		5
					6
					7
66,004			6,135,203	310.1	8
			0	310.2	9
3,321,458		(11,939)	150,871,773	311	10
19,477,782		382,689	820,824,420	312	11
			0	313	12
262,181			132,608,412	314	13
1,074,132		(370,631)	98,786,365	315	14
782,536		(8,889)	22,934,179	316	15
			1,219,726	317	15a
<b>24,984,093</b>	<b>0</b>	<b>(8,770)</b>	<b>1,233,380,078</b>		16
					17
				320.1	18
				320.2	19
				321	20
				322	21
				323	22
				324	23

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<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			
25	326 Asset Retirement Costs for Nuclear Prod			
25a	TOTAL Nuclear Production Plant	0	0	
26	Hydraulic Production Plant			
27	330.1 Land	1,033,072		
28	330.2 Land Rights			
29	331 Structures and Improvements	4,241,006	54,824	
30	332 Reservoirs, Dams and Waterways	16,457,825	1,759,404	
31	333 Water Wheels, Turbines and Generators	7,676,829	512,372	
32	334 Accessory Electric Equipment	7,336,459	257,529	
33	335 Miscellaneous Power Plant Equipment	255,710		
34	336 Roads, Railroads and Bridges	25,399		
35	TOTAL Hydraulic Production Plant	37,026,300	2,584,129	
36	Other Production Plant			
37	340.1 Land	379,494	3,288,687	
38	340.2 Land Rights			
39	341 Structures and Improvements	23,933,472	97,415	
40	342 Fuel Holders, Products and Accessories	4,943,767		
41	343 Prime Movers			
42	344 Generators	120,139,319	289,825	
43	345 Accessory Electric Equipment	11,854,832	1,006,708	
44	346 Miscellaneous Power Plant Equipment	423,109	77,964	
44a	347 Asset Retirement Costs for Other Prod.	290,947		
45	TOTAL Other Production Plant	161,964,940	4,760,599	
46	TOTAL Production Plant	921,128,870	543,580,039	
47	3. TRANSMISSION PLANT			
48	350.1 Land			
49	350.2 Land Rights			
50	352 Structures and Improvements			
51	353 Station Equipment			
52	354 Towers and Fixtures			
53	355 Poles and Fixtures			
54	356 Overhead Conductors and Devices			
55	357 Underground Conduit			
56	358 Underground Conductors and Devices			

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<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.
				325	24
				326	25
0	0	0	0		25a
					26
2,233			1,030,839	330.1	27
			0	330.2	28
2,780			4,293,050	331	29
738			18,216,491	332	30
			8,189,201	333	31
		24,066	7,618,054	334	32
			255,710	335	33
			25,399	336	34
5,751	0	24,066	39,628,744		35
					36
			3,668,181	340.1	37
			0	340.2	38
			24,030,887	341	39
			4,943,767	342	40
			0	343	41
		(7,197)	120,421,947	344	42
339,500		6,955	12,528,995	345	43
			501,073	346	44
			290,947	347	44a
339,500	0	(242)	166,385,797		45
25,329,344	0	15,054	1,439,394,619		46
					47
				350.1	48
				350.2	49
				352	50
				353	51
				354	52
				355	53
				356	54
				357	55
				358	56

innurou Wisconsin Public Service Corp.		This Report Is: (1) [ X ] An Original (2) [   ] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)		Balance at Beginning of Year (b)	Additions (c)
57	359 Roads and Trails			
58	TOTAL Transmission Plant		0	0
59	4. DISTRIBUTION PLANT			
60	360.1 Land		3,701,055	406,892
61	360.2 Land Rights		767,172	4,300
62	361 Structures and Improvements		3,016	
63	362 Station Equipment		99,124,389	5,400,834
64	363 Storage Battery Equipment			
65	364 Poles, Towers and Fixtures		110,582,359	6,296,061
66	365 Overhead Conductors and Devices		101,428,274	4,340,451
67	366 Underground Conduit		6,008,819	
68	367 Underground Conductors and Devices		105,223,712	804,226
69	368 Line Transformers		202,883,252	14,141,674
70	368.1 Capacitors		3,852,204	64,094
71	369 Services		147,932,003	6,824,534
72	370 Meters		73,856,320	1,438,339
73	371 Installations on Customers' Premises		8,826,534	471,092
74	372 Leased Property on Customers' Premises			
75	373 Street Lighting and Signal Systems		12,086,173	426,100
75a	374 Asset Retirement Costs for Distrib. Plant		410,043	
76	TOTAL Distribution Plant		876,685,325	40,618,597
77	5. GENERAL PLANT			
78	389.1 Land		117,175	
79	389.2 Lands Rights			
80	390 Structures and Improvments		3,070,722	30,744
81	391 Office Furniture and Equipment		736,935	
82	391.1 Computers / Computer Related Equipment		2,160,719	
83	392 Transportation Equipment			
84	393 Stores Equipment			
85	394 Tools, Shop and Garage Equipment		4,947,481	158,992
86	395 Laboratory Equipment		6,960,881	172,312
87	396 Power Operated Equipment			
88	397 Communication Equipment		10,584,122	418,332
89	398 Miscellaneous Equipment		46,936	
90	SUBTOTAL		28,624,971	780,380

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corp.		(1) [ X ] An Original (2) [   ] A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				359	57
0	0	0	0		58
					59
3,591			4,104,356	360.1	60
1,732			769,740	360.2	61
			3,016	361	62
829,573		(31,129)	103,664,521	362	63
			0	363	64
1,106,482			115,771,938	364	65
425,344			105,343,381	365	66
		19,729	6,028,548	366	67
548,033			105,479,905	367	68
2,680,750		(504)	214,343,672	368	69
		(17,301)	3,898,997	368.1	70
823,598			153,932,939	369	71
948,783			74,345,876	370	72
325,435		23,787	8,995,978	371	73
			0	372	74
193,135		(23,787)	12,295,351	373	75
			410,043	374	75a
7,886,456	0	(29,205)	909,388,261		76
					77
14,440			102,735	389.1	78
			0	389.2	79
38,904		39,413	3,101,975	390	80
29,676		4,031	711,290	391	81
255,071		822,413	2,728,061	391.1	82
			0	392	83
			0	393	84
		(113,136)	4,993,337	394	85
19,791		(151,039)	6,962,363	395	86
			0	396	87
311,299		(1,727,831)	8,963,324	397	88
		6,494	53,430	398	89
669,181	0	(1,119,655)	27,616,515		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) 04/30/09	Year of Report December 31, 2008
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
91	399 Other Tangible Property			
92	TOTAL General Plant	28,624,971	780,380	
93	TOTAL (Accounts 101 and 106)	1,833,347,094	586,110,828	
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)	1,833,347,094	586,110,828	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				399	91
669,181	0	(1,119,655)	27,616,515		92
34,283,725	0	(1,110,368)	2,384,063,829		93
					94
				102	95
					96
				103	97
34,283,725	0	(1,110,368)	2,384,063,829		98



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION  
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1	Account 114	8,634,225		115	(8,634,225)	-
2	Acquisition Premium - WI					
3						
4						
5						
6						
7	Account 115	(8,634,225)	8,634,225			-
8	Accum Prov for Amort of					
9	Acquisition Premium - WI					
10						
11						
12						
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20						

On April 1, 2001, Wisconsin Public Service Corporation completed a merger with Wisconsin Fuel & Light Co. 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. The balances in Accounts 114 and 115 were offset during 2008.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008	
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
<p>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.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>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.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
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	Crane Creek Wind Project - Generation	68,057,706		153,292,294
2	Weston 3 - Flue Gas Desulfurization for SO2 Control - Generation	3,266,450		106,733,550
4	Weston 3 - Low NOX Over Fire Air Retrofit - Generation	2,015,308		3,236,727
6	Weston 2 - Separated Over Fire Air Project for NOX Control - Generation	1,852,625		2,260,375
8	Edgewater 4 - 040858 Combustion Initiative - Chemical Injection System - Generation	1,835,797		
10	Seventh St Substation - Construct New Substation 138/24.9 KV	1,019,219		553,336
12	Columbia & Edgewater - Temporary Project - Generation	916,499		
14	Weston 3- Hydro Jet Installation - Generation	910,503		
16	Bay De Noc Substation - Rebuild to 138/24.9KV	853,164		
18	Crane Creek Wind Farm - Construct Rice Substation - Generation	672,752		4,577,248
20	Edgewater 3, 4, & 5 - 054904 - 120 Railcars (Lease Buyout) - Generation	569,162		
22	Columbia 2 - 051991 - Sorbent Injection (Environmental) - Generation	557,851		1,579,049
24	Weston - Central Wisconsin Airport - Ash Placement Site - Generation	511,245		
26				
27				
28	Projects With Balances Less Than \$500,000	7,614,279		
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>90,652,560</b>	<b>0</b>	<b>272,232,579</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) 04/30/09	Year of Report December 31, 2008
<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	9,960,762	
2	Local Engineering	4,070,948	
3	Allowance for Funds Used During Construction	3,945,276	
4			
5			
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38			
39	<b>TOTAL</b>	<b>17,976,986</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) 04/30/09	December 31, 2008

### GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

Allowance for Funds Used During Construction ("AFUDC") is calculated on the average monthly eligible Construction Work In Progress ("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) and (2) retail AFUDC using the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case, which was at an annual rate of 2.2426% debt and 6.3674% equity.

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

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance Text	S \$36,187,828	1.83%	
2	Short-Term Interest			s 3.71%
3	Long-Term Debt	D 747,100,000	37.71%	d 5.56%
4	Preferred Stock	P 51,188,200	2.58%	p 6.08%
5	Common Equity	C 1,146,608,814	57.88%	c 10.90%
6	Total Capitalization	\$1,981,084,842	100.00%	
7	Average Construction Work In Progress Balance	W \$248,592,728		

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + \frac{D}{D+P+C} \left(1 - \frac{S}{W}\right) = 2.36\%$$

3. Rate for Other Funds

$$\left[1 - \frac{S}{W}\right] \left[\frac{P}{D+P+C} + \frac{C}{D+P+C}\right] = 5.63\%$$

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 2.38%
- b. Rate for Other Funds - 5.66%

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<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.					
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.		4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.			
<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	911,738,859	911,738,859		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	64,572,630	64,572,630		
4	(403.1) Decommissioning Expense	0			
5	(413) Exp. Of Elec. Plt. Leas. to Others	0			
6	Transportation Expenses-Clearing	0			
7	Other Clearing Accounts	1,579,158	1,579,158		
8	Other Accounts (Specify):				
9	182.3 ARC Depr Expense	67,749	67,749		
9a	182.3/254 ARO Depreciation Exp	(15,094)	(15,094)		
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	66,204,443	66,204,443	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	33,860,012	33,860,012		
13	Cost of Removal	3,790,264	3,790,264		
14	Salvage (Credit)	(11,755,356)	(11,755,356)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	25,894,920	25,894,920	0	0
16	Net Earnings of Decommissioning Funds				
17	Other Debit or Credit Items (Described)				
18	Reserve Adjustments for Plant Transferred to IBS	(154,464)	(154,464)		
18a	Reserve Transfers for Plant Transferred to IBS	(350,214)	(350,214)		
18b	ARO Reclass (254 to 182.3)	(166,154)	(166,154)		
18c	(Gain) Loss Related to Land Sales	(819,332)	(819,332)		
18d	Other Transfers and Reclassifications	(4,661)	(4,661)		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	950,553,557	950,553,557	0	0
<b>Section B. Balances at End of Year According to Functional Classifications</b>					
20	Steam Production	455,259,827	455,259,827		
21	Nuclear Production-Depreciation	0			
22	Nuclear Production-Decommissioning	0			
23	Hydraulic Production-Conventional	30,642,522	30,642,522		
24	Hydraulic Production-Pumped Storage	0			
25	Other Production	59,479,563	59,479,563		
26	Transmission	0			
27	Distribution	387,719,471	387,719,471		
28	General	17,452,173	17,452,173		
29	TOTAL (Enter total of lines 20 thru 28)	950,553,556	950,553,556	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**NONUTILITY PROPERTY (Account 121)**

- |   |   |
|---|---|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.</p> |
|---|---|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Purchased for Development	60,727		60,727
2	Arndt Street Substation Site	37,324		37,324
3	Pulaski Ind Park-Elec Dist Sys Only	40,398		40,398
4	Future Line S-305 Right of Way	51,020		51,020
5	Eastern Hydroland	6,330		6,330
6	Non-Utility CWIP	195,082	(186,332)	8,750
7	Minor Items Prev Devoted to Public Srv	13,645	(103)	13,542
8	Minor Items-Other Nonutility Property	3,318		3,318
9	Former Stevens Point Garage Site	7,089		7,089
10	Land Improvements on Sale Properties		190,884	190,884
11				
12				
13				
14				
15				
16				
17				
	<b>TOTAL</b>	<b>414,933</b>	<b>4,449</b>	<b>419,382</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	33,890
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations (Depreciation Expense)	389
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	389
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	6,433
10	Cost of Removal	
11	Salvage (Credit)	(6,433)
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	34,279

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
221(M)	6	(c)	Removals.
221(M)	7	(c)	Sold part of Old Trolley Car Line (E-5 Row) to adjacent homeowner in October 2008.
221(M)	10	(c)	Land Improvements (i.e. surveys, appraisals) made related to the sale that will be retired with the sale of land.

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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/09		Year of Report December 31, 2008	
<b>INVESTMENTS (Accounts 123, 124, 136)</b>							
1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i> , 124, <i>Other Investment</i> , and 136, <i>Temporary Cash Investments</i> . 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, <i>Other</i>				<i>Investments</i> ), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes. (b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be listed giving date of issuance,			
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year (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	9,790,576	2,145,645			
2	Dates Acquired 01/26/1948 & 12/31/2000						
3	50% Interest (Common Equity)						
4							
5	Wisconsin Valley Improvement Company	253,560	777,427	59,591			
6	Dates Acquired 06/05/1933 (.16% Acquired 11/29/2004)						
7	27.10 % Interest (Common Equity)						
8							
9	WPS Leasing, Inc.	176,000	(644,181)	51,617			
10	Date Acquired 09/22/1994						
11	100% Interest (Common Equity)						
12							
13	WPS Investments, LLC	35,810,426	51,240,750	9,793,839			
14	Date Acquired 12/27/2000						
15	14.11% Membership Interest (Equity Interest in Company)						
16							
17	ATC Management, Inc.	53,390	53,390	(560)			
18	Date Acquired 01/01/2001						
19	32.11% Nonvoting Interest, 20% Voting Interest						
20	(Common Equity)						
21	Subtotal - 123	42,173,236	61,217,962	12,050,132			
22							
23	Tomahawk Power & Pulp	498,789	1,422,053	0			
24	Advance Made 09/01/1993						
25							
26	Custom Software Coalition LLC	34,000	10,000	0			
27	Date Acquired 04/27/2004						
28	8.7% Interest						
29							
30	PowerTree Carbon Company LLC	50,000	50,000	0			
31	Date Acquired 11/26/2003						
32	1.51% Interest						
33							
34	Portage County EDC	70,820	112,808	4,118			
35	Date Acquired 09/09/1994						
36	50% Interest						
37	Subtotal - 124	653,609	1,594,861	4,118			
38							
39	Temp. Cash Investment - Securities	900,000	900,000	27,848,833			
40	Subtotal - 136						
41							
42		43,726,845	63,712,823	39,903,083			

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
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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	8,473,021	3,463,200		1
						2
						3
	42,016 Shares	253,560	805,506	31,512		4
						5
						6
						7
	1,000 Shares	176,000	(592,564)			8
						9
						10
						11
		35,810,426	53,354,917	7,679,672		12
						13
						14
	5,283 Shares	52,830	52,830			15
						16
						17
						18
						19
						20
0		42,172,676	62,093,710	11,174,384		21
27,269		498,789	1,394,784			22
						23
10,000		34,000	0			24
						25
0		50,000	50,000			26
						27
0		70,820	116,926			28
						29
37,269		653,609	1,561,710	0		30
						31
28,748,833		0	0			32
						33
						34
						35
						36
						37
						38
						39
						40
28,786,102	0	42,826,285	63,655,420	11,174,384	0	41
						42

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, 2008
	(2) <input type="checkbox"/> A Resubmission	04/30/09	

**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 audit adjustments of the prior year.
222	9	(c)	Equity earnings.
222	13	(c)	Equity earnings.
222	17	(c)	Return of \$1,040 in shares in ATC Management, Inc. and a \$480 purchase of additional shares.
222	34	(c)	Equity earnings.
223	1	(g)	Dividends.
223	5	(g)	Dividends.
223	13	(g)	Dividends.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of <u>2008/Q4</u>
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.</p> <p>2. 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)</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	Wisconsin River Power Company	1948&2000			
2	50% Interest	12/31/01			
3	Common Equity			9,790,576	
4					
5					
6	Wisconsin Valley Improvement Company	06/05/33			
7	27.10% Interest	11/29/04			
8	Common Equity			777,427	
9					
10					
11	WPS Leasing, Inc.	09/22/94			
12	100% Interest				
13	Common Equity			-644,181	
14					
15					
16	ATC Management, Inc.	01/01/01			
17	32.11% Non-Voting Interest				
18	20.00% Voting Interest				
19	Common Equity			53,390	
20					
21					
22	WPS Investments, LLC	12/27/00		51,240,750	
23	14.11% Membership Interest				
24	Equity Interest in Company				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Total Cost of Account 123.1 \$	42,172,676		TOTAL	61,217,962

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**INVESTMENTS 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 of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
2,145,645	-3,463,200	8,473,021		3
				4
				5
				6
				7
59,591	-31,512	805,506		8
				9
				10
				11
				12
51,617		-592,564		13
				14
				15
				16
				17
				18
	-560	52,830		19
				20
				21
9,793,839	-7,679,672	53,354,917		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
12,050,692	-11,174,944	62,093,710		42

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 224 Line No.: 1 Column: b**

WPSC acquired a 33.12% interest in Wisconsin River Power Company as approved by the PSCW Docket 2-U-2485, dated January 26, 1948. Ownership is a joint venture with Wisconsin Power and Light (a subsidiary of Alliant Energy). WPSC purchased Consolidated Water Power Company's 33.76% interest, effective December 31, 2000.

**Schedule Page: 224 Line No.: 2 Column: b**

WPSC sold a 16.88% interest in Wisconsin River Power Company to Alliant, effective December 31, 2001.

**Schedule Page: 224 Line No.: 3 Column: f**

Dividends from Wisconsin River Power Company.

**Schedule Page: 224 Line No.: 6 Column: b**

Original stock acquired in WPSC's June 5, 1933, merger with Wisconsin Valley Electric. PSCW Docket SB-2292, dated January 30, 1933.

**Schedule Page: 224 Line No.: 7 Column: b**

WPSC acquired an additional 0.16% interest in Wisconsin Valley Improvement Company in November 2004 at par value. This was the result of a stockholder surrendering shares.

**Schedule Page: 224 Line No.: 8 Column: f**

Dividends from Wisconsin Valley Improvement Company.

**Schedule Page: 224 Line No.: 11 Column: b**

Affiliated Interest Agreement filed with the PSCW Docket 6690-AE-102, dated March 13, 1995.

**Schedule Page: 224 Line No.: 16 Column: b**

ATC Management is the corporate manager of the American Transmission Company, LLC.

**Schedule Page: 224 Line No.: 19 Column: f**

The \$(560) represents the return of \$1,040 in shares in ATC Management and a \$480 purchase of additional shares.

**Schedule Page: 224 Line No.: 22 Column: b**

Affiliated Interest Agreement Omnibus Application filed with the PSCW Docket 05-AE-102, dated October 3, 2000.

**Schedule Page: 224 Line No.: 22 Column: f**

WPS Investments holds our investment in the American Transmission Company, LLC. Included in column (f) are:

Dividends from American Transmission Company, LLC \$ (7,679,672)

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<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)	499,670	538,609	
2	Customer Accounts Receivable (Account 142)	132,565,305	137,353,753	
3	Other Accounts Receivable (Account 143) *	125,639,801	33,170,839	
4	(Disclose any capital stock subscriptions received)			
4	<b>TOTAL</b>	<b>258,704,776</b>	<b>171,063,201</b>	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) **	4,000,000	4,806,029	
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>254,704,776</b>	<b>166,257,172</b>	
7				
8				
9	* Accounts Receivable From Employees: \$2,050 at 12/31/08			
10	** Michigan's Portion of Account 144: \$77,269 at 12/31/08			
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	4,000,000				<b>4,000,000</b>
2	Provision for uncollectibles for current year	9,391,420				<b>9,391,420</b>
3	Less: Account written off	10,791,009				<b>10,791,009</b>
4	Collection of accounts written off	1,399,589				<b>1,399,589</b>
5	Adjustments (explain): To reserve based on analysis of uncollectible reserve	806,029				<b>806,029</b>
6	<b>Balance end of year</b>	<b>4,806,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,806,029</b>
7						
8						
9						
10						
11						



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008	
<b>RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)</b>						
<p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p>						
<p>* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.</p> <p>"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Upper Peninsula Power Company</u>					
2	Accounts Receivable	5,097,245	58,052,707	58,538,889	4,611,063	
3	Inventory Receivable	46,970	906,692	857,065	96,597	
4	Total	5,144,215	58,959,399	59,395,954	4,707,660	
5						
6	<u>Minnesota Energy Resources Corporation</u>					
7	Accounts Receivable	1,121,637	2,203,124	3,138,685	186,076	
8	Inventory Receivable	3,889	58,836	57,432	5,293	
9	Total	1,125,526	2,261,960	3,196,117	191,369	
10						
11	<u>Accounts Receivable:</u>					
12	Michigan Gas Utilities Corporation	1,178,307	643,947	1,769,716	52,538	
13	Integrus Energy Group, Inc.	4,123,174	32,673,678	5,680,603	31,116,249	
14	Upper Peninsula Building Development Co.	1,970	0	1,970	0	
15	Penvest, Inc.	129	1,476	129	1,476	
16	WPS Leasing, Inc.	481	0	481	0	
17	WPS Visions, Inc.	103	0	103	0	
18	WPS Nuclear Corporation	263	0	263	0	
19	Integrus Energy Services, Inc.	2,768,034	4,086,268	5,882,810	971,492	
20	WPS Power Development, Inc.	243	984	1,227	0	
21	ECO Coal Pelletization #12, LLC	57	0	57	0	
22	Wisconsin Woodgas, LLC	37	0	37	0	
23	New England Generation, Inc.	12,860	3,206	16,066	0	
24	WPS Canada Generation, Inc.	3,495	0	3,495	0	
25	PDI Stoneman, Inc.	206	159	365	0	
26	Mid-American Power, LLC	8,083	1,043	9,126	0	
27	Sunbury Holdings, LLC	19	0	19	0	
28	Westwood Generation, LLC	84,115	83,478	166,936	657	
29	Wisconsin River Power Company	72,029	2,902,131	2,847,535	126,625	
30	Combined Locks Energy Center, LLC	1,731	1,115	2,546	300	
31	WPS Investments, LLC	2,742	0	2,742	0	
32	WPS Empire State, Inc.	687	0	687	0	
33	WPS Beaver Falls Generation, LLC	36,313	19,945	55,914	344	
34	WPS Syracuse Generation, LLC	16,896	18,315	34,911	300	
35	Integrus Energy Services of Canada Corp.	6,358	129	6,457	30	
36	Quest Energy, LLC	257	104	361	0	
37	Integrus Energy Services of Texas, LP	1,873	4,109	5,604	378	
38	Integrus Energy Services of New York, Inc.	5,324	13,485	17,806	1,003	
39	Wisconsin Valley Improvement Co.-Div Rec.	0	31,512	21,008	10,504	
40	Wisconsin Valley Improvement Company	0	4,857	5,008	(151)	
41	Winnebago Energy Center, LLC	33	0	33	0	

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2008.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008	
<b>RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)</b>						
<p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p>						
<p>* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.</p> <p>"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1						
2	<u>Accounts Receivable (Continued):</u>					
3	Peoples Gas Light and Coke Company	32,527	403,165	(54,324)	<b>490,016</b>	
4	North Shore Gas Company	14,095	42,619	60,076	<b>(3,362)</b>	
5	Peoples Energy Corp.	0	43,025	40,414	<b>2,611</b>	
6	Peoples Energy Resources	0	9,120	7,646	<b>1,474</b>	
7	Integrus Business Support, LLC	0	33,643,601	30,595,904	<b>3,047,697</b>	
8	Sun Devil Solar, LLC	0	1,204	490	<b>714</b>	
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39						
40						
41	<b>TOTAL</b>	<b>14,642,182</b>	<b>135,854,034</b>	<b>109,776,292</b>	<b>40,719,924</b>	<b>0</b>

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2008.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of <u>2008/Q4</u>
<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 debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	29,753,218	41,035,124	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	536,157	533,793	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	5,015,994	5,641,109	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	10,859,390	11,683,611	Electric	
8	Transmission Plant (Estimated)				
9	Distribution Plant (Estimated)	7,020,592	7,234,959	Electric & Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	1,192,060	1,165,171	Electric & Gas	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	24,088,036	25,724,850		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	185,510	99,891	Electric & Gas	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	54,562,921	67,393,658		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 1 Column: c**

Increase due primarily to Weston 4 facility.

**Schedule Page: 227 Line No.: 11 Column: c**

Inventory assigned to "Other" would include, but not be limited to, consumables used throughout the corporation such as paper products, chemicals, small tools, automotive supplies, inventoried office equipment, and miscellaneous computer supplies.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
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**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

1. Report below the information called for concerning production fuel and oil stock.
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	29,753,218	832,813	22,590,363
2	Received during year	204,559,647	5,867,013	188,380,911
3	<b>TOTAL</b>	<b>234,312,865</b>	<b>6,699,826</b>	<b>210,971,274</b>
4	Used during year (specify department)	193,277,741	5,710,348	177,741,497
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred			
16	<b>TOTAL DISPOSED OF</b>	193,277,741	5,710,348	177,741,497
17	<b>BALANCE END OF YEAR</b>	<b>41,035,124</b>	989,478	33,229,777

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))**

**KINDS OF FUEL AND OIL (Continued)**

Electric Department - Oil		Electric Department - Ammonia		Electric Dept. - Alternate Fuel		Line
Quantity (Gallons) (e)	Cost (f)	Quantity (Gallons) (g)	Cost (h)	Quantity (Tons) (i)	Cost (j)	Line No.
3,080,233	5,311,993	0	0	385	13,556	1
672,428	2,119,567	315,101	307,020	501	22,844	2
<b>3,752,661</b>	<b>7,431,560</b>	<b>315,101</b>	<b>307,020</b>	<b>886</b>	<b>36,400</b>	3
813,346	1,892,513	188,004	175,324	841	34,152	4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
813,346	1,892,513	188,004	175,324	841	34,152	16
<b>2,939,315</b>	<b>5,539,047</b>	<b>127,097</b>	<b>131,696</b>	<b>45</b>	<b>2,248</b>	17



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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of <u>2008/Q4</u>
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2009	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	92,575.00		30,899.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Amerex Brokers LLC				50,000
10					
11					
12					
13					
14					
15	Total				50,000
16					
17	Relinquished During Year:				
18	Charges to Account 509	29,698.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	62,877.00		30,899.00	50,000
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	451.00		451.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	451.00			
40	Balance-End of Year			451.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	451.00	176,065		
45	Gains	451.00	176,065		
46	Losses				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 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 proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2010		2011		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
33,453.00	601,250	30,838.00	600,000	801,910.00		989,675.00	1,201,250	1
								2
								3
				30,952.00		30,952.00		4
								5
								6
								7
								8
	25,000		1,250		3,750		80,000	9
								10
								11
								12
								13
								14
	25,000		1,250		3,750		80,000	15
								16
								17
						29,698.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
33,453.00	626,250	30,838.00	601,250	832,862.00	3,750	990,929.00	1,281,250	29
								30
								31
								32
								33
								34
								35
								36
451.00		451.00		25,707.00		27,511.00		37
				451.00		451.00		38
								39
				451.00		902.00		40
451.00		451.00		25,707.00		27,060.00		41
								42
								43
				451.00	61,362	902.00	237,427	44
				451.00	61,362	902.00	237,427	45
								46

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 228 Line No.: 9 Column: a**

Transactions with Amerex Brokers LLC represent broker fees paid in the current year for forward transaction purchases. The fees reported in 2009 and 2010 were paid for forward transaction purchases of NOx allowances. The fees reported in 2011 and 2012 were paid for forward transaction purchases of SO2 allowances.

**Schedule Page: 228 Line No.: 29 Column: I**

The following NOx allowances were allocated to WPSC in 2007 but are not included in the balances on pages 228-229:

	<u>Annual NOx Allowances</u>	<u>Ozone Season NOx Allowances</u>
Pulliam	12,528	5,406
West Marinette	864	366
Weston	17,346	7,440
DePere Energy Center	738	372
Columbia 1 *	3,883	2,685
Columbia 2 *	5,589	2,643
Edgewater 4 *	2,982	1,412

\*Actual split between owners not determined. Data reported is based on ownership share.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<b>MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)</b>			
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	428,934	
2	Gas Revenue True-Up	3,151,920	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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24			
25	TOTAL	3,580,854	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

### OTHER REGULATORY ASSETS

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Uncollectible Reserve	806,029			4,806,029
2	Deferred Interest Contingency Tax	36,179,752	Various	37,329,534	
3	Columbia & Edgewater Environmental	1,264,041	407	1,014,270	1,213,947
4	Pension and Postretirement Benefit Related Items	247,983,365	Various	12,140,953	246,765,906
5	Environmental Cleanup - Gas Sites	9,043,121	253,735	5,014,755	74,055,943
6	Asset Retirement Obligations	584,516	Various	210,695	4,349,515
7	Derivatives	11,444,168	Various	4,223,060	13,578,335
8	2001 KNPP GAP		407	229,721	325,438
9	Security Costs		407	21,250	40,661
10	De Pere Energy Center		407	2,388,156	35,762,256
11	Weston 4		407	58,294	
12	500 MW Baseload Deferral		407	308,041	
13	MISO Day 2	2,180,348	407,555	21,266,473	
14	KNPP Spring 2005 Purchase Power Deferral		555	8,348,781	15,780,002
15	KNPP Spring 2005 O&M Deferral		407	1,772,021	3,355,246
16	Reduced Coal Delivery	739,120	555	3,073,276	702,784
17	KNPP Sale	642,514	407	893,979	4,618,480
18	MI Under-recovered PSCR		449	500,853	793,019
19	Weston 3 Lightning Strike	3,470,859	407,449,555	4,171,085	22,009,276
20	DMD & R&E Tax Credit	148,671			701,336
21	Gain on NOX Emission Allowances	495,505			495,505
22	Wind Generation - Minnesota	280,892			280,892
23	Wind Generation	555,496	107	1,183,945	
24	Gain on SO2 Emission Allowances	109,633			109,633
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	NOTE: The balances reported represent the combined balances for all jurisdictions. The balances are not specific to the Michigan jurisdiction.				
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL	315,928,030		104,149,142	429,744,203

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<b>FOOTNOTE DATE</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
232	1	(a)	Generally Accepted Accounting Principles ("GAAP") reporting requires that receivables be stated at their net realizable value. The PSCW follows the direct write-off approach in rates. Therefore, a regulatory asset is recorded to offset the Accumulated Provision for Uncollectible Accounts balance required by GAAP.	
232	2	(a)	Costs and benefits along with related interest expense from tax audits are deferred in a regulatory asset for future collection from rate payers as required by regulatory practice. This balance has been reclassified to a regulatory liability in 2008.	
232	3	(a)	On September 6, 2007, the PSCW approved the request to defer a portion of WPSC's allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia and Edgewater 4 electric generation units.	
232	4	(a)	SFAS No. 158 requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income ("OCI"). WPSC received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset rather than to shareholder's equity.	
232	5	(a)	The deferral accounting for the Manufactured Gas Plant sites' cleanup costs was outlined by the PSCW in a memorandum dated July 31, 2003. The estimated projected liability amount was recorded to a Deferred Credit account with the offsetting debit to a regulatory asset account. PSCW Rate Order 6690-UR-118 authorized amortization of \$1,923,588 in 2008. Additional credits were recorded from insurance recoveries.	
232	6	(a)	SFAS No. 143 and Interpretation No. 47 require certain asset retirement obligations ("ARO") to be recognized as a liability and measured at fair market value. The costs associated with the ARO are capitalized as part of the related assets' book cost and are depreciated over the expected life of the asset. Additionally, because the ARO is recorded initially at fair market value, accretion expense (similar to interest) will be recognized as an operating expense in the income statement. WPSC received written approval from the PSCW to record the offset to the depreciation expense and accretion as a regulatory asset/liability so that the income statement will not be impacted.	
232	7	(a)	SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income. WPSC has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account.	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<b>FOOTNOTE DATE</b>			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
232	8	(a)	FERC Rate Order ER-03-606-000 allowed amortization over a 7-year period beginning May 11, 2003.
232	9	(a)	MPSC Rate Order U-15352 allowed amortization of \$21,250 per year beginning December 5, 2007.
232	10	(a)	FERC Rate Order ER-03-606-000 allowed amortization over a 20-year period beginning May 11, 2003. PSCW Rate Order 6690-UR-115 allowed amortization over a 20-year period beginning January 1, 2004. MPSC Rate Order U-13688 allowed amortization over a 20-year period beginning July 24, 2003.
232	11	(a)	PSCW Rate Order 6690-UR-118 allowed amortization over a 2-year period beginning January 12, 2007.
232	12	(a)	PSCW Rate Order 6690-UR-118 allowed amortization of \$308,041 of pre-certification expenses in 2008.
232	13	(a)	In Rate Order 6690-UR-118, the PSCW authorized amortization of deferred MISO Day 2 costs over a one-year period beginning January 16, 2008.
232	14	(a)	In Rate Order 6690-UR-118, the PSCW allowed amortization of \$7,890,700 in 2008. A FERC Settlement Agreement allowed amortization of \$458,081 in 2008.
232	15	(a)	In Rate Order 6690-UR-118, the PSCW allowed amortization of \$1,676,044 in 2008. A FERC Settlement Agreement allowed amortization of \$95,977 in 2008.
232	16	(a)	The PSCW approved the request to defer costs associated with reduced coal deliveries caused by the disruption of coal from the Powder River Basin region in Wyoming. PSCW Rate Order 6690-UR-118 allowed amortization over a 2-year period beginning January 12, 2007.
232	17	(a)	In Rate Order 6690-UR-117, the PSCW allowed deferral of 1/2 of the loss on the KNPP sale to be amortized over a 3-year period beginning in 2006 for the non-contingent items. The contingent cost portion of the loss will be amortized once the contingent items are incurred.
232	18	(a)	In Docket U-14272-R, the MPSC allowed WPSC to amortize the under-recovered amount from the 2005 Power Supply Cost Recovery (PSCR) plan from January 2007 through July 2010.
232	19	(a)	PSCW Rate Order 6690-GF-120 and MPSC Case No. U-15008-R authorized the deferral of incremental purchased power associated with a lightning strike at Weston 3. In 2008, the PSCW disallowed a portion of the deferral and these costs were expensed.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<b>FOOTNOTE DATE</b>				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
232	20	(a)	In Docket 6690-GF-115, the PSCW authorized WPSC deferred accounting treatment for the reduction in income taxes resulting from the extension of the Research and Experimentation credit under Section 41 of the Internal Revenue Code ("IRC") and the recently enacted and regulated Domestic Manufacturing Deduction under Section 199 of the IRC. The deferral also includes the cost to engage outside third-party experts to complete the analysis and computation of the benefit along with carrying costs at WPSC's authorized pre-tax weighted average cost of capital.	
232	21	(a)	PSCW Rate Order 6690-UR-118 allowed amortization of \$510,604 in 2008 for retail electric operations. The amortization allowed exceeded the NOX allowance sales proceeds; therefore, the balance was reclassified from a regulatory liability to a regulatory asset in January 2008.	
232	22	(a)	On April 3, 2008, the PSCW approved the request to defer the retail portion of incremental pre-certification and pre-construction costs for a wind generation project.	
232	23	(a)	On August 15, 2007, the PSCW approved the request to defer the retail portion of incremental pre-construction costs for a wind generation project.	
232	24	(a)	PSCW Rate Order 6690-UR-118 allowed amortization of \$587,293 in 2008 for retail electric operations. The amortization exceeded the SO2 allowance sales proceeds; therefore, the balance was reclassified from a regulatory liability to a regulatory asset in October 2008.	



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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	55,840	724,507	Various	751,168	29,179	
2	WFL Goodwill	36,400,146				36,400,146	
3	Credit Line Syndication Set Up (See NOTE 1)	107,382	25,000	232, 431	65,124	67,258	
4	Board of Directors Def Stock Units	279,703	992,542	930.2	995,186	277,059	
5	Net Executive Life Insurance Cash Value	1,100,150	2,406,528	186	2,332,113	1,174,565	
6	Labor Load/Transp Capital Accrual	838,838	7,474,007	184, 926	8,086,720	226,125	
7	Truck Stock	144,556	751,549	Various	704,651	191,454	
8	Pre-certification		78,606	107, 558	76,324	2,282	
9	Long-Term Notes Receivable	1,203,511	15,731,844	141	15,511,885	1,423,470	
10	Advances to Associated Companies	48,186,031	37,534,885	Various	58,306,182	27,414,734	
11	Oper Deposit - Columbia & Edgewater	5,844,294	3,736,203	232	4,465,069	5,115,428	
12	Weston 3 Lightning Strike (See NOTE 2)	12,722	333,103	407	12,722	333,103	
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19							
20	NOTE 1: Amortization over a 12-month period.						
21							
22	NOTE 2: Michigan portion of regulatory						
23	deferral related to incremental purchased power.						
24	Costs deferred for operation and maintenance						
25	were expensed in April 2008.						
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43							
44							
45	Misc. Work in Progress						
46	TOTAL	94,173,173	69,788,774		91,307,144	72,654,803	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2	Plant/Other Than Plant	59,399,172	45,514,193
3	Plant/Other Than Plant (FAS 109)	6,245,409	6,339,967
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	65,644,581	51,854,160
9	Gas		
10	Plant/Other Than Plant	15,475,989	14,702,582
11	Plant/Other Than Plant (FAS 109)	1,689,920	818,878
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	17,165,909	15,521,460
17	Other (Specify)	2,571,031	2,144,567
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	85,381,521	69,520,187

Notes

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 8 Column: b**

Included in this balance are deferred taxes related to the KNPP Non-Qualified Decommissioning Trust of \$542,178.

**Schedule Page: 234 Line No.: 8 Column: c**

Included in this balance are deferred taxes related to the KNPP Non-Qualified Decommissioning Trust of \$335,753.

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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) 04/30/09	December 31, 2008

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

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Unamortized Loss on Reacquired Debt	7/15/1993	45,000,000	(2,175,140)
2	Early Retirement of First Mortgage Bonds			
3	Series Due 2/1/2012 8.20%			
4	(Replaced with First Mortgage Bonds Series			
5	Due 7/1/2023 7.125%)			
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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) 04/30/09	December 31, 2008

**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
707,732		101,713	606,019	2
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707,732		101,713	606,019	25

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (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	4.00	
2				
3	Total Common Stock	32,000,000		
4				
5	Account 204 - Preferred Stock	1,000,000	100.00	
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)			102.41
11				
12	Total Preferred Stock	1,000,000		
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
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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Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/09	Year of Report December 31, 2008
<p align="center"><b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> (Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</p>			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 207 - Premium on Capital Stock		
2			
3	Common Stock	23,896,962	973,967,138
4			
5	Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions Including Tax Effect		8,137,284
8			
9	Return of Capital Distribution		(300,300,000)
10			
11	Deferred Compensation Fixed Stock		17,313,875
12			
13	Deferred Compensation Fixed Stock - Permanent Tax Difference		6,372,602
14			
15	Long-Term Incentive Plan Liability		2,901,861
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40	TOTAL	24,046,962	708,472,245

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 change 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
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40	TOTAL	130,451

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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		
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18	TOTAL	1,240,435

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

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

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

Issuance of Debt:

Issued December 5, 2008

Series Due December 1, 2015

Principle Amount: \$ 125,000,000      Account 221

Par Value: \$ 1,000

Interest Rate: 6.375%

Debt Expense: \$ 982,382      Account 181

Per October 2, 2008, PSCW Docket 6690-SB-129

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**LONG-TERM DEBT (Account 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) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Bonds		
2			
3	Series Due Dec 1, 2013 4.80%	125,000,000	1,017,567
4			442,500 D
5	Series Due Dec 1, 2028 6.08%	50,000,000	526,087
6			
7	Series Due July 1, 2023 7.125%	50,000,000	560,000
8			858,000 D
9	Series Due Aug 1, 2011 6.125%	150,000,000	1,162,215
10			349,500 D
11	Series Due Dec 1, 2012 4.875%	150,000,000	1,170,476
12			600,000 D
13	Series Due Feb 1, 2013 3.95%	22,000,000	854,525
14			
15	Series Due Dec 1, 2036 5.55%	125,000,000	1,505,013
16			723,750 D
17	Series Due Nov 1, 2017 5.65%	125,000,000	1,080,911
18			127,500 D
19	Series Due Dec 1, 2015 6.375% (Oct 2, 2008 PSCW Docket 6690-SB-129)	125,000,000	982,382
20			
21	Subtotal	922,000,000	11,960,426
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	922,000,000	11,960,426

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle 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)			
						1
						2
12/01/2003	12/01/2013	12/01/2003	12/01/2013	125,000,000	6,000,000	3
						4
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	5
						6
07/01/1993	07/01/2023	07/01/1993	07/01/2023	100,000	7,125	7
						8
08/01/2001	08/01/2011	08/01/2001	08/01/2011	150,000,000	9,187,500	9
						10
12/01/2002	12/01/2012	12/01/2002	12/01/2012	150,000,000	7,312,500	11
						12
12/14/2006	02/01/2013	12/01/2006	02/01/2013	22,000,000	869,000	13
						14
12/01/2006	12/01/2036	12/01/2006	12/01/2036	125,000,000	6,937,500	15
						16
11/01/2007	11/01/2017	11/01/2007	11/01/2017	125,000,000	6,689,757	17
						18
12/01/2008	12/01/2015	12/01/2008	12/01/2015	125,000,000	578,377	19
						20
				872,100,000	40,621,759	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				872,100,000	40,621,759	33

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 19 Column: b**

PSCW Docket 6690-SB-129 dated October 2, 2008, authorized \$250 million of debt securities. \$125 million of debt securities was issued in December 2008.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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	11/13/2008	Payable on Demand	*	\$10,000,000
2	Commercial Paper	Short-term Working Capital	12/23/2008	1/5/2009	6.05%	\$1,000,000
3	Commercial Paper	Short-term Working Capital	12/30/2008	1/12/2009	4.70%	\$1,000,000
4	Commercial Paper	Short-term Working Capital	12/23/2008	1/16/2009	6.05%	\$19,000,000
5	Commercial Paper	Short-term Working Capital	12/30/2008	1/30/2009	4.75%	\$29,000,000
6						
7						
8						
9	*Interest is based on the one-month LIBOR rate and varies by month.					
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
	<b>TOTAL</b>					<b>\$60,000,000</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) 04/30/09	December 31, 2008

**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>Integrus Energy Group, Inc.</u>					
3	Accounts Payable	5,595,241	12,279,193	7,194,747	<b>510,795</b>	
4	Taxes Payable	(2,576,040)	15,969,787	20,166,827	<b>1,621,000</b>	
5	Total	<b>3,019,201</b>	<b>28,248,980</b>	<b>27,361,574</b>	<b>2,131,795</b>	
6	<u>Upper Peninsula Power Company</u>					
7	Accounts Payable	22,122	192,800	158,513	<b>(12,165)</b>	
8	Inventory Payable	2,904	27,022	31,427	<b>7,309</b>	
9	Taxes Payable	(1,171,363)	414,248	1,585,611	<b>0</b>	
10	Total	<b>(1,146,337)</b>	<b>634,070</b>	<b>1,775,551</b>	<b>(4,856)</b>	
11	<u>Upper Peninsula Building Develop Company</u>					
12	Accounts Payable	59	59	0	<b>0</b>	
13	Taxes Payable	2,384	209,070	206,686	<b>0</b>	
14	Total	<b>2,443</b>	<b>209,129</b>	<b>206,686</b>	<b>0</b>	
15	<u>Penvest, Inc.</u>					
16	Accounts Payable	2	2	0	<b>0</b>	
17	Taxes Payable	(36,088)	26,419	62,507	<b>0</b>	
18	Total	<b>(36,086)</b>	<b>26,421</b>	<b>62,507</b>	<b>0</b>	
19	<u>WPS Leasing, Inc.</u>					
20	Accounts Payable	120,800	1,447,772	1,447,606	<b>120,634</b>	
21	Taxes Payable	(972)	17,982	18,954	<b>0</b>	
22	Total	<b>119,828</b>	<b>1,465,754</b>	<b>1,466,560</b>	<b>120,634</b>	
23	<u>WPS Visions, Inc.</u>					
24	Accounts Payable	3	3	0	<b>0</b>	
25	Taxes Payable	(68)	1,392	1,460	<b>0</b>	
26	Total	<b>(65)</b>	<b>1,395</b>	<b>1,460</b>	<b>0</b>	
27						
28						

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2008.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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 Nuclear Corporation</u>					
3	Accounts Payable	5	5	0	0	
4	Taxes Payable	352,757	353,133	376	0	
5	Total	<b>352,762</b>	<b>353,138</b>	<b>376</b>	<b>0</b>	
6	<u>Integrus Energy Services, Inc.</u>					
7	Accounts Payable	83,684	5,444,904	6,286,755	<b>925,535</b>	
8	Taxes Payable	2,938,912	36,457,567	33,518,655	0	
9	Total	<b>3,022,596</b>	<b>41,902,471</b>	<b>39,805,410</b>	<b>925,535</b>	
10	<u>WPS Power Development, Inc.</u>					
11	Accounts Payable	3	3	0	0	
12	<u>Wisconsin Woodgas, LLC</u>					
13	Accounts Payable	1	1	0	0	
14	<u>WPS New England Generation, Inc.</u>					
15	Accounts Payable	38	38	0	0	
16	Taxes Payable	(11,880)	223,143	235,023	0	
17	Total	<b>(11,842)</b>	<b>223,181</b>	<b>235,023</b>	<b>0</b>	
18	<u>WPS Canada Generation, Inc.</u>					
19	Accounts Payable	73	73	0	0	
20	Taxes Payable	2,064	101,618	99,554	0	
21	Total	<b>2,137</b>	<b>101,691</b>	<b>99,554</b>	<b>0</b>	
22	<u>PDI Stoneman, Inc.</u>					
23	Accounts Payable	10	10	0	0	
24	Taxes Payable	(124,772)	736,664	861,436	0	
25	Total	<b>(124,762)</b>	<b>736,674</b>	<b>861,436</b>	<b>0</b>	
26						
27						
28						

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2008.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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 Empire State, Inc.</u>					
3	Accounts Payable	51	51	0	0	
4	Taxes Payable	656,072	2,272,448	1,616,376	0	
5	Total	<b>656,123</b>	<b>2,272,499</b>	<b>1,616,376</b>	<b>0</b>	
6	<u>WPS Syracuse Generation, Inc.</u>					
7	Accounts Payable	28	28	0	0	
8	<u>Wisconsin River Power Company</u>					
9	Accounts Payable	4,980	1,689,825	1,909,661	<b>224,816</b>	
10	<u>Mid-American Power, LLC</u>					
11	Accounts Payable	190	190	0	0	
12	<u>WPS Westwood Generation, LLC</u>					
13	Accounts Payable	161	161	5,939	<b>5,939</b>	
14	<u>Combined Locks Energy Center, LLC</u>					
15	Accounts Payable	37	37	0	0	
16	<u>WPS Investments, LLC</u>					
17	Accounts Payable	78	78	0	0	
18	<u>WPS Beaver Falls Generation, LLC</u>					
19	Accounts Payable	18	18	0	0	
20	<u>Integrays Energy Services of Canada Corp.</u>					
21	Accounts Payable	68	68	0	0	
22	<u>Quest Energy, LLC</u>					
23	Accounts Payable	4	4	0	0	
24	<u>Integrays Energy Services of Texas, Inc.</u>					
25	Accounts Payable	7	7	0	0	
26						
27						
28						

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2008.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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>Integrus Energy Services of New York, Inc.</u>					
3	Accounts Payable	19	19	0	0	
4	Taxes Payable	2,196,992	3,009,204	812,212	0	
5	Total	<b>2,197,011</b>	<b>3,009,223</b>	<b>812,212</b>	<b>0</b>	
6	<u>Minnesota Energy Resources Corp.</u>					
7	Accounts Payable	43,662	(46,024)	(88,580)	<b>1,106</b>	
8	Inventory Payable	73	542	469	0	
9	Taxes Payable	3,303,705	3,303,705	0	0	
10	Total	<b>3,347,440</b>	<b>3,258,223</b>	<b>(88,111)</b>	<b>1,106</b>	
11	<u>Michigan Gas Utilities Corp.</u>					
12	Accounts Payable	27,468	11,940	(15,400)	<b>128</b>	
13	Taxes Payable	5,947,865	5,947,865	0	0	
14	Total	<b>5,975,333</b>	<b>5,959,805</b>	<b>(15,400)</b>	<b>128</b>	
15	<u>Peoples Energy Corporation</u>					
16	Taxes Payable	13,595,586	13,595,586	0	0	
17	<u>Peoples Gas Light &amp; Coke Company</u>					
18	Accounts Payable	0	(1,135,126)	(1,134,915)	<b>211</b>	
19	Taxes Payable	39,066,138	39,066,138	0	0	
20	Total	<b>39,066,138</b>	<b>37,931,012</b>	<b>(1,134,915)</b>	<b>211</b>	
21	<u>North Shore Gas Company</u>					
22	Accounts Payable	0	(49,692)	(49,221)	<b>471</b>	
23	Taxes Payable	1,739,944	1,739,944	0	0	
24	Total	<b>1,739,944</b>	<b>1,690,252</b>	<b>(49,221)</b>	<b>471</b>	
25	<u>Peoples Energy Resources Company, LLC</u>					
26	Taxes Payable	4,271,049	4,271,049	0	0	
27	<u>Peoples Gas Neighborhood Develop Corp.</u>					
28	Taxes Payable	790,904	790,904	0	0	

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2008.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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>Peoples District Energy Corp.</u>					
3	Taxes Payable	108,312	108,312	0	0	
4	<u>PERC Power, LLC</u>					
5	Taxes Payable	(26,651,190)	0	26,651,190	0	
6	<u>PERC Holdings, LLC</u>					
7	Taxes Payable	961,287	961,287	0	0	
8	<u>Peoples Energy Ventures, LLC</u>					
9	Taxes Payable	466,444	466,444	0	0	
10	<u>Peoples Energy Business Services, LLC</u>					
11	Taxes Payable	19,880	19,880	0	0	
12	<u>Peoples Energy Neighborhood Develop, LLC</u>					
13	Taxes Payable	530,789	530,789	0	0	
14	<u>Peoples Energy Home Services, LLC</u>					
15	Taxes Payable	6,625	6,625	0	0	
16	<u>Peoples Technology, LLC</u>					
17	Taxes Payable	(154,881)	0	154,881	0	
18	<u>Winnebago Energy Center, LLC</u>					
19	Accounts Payable	37	37	0	0	
20	<u>Integrays Business Support, LLC</u>					
21	Accounts Payable	0	116,287,594	135,758,176	19,470,582	
22						
23						
24						
25						
26						
27						
28	<b>TOTAL</b>	<b>52,132,281</b>	<b>266,752,845</b>	<b>237,496,925</b>	<b>22,876,361</b>	

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2008.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**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 member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	132,275,544
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal and State Income Tax Expense	73,062,612
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Schedule M (Addition of Taxable Income)	-63,007,020
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	142,331,136
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35%)	49,815,898
30		
31		
32	Tax Effect of Deferred Items:	
33	Prior Year Current Adjustments	-3,845,492
34	Section 45 (Wind) Credits	-346,766
35	Tax Effects of Deferred Items	14,293,648
36	Tax Amortizations	311,057
37	Tax Deferrals	80,427
38		
39		
40	Investment Tax Credit	-1,230,290
41		
42	Federal Tax Credit	59,078,482
43		
44	Instruction #2 - See Footnote	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation		04/18/2009	2008/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 20 Column: a**

**Benefits**

Benefits Accrued	\$ (13,042,824)
Deferred Compensation	857,015
ESOP Dividends	(4,238,602)
Incentives Accrued	2,294,147
Vacation Pay Accrued	1,776,736

**Dividend Deduction/Exclusion**

Dividend Exclusion (>20%)	(2,770,560)
Dividend Exclusion (Pr Util Stk)	(287,358)

**Equity Investments**

C-Corp Equity & Investments	1,287,371
WPSL	(51,617)

**M-2 M G/L**

Price Risk Hedging (Cur)	15,473,459
Price Risk Hedging	(15,534,310)

**Other**

Basis Adjustments (NPL)	(395)
Contingent Liabilities	(550,659)
Income & Deductions	(2,735,509)
Deferred Income & Deductions	(9,476,542)
Interest	216,421
Interest M-1 related to below the line accounts	(14,485)
Key Executive Life Insurance	(949,446)
Lobbying	315,987
Meals & Entertainment	452,770
Penalties	276,213
Penalties related to below the line accounts	205

**Plant-ATC**

Intangibles (NPL)	(8,164)
Partnerships & Equity Invest	(1,207,506)

**Plant-Customer Advances**

Deferred Income & Deductions	(1,248,269)
------------------------------	-------------

**Plant-Other**

Depreciation	(53,367,395)
Depreciation (Adj-Tax Sys)	(117,503)

**Regulatory Deferrals**

Environment Cleanup	2,378,634
Regulatory Assets (CUR)	(199,505)
Regulatory Assets (NC)	30,344,551
Regulatory Liabilities (NC)	1,893,662
State Tax Liability	(14,773,542)

TOTAL M-1 ADJUSTMENTS	\$ (63,007,020)
-----------------------	-----------------

**Schedule Page: 261 Line No.: 44 Column: a**

Each corporation in the consolidation is taxed as a stand-alone corporation when allocating the federal income tax liability (per Integrys Energy Group 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.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

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 taxed 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 (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal:					
2	Income		46,490,685	46,015,124	46,236,630	-43,718,278
3	Highway Use Tax		2,038	2,974	2,550	
4	FICA	1,640,546		7,916,919	9,019,268	
5	Unemployment	76,623		122,077	187,855	
6						
7	State of Wisconsin:					
8	Income Tax		2,602,509	14,465,304	12,735,923	614,147
9	Unauthorized Insurance Tax	154,000		154,380	203,380	
10	Gross Receipts Tax		34,911,764	35,792,093	40,251,631	
11	Unemployment	94,708		244,189	326,311	
12	Remainder Assessment		762,746	1,478,205	1,430,917	
13	Recycling Fee & Other			9,800	9,800	
14	Local RE & Personal	26,600		36,401	31,001	
15						
16	State of Michigan:					
17	Unemployment	83,057		70	78,543	
18	Public Utility Assessment	46,541		101,773	92,280	
19	Single Business Tax	88,974		19,393	123,463	-15,096
20	Local RE & Personal	878,000		431,516	487,516	
21						
22	Other:					
23	Carline Tax	38,100		182,931	40,231	
24	Use Tax			322,577	322,577	
25	Other Tax Fees			2,102	2,102	
26	Payroll Tax Billed from IBS			2,729,316	2,729,316	
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	3,127,149	84,769,742	110,027,144	114,311,294	-43,119,227

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

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

7. Do not include on this page 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. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
	2,993,913	30,428,349			15,586,775	2
	1,614	2,331			643	3
538,197		6,496,891			1,420,028	4
10,845		107,639			14,438	5
						6
						7
	1,487,275	9,804,980			4,660,324	8
105,000		120,494			33,886	9
	39,371,302	31,689,768			4,102,325	10
12,586		202,922			41,267	11
	715,458	1,066,465			411,740	12
		7,649			2,151	13
32,000					36,401	14
						15
						16
4,584		58			12	17
56,034		79,434			22,339	18
		15,136			4,257	19
822,000		366,420			65,096	20
						21
						22
180,800					182,931	23
		251,062			71,515	24
		1,648			454	25
		2,107,761			621,555	26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
1,762,046	44,569,562	82,749,007			27,278,137	41

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

These adjustments include special fuel credits, income tax accruals/payments from affiliated companies, refunds and amortization of refunds from the IRS, and adjustments to account for the prior year's difference between actual and estimated income taxes.

**Schedule Page: 262 Line No.: 8 Column: f**

Adjustments to account for the prior year's difference between actual and estimated income taxes.

**Schedule Page: 262 Line No.: 19 Column: f**

Transfer to Account 232.

**Schedule Page: 262 Line No.: 26 Column: i**

This amount is payroll taxes charged to WPSC from IBS as follows:

FICA \$ 1,949,819  
FUTA \$ 23,710  
SUTA \$ 134,232

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments 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 (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	215,839			411.4	54,942	
4	7%						
5	10%	10,147,950			411.4, 411.5	1,080,430	
6	11%	231,335			411.4	9,787	
7							
8	TOTAL	10,595,124				1,145,159	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Electric from Above	10,595,124				1,145,159	
12	Electric Subtotal	10,595,124				1,145,159	
13							
14							
15							
16	4%	132,457			411.4	10,684	
17	7%	18,573			411.4	1,594	
18	10%	1,114,651			411.4	71,070	
19	Gas Subtotal	1,265,681				83,348	
20							
21							
22	10%	35,893			411.4	1,783	
23	Common Subtotal	35,893				1,783	
24							
25	Total	11,896,698				1,230,290	
26							
27							
28							
30							
31							
32							
33							
34							
35							
36							
37							
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42							
43							
44							
45							
46							
47							
48							

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)**

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
160,897	39.2 years		3
			4
9,067,520	39.5 years		5
221,548	47.5 years		6
			7
9,449,965			8
			9
			10
9,449,965			11
9,449,965			12
			13
			14
			15
121,773	47.0 years		16
16,979	47.0 years		17
1,043,581	37.7 years		18
1,182,333			19
			20
			21
34,110	42.1 years		22
34,110			23
			24
10,666,408			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
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			47
			48

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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	Pension and Postretirement Plan Contribution	3,743,391
2	Water Tolls	92,853
3	ESOP Contributions	936,412
4	Miscellaneous Payroll Deductions	271,866
5	Deferred Holiday Accrual	164,612
6	Vacation Pay Accrued	6,998,348
7	Short-Term Variable Pay Plan	372,931
8	Health Care Plan	961,606
9	Goal Sharing	5,757,422
10	Michigan Electric Refunds	129,134
11	Fixed Bill Refund	423,748
12	Wisconsin Electric True-Up	5,600,448
13	Miscellaneous (4 items)	104,243
14		
15		
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	<b>25,557,014</b>

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

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	34,579,600
24	Gas	2,845,783
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	<b>TOTAL</b>	<b>37,425,383</b>

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits-Misc.	223,452	232	65,850		157,602
2	Outstanding Checks Cancelled	6,751	232	2,797	538	4,492
3	Post Employment Benefits	2,497,538	228.3, 926	3,706,745	2,555,676	1,346,469
4	Dairyland Power Deposit		Various	2,985,600	4,139,408	1,153,808
5	Transformer Installation	1,032,309	Various	2,942,721	3,186,800	1,276,388
6	Executive Def Comp-Death Benefit	102,999	234	14,714		88,285
7	Direct Load Control Switch Install	100,861	588	81,966	154,691	173,586
8	Meter Installation	1,518,890	107,586,878	544,204	455,448	1,430,134
9	Survivor Widow Benefit	10,882	234	4,501	2,059	8,440
10	Environmental Cleanup-Gas Sites	67,492,000	Various	1,394,295	7,801,295	73,899,000
11	Deferred Compensation Plan	19,456,837	Various	3,600,159	2,999,515	18,856,193
12	Deferred Comp 2001 Variable Plan	37,146	Various	293,095	255,949	
13	Deferred Comp Variable Stock	2,547,451	Various	2,366,029	2,550,356	2,731,778
14	Deferred Comp Mutual Fund Option	6,377,966	Various	8,978,387	8,211,182	5,610,761
15	Alexander Falls Deposit	14,000			7,000	21,000
16	Advances from Assoc. Companies	19,188,034	Various	9,191,413	472,887	10,469,508
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	120,607,116		36,172,476	32,792,804	117,227,444



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 269 Line No.: 2 Column: b**

Balance was included in Items Under \$10,000 in prior year.

**Schedule Page: 269 Line No.: 4 Column: f**

Dairyland Power Cooperative provided and maintains an operating deposit to reimburse WPSC for costs incurred related to the Weston 4 joint plant facility.

**Schedule Page: 269 Line No.: 12 Column: f**

Integritys Business Support, LLC, an affiliated service company, was formed in 2008. The balance in this account was transferred to Integritys Business Support during 2008.

**Schedule Page: 269 Line No.: 15 Column: b**

Balance was included in Items Under \$10,000 in prior year.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.					
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 Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities				
4	Pollution Control Facilities				
5	Other (provide details in footnote):				
6					
7					
8	TOTAL Electric (Enter Total of lines 3 thru 7)				
9	Gas				
10	Defense Facilities				
11	Pollution Control Facilities				
12	Other (provide details in footnote):				
13					
14					
15	TOTAL Gas (Enter Total of lines 10 thru 14)				
16					
17	TOTAL (Acct 281) (Total of 8, 15 and 16)				
18	Classification of TOTAL				
19	Federal Income Tax				
20	State Income Tax				
21	Local Income Tax				
NOTES					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)**

3. Use footnotes as required.

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			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							21

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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 Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	157,772,426	28,259,573	29,584,479	
3	Gas	46,709,435	6,149,800	5,994,546	
4	Nonutility	15,722,255			
5	TOTAL (Enter Total of lines 2 thru 4)	220,204,116	34,409,373	35,579,025	
6					
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	220,204,116	34,409,373	35,579,025	
10	Classification of TOTAL				
11	Federal Income Tax	194,095,565	30,650,900	30,736,586	
12	State Income Tax	26,108,551	3,758,473	4,842,439	
13	Local Income Tax				
NOTES					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)**

3. Use footnotes as required.

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			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		190,282,254	1,544,496	190,282,254	19,222,852	174,125,876	2
		190,282,254	281,212	190,282,254	9,133,782	55,717,259	3
1,899,782	-15,177,668	190,283	16,162,481			16,637,224	4
1,899,782	-15,177,668		17,988,189		28,356,634	246,480,359	5
							6
							7
							8
1,899,782	-15,177,668		17,988,189		28,356,634	246,480,359	9
							10
1,549,139	-13,984,081		14,602,217		25,121,634	220,062,516	11
350,643	-1,193,587		3,385,972		3,235,000	26,417,843	12
							13

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4	Other Than Plant	33,904,903	21,867,722	31,977,223
5	Other Than Plant (FAS 109)	-81,201		
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	33,823,702	21,867,722	31,977,223
10	Gas			
11				
12	Other Than Plant	5,922,923	8,086,530	3,118,973
13	Other Than Plant (FAS 109)	-267		
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	5,922,656	8,086,530	3,118,973
18	Nonutility	968,227		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	40,714,585	29,954,252	35,096,196
20	Classification of TOTAL			
21	Federal Income Tax	34,501,745	27,190,229	30,199,428
22	State Income Tax	6,212,840	2,764,023	4,896,768
23	Local Income Tax			

**NOTES**

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
4. Use footnotes as required.

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			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
		190/282	14,397,303	190/282	81,201	9,479,300	4
						-81,201	5
							6
							7
							8
			14,397,303		81,201	9,398,099	9
							10
							11
		190/282	6,098,929	190/282	6,783	4,798,334	12
						-267	13
							14
							15
							16
			6,098,929		6,783	4,798,067	17
448,508	16,658,825			190/283	15,682,023	439,933	18
448,508	16,658,825		20,496,232		15,770,007	14,636,099	19
							20
410,208	15,163,493		18,201,639		14,374,420	12,912,042	21
38,300	1,495,332		2,294,593		1,395,587	1,724,057	22
							23

NOTES (Continued)



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 9 Column: b**

Included in this balance are deferred taxes related to the (1) KNPP Spring 2005 outage fuel of \$9,684,087; (2) KNPP Spring 2005 outage non-fuel operating and maintenance of \$2,057,829; (3) KNPP non-contingent loss of \$264,501; and, (4) KNPP contingent loss of \$1,690,051.

**Schedule Page: 276 Line No.: 9 Column: k**

Included in this balance are deferred taxes related to the (1) KNPP Spring 2005 outage fuel of \$6,318,334; (2) KNPP Spring 2005 outage non-fuel operating and maintenance of \$1,343,445; (3) KNPP non-contingent loss of \$65,691; and, (4) KNPP contingent loss of \$1,783,554.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4	
OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	DSM Escrow	1,912,574	908	40,125,411	39,437,259	1,224,422
2	Derivatives	13,343,491	Various	24,909,050	16,396,278	4,830,719
3	Gain on SO2 Emission Allowances	250,727	411	477,659	226,932	
4	Deferred Taxes	4,334,115	Various	44,323,561	41,820,950	1,831,504
5	ATC/MISO Day 1 Escrow	2,917,570	407	157,248		2,760,322
6	KNPP Non-Qual Decom Fund	1,328,037	407	535,906	30,278	822,409
7	3rd Party Wheeling Escrow	2,425,390			1,411,692	3,837,082
8	Weston 4 Past Recovered O&M	1,294,084	407	1,256,917		37,167
9	Pension and Postretirement	50,777,531	Various	75,547,570	45,819,885	21,049,846
10	KNPP Spent Fuel Dispute	1,256,271	407	18	67,048	1,323,301
11	WUMS Socialization				2,641,686	2,641,686
12	MI Over Recovered PSCR	322	449	322		
13	MISO Day 2				407,707	407,707
14	Gain on NOX Emission Allowances	15,099	411	15,099		
15	Deferred Interest Contingency Tax				280,146	280,146
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	79,855,211		187,348,761	148,539,861	41,046,311

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

PSCW rate orders have allowed conservation costs under or in excess of authorized amounts to be deferred. PSCW Rate Order 6690-UR-118 allowed gas amortization of \$6,450,580 and electric amortization of \$15,382,613 in 2008.

**Schedule Page: 278 Line No.: 2 Column: a**

SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income. WPSC has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account.

**Schedule Page: 278 Line No.: 3 Column: a**

PSCW Rate Order 6690-UR-118 allowed amortization of \$587,293 in 2008 for retail electric operations. The amortization allowed in the Rate Order exceeded the SO2 allowance sale proceeds; therefore, the balance was reclassified from a regulatory liability to a regulatory asset in October 2008.

**Schedule Page: 278 Line No.: 4 Column: a**

The adoption of SFAS No. 109 in 1993 required companies to record deferred income taxes on all timing differences between book and tax basis at the current statutory tax rate. WPSC had net excess deferred income taxes due to higher income tax rates in earlier years. Tax refunds or tax credits allowed by the American Jobs Creation Act are also recorded to this account.

**Schedule Page: 278 Line No.: 5 Column: a**

PSCW Rate Order 6690-UR-118 authorized the return of \$157,248 of MISO and American Transmission Company, LLC network charges to customers in 2008.

**Schedule Page: 278 Line No.: 6 Column: a**

MPSC Docket U-14040 allowed amortization over a 5-year period beginning in 2005.

**Schedule Page: 278 Line No.: 7 Column: a**

PSCW Rate Order 6690-UR-118 authorized the recovery of \$1,411,692 in 2008.

**Schedule Page: 278 Line No.: 8 Column: a**

PSCW Rate Order 6690-UR-118 allowed amortization of \$1,256,917 in 2008.

**Schedule Page: 278 Line No.: 9 Column: a**

SFAS No. 158 requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income ("OCI"). WPSC received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset/liability rather than to shareholder's equity.

**Schedule Page: 278 Line No.: 10 Column: a**

In Docket 6690-UR-116, the PSCW authorized WPSC to defer the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit related to the Department of Energy's failure to pick up and store spent nuclear fuel. WPSC reached settlement of this item with the owner of KNPP and recognized a regulatory liability for the settlement proceeds less associated expenses.

**Schedule Page: 278 Line No.: 11 Column: a**

In Docket 5-GF-165, the PSCW allowed deferral treatment of socialized congestion costs and revenues associated with an Agreement of the Wisconsin Upper Michigan System (WUMS) Load Serving Entities on Aggregation and Equitable Allocation of costs associated with the MISO Day 2 energy market.

**Schedule Page: 278 Line No.: 12 Column: a**

On March 31, 2006, WPSC filed an application seeking to implement a power supply recovery cost ("PSCR") plan with the MPSC. In 2006, WPSC incurred an over-recorded PSCR amount of \$455,188. This amount was recorded as a regulatory liability and was being refunded to Michigan rate payers since the fall of 2007.

**Schedule Page: 278 Line No.: 13 Column: a**

In Rate Order 6690-UR-118, the PSCW authorized the deferral of MISO Day 2 charges associated with the net congestion and financial transmission rights costs and revenues

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

and the cost differences between marginal losses and average losses.

**Schedule Page: 278 Line No.: 14 Column: a**

PSCW Rate Order 6690-UR-118 allowed amortization of \$510,604 in 2008 for retail electric operations. The amortization allowed in the Rate Order exceeded the NOX allowance sales proceeds; therefore, this account was reclassified from a regulatory liability to a regulatory asset in January 2008.

**Schedule Page: 278 Line No.: 15 Column: a**

Costs and benefits along with related interest income from tax audits are deferred in a regulatory liability account for future refund to rate payers as required by regulatory practice.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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	Sale of Stevens Point Operating Center	95,294		282,206	
3	Minor sales - Utility (9 properties)	66,685		1,029,072	
4	Minor sales - Nonutility (4 properties)	6,433		(983)	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	168,412		1,310,295	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19	Minor sale - Utility (1 property)	3,103			3,103
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	3,103			3,103

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/09	December 31, 2008

**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><u>Revenues from Nonutility Operations</u></b>	
2	Expenses from Nonutility Operations	(5,882)
3	Payments to Stora Enso	(313,072)
4	Coal Resale	52,122
5	Other Misc. Nonutility Operating Expenses	(1,373)
6	<b>Subtotal 417</b>	<b>(268,205)</b>
7		
8	<b><u>Non-Operating Rental Income</u></b>	
9	Non-Operating Rental - Straightline Depreciation	(389)
10	Non-Operating Rental - Rent Revenue	5,021
11	<b>Subtotal 418</b>	<b>4,632</b>
12		
13	<b><u>Equity in Earnings of Subsidiary Companies</u></b>	
14	Equity in Earnings of Subsidiary - Wisconsin River Power Company	2,145,645
15	Equity in Earnings of Subsidiary - Wisconsin Valley Improvement Company	59,591
16	Equity in Earnings of Subsidiary - WPS Leasing, Inc.	51,617
17	Equity in Earnings of Subsidiary - American Transmission Company	9,793,839
18	<b>Subtotal 418.1</b>	<b>12,050,692</b>
19		
20	<b><u>Interest and Dividend Income</u></b>	
21	Interest and Dividend Revenue	50,299
22	Interest on Tax Refunds	3,122
23	Interest Revenue on Temporary Cash Investments	156,247
24	Weston 4 American Transmission Company Interconnect Agreement	2,483,789
25	<b>Subtotal 419</b>	<b>2,693,457</b>
26		
27	<b><u>Miscellaneous Non-Operating Income</u></b>	
28	Miscellaneous Non-Operating Income	55,643
29	Land Costs - Non-Utility	(20,905)
30	Gains Mark-to-market - Fixed Bill	120,080
31	<b>Subtotal 421</b>	<b>154,818</b>
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 30, 2009	Year of Report December 31, 2008
<b>ELECTRIC OPERATING REVENUES (Account 400)</b>				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	6,908,628	5,736,809	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	2,831,064	2,476,305	
5	Large (or Industrial)	11,806,413	9,835,514	
6	(444) Public Street and Highway Lighting	114,959	103,674	
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	21,661,064	18,152,302	
13				
14	(447) Sales for Resale	44,725,788	43,766,975	
15	TOTAL Sales of Electricity	66,386,852 *	61,919,277	
16				
17	(Less) (449.1) Provision for Rate Refunds			
18	TOTAL Revenue Net of Provision for Refunds	66,386,852	61,919,277	
19	Other Operating Revenues			
20	(450) Forfeited discounts			
21	(451) Miscellaneous Service Revenues	2,827	14,359	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	134	934	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	89,652	70,801	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	92,613	86,094	
31				
32	TOTAL Electric Operating Revenues	66,479,465	62,005,371	

Michigan Only

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, 2008
	(2) <input type="checkbox"/> A Resubmission	April 30, 2009	

**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)	
65,914	68,860	8,047	8,043	1
				2
				3
27,401	29,227	861	851	4
194,082	194,412	42	36	5
789	799	21	21	6
				7
				8
				9
				10
				11
<b>288,186 **</b>	<b>293,298</b>	<b>8,971</b>	<b>8,951</b>	12
909,226	922,816	30	30	13
				14
<b>1,197,412</b>	<b>1,216,114</b>	<b>9,001</b>	<b>8,981</b>	15
				16
				17
<b>1,197,412</b>	<b>1,216,114</b>	<b>9,001</b>	<b>8,981</b>	18

\* Includes \$155,228 unbilled revenues.

\*\* Includes -310 MWH relating to unbilled revenues.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	6	(b)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	6	(c)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.		
300	6	(d)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	6	(e)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date 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 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	Rg-1	1,674,296	210,171,681	232,127	7,213	0.1255
3	Rg-1-MI	36,825	3,784,936	4,997	7,369	0.1028
4	Rg-3OTOU	66,906	7,172,284	6,149	10,881	0.1072
5	Rg-2	886,556	114,718,579	124,649	7,112	0.1294
6	Rg-2-MI	25,073	2,729,649	2,815	8,907	0.1089
7	Rg4OTOU	95,635	9,956,624	7,582	12,613	0.1041
8	Rg5OTOU	936	110,150	104	9,000	0.1177
9	Rg6OTOU	785	90,894	77	10,195	0.1158
10	RGRR	863	95,215	85	10,153	0.1103
11	Rg-1T-MI	966	90,287	74	13,054	0.0935
12	Rg-2T-MI	2,916	274,377	161	18,112	0.0941
13	Rc-S1	155	10,867	14	11,071	0.0701
14	Gy-1	132	49,498			0.3750
15	Gy-1-MI	11	2,080			0.1891
16	Gy-3	2,607	912,932			0.3502
17	Gy-3-MI	123	26,567			0.2160
18	NAT-R		66,511			
19	NAT-R-MI		732			
20	DLC		-1,214			
21	Total Residential	2,794,785	350,262,649	378,834	7,377	0.1253
22						
23	Commercial & Industrial - Small					
24	Ats-1		43,446			
25	Mp-1-MI	1,303	108,743	4	325,750	0.0835
26	Cg-1	617,195	73,311,674	29,087	21,219	0.1188
27	Cg-1-MI	12,081	1,285,797	613	19,708	0.1064
28	Cg-2	288,673	34,748,134	15,732	18,349	0.1204
29	Cg-2-MI	3,713	419,550	169	21,970	0.1130
30	Cg-1T-MI	880	89,155	35	25,143	0.1013
31	Cg-2T-MI	251	25,747	7	35,857	0.1026
32	Cg-3-MI	8,408	813,477	30	280,267	0.0968
33	Cg-3OTOU	50,055	5,156,327	1,703	29,392	0.1030
34	Cg-4-MI	407	37,367	3	135,667	0.0918
35	Cg-4OTOU	37,865	3,877,130	1,111	34,082	0.1024
36	Cg-5	356,248	35,727,166	2,243	158,827	0.1003
37	Cg-RR	120,911	9,087,904	73	1,656,315	0.0752
38	Cg-20	2,452,858	187,695,466	3,186	769,886	0.0765
39	Pg-2		-21,039	6		
40	Cg-S1	109	6,943	4	27,250	0.0637
41	TOTAL Billed	10,887,695	952,503,519	433,574	25,112	0.0875
42	Total Unbilled Rev.(See Instr. 6)	4,310	2,514,444	0	0	0.5834
43	TOTAL	10,892,005	955,017,963	433,574	25,121	0.0877

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date 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 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Contract Parallel Generation		858	9		
2	Gy-1	2,984	971,970			0.3257
3	Gy-1-MI	180	26,578			0.1477
4	Gy-3	7,854	2,024,335			0.2577
5	Gy-3-MI	178	24,443			0.1373
6	NAT-C		18,793			
7	NAT-F		328			
8	NAT-F-MI		56			
9	PG-2-MI		60			
10	CP-SEC		-50			
11	PG-3-MI		91			
12	DLC		-343			
13	Total Small Com'l & Industrial	3,962,153	355,480,106	54,015	73,353	0.0897
14						
15	Commercial & Industrial - Large					
16	Ats-1		23,482			
17	Contract Parallel Generation	332,609	16,778,852	4	83,152,250	0.0504
18	CPB	3,142	-337,716	46	68,304	-0.1075
19	CPB-MI	274	3,161	2	137,000	0.0115
20	CP-PRI	1,875,768	109,744,863	61	30,750,295	0.0585
21	CP-PRI-MI	417	47,539	1	417,000	0.1140
22	CP-RR	232,682	13,938,862	9	25,853,556	0.0599
23	CP-SEC	671,580	43,586,336	84	7,995,000	0.0649
24	CP-SEC-MI	40,291	3,260,944	37	1,088,946	0.0809
25	CP-TRAN	781,556	43,561,603	5	156,311,200	0.0557
26	CP-TRAN-MI	153,053	8,488,126	2	76,526,500	0.0555
27	Gy-1	309	83,637			0.2707
28	Gy-1-MI	36	5,188			0.1441
29	Gy-3	800	192,263			0.2403
30	Gy-3-MI	10	1,455			0.1455
31	Pg-2		-390	3		
32	NAT-C		131,355			
33	GDS-1	5,731	248,588	2	2,865,500	0.0434
34	Total Large Com'l & Industrial	4,098,258	239,758,148	256	16,008,820	0.0585
35						
36	Public Street & Highway					
37	Gy-1	7	2,134			0.3049
38	Gy-3	241	58,582			0.2431
39	Gy-3-MI	28	3,483			0.1244
40	Ms-1	29,172	8,531,156	405	72,030	0.2924
41	TOTAL Billed	10,887,695	952,503,519	433,574	25,112	0.0875
42	Total Unbilled Rev.(See Instr. 6)	4,310	2,514,444	0	0	0.5834
43	TOTAL	10,892,005	955,017,963	433,574	25,121	0.0877

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date 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 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Ms-1-MI	573	93,390	19	30,158	0.1630
2	Ms-3	2,874	407,814	40	71,850	0.1419
3	Ms-31	159	9,668	2	79,500	0.0608
4	Ms-3-MI	188	18,086	2	94,000	0.0962
5	Total Public Street & Highway	33,242	9,124,313	468	71,030	0.2745
6						
7	Interdepartmental Sales	3,567	392,747	1	3,567,000	0.1101
8	Total Interdepartmental Sales	3,567	392,747	1	3,567,000	0.1101
9						
10	Unbilled Revenues (by Revenue					
11	account subheading) included					
12	in the totals above					
13						
14	Residential \$ 572,278					
15	Small C&I 944,015					
16	Large C&I 998,151					
17	Total \$ 2,514,444					
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	10,887,695	952,503,519	433,574	25,112	0.0875
42	Total Unbilled Rev.(See Instr. 6)	4,310	2,514,444	0	0	0.5834
43	TOTAL	10,892,005	955,017,963	433,574	25,121	0.0877

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 304 Line No.: 14 Column: d**

Column (d) Average Number of Customers: All blank entries represent no count customers.

**Schedule Page: 304.1 Line No.: 20 Column: b**

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible MWH = 534,921.415.

**Schedule Page: 304.1 Line No.: 20 Column: c**

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Demand Revenue = \$1,059,685.

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Energy Revenue = \$31,425,487.

**Schedule Page: 304 Line No.: 41 Column: c**

Fuel Clause/Cost of Adjustment Billed:

Cg-1	\$ 1,645,463
Cg-1-MI	29,006
Cg-1T-MI	2,287
Cg-2	770,168
Cg-2-MI	8,693
Cg-20	6,792,860
Cg-2T-MI	551
Cg-3-MI	20,357
Cg-3OTOU	135,066
Cg-4-MI	950
Cg-4OTOU	108,514
Cg-5	975,396
Cg-RR	340,417
Cg-S1	185
Contract	942,100
CP-PRI	5,310,625
CP-PRI-MI	931
CP-RR	666,486
CP-SEC	1,888,465
CP-SEC-MI	103,272
CP-TRAN	2,223,138
CP-TRAN-MI	386,294
Gy-1	8,898
Gy-3	29,720
Mp-1-MI	3,017
Ms-1	79,168
Ms-3	8,089
Ms-31	422
Pg-2	(22,467)
Rc-S1	289
Rg-1	4,417,592
Rg-1-MI	89,654
Rg-1T-MI	2,378
Rg-2	2,293,892
Rg-2-MI	59,032
Rg-2T-MI	6,096
Rg-3OTOU	165,884
Rg-4OTOU	228,816
Rg-5OTOU	2,924
Rg-6OTOU	2,335
RGRR	2,693
Total	\$29,729,656

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 (Page 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 setter 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 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.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	0.5737	0.6861	0.5737
2	Village of Daggett	RQ	WPSC Vol. No. 2	0.2341	0.2561	0.2341
3	City of Stephenson	RQ	WPSC Vol. No. 2	1.1176	1.1866	1.1176
4	Village of Stratford	RQ	WPSC Vol. No. 2	2.9519	3.3803	2.9519
5	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	6.0000	13.0000	6.0000
6	Manitowoc Public Utilities (Interrup)	RQ	WPSC Vol. No. 1	5.0000	5.0000	4.5833
7	Marshfield Electric & Water Department	RQ	Rate Schedule 51	36.2425	81.5908	58.9167
8	Washington Island Co-Op	RQ	WPSC Vol. No. 1			
9	Washington Island Co-Op (Interrup)	RQ	WPSC Vol. No. 1			
10	Upper Peninsula Power Company (Inter)	RQ	WPSC Vol. No. 1	44.8333	42.9167	34.8333
11	Consolidated Water Power Company	RQ	WPSC Vol. No. 10	90.8133	93.3333	90.8113
12	Consolidated Wtr Pwr Co (WRPco Inter)	RQ	WPSC Vol. No. 10	7.0250	9.4442	6.3067
13	Consolidated Wtr Pwr Co (Conv Inter)	RQ	WPSC Vol. No. 10	26.0000	26.0000	22.9167
14	Consolidated Wtr Pwr Co (Disc Inter)	RQ	WPSC Vol. No. 10	44.0583	44.0558	13.9158
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

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. Group requirements RQ sales together and 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 (9) 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 average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

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

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

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

9. The data in column (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 Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
3,983	109,092	107,156	24,747	240,995	1
1,518	45,141	42,011	11,456	98,608	2
7,120	217,787	194,670	48,416	460,873	3
18,887	577,927	501,422	115,203	1,194,552	4
94,532	1,187,928	2,393,241	-134,999	3,446,170	5
43,708	737,940	1,150,789	-63,351	1,825,378	6
368,571	7,175,580	9,858,680	2,349,292	19,383,552	7
			-21	-21	8
			-5,632	-5,632	9
325,473	6,616,862	8,839,497	-675,220	14,781,139	10
785,193	19,855,412	20,822,910	5,904,384	46,582,706	11
52,093	718,665	1,401,577		2,120,242	12
205,598	3,151,824	5,464,392	10,122	8,626,338	13
205,994	3,927,181	5,423,540	60,135	9,410,856	14
3,773,615	87,435,528	99,459,914	8,848,172	195,743,614	
1,240,716	3,247,911	77,352,046	3,548,580	84,148,537	
<b>5,014,331</b>	<b>90,683,439</b>	<b>176,811,960</b>	<b>12,396,752</b>	<b>279,892,151</b>	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**SALES FOR RESALE (Account 447)**

- 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 (Page 326-327).
- 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.
- 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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 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 designated unit.  
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	37.5000	37.5000	37.5000
2	Oconto Electric Cooperative	RQ	WPSC Vol. No. 10	17.0450	20.3056	17.0450
3	Wisconsin Public Power Inc	RQ	WPSC Vol. No. 10	71.6666	73.3333	71.6666
4	Wis Rapids Wtr Works & Lighting Comm	RQ	WPSC Vol. No. 10	2.5976	3.5103	2.5976
5	Washington Island Co-Op	RQ	WPSC Vol. No. 10			
6	Washington Island Co-Op (Interrup)	RQ	WPSC Vol. No. 10	1.8400	1.8326	1.5703
7	Upper Peninsula Power Company Firm	RQ	Rate Schedule 74	65.0000	65.0000	65.0000
8	Ameren Services Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A
9	American Electric Power	OS	WPSC Vol. No. 10	N/A	N/A	N/A
10	Ameren CILCO	OS	WPSC Vol. No. 10	N/A	N/A	N/A
11	Ameren CIPS	OS	WPSC Vol. No. 10	N/A	N/A	N/A
12	Ameren IP	OS	WPSC Vol. No. 10	N/A	N/A	N/A
13	Badger Pwr Mrkting Auth Ancillary Serv	OS	WPSC Vol. No. 2	N/A	N/A	N/A
14	Cargill Power Markets	OS	WPSC Vol. No. 10	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

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

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4. Group requirements RQ sales together and 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 (9) 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 average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

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

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

9. The data in column (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 Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
329,520	8,787,066	8,666,434	12,965	17,466,465	1
113,420	3,659,795	3,089,474	980,780	7,730,049	2
619,422	15,669,200	15,609,589	13,137	31,291,926	3
16,625	559,455	444,444	117,093	1,120,992	4
	1,094		4	1,098	5
10,998	247,039	300,111	75,171	622,321	6
570,960	14,190,540	15,149,977	4,490	29,345,007	7
			954,428	954,428	8
	218,750			218,750	9
	257,530			257,530	10
	468,183			468,183	11
	710,257			710,257	12
			48,604	48,604	13
109,200		5,485,420		5,485,420	14
3,773,615	87,435,528	99,459,914	8,848,172	195,743,614	
1,240,716	3,247,911	77,352,046	3,548,580	84,148,537	
5,014,331	90,683,439	176,811,960	12,396,752	279,892,151	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 (Page 326-327).
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3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
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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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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Consolidated Water Power Company					
2	General Purpose Load Following	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	General Purpose-Interrupted	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Resettlement True-Ups	OS	WPSC Vol. No. 10	N/A	N/A	N/A
5	Ancillary Services	OS	WPSC Vol. No. 2	N/A	N/A	N/A
6	DTE Energy Trading Inc	OS	WPSC Vol. No. 10	N/A	N/A	N/A
7	Forward Energy Ancillary Services	OS	WPSC Vol. No. 2	N/A	N/A	N/A
8	Manitowoc Public Util Ancillary Serv	OS	WPSC Vol. No. 2	N/A	N/A	N/A
9	Marshfield Elect & Wtr Dept Energy Rts	IU	Rate Schedule 51	N/A	N/A	N/A
10	Midwest ISO					
11	Ancillary Services	OS	WPSC Vol. No. 2	N/A	N/A	N/A
12	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
13	Minnesota Power Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A
14	Northern States Power	OS	WPSC Vol. No. 10	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

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. Group requirements RQ sales together and 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 (9) 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 average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

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

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

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

9. The data in column (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 Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
11,389		615,908		615,908	2
11,143		1,268,311		1,268,311	3
-26		9,663		9,663	4
			1,449	1,449	5
	220,000			220,000	6
			76,738	76,738	7
			230,757	230,757	8
25,699		2,163,264		2,163,264	9
					10
			2,576,025	2,576,025	11
963,892		59,525,439		59,525,439	12
119,200	1,125,987	8,259,368		9,385,355	13
	247,204			247,204	14
3,773,615	87,435,528	99,459,914	8,848,172	195,743,614	
1,240,716	3,247,911	77,352,046	3,548,580	84,148,537	
5,014,331	90,683,439	176,811,960	12,396,752	279,892,151	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 (Page 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 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 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.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Oconto Electric Co-Op Ancillary Service	OS	WPSC Vol. No. 2	N/A	N/A	N/A
2	Upper Peninsula Power Company					
3	Emergency	OS	WPSC Vol. No. 1	N/A	N/A	N/A
4	Ancillary Services	OS	WPSC Vol. No. 2	N/A	N/A	N/A
5	Washington Island Co-Op General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
6	Wis Public Pwr Inc Ancillary Services	OS	WPSC Vol. No. 2	N/A	N/A	N/A
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

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. Group requirements RQ sales together and 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 (9) 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 average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

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

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

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

9. The data in column (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 Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-1,860	-1,860	1
					2
172		18,116		18,116	3
			-218,951	-218,951	4
47		6,557		6,557	5
			-118,610	-118,610	6
					7
					8
					9
					10
					11
					12
					13
					14
3,773,615	87,435,528	99,459,914	8,848,172	195,743,614	
1,240,716	3,247,911	77,352,046	3,548,580	84,148,537	
5,014,331	90,683,439	176,811,960	12,396,752	279,892,151	



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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 1 Column: j**

Customer Charge	\$ 1,356
Transmission Charge	28,663
Prior Year-End Accrual to Actual True-up Difference	(5,272)
Total	\$24,747

**Schedule Page: 310 Line No.: 2 Column: j**

Customer Charge	\$ 1,356
Transmission Charge	12,052
Prior Year-End Accrual to Actual True-up Difference	(1,952)
Total	\$11,456

**Schedule Page: 310 Line No.: 3 Column: j**

Customer Charge	\$ 1,356
Transmission Charge	58,265
Prior Year-End Accrual to Actual True-up Difference	(11,205)
Total	\$ 48,416

**Schedule Page: 310 Line No.: 4 Column: j**

Customer Charge	\$ 2,712
Transmission Charge	147,741
Prior Year-End Accrual to Actual True-up Difference	(35,250)
Total	\$115,203

**Schedule Page: 310 Line No.: 5 Column: j**

Customer Charge	\$ 12,000
Transmission Charge	(6,269)
Prior Year-End Accrual to Actual True-up Difference	(140,730)
Total	\$ (134,999)

**Schedule Page: 310 Line No.: 6 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$ (63,351)
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**Schedule Page: 310 Line No.: 7 Column: j**

Customer Charge	\$ 14,400
Transmission Charge	2,953,046
Prior Year-End Accrual to Actual True-up Difference	(618,154)
Total	\$2,349,292

**Schedule Page: 310 Line No.: 8 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$ (21)
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**Schedule Page: 310 Line No.: 9 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$ (5,632)
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**Schedule Page: 310 Line No.: 10 Column: a**

Upper Peninsula Power Company is a wholly owned subsidiary of Integrys Energy Group, Inc., parent company of WPSC.

**Schedule Page: 310 Line No.: 10 Column: j**

Customer Charge	\$ 12,000
Prior Year-End Accrual to Actual True-up Difference	(687,220)
Total	\$ (675,220)

**Schedule Page: 310 Line No.: 11 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	5,882,966
Renewable Generation Charge	3,310
Prior Year-End Accrual to Actual True-up Difference	7,812
Total	\$5,904,384

**Schedule Page: 310 Line No.: 13 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$10,122
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**Schedule Page: 310 Line No.: 14 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$60,135
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**Schedule Page: 310.1 Line No.: 1 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$12,965
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 310.1 Line No.: 2 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	892,595
Prior Year-End Accrual to Actual True-up Difference	77,889
Total	\$980,780

**Schedule Page: 310.1 Line No.: 3 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$13,137
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**Schedule Page: 310.1 Line No.: 4 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	91,992
Prior Year-End Accrual to Actual True-up Difference	14,805
Total	\$117,093

**Schedule Page: 310.1 Line No.: 5 Column: j**

Prior Year-End Accrual to Actual True-up Difference	\$4
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**Schedule Page: 310.1 Line No.: 6 Column: j**

Customer Charge	\$10,296
Transmission Charge	65,468
Prior Year-End Accrual to Actual True-up Difference	(593)
Total	\$75,171

**Schedule Page: 310.1 Line No.: 7 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	(12,722)
Prior Year-End Accrual to Actual True-up Difference	6,916
Total	\$ 4,490

**Schedule Page: 310.1 Line No.: 8 Column: j**

Ancillary services.

**Schedule Page: 310.1 Line No.: 13 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 5 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 7 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 8 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 11 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 12 Column: a**

Midwest ISO Contingency Reserve Sharing Group (MISO CRSG) is not a signatory to the CRSG contract. MISO CRSG is the group administrator and serves as the clearing house for the CRSG billing. The CRSG group is comprised of the following members: Alliant, Ameren, Ames Municipal, Basin Electric Power Cooperative, Big Rivers, City of Springfield, City of Columbia Missouri, Consumers Dairyland Power Cooperative, DTE Energy, Duke Energy, East Kentucky Power Coop, EON-US, First Energy, GEN-SYS Energy, Great River Energy, Hastings Municipal, Heartland Consumers Power Dist., Hoosier Energy R.E.C., Hutchinson Utilities Commission, Indianapolis Power & Light Co., Lincoln Electric System, Madison Gas & Electric, Manitoba Hydro, Michigan Electric Coordinated System, MidAmerican Energy Company, Minnesota Municipal Power Agency, Minnesota Power, Inc., Minnkota Power Cooperative, Missouri River Energy Services, Montana-Dakota Utilities, Inc., Municipal Energy Agency of Nebraska, Muscatine Power and Water, Nebraska Public Power District, Northern Indiana Public Service Co., Northwestern Energy, NSP Companies, Omaha Public Power District, Otter Tail Power Company, Rochester Public Utilities, So Minn Municipal Power Agency, Southern Illinois Power Coop., Upper Peninsula Power Company, Vectren, Western Area Power Administration, Willmar Municipal Utilities, Wisconsin Energy Corporation, Wisconsin Public Power, Inc., and Wisconsin Public Service Corporation.

**Schedule Page: 310.2 Line No.: 12 Column: g**

Includes adjustment for compliance with FERC Order 668-A. The megawatt hours reported are the total megawatt hours sold to MISO. The megawatt hour sales when netted on an hourly

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

basis with the megawatt hours purchased from MISO are 478,562.

**Schedule Page: 310.2 Line No.: 12 Column: i**

Includes adjustment for compliance with FERC Order 668-A. The dollars reported are the total purchases from MISO. The dollars purchased when netted on an hourly basis with the dollars sold to MISO are \$33,540,343. The dollars reported include the net revenues from the contingent reserve sharing group activities in the amount of \$84,038. Voluntary participation in the group is administered by MISO.

**Schedule Page: 310.3 Line No.: 1 Column: j**

Ancillary services.

**Schedule Page: 310.3 Line No.: 4 Column: j**

Ancillary services.

**Schedule Page: 310.3 Line No.: 5 Column: i**

General purpose service.

**Schedule Page: 310.3 Line No.: 6 Column: j**

Ancillary services.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	10,542,936	12,249,836		
5	(501) Fuel	184,620,333	131,354,611		
6	(502) Steam Expenses	8,935,935	8,899,745		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	2,322,561	2,326,850		
10	(506) Miscellaneous Steam Power Expenses	6,819,873	7,173,388		
11	(507) Rents		26,299		
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	213,241,638	162,030,729		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	2,529,846	2,309,761		
16	(511) Maintenance of Structures	947,343	3,812,521		
17	(512) Maintenance of Boiler Plant	19,397,782	18,570,704		
18	(513) Maintenance of Electric Plant	6,609,889	11,360,140		
19	(514) Maintenance of Miscellaneous Steam Plant	1,374,955	1,358,139		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	30,859,815	37,411,265		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	244,101,453	199,441,994		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel		540,751		
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses		38		
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)		540,789		
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		540,789		
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	829,561	997,280		
45	(536) Water for Power	502,308	447,454		
46	(537) Hydraulic Expenses	209,325	245,168		
47	(538) Electric Expenses	300,150	334,018		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	386,801	452,382		
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,228,145	2,476,302		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	509,807	431,439		
54	(542) Maintenance of Structures	63,384	132,063		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,086,032	678,890		
56	(544) Maintenance of Electric Plant	277,517	276,881		
57	(545) Maintenance of Miscellaneous Hydraulic Plant	490	3,551		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	1,937,230	1,522,824		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	4,165,375	3,999,126		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	919,177	842,694		
63	(547) Fuel	20,663,012	31,620,207		
64	(548) Generation Expenses	142,671	126,940		
65	(549) Miscellaneous Other Power Generation Expenses	494,986	635,315		
66	(550) Rents	123,729	48,333		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	22,343,575	33,273,489		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	567,397	483,229		
70	(552) Maintenance of Structures	70,056	69,353		
71	(553) Maintenance of Generating and Electric Plant	2,238,723	7,770,328		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	11,086	49,015		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	2,887,262	8,371,925		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	25,230,837	41,645,414		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	410,630,064	436,285,837		
77	(556) System Control and Load Dispatching	2,046,566	2,735,441		
78	(557) Other Expenses	2,152,285			
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	414,828,915	439,021,278		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	688,326,580	684,648,601		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering				
84	(561) Load Dispatching				
85	(561.1) Load Dispatch-Reliability				
86	(561.2) Load Dispatch-Monitor and Operate Transmission System				
87	(561.3) Load Dispatch-Transmission Service and Scheduling				
88	(561.4) Scheduling, System Control and Dispatch Services	3,024,701	903,756		
89	(561.5) Reliability, Planning and Standards Development				
90	(561.6) Transmission Service Studies				
91	(561.7) Generation Interconnection Studies				
92	(561.8) Reliability, Planning and Standards Development Services	204,018	130,964		
93	(562) Station Expenses				
94	(563) Overhead Lines Expenses				
95	(564) Underground Lines Expenses				
96	(565) Transmission of Electricity by Others	90,846,297	79,503,533		
97	(566) Miscellaneous Transmission Expenses				
98	(567) Rents		845,194		
99	TOTAL Operation (Enter Total of lines 83 thru 98)	94,075,016	81,383,447		
100	Maintenance				
101	(568) Maintenance Supervision and Engineering				
102	(569) Maintenance of Structures				
103	(569.1) Maintenance of Computer Hardware				
104	(569.2) Maintenance of Computer Software				
105	(569.3) Maintenance of Communication Equipment				
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
107	(570) Maintenance of Station Equipment				
108	(571) Maintenance of Overhead Lines				
109	(572) Maintenance of Underground Lines				
110	(573) Maintenance of Miscellaneous Transmission Plant				
111	TOTAL Maintenance (Total of lines 101 thru 110)				
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	94,075,016	81,383,447		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(575.3) Transmission Rights Market Facilitation				
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
120	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	2,257,510	2,042,839		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	2,257,510	2,042,839		
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	2,257,510	2,042,839		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	6,174,320	5,925,362		
135	(581) Load Dispatching	532,322	941,872		
136	(582) Station Expenses	2,355,864	2,571,291		
137	(583) Overhead Line Expenses	2,343,499	2,298,752		
138	(584) Underground Line Expenses	1,592,539	1,637,650		
139	(585) Street Lighting and Signal System Expenses	365,383	290,905		
140	(586) Meter Expenses	1,723,356	1,592,135		
141	(587) Customer Installations Expenses	28,643			
142	(588) Miscellaneous Expenses	6,016,572	7,617,841		
143	(589) Rents	390,086	389,772		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,522,584	23,265,580		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	378,350	389,321		
147	(591) Maintenance of Structures				
148	(592) Maintenance of Station Equipment	1,939,238	1,689,845		
149	(593) Maintenance of Overhead Lines	16,490,275	16,911,448		
150	(594) Maintenance of Underground Lines	1,969,918	1,606,069		
151	(595) Maintenance of Line Transformers	324,855	329,790		
152	(596) Maintenance of Street Lighting and Signal Systems	389,232	334,268		
153	(597) Maintenance of Meters	290,560	248,705		
154	(598) Maintenance of Miscellaneous Distribution Plant	58,453	65,460		
155	TOTAL Maintenance (Total of lines 146 thru 154)	21,840,881	21,574,906		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	43,363,465	44,840,486		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	1,234,569	922,666		
160	(902) Meter Reading Expenses	-15,092	-471,429		
161	(903) Customer Records and Collection Expenses	8,165,697	6,910,398		
162	(904) Uncollectible Accounts	5,011,125	4,286,254		
163	(905) Miscellaneous Customer Accounts Expenses	1,705,102	5,179,469		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	16,101,401	16,827,358		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision	975,212	1,597,006		
168	(908) Customer Assistance Expenses	17,960,621	18,760,256		
169	(909) Informational and Instructional Expenses	848,109	1,613,575		
170	(910) Miscellaneous Customer Service and Informational Expenses	379,974	1,053,551		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	20,163,916	23,024,388		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses	122	51,840		
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	122	51,840		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	22,886,323	21,332,615		
182	(921) Office Supplies and Expenses	11,825,061	6,067,323		
183	(Less) (922) Administrative Expenses Transferred-Credit				
184	(923) Outside Services Employed	6,007,456	4,467,899		
185	(924) Property Insurance	381,240	847,553		
186	(925) Injuries and Damages	3,683,910	5,249,708		
187	(926) Employee Pensions and Benefits	26,804,216	38,740,964		
188	(927) Franchise Requirements				
189	(928) Regulatory Commission Expenses	1,578,849	1,494,750		
190	(929) (Less) Duplicate Charges-Cr.	1,348,592	1,388,110		
191	(930.1) General Advertising Expenses	364,729	168,697		
192	(930.2) Miscellaneous General Expenses	7,456,491	2,084,827		
193	(931) Rents	2,173,245	2,052		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	81,812,928	79,068,278		
195	Maintenance				
196	(935) Maintenance of General Plant	6,284	222,704		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	81,819,212	79,290,982		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	946,107,222	932,109,941		

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 88 Column: b**

Account 561.4 (561.BA) includes \$631,663 of expenses incurred in 2008 related to Balancing Authority functions performed in connection with membership in the Midwest ISO (MISO). The recovery of Balancing Authority costs and other expenses are also recorded in Account 561.4.

**Schedule Page: 320 Line No.: 88 Column: c**

Account 561.4 (561.BA) includes \$764,358 of expenses incurred in 2007 related to Balancing Authority functions performed in connection with membership in the Midwest ISO (MISO). The recovery of Balancing Authority costs and other expenses are also recorded in Account 561.4.

**Schedule Page: 320 Line No.: 121 Column: b**

MISO Day 2 administration fees (schedules 16 & 17) of \$2,145,629 are included in this total.

**Schedule Page: 320 Line No.: 121 Column: c**

MISO Day 2 administration fees (schedules 16 & 17) of \$1,950,221 are included in this total.

**Schedule Page: 320 Line No.: 160 Column: b**

Negative balances represent credits received for meter services provided to subsidiaries.

**Schedule Page: 320 Line No.: 187 Column: b**

Includes post-employment benefits and post retirement benefits other than pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$1,844,901.

**Schedule Page: 320 Line No.: 187 Column: c**

Includes post-employment benefits and post retirement benefits other than pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$3,707,031.



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 30, 2009	Year of Report December 31, 2008
<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)		12/27/2008	12/29/2007
2. Total Regular Full-Time Employees		1,131	1,598
3. Total Part-Time and Temporary Employees		110	181
4. Total Employees		1,241	1,779
<p>Decrease in number of employees was primarily caused by the 2008 formation of Integrys Business Support, LLC. See additional information on Page 109.2 #12.</p>			

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Alger Delta Cooperative Elec Assoc.	OS				
2	Consolidated Water Power	LF	1	N/A	N/A	N/A
3	Dominion Energy Kewaunee, Inc.	LF		N/A	N/A	N/A
4	Forward Energy LLC	IF				
5	Fox Energy Center	LF		N/A	N/A	N/A
6	Levitan & Associates	OS				
7	Manitoba Hydro	IF				
8	Midwest ISO	OS				
9	Risk Management Activity	OS				
10	Stephenson Utilities Department	OS				
11	Upper Peninsula Power Company					
12	WPSC RS 74 Settlements	OS				
13	Renewable Energy Credit	OS				
14	Washington Island Electric Cooperative	OS				
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**PURCHASED POWER(Account 555) (Continued)**  
(Including power exchanges)

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
					3,120	3,120	1
43,862			5,445,560	4,048,033		9,493,593	2
2,656,826			89,266,309	14,738,672		104,004,981	3
109,041				6,924,284		6,924,284	4
655,686			47,733,040	43,102,009		90,835,049	5
					500	500	6
369,372				21,372,771		21,372,771	7
2,357,070				136,778,949		136,778,949	8
					-3,142,091	-3,142,091	9
					5,620	5,620	10
							11
21					2,206	2,206	12
					283,940	283,940	13
					150	150	14
6,359,485			142,994,306	274,398,164	-6,762,406	410,630,064	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WE Energies (formerly Wisc Electric)	OS				
2	Wisconsin River Power Company	LU	2	N/A	N/A	N/A
3	WUMS Socialized Congestion & Losses	OS				
4	Big Plover Mills	LF				
5	Charles Wetzel	LF				
6	Domtar Paper Hydro	OS				
7	Ecker Bros	OS				
8	Fiber Recovery	LF				
9	Fox Valley Technical College	OS				
10	Georgia Pacific	OS				
11	Holsum Dairies LLC	OS				
12	NEW Hydro	IF				
13	Packaging Corp of America Hydro	OS				
14	Robert Shanak Hydro	OS				
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
					156,203	156,203	1
			549,397	-1,571,122		-1,021,725	2
					-4,072,054	-4,072,054	3
1,065				76,060		76,060	4
19				1,377		1,377	5
				35,586		35,586	6
62				3,821		3,821	7
9,862				753,041		753,041	8
2				80		80	9
35,408				1,820,501		1,820,501	10
7,540				533,010		533,010	11
26,654				1,345,801		1,345,801	12
				444,368		444,368	13
953				62,338		62,338	14
6,359,485			142,994,306	274,398,164	-6,762,406	410,630,064	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction 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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SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

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IU - for intermediate-term service from a designated generating unit. The same as LU service expect 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Stencil Farms	OS				
2	Suring Digestor	LF				
3	Tomahawk Power & Pulp	OS				
4	Wausau Paper	OS				
5	Waste Management	OS				
6	Winnebago County Landfill	LF				
7	Winnebago County Jail	LF				
8	Wiese Brothers	OS				
9	Windmills	OS				
10	2008 Delivery Point Adjustment					
11	WUMS Socialization Deferral					
12	MISO Day 2 Purchase Power Deferral					
13	2005 KNPP Purchase Power Deferral					
14	Reduced Coal Deliver Deferral					
Total						

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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PURCHASED POWER(Account 555) (Continued)  
(Including power exchanges)

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 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 purchases 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 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.

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

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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
1				45		45	1
848				95,266		95,266	2
7,698				479,204		479,204	3
235				511,114		511,114	4
56,263				4,016,503		4,016,503	5
14,408				1,149,158		1,149,158	6
6,358				509,462		509,462	7
2				303		303	8
229				30,835		30,835	9
				-163,658		-163,658	10
				2,581,007		2,581,007	11
				19,776,833		19,776,833	12
				8,348,781		8,348,781	13
				3,025,296		3,025,296	14
6,359,485			142,994,306	274,398,164	-6,762,406	410,630,064	



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm 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 firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>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 for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Weston 3 Purchase Power Deferral					
2	Weston 4 Backfeed					
3						
4						
5	OS=Other Service					
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**PURCHASED POWER(Account 555) (Continued)**  
(Including power exchanges)

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 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 purchases 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 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.

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

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) include 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 totalled 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				-257,792		-257,792	1
				3,826,228		3,826,228	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
6,359,485			142,994,306	274,398,164	-6,762,406	410,630,064	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 2 Column: b**

Termination date October 31, 2011.

**Schedule Page: 326 Line No.: 3 Column: b**

Termination date December 21, 2013.

**Schedule Page: 326 Line No.: 5 Column: b**

Termination date May 31, 2016.

**Schedule Page: 326 Line No.: 8 Column: k**

In accordance with FERC Order 668-A, the purchases as reported are calculated using the total gross purchases from MISO. The total purchases when the MISO purchases and sales are netted on an hourly basis is \$110,793,853.

**Schedule Page: 326 Line No.: 9 Column: l**

Expenses related to Risk Management Activities and are not associated with any specific counterparty.

**Schedule Page: 326 Line No.: 11 Column: a**

Upper Peninsula Power Company is a wholly-owned subsidiary of Integrys Energy Group, parent company of WPSC.

**Schedule Page: 326 Line No.: 12 Column: g**

Amount represents Midwest Independent System Operator Day 2 costs settled outside of the market and payment made for purchases of renewable energy credits.

**Schedule Page: 326 Line No.: 12 Column: l**

Amount represents Midwest Independent System Operator Day 2 costs settled outside of the market and payment made for purchases of renewable energy credits.

**Schedule Page: 326 Line No.: 13 Column: l**

Amount represents Midwest Independent System Operator Day 2 costs settled outside of the market and payment made for purchases of renewable energy credits.

**Schedule Page: 326.1 Line No.: 2 Column: a**

WPSC owns a 50% interest in Wisconsin River Power Company.

**Schedule Page: 326.1 Line No.: 3 Column: l**

An agreement is in place for the reallocation of Midwest ISO congestion and loss costs among load serving entities in the Wisconsin and Upper Peninsula of Michigan System ("WUMS") that are connected to the American Transmission Company, LLC transmission system. The agreement is that Midwest ISO congestion and loss costs will be socialized or reallocated among these entities for a period of five years beginning April 1, 2005.

**Schedule Page: 326.1 Line No.: 4 Column: b**

Termination date December 31, 2010.

**Schedule Page: 326.1 Line No.: 5 Column: b**

Termination date December 31, 2010.

**Schedule Page: 326.1 Line No.: 8 Column: b**

Termination date December 31, 2016.

**Schedule Page: 326.2 Line No.: 2 Column: b**

Termination date December 31, 2010.

**Schedule Page: 326.2 Line No.: 6 Column: b**

Termination date August 1, 2022.

**Schedule Page: 326.2 Line No.: 7 Column: b**

Termination date August 1, 2022.

**Schedule Page: 326.2 Line No.: 10 Column: k**

A tariff adjustment to accommodate delivery point location changes as a result of the implementation of Midwest ISO Auction Revenue Rights.

**Schedule Page: 326.2 Line No.: 11 Column: k**

WPSC received credits in 2008 related to the socialization/reallocation of Midwest ISO congestion costs resulting from the WUMS Socialization Agreement. The Wisconsin and Market Based Rate ("MBR") jurisdictional portions of the WPSC credit have been deferred until these credits can be refunded to customers through rates.

**Schedule Page: 326.2 Line No.: 12 Column: k**

In Rate Orders 6690-UR-116, 6690-UR-117, and 6690-UR-118, for years 2005, 2006, and 2007,

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

the PSCW authorized the deferral of marginal loss and congestion related costs due to the implementation of MISO Day 2. On August 31, 2007, the PSCW authorized the deferral of additional MISO Day 2 costs and credits for the remainder of 2007. These additional costs and credits include Revenue Sufficiency charges, Revenue Sufficiency Make Whole Payments, Revenue Neutrality Uplift charges and credits, and Miscellaneous Uplift charges and credits. As approved in the fuel re-opener rate order, in Docket 6690-UR-118, most of the deferred MISO Day 2 costs and credits were included in 2008 rates and the related deferred costs and credits were amortized in 2008.

**Schedule Page: 326.2 Line No.: 13 Column: k**

The PSCW authorized a deferral of purchased power costs that were incurred while the Kewaunee Nuclear Plant was down for an extended outage in 2005. In Rate Order 6690-UR-117, WPSC was authorized to begin recovery of these deferred replacement power costs beginning in 2006 over a 5-year period.

**Schedule Page: 326.2 Line No.: 14 Column: k**

In a letter dated September 23, 2005, from the PSCW Administrator, WPSC was authorized to defer replacement power costs related to reduced coal deliveries from railroad delivery problems, which resulted in lower coal-fired generation and the need to purchase more expensive replacement power. In Rate Order 6690-UR-118, WPSC began recovery of these deferred replacement power costs in 2007 rates and began the amortization of this deferral at that time. Recovery of these costs continued in 2008 along with the amortization of the deferral.

**Schedule Page: 326.3 Line No.: 1 Column: k**

On October 6, 2007, WPSC's Weston 3 coal-fired generating unit was struck by lightning and remained off-line until early January 2008. In a letter dated October 16, 2007, from the PSCW Administrator, WPSC was authorized to defer replacement power costs related to the Weston 3 outage. In Rate Order 6690-UR-119, the PSCW authorized only partial recovery of the deferred replacement power costs without carrying costs over a 6-year period. As a result, in 2008, WPSC expensed about \$3 million of the replacement power costs that had been deferred.

**Schedule Page: 326.3 Line No.: 2 Column: k**

The Weston 4 unit is jointly owned with Dairyland Power Cooperative ("DPC"). WPSC charges DPC for their portion of the off-line auxiliary power costs and credited DPC for their portion of the revenue received for test generation prior to the MISO commercial start date.

**Schedule Page: 326.3 Line No.: 5 Column: a**

Other Service includes General Purpose, Negotiated Capacity, Non-Firm Renewable.

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 30, 2009	Year of Report December 31, 2008
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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

- |   |   |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	Geographic Basis - None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Geographic Basis		
17			
18	<u>Account 454:</u>		
19	Minor Rent		134
20			
21			
22			
23	<u>Account 455:</u>		
24	None		
25			
26			
27			
28			
29	Total		134

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 30, 2009	Year of Report December 31, 2008
<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		
15		
16		
17		
18		
19		
20		
14	<u>Miscellaneous Service Revenues (451)</u>	
15	Minor Items	2,827
16	Total	2,827
17		
18	<u>Other Electric Revenues (456)</u>	
19	Telephone Company Poles and Related Services	10,449
20	Wholesale Distribution Services	78,224
21	Minor Items	979
22	Total	89,652
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	92,479

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009		Year/Period of Report End of 2008/Q4		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate 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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Midwest ISO - Network	FNS	15,856,184	15,856,184	8,679,795			8,679,795
2	American Transmission	FNS			82,153,284			82,153,284
3	PJM Interconnection	LFP			13,218			13,218
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		15,856,184	15,856,184	90,846,297			90,846,297

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 2 Column: a**

WPSC owns a minority interest in American Transmission Company, LLC through its equity ownership in WPS Investments LLC.



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 30, 2009	December 31, 2008

#### LEASE RENTALS CHARGED

- 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.
- 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.
- For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.
- 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.
- 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.
- In column (a) report the name of the lessor. List lessors which are associated companies\* (describing association) first, followed by non-associated lessors.
- In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

#### A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor	Basic Details of Lease	Terminal Dates of Lease, Primary (P) or Renewal (R)
(a)	(b)	(c)
WPS Leasing, wholly-owned subsidiary	Railroad Equipment (126 cars)	02/01/1995 to 01/31/2015 (R)
WPS Leasing, wholly-owned subsidiary	Railroad Equipment (147 cars)	05/01/1996 to 04/30/2016 (R)
North America Rail Leasing #3 LLC	Railroad Equipment (119 cars)	07/01/2005 to 06/30/2008 (R)
Wilmington Trust Company	Railroad Equipment (144 cars)	N/A
Wilmington Trust Company	Railroad Equipment (445 cars)	02/01/1994 to 01/31/2014 (P)
Wilmington Trust Company	Railroad Equipment (360 cars)	N/A
Wilmington Trust Company	Railroad Equipment (120 cars)	N/A
Fleet Capital Leasing	Railroad Equipment (26 cars)	N/A
Fleet Capital Leasing	Railroad Equipment (120 cars)	N/A
ICX Corporation	Railroad Equipment (59 cars)	N/A
GE Railcar Services Corp.	Railroad Equipment (30 cars)	N/A
First Union Rail Corp.	Railroad Equipment (140 cars)	01/20/2006 to 01/31/2009 (P)
First Union Rail Corp.	Railroad Equipment (150 cars)	05/15/2008 to 04/30/2011 (P)
First Union Rail Corp.	Railroad Equipment (150 cars)	07/05/2008 to 06/30/2011 (P)
First Union Rail Corp.	Railroad Equipment (150 cars)	09/22/2008 to 09/30/2011 (P)
National Car Systems	Railroad Equipment (135 cars)	10/19/2008 to 12/31/2009 (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 30, 2009	December 31, 2008

### 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	Expenses to be Paid by Lessee Itemize	AMOUNT OF RENT - CURRENT TERM				Account Charged	Remaining Annual Charges Under Lease Est. if Not Known
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
\$6.4 Million (F)	-	643,737		8,958,715		501	3,916,067
\$8.9 Million (F)	-	803,870		10,182,328		501	5,895,044
\$5.7 Million (F)	-	339,150		2,034,900		501	N/A
N/A	N/A	217,842		N/A		501	N/A
\$19.6 Million(F)	-	523,143		7,759,910		501	2,702,905
N/A	N/A	214,752		N/A		501	N/A
N/A	N/A	60,117		N/A		501	N/A
N/A	N/A	36,304		N/A		501	N/A
N/A	N/A	81,442		N/A		501	N/A
N/A	N/A	85,708		N/A		501	N/A
N/A	N/A	67,314		N/A		501	N/A
\$9.0 Million (F)	-	833,280		2,430,400		501	69,440
\$9.3 Million (F)	-	357,000		357,000		501	1,479,000
\$9.3 Million (F)	-	255,000		255,000		501	1,581,000
\$10.8 Million(F)	-	179,550		179,550		501	1,975,050
\$9.9 Million(F)	-	141,750		141,750		501	850,500

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 30, 2009	December 31, 2008

**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.)**

Harbinger Development, LLC	Office Space	N/A
Aclara	Computer Software	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 30, 2009		Year of Report December 31, 2008	
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)</b>							
Original Cost (O) or Fair Market Value (F) of Property  (d)	Expenses to be Paid by Lessee Itemize  (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged  (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor  (f)	Other  (g)	Lessor  (h)	Other  (i)		
<b>B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)</b>							
N/A	N/A	241,992	-	N/A	N/A	184	N/A
N/A	N/A	156,000	-	N/A	N/A	184	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 30, 2009	Year of Report December 31, 2008
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	17,536		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	631,695		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses <i>(List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6	Payroll Taxes Charged to Associated Companies	(123,059)		
7	Intercompany Billing from Integrys Business Support	6,930,319		
8				
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46	TOTAL	7,456,491		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- 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 included in any sub-account used.  
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column 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.
- 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)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			9,294,732		9,294,732
2	Steam Production Plant	28,768,476				28,768,476
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,413,214				1,413,214
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	4,660,557				4,660,557
7	Transmission Plant					
8	Distribution Plant	27,789,753				27,789,753
9	Regional Transmission and Market Operation					
10	General Plant	1,940,630				1,940,630
11	Common Plant-Electric	4,682,148				4,682,148
12	TOTAL	69,254,778		9,294,732		78,549,510

**B. Basis for Amortization Charges**

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 1 Column: d**

The functional breakdown of Amortization of Limited Term Electric Plant (Account 404) is as follows:

Steam Production	\$ 865,069
Hydraulic Production-Conventional	44,924
Other Production	72,152
Distribution	583,400
General	28,298
Common-Electric	7,700,889
Total Amortization	\$9,294,732

**Schedule Page: 336 Line No.: 12 Column: e**

Account 403.1 is not used due to the fact that WPSC has received specific approval from our primary regulator, the PSCW, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
<p>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.</p> <p>(a) <i>Miscellaneous Amortization</i> (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.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- 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</p> <p>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 <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (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.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>		
Line No.	Item (a)	Amount (b)
1	<b>Miscellaneous Amortization (425)</b>	
2	Total - 425	0
3		
4	<b>Donations (426.1)</b>	
5	Miscellaneous	1,969
6	Total - 426.1	1,969
7		
8	<b>Key Executive Life Insurance (426.2)</b>	
9	Northwestern Mutual Life - Investment Earnings	(949,446)
10	Total - 426.2	(949,446)
11		
12	<b>Penalties (426.3)</b>	
13	Estimated Environmental Violation	275,010
14	Miscellaneous	1,203
15	Total - 426.3	276,213
16		
17	<b>Expenses for Certain Civil, Political, &amp; Related Activities (426.4)</b>	
18	Memberships	199,703
19	Consultants Contracted	119,868
20	Employee Wages	36,293
21	Other	39,120
22	Total - 426.4	394,984
23		
24	<b>Other Deductions (426.5)</b>	
25	Mark-to-Market Losses and Expenses Related to Gas Options for Fixed Bill Program	334,575
26	Integrus Merger Transaction Costs	65,748
27	Total - 426.5	400,323
28		
29	<b>Other Interest Expense (431)</b>	
30	Short-Term Debt	1,341,131
31	Interest Expense Deferred Compensation Reserve	8,247
32	Interest Expense Deferred Key Executive Life Insurance	1,496,886
33	Budget Balance Interest	3,552
34	Interest on Customer Deposits	21,523
35	Other - Various Rates	42,643
36	Credit Line Interest	40,123
37	Total - 431	2,954,105



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 format 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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission	115,552	1,116,671	1,232,223	
2					
3	Public Service Commission of Wisconsin	136,025	324,621	460,646	
4					
5	Michigan Public Service Commission		9,701	9,701	
6					
7	Miscellaneous		1,780	1,780	
8					
9					
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46	TOTAL	251,577	1,452,773	1,704,350	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	1,578,849					1
							2
Gas	928	125,501					3
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		1,704,350					46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 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) Transmission

a. Overhead

b. Underground

(3) Distribution

(4) Regional Transmission and Market Operation

(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 the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		Electric:
2	B (1)	Electric Power Research Institute - Membership Dues
3		
4		
5		
6		
7		
8		
9	Total	
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 unamortized accumulating 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)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	324,406	930.2	324,406		2
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	324,406		324,406		9
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 352 Line No.: 9 Column: f**

The balance represented for research, development, and demonstration activities is the amount recorded in the general ledger for activities in 2008 which have been determined to qualify. There is an annual study performed after the FERC Form 1 filing that calculates the balance for tax credit purposes.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	21,357,317		
4	Transmission	847,275		
5	Regional Market			
6	Distribution	15,493,115		
7	Customer Accounts	6,340,976		
8	Customer Service and Informational	3,237,497		
9	Sales			
10	Administrative and General	2,516,699		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	49,792,879		
12	Maintenance			
13	Production	13,616,632		
14	Transmission			
15	Regional Market			
16	Distribution	9,559,000		
17	Administrative and General	200		
18	TOTAL Maintenance (Total of lines 13 thru 17)	23,175,832		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	34,973,949		
21	Transmission (Enter Total of lines 4 and 14)	847,275		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	25,052,115		
24	Customer Accounts (Transcribe from line 7)	6,340,976		
25	Customer Service and Informational (Transcribe from line 8)	3,237,497		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	2,516,899		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	72,968,711	8,013,788	80,982,499
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply	3,211		
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution	7,716,820		
37	Customer Accounts	4,306,599		
38	Customer Service and Informational	579,871		
39	Sales	2,190		
40	Administrative and General	657,171		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	13,265,862		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	3,630,537			
49	Administrative and General	76			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	3,630,613			
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)	3,211			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)				
57	Distribution (Lines 36 and 48)	11,347,357			
58	Customer Accounts (Line 37)	4,306,599			
59	Customer Service and Informational (Line 38)	579,871			
60	Sales (Line 39)	2,190			
61	Administrative and General (Lines 40 and 49)	657,247			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	16,896,475	1,637,390	18,533,865	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	89,865,186	9,651,178	99,516,364	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	17,736,170	801,475	18,537,645	
69	Gas Plant	4,925,853	203,121	5,128,974	
70	Other (provide details in footnote):	-135,868		-135,868	
71	TOTAL Construction (Total of lines 68 thru 70)	22,526,155	1,004,596	23,530,751	
72	Plant Removal (By Utility Departments)				
73	Electric Plant				
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)				
77	Other Accounts (Specify, provide details in footnote):	10,847,674	27,653,262	38,500,936	
78	Clearing Accounts	7,823,540	-8,773,022	-949,482	
79	Co-Tenant	-3,986,278	3,986,278		
80					
81					
82					
83					
84					
85					
86					
87					
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89					
90					
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92					
93					
94					
95	TOTAL Other Accounts	14,684,936	22,866,518	37,551,454	
96	TOTAL SALARIES AND WAGES	127,076,277	33,522,292	160,598,569	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 354 Line No.: 70 Column: b**

WPSC accumulated credits of \$(135,868) related to joint construction payroll costs.

**Schedule Page: 354 Line No.: 77 Column: b**

Other Accounts

Subsidiaries	\$ 3,511,587
Other property and investments	(642,270)
Proprietary capital	(887,217)
Deferred credits	5,373,622
Operating revenues	322,320
Interest charge	(1,328,577)
Cash	4,498,219
Other income and deductions	(10)
TOTAL	\$10,847,674



<b>Name of Respondent</b> Wisconsin Public Service Corporation	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> <i>(Mo, Da, Yr)</i> 04/18/2009	<b>Year/Period of Report</b>  End of <u>2008/Q4</u>
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**COMMON UTILITY PLANT AND EXPENSES**

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

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

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

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

<b>COMMON UTILITY PLANT IN SERVICE</b>			
	Total	Electric	Gas
Intangible-Software	42,789,807	33,872,411	8,917,396
Land & Land Rights	6,221,550	4,924,979	1,296,571
Structure & Improvements	74,063,941	58,629,016	15,434,925
Office Furniture & Equipment	16,706,698	13,225,022	3,481,676
Transportation Equipment	51,116,184	40,463,572	10,652,612
Stores Equipment	2,318,410	1,835,253	483,157
Tools, Shop & Garage Equipment	3,186,894	2,522,745	664,149
Laboratory Equipment	359,006	284,189	74,817
Power Operated Equipment	5,800,426	4,591,617	1,208,809
Communication Equipment	26,036,959	20,610,857	5,426,102
Miscellaneous Equipment	313,434	248,114	65,320
Asset Retirement Costs	1,210,232	958,020	252,212
 Total Common Plant	 230,123,541	 182,165,795	 47,957,746
 TOTAL COMMON CWIP	 7,178,327	 5,682,363	 1,495,964
<b>ACCUMULATED PROVISION FOR DEPRECIATION</b>			
Balance, Beginning of Year			88,329,071
Depreciation accruals charged to:			
Depreciation Expense		5,914,790	
Transportation Equipment Expense		4,366,878	
			10,281,668
Depreciation Accrual Expense Adjustments			
Less: 254 Reg Liab Non-ARO COR Depr Expense (incl. in 403)		0	
Add: 182.3 ARC Depreciation Expense		33,292	
Less: 182.3 Reg Liab ARO Depr Expense (incl. in 403)		0	
			33,292
Total Depreciation Provision for Year			10,314,960
Net Charges for Plant Retired:			
Book Cost of Plant Retired		6,071,221	
Cost of Removal		23,934	
Salvage - Credit		(1,187,029)	
			4,908,126

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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.

Adjustment/Reclassification		
Reserve Adjustments for Acct 106 Plant Transferred to IBS*	(463,722)	
Reserve Transfers for Acct 101 Plant Transferred to IBS*	(9,700,398)	
Reserve Transfers for Acct 101 Plant Transferred from TEG*	107,597	
(Gain)/Loss Related to Land Sales	(488,843)	
Loss Related to ARO Settlement	3,890	
Other Reclassifications	1,121	
		(10,540,355)
Balance, End of Year		83,195,550
Footnote:		
End Balance (above)		83,195,550
Less: 108 ARO Depreciation (Non-Rate base)		(577,740)
Add: 182.3 ARO COR Depr (Rate base)		-
Add: 254 Non-ARO COR Depr Exp (Rate Base)		-
Ending Rate Base Reserve		82,617,810
ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION		
	Accruals for	Balance
	The Year	End of Year
Electric Department	4,682,148	65,996,489
Gas Department	1,232,642	17,199,061
Totals	5,914,790	83,195,550
Footnotes:		
End Balance - Electric		65,996,489
Less: 108 ARO Depreciation (Non-Rate base)		457,291
Add: 182.3 ARO COR Depr (Rate base)		-
Ending Rate Base Reserve - Electric		65,539,198
End Balance - Gas		17,199,061
Less: 108 ARO Depreciation (Non-Rate base)		120,448
Add: 182.3 ARO COR Depr (Rate base)		-
Ending Rate Base Reserve - Gas		17,078,613

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ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		24,971,608
Amortization accruals charged to:		
Amortization Expense		9,728,258
Net Charges for Plant Retired:		
Book Cost of Plant Retired	1,658,277	
Cost of Removal	0	
Salvage - Credit	0	
		1,658,277
Adjustments/Reclassifications		
Reserve Adjustments for Acct 106 Plant Transferred to IBS*	(1,051,225)	
Reserve Transfers for Acct 101 Plant Transferred to IBS*	(3,658,785)	
Reserve Transfers for Acct 101 Plant Transferred from TEG*	4,667	
Other Reclassifications	(13,583)	
		(4,718,926)
Balance, End of Year		28,322,663

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for	Balance
	The Year	End of Year
Electric Department	7,700,889	22,420,220
Gas Department	2,027,369	5,902,443
Totals	9,728,258	28,322,663

\* IBS = Integrys Business Support, LLC  
TEG = Integrys Energy Group, Inc.

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<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>				
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Line No.	Name/Address	Description	Account(s)	Amount
1	ABM Janitorial Services	Office Cleaning Services	184	42,084
2	732 Borvan Avenue			
3	Green Bay, WI			
4				
5	Arby Construction, Inc.	Construction Services	107, 143, 451,	3,562,062
6	P. O. Box 503493		584, 587, 594,	
7	St. Louis, MO		880, 887, 892	
8				
9	Asplundh Tree Expert Co.	Line Clearance Services	107, 143, 184,	5,434,983
10	5907 Municipal Street		593, 875, 887,	
11	Schofield, WI		889	
12				
13	Baker Botts LLP	Legal Services	923	139,332
14	P. O. Box 201626			
15	Houston, TX			
16				
17	Black & Veatch Corp.	Engineering and Construction Consultant	107, 921, 925	4,652,044
18	1500 Meadow Lake Parkway			
19	Kansas City, MO			
20				
21	Bruder Gentile & Marcoux LLP	Legal Services	107, 182, 923,	731,435
22	1701 Pennsylvania Avenue, NW, Suite 900		928	
23	Washington, DC			
24				
25	Capital Tempfunds, Inc.	Temporary Staffing	107, 143, 152,	584,427
26	Stafflogix Corp.		184, 186, 254,	
27	P. O. Box 60839		500, 502, 505,	
28	Charlotte, NC		506, 510, 511,	
29			512, 513, 514,	
30			535, 539, 541,	
31			543, 546, 551,	
32			871, 905, 921,	
33			923	
34				
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Line No.	Name/Address	Description	Account(s)	Amount
1	Clerk of Courts - Brown County	Record Services	143, 903	27,293
2	P. O. Box 23600			
3	Green Bay, WI			
4				
5	Contracting & Material Co.	Construction Services	107	21,538,559
6	75 Remittance Drive, Suite 1789			
7	Chicago, IL			
8				
9	Dairyland Power Co-op	Construction Oversight	107	102,995
10	3200 East Avenue South, P. O. Box 817			
11	La Crosse, WI			
12				
13	Deloitte & Touche LLP	Accounting and Auditing Services	181, 500, 923	793,314
14	111 South Wacker Drive			
15	Chicago, IL			
16				
17	Diggers Hotline, Inc.	Locate Facilitation Services	584, 870, 874	183,535
18	8112 West Bluemound Road, Suite 2FL			
19	Milwaukee, WI			
20				
21	Eland Electric Corp.	Construction Services	254, 588	50,210
22	3154 Holmgren Way			
23	Green Bay, WI			
24				
25	Environmental Chemistry Consulting Services, Inc.	Environmental Consulting	253	72,255
26	2525 Advance Road			
27	Madison, WI			
28				
29	Everson Whitney Everson & Brehm SC	Legal Services	143, 921, 923, 925	87,638
30	P. O. Box 22248			
31	Green Bay, WI			
32				
33	Exclusive Use Express Ltd.	Transportation Services	107, 163, 921, 923	100,995
34	820 Coronis Way			
35	Green Bay, WI			

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Line No.	Name/Address	Description	Account(s)	Amount
1	Faith Technologies, Inc.	Construction Services	254, 588	56,790
2	DBA Town & Country Electric SKCE			
3	2662 American Drive, P. O. Box 627			
4	Appleton, WI			
5				
6	Foley & Lardner	Legal Services	107, 121, 143,	3,391,052
7	Firststar Center		181, 182, 184,	
8	777 East Wisconsin Avenue		186, 228, 253,	
9	Milwaukee, WI		500, 510, 511,	
10			512, 513, 514,	
11			535, 546, 557,	
12			908, 921, 923,	
13			925, 926, 928	
14				
15	Found Lake Consulting	Governmental Consulting Services	500, 921, 923	47,197
16	10 East Doty Street, Suite 500			
17	Madison, WI			
18				
19	Godfrey & Kahn SC	Legal Services	500	106,165
20	P. O. Box 13067			
21	Green Bay, WI			
22				
23	Honigman Miller Schwartz & Cohn LLP	Legal Services	923	37,808
24	2290 First National Building			
25	660 Woodward Avenue			
26	Detroit, MI			
27				
28	Jacobs Engineering Group, Inc.	Engineering Services	107, 500, 510,	988,044
29	421 Lawrence Drive, P. O. Box 5910		511, 512, 513,	
30	De Pere, WI		514, 535, 537,	
31			541, 543, 546,	
32			551	
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Line No.	Name/Address	Description	Account(s)	Amount
1	John Hancock Life Insurance Co.	Long-Term Care Insurance	242	48,301
2	The Schrafft Center			
3	529 Main Street			
4	Charleston, MA			
5				
6	Karcz Pole Inspection LLC	Pole Inspection Services	456, 593	308,087
7	N1655 Laney Road			
8	Seymour, WI			
9				
10	KS Energy Services, Inc.	Construction Services	107, 451, 584,	9,506,395
11	19705 West Lincoln Avenue		587, 593, 594,	
12	New Berlin, WI		596, 887, 892	
13				
14	McQuay International	Service Contract	184	31,675
15	175 Hansen Court, Suite 103W			
16	Wood Dale, IL			
17				
18	Meinnert Delivery, Inc.	Delivery Services	163, 921, 923	228,408
19	315D South Eisenhower Parkway, P. O. Box 694			
20	Rhineland, WI			
21				
22	Mercer Human Resource Consulting	Human Resources Consulting	926	34,850
23	P. O. Box 730182			
24	Dallas, TX			
25				
26	Meta Environmental, Inc.	Environmental Consulting	253	26,190
27	49 Clarendon Street			
28	Watertown, MA			
29				
30	Michels Corporation	Construction Services	107, 892	8,014,526
31	817 West Main Street, P. O. Box 128			
32	Brownsville, WI			
33				
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Line No.	Name/Address	Description	Account(s)	Amount
1	Miller Canfield Paddock & Stone PLC	Legal Services	181, 923, 928	71,789
2	P. O. Drawer 640348			
3	Detroit, MI			
4				
5	MPW Industrial Water	Facility Support Services	549	80,958
6	150 South 29th Street			
7	Newark, OH			
8				
9	Natural Resource Technology, Inc.	Environmental Consulting	253, 880	259,550
10	23713 West Paul Road, Unit D			
11	Pewaukee, WI			
12				
13	Nixon Peabody LLP	Legal Services	107, 923, 928	62,634
14	401 9th Street, NW, Suite 900			
15	Washington, DC			
16				
17	North States Utility Contractors, Inc.	Construction Services	107, 143, 451,	3,999,725
18	934 Highway 17 South, P. O. Box 1507		583, 584, 587,	
19	Eagle River, WI		594, 878, 887,	
20			892	
21				
22	Otis Elevator Co.	Elevator Services	184	39,161
23	2247 Progress Way			
24	Kaukauna, WI			
25				
26	Pace Analytical Services, Inc.	Analytical Services	253, 500	50,826
27	1090 West Kennedy Avenue			
28	Kimberly, WI			
29				
30	PB Americas & Douglas, Inc.	Engineering Consulting	107, 541, 543	58,557
31	75 Arlington Street, 4th Floor			
32	Boston, MA			
33				
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Line No.	Name/Address	Description	Account(s)	Amount
1	Per Mar Security Services	Security Services	184, 506	180,864
2	P. O. Box 1101			
3	Davenport, IA			
4				
5	Power Engineers, Inc.	Engineering & ROW/Easement	143	461,498
6	3940 Glenbrook Drive, P. O. Box 1066	Services		
7	Hailey, ID			
8				
9	Praxilient, Inc.	Project Management	184, 556, 923	33,003
10	5601 Grande Market Drive, Suite C			
11	Appleton, WI			
12				
13	Pricewaterhousecoopers LLP	Accounting Services	923	81,808
14	2001 Market Street			
15	Philadelphia, PA			
16				
17	Protiviti, Inc.	Accounting Services	923	49,089
18	12269 Collections Center Drive			
19	Chicago, IL			
20				
21	Putnam Roby Williamson Communications	Communication Consulting	923	45,000
22	123 East Main Street, Suite 202			
23	Madison, WI			
24				
25	Slover & Loftus	Legal Services	182, 184	715,014
26	1224 17th Street, NW			
27	Washington, DC			
28				
29	Superior Resource Group, Inc.	Temporary Staffing	107, 143, 163,	316,388
30	126 North Madison Street		184, 253, 456,	
31	Green Bay, WI		500, 510, 511,	
32			512, 513, 514,	
33			535, 546, 551	
34				
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Line No.	Name/Address	Description	Account(s)	Amount	
1	Synterprise Solutions LLC	Engineering Consulting	107	632,453	
2	1110 Market Street, Suite 525				
3	Chattanooga, TN				
4					
5	Systems Technologies	Electrical Services	107	504,231	
6	Division of Pieper Electric				
7	601 South Alexander Street				
8	Merrill, WI				
9					
10	Testamerica Laboratories, Inc.	Environmental & Analytic Consulting	253	52,580	
11	30 Community Drive, Suite 11				
12	South Burlington, VT				
13					
14	The Wackenhut Corp.	Contracted Security Services	107, 184, 506, 921, 923	174,726	
15	4200 Wackenhut Drive				
16	Palm Beach Gardens, FL				
17					
18	Titus	Temporary Staffing	107, 923	58,923	
19	330 East Kilbourn Avenue, Suite 1425				
20	Milwaukee, WI				
21					
22	Towers Perrin	Human Resources Consulting Services	923	48,832	
23	71 South Wacker Drive, Suite 2600				
24	Chicago, IL				
25					
26	Washington Group International, Inc.	Contracted Programming and ITS Consulting Services	107	625,094	
27	1 Penn Plaza, 32nd Floor				
28	New York, NY				
29					
30	Wells Fargo Bank NA	Financial Services	926	31,418	
31	6th & Marquette				
32	Minneapolis, MN				
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 30, 2009	Year of Report December 31, 2008
<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	Integrus Energy Group, Inc.	Parent Company (WPSC is a wholly-owned subsidiary of Integrus)	Labor & Labor Loadings		
2			Benefits		
3			Materials & Supplies		
4			Invoices & Expenses		
5			Other Direct Costs		
6			Long-Term Incentive Plan	920	489
7			Restricted Stock	920	1,169
8			Income Taxes		
9					
10					
11					
12	Upper Peninsula Power Company	In Common Control With	Labor & Labor Loadings		
13			Benefits		
14			Materials & Supplies		
15			Invoices & Expenses		
16			Other Direct Costs		
17			Electric Power Sales	447,456	44,027,312
18			Long-Term Incentive Plan	920	12,131
19			Stock Options	920,500	5,048
20			Restricted Stock	920,500	9,199
21					
22					
23	Penvest, Inc.	In Common Control With	Other Direct Costs		
24					
25					
26	Integrus Energy Services, Inc.	In Common Control With	Labor & Labor Loadings		
27			Benefits		
28			Materials & Supplies		
29			Invoices & Expenses		
30			Other Direct Costs		
31			Capacity Gas Sales	804	262,383
32			Gas Sales	481,489	492,643
33			Long-Term Incentive Plan	920	3,777
34			Stock Options	920	323
35			Restricted Stock	920	510
36					
37					
38					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008			
<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	412,228	412,228	(1)	1
		Various	368,457	368,457	(1)	2
		Various	3,286	3,286	(1)	3
		Various	161,202	161,202	(4)	4
		Various	679,389	679,389	(2)	5
				489	(4)	6
				1,169	(4)	7
		236050	31,047,458	31,047,458	(4)	8
				<b>32,673,678</b>		9
						10
						11
		Various	2,612,302	2,612,302	(1)	12
		Various	4,082,219	4,082,219	(1)	13
		Various	872,539	872,539	(1)	14
		Various	3,445,954	3,445,954	(4)	15
		Various	2,986,003	2,986,003	(2)	16
				44,027,312	(3)	17
				12,131	(4)	18
				5,048	(4)	19
				9,199	(4)	20
			Total	<b>58,052,707</b>		21
						22
		Various	1,476	1,476	(2)	23
			Total	<b>1,476</b>		24
						25
		Various	126,189	126,189	(1)	26
		Various	2,127,594	2,127,594	(1)	27
		Various	9,346	9,346	(1)	28
		Various	523,397	523,397	(4)	29
		Various	540,106	540,106	(2)	30
				262,383	(5)	31
				492,643	(5)	32
				3,777	(4)	33
				323	(4)	34
				510	(4)	35
			Total	<b>4,086,268</b>		36
						37
						38

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008		
<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 Power Development, LLC	In Common Control With	Labor & Labor Loadings		
2			Invoices & Expenses		
3			Other Direct Costs		
4					
5					
6	Sun Devil Solar, LLC	In Common Control With	Materials & Supplies		
7			Other Direct Costs		
8					
9					
10	Peoples Energy Corp.	In Common Control With	Invoices & Expenses		
11					
12					
13					
14	WPS New England Generation, Inc.	In Common Control With	Labor & Labor Loadings		
15			Invoices & Expenses		
16			Other Direct Costs		
17					
18	Peoples Energy Resources	In Common Control With	Invoices & Expenses		
19					
20					
21					
22	PDI Stoneman, Inc.	In Common Control With	Labor & Labor Loadings		
23					
24					
25					
26	Mid-American Power, LLC	In Common Control With	Labor & Labor Loadings		
27			Invoices & Expenses		
28			Other Direct Costs		
29					
30	WPS Westwood Generation, LLC	In Common Control With	Labor & Labor Loadings		
31			Invoices & Expenses		
32			Other Direct Costs		
33					
34					
35					
36					
37					
38					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008			
<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	693	693	(1)	1
		Various	205	205	(4)	2
		Various	86	86	(2)	3
		Total		<b>984</b>		4
						5
		Various	633	633	(1)	6
		Various	571	571	(2)	7
				<b>1,204</b>		8
						9
		Various	43,025	43,025	(1)	10
		Total		<b>43,025</b>		11
						12
		Various	1,283	1,283	(1)	13
		Various	728	728	(1)	14
		Various	1,195	1,195	(4)	15
		Total		<b>3,206</b>		16
						17
		Various	9,120	9,120	(4)	18
		Total		<b>9,120</b>		19
						20
		Various	159	159	(1)	21
		Total		<b>159</b>		22
						23
		Various	180	180	(1)	24
		Various	825	825	(4)	25
		Various	38	38	(2)	26
		Total		<b>1,043</b>		27
						28
		Various	62	62	(1)	29
		Various	(17,979)	(17,979)	(4)	30
		Various	101,395	101,395	(2)	31
		Total		<b>83,478</b>		32
						33
						34
						35
						36
						37
						38

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008	
<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 River Power	WPSC Owns 50%	Labor & Labor Loadings		
2	Company		Materials & Supplies		
3			Invoices & Expenses		
4			Other Direct Costs		
5			Purchased Power	555	2,298,796
6					
7					
8	Combined Locks Energy	In Common Control With	Labor & Labor Loadings		
9	Center, LLC		Invoices & Expenses		
10					
11					
12	Integrus Business Support,	In Common Control With	Labor & Labor Loadings		
13	LLC		Benefits		
14			Materials & Supplies		
15			Invoices & Expenses		
16			Other Direct Costs		
17			Annual Incentive Plan	920	806,264
18			Long -Term Incentive Plan	920	14,790
19			Stock Options	920	(2,156)
20			Restricted Stock	920	(7,429)
21					
22					
23	WPS Beaver Falls	In Common Control With	Labor & Labor Loadings		
24	Generation, LLC		Invoices & Expenses		
25			Other Direct Costs		
26					
27					
28	WPS Syracuse	In Common Control With	Labor & Labor Loadings		
29	Generation, LLC		Invoices & Expenses		
30			Other Direct Costs		
31					
32					
33	Integrus Energy Services	In Common Control With	Invoices & Expenses		
34	of Canada Corp.		Other Direct Costs		
35					
36					
37	Quest Energy, LLC	In Common Control With	Other Direct Costs		
38					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008
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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.				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.
		Various	489,382	489,382	(1)	1
		Various	26,672	26,672	(1)	2
		Various	63,297	63,297	(4)	3
		Various	23,984	23,984	(2)	4
				2,298,796	(2), (5)	5
		Total		2,902,131		6
						7
		Various	33	33	(1)	8
		Various	1,082	1,082	(4)	9
		Total		1,115		10
						11
		Various	(1,699,280)	(1,699,280)	(1)	12
		Various	9,432,799	9,432,799	(1)	13
		Various	419,385	419,385	(1)	14
		Various	1,739,169	1,739,169	(4)	15
		Various	22,940,059	22,940,059	(4)	16
		Various		806,264	(4)	17
		Various		14,790	(4)	18
		Various		(2,156)	(4)	19
		Various		(7,429)	(4)	20
		Total		33,643,601		21
						22
		Various	34	34	(1)	23
		Various	17,646	17,646	(4)	24
		Various	2,265	2,265	(2)	25
		Total		19,945		26
						27
		Various	290	290	(1)	28
		Various	16,830	16,830	(4)	29
		Various	1,195	1,195	(2)	30
		Total		18,315		31
						32
		Various	109	109	(4)	33
		Various	20	20	(2)	34
		Total		129		35
						36
		Various	104	104	(2)	37
		Total		104		38

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



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008
<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	Integrus Energy Services of Texas, Inc.	In Common Control With	Labor & Labor Loadings		
2			Other Direct Costs		
3					
4					
5	Integrus Energy Services of New York, Inc.	In Common Control With	Labor & Labor Loadings		
6			Invoices & Expenses		
7			Other Direct Costs		
8					
9					
10	Minnesota Energy Resources Corp.	In Common Control With	Labor & Labor Loadings		
11			Benefits		
12			Materials & Supplies		
13			Invoices & Expenses		
14			Other Direct Costs		
15			Long-Term Incentive Plan	920	30,615
16			Stock Options	920	18,969
17	Restricted Stock	920	14,664		
18					
19					
20	Michigan Gas Utilities Corp.	In Common Control With	Labor & Labor Loadings		
21			Benefits		
22			Materials & Supplies		
23			Invoices & Expenses		
24			Other Direct Costs		
25			Long-Term Incentive Plan	920	1,871
26			Stock Options	920	1,048
27	Restricted Stock	920	306		
28					
29					
30	Wisconsin Valley Improvement Company	WPSC Owns 27.1%	Labor & Labor Loadings		
31					
32					
33					
34					
35					
36					
37					
38					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008			
<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	1,061	1,061	(1)	1
		Various	3,048	3,048	(2)	2
			Total	4,109		3
						4
		Various	1,234	1,234	(1)	5
		Various	529	529	(4)	6
		Various	11,722	11,722	(2)	7
				13,485		8
						9
		Various	406,773	406,773	(1)	10
		Various	307,011	307,011	(1)	11
		Various	425,454	425,454	(1)	12
		Various	259,077	259,077	(4)	13
		Various	740,561	740,561	(2)	14
				30,615	(4)	15
				18,969	(4)	16
				14,664	(4)	17
			Total	2,203,124		18
						19
		Various	81,624	81,624	(1)	20
		Various	(265,636)	(265,636)	(1)	21
		Various	158,887	158,887	(1)	22
		Various	138,960	138,960	(4)	23
		Various	526,887	526,887	(2)	24
				1,871	(4)	25
				1,048	(4)	26
				306	(4)	27
			Total	643,947		28
						29
		Various	4,857	4,857	(1)	30
			Total	4,857		31
						32
						33
						34
						35
						36
						37
						38

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2009	Year of Report December 31, 2008
<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	Peoples Gas Light & Coke	In Common Control With	Labor & Labor Loadings		
2	Company		Materials & Supplies		
3			Invoices & Expenses		
4			Other Direct Costs		
5			Long-Term Incentive Plan	920	938
6			Restricted Stock	920	17
7					
8					
9	North Shore Gas Company	In Common Control With	Labor & Labor Loadings		
10			Materials & Supplies		
11			Invoices & Expenses		
12			Other Direct Costs		
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
<b>TOTAL</b>					<b>47,993,677</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 30, 2009	Year of Report December 31, 2008			
<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	(14,530)	(14,530)	(1)	1
		Various	29,822	29,822	(1)	2
		Various	87,020	87,020	(4)	3
		Various	299,898	299,898	(2)	4
		Various		938	(4)	5
		Various		17	(4)	6
		Total		<b>403,165</b>		7
						8
		Various	(5,364)	(5,364)		9
		Various	4,169	4,169		10
		Various	14,496	14,496		11
		Various	29,318	29,318		12
		Total		<b>42,619</b>		13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
	<b>0</b>		<b>86,863,317</b>	<b>134,856,994</b>		

- (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 30, 2009	Year of Report December 31, 2008	
<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	Integrus Energy Group, Inc.	Parent Company Owns	Invoices & Expenses	Various	662,716
2		100% of Wisconsin	Other Direct Costs	Various	31,663
3		Public Service Corp.	Long-Term Incentive Plan	Various	669,191
4			Stock Options	Various	313,169
5			Restricted Stock	Various	633,093
6			ESOP Stock		
7					
8					
9	WPS Leasing, Inc.	WPSC Owns 100%	Unit Train Lease		
10					
11					
12	Upper Peninsula Power	Under Common Control	Labor & Labor Loadings	Various	19,500
13	Company		Invoices & Expenses	Various	46,727
14			Materials & Supplies	Various	2,557
15			Other Direct Costs	Various	14,441
16					
17					
18	Integrus Energy Services, Inc.	Under Common Control	Labor & Labor Loadings	Various	(150,956)
19			Invoices & Expenses	Various	5,434
20			Other Direct Costs	926050	7,075
21			Nat Gas Purchases	804611	2,296,000
22			Fox Energy Purchase	555830	3,934,547
23					
24					
25	WPS Westwood Generation,	Under Common Control	Invoices & Expenses	921, 926	545
26	LLC		Income Taxes		
27					
28					
29	Wisconsin River Power	WPSC Owns 50%	Invoices & Expenses	Various	7,601
30	Company		Energy Purchase	555	1,901,685
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 30, 2009	Year of Report December 31, 2008			
<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.
426, 438		Various	2,876,341	3,539,057	(4)	1
421, 426		Various	41,694	73,357	(2)	2
				669,191	(4)	3
				313,169	(4)	4
				633,093	(4)	5
		242040	1,966,880	1,966,880	(1)	6
				<b>7,194,747</b>		7
						8
		151090	1,447,606	1,447,606	(5)	9
				<b>1,447,606</b>		10
						11
426430	87	Various	42,514	62,014	(1)	12
		Various	11,200	58,014	(4)	13
		Various	(174)	2,383	(1)	14
		Various	21,661	36,102	(2)	15
				<b>158,513</b>		16
						17
		Various	37,136	(113,820)	(1)	18
		Various	121	5,555	(4)	19
		184770	157,398	164,473	(2)	20
				2,296,000	(5)	21
				3,934,547	(5)	22
		Total		<b>6,286,755</b>		23
						24
				545	(4)	25
		236050	5,394	5,394		26
		Total		<b>5,939</b>		27
						28
		Various	375	7,976	(4)	29
		Various		1,901,685	(2), (5)	30
		Total		<b>1,909,661</b>		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 30, 2009	Year of Report December 31, 2008
<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	Minnesota Energy Resources Corp.	Under Common Control	Labor & Labor Loadings	Various	15,791
2			Invoices & Expenses	Various	2,148
3			Other Direct Costs		
4			Long-Term Incentive Plan	920000	2,273
5			Stock Options	920000	456
6			Restricted Stock	920000	1,038
7					
8					
9	Michigan Gas Utilities Corp.	Under Common Control	Labor & Labor Loadings	Various	386
10			Invoices & Expenses	Various	14
11			Other Direct Costs		
12					
13					
14	Peoples Gas Light & Coke Company	Under Common Control	Labor & Labor Loadings	Various	(300,102)
15			Invoices & Expenses	Various	2,365
16			Other Direct Costs		
17			Long-Term Incentive Plan	Various	177
18			Stock Options	Various	142
19			Restricted Stock	Various	112
20			Material & Supplies	Various	60,468
21					
22					
23	North Shore Gas Company	Under Common Control	Labor & Labor Loadings	Various	(141,132)
24			Invoices & Expenses	Various	814
25			Materials & Supplies	Various	964
26					
27					
28					
29					
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 30, 2009	Year of Report December 31, 2008			
<b>SUMMARY OF COSTS BILLED FROM 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	(140,130)	15,791 (137,982)	(1) (4)	1 2
		Various	29,844	29,844	(2)	3
				2,273	(4)	4
				456	(4)	5
				1,038	(4)	6
			Total	<b>(88,580)</b>		7
						8
		Various	625	1,011	(1)	9
		Various	(31,431)	(31,417)	(4)	10
		Various	15,006	15,006	(2)	11
			Total	<b>(15,400)</b>		12
						13
		Various	6,475	(293,627)	(1)	14
		Various	(937,229)	(934,864)	(4)	15
		Various	31,718	31,718	(2)	16
				177	(4)	17
				142	(4)	18
				112	(4)	19
			959	61,427	(1)	20
			Total	<b>(1,134,915)</b>		21
						22
		Various	2,168	(138,964)	(1)	23
		Various	81,043	81,857	(4)	24
		Various	6,922	7,886	(1)	25
			Total	<b>(49,221)</b>		26
						27
						28
						29
						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 30, 2009	Year of Report December 31, 2008
<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	Integrus Business Support,	Under Common Control	Labor & Labor Loadings	Various	47,975,203
2	LLC		Invoices & Expenses	Various	20,340,331
3			Other Direct Costs	Various	17,345,350
4			Long-Term Incentive Plan	Various	354,861
5			Stock Options	Various	184,620
6			Restricted Stock	Various	254,509
7			Insurance		
8			Pre-Tax Carrying Cost	Various	1,332,141
9			Income Taxes	Various	439,044
10			Depreciation	Various	7,133,376
11			Merger Transition Costs	Various	9,773,001
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	TOTAL				115,173,338

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 30, 2009	Year of Report December 31, 2008			
<b>SUMMARY OF COSTS BILLED FROM 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	44,045	Various	9,609,149	57,628,397		1
Various	92,958	Various	17,345,797	37,779,086		2
Various	3,956	Various	3,308,943	20,658,249		3
				354,861		4
				184,620		5
				254,509		6
		Various	209,098	209,098		7
				1,332,141		8
				439,044		9
				7,133,376		10
Various	11,794	Various		9,784,795		11
			Total	135,758,176		12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
	152,840		36,147,103	151,473,281		

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

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,892,005
3	Steam	9,611,351	23	Requirements Sales for Resale (See instruction 4, page 311.)	3,773,615
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,240,716
5	Hydro-Conventional	196,628	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	51,601
7	Other	174,050	27	Total Energy Losses	383,577
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	16,341,514
9	Net Generation (Enter Total of lines 3 through 8)	9,982,029			
10	Purchases	6,359,485			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,341,514			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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### MONTHLY PEAKS AND OUTPUT

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

### NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,414,332	83,057	1,829	30	19
30	February	1,311,152	73,423	1,816	11	19
31	March	1,319,529	67,123	1,721	6	19
32	April	1,288,590	119,123	1,603	10	20
33	May	1,339,066	180,673	1,555	7	11
34	June	1,337,886	90,871	2,041	26	14
35	July	1,536,166	169,683	2,113	7	16
36	August	1,512,994	149,061	2,096	18	14
37	September	1,347,462	104,291	2,136	2	15
38	October	1,339,631	92,590	1,723	13	19
39	November	1,254,130	77,310	1,766	20	19
40	December	1,340,576	58,449	1,944	16	18
41	TOTAL	16,341,514	1,265,654			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 401 Line No.: 3 Column: b**

Balance includes 94 Megawatt Hours of station service usage for Pulliam 3 and Pulliam 4 not reported on Pages 402 and 403 since the plants were retired from service on December 31, 2007.

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

Purchases have been reported in accordance with FERC Order 668-A which requires transactions for the real-time and day-ahead Regional Transmission Organization administered energy markets to be reported separately for each hour. The purchases when the sales and purchases are netted on an hourly basis is 5,874,155.

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

Non-requirements Sales for Resale have been reported in accordance with FERC Order 668-A which requires transactions for the real-time and day-ahead Regional Transmission Organization administered energy markets to be reported separately for each hour. The sales when the MISO purchases and sales are netted on an hourly basis is 755,386.

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

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

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

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

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

Column (d) consists of Firm Load only.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item	Plant Name: Pulliam 5			Plant Name: Pulliam 6		
	(a)	(b)			(c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1949			1951		
4	Year Last Unit was Installed	1949			1951		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	50.00			62.50		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	8262			8039		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	51			70		
10	When Limited by Condenser Water	50			68		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	299009000			401756000		
13	Cost of Plant: Land and Land Rights	167314			209143		
14	Structures and Improvements	4437389			3893574		
15	Equipment Costs	23787714			29638849		
16	Asset Retirement Costs	95780			95215		
17	Total Cost	28488197			33836781		
18	Cost per KW of Installed Capacity (line 17/5) Including	569.7639			541.3885		
19	Production Expenses: Oper, Supv, & Engr	2682			1645		
20	Fuel	6895863			8869250		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	236954			246493		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	18734			19655		
26	Misc Steam (or Nuclear) Power Expenses	814			1326		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	3993			6466		
30	Maintenance of Structures	11049			16601		
31	Maintenance of Boiler (or reactor) Plant	544450			755915		
32	Maintenance of Electric Plant	-32636			187888		
33	Maintenance of Misc Steam (or Nuclear) Plant	3983			5568		
34	Total Production Expenses	7685886			10110807		
35	Expenses per Net KWh	0.0257			0.0252		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF
38	Quantity (Units) of Fuel Burned	215147	0	10771	277191	0	15311
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8564	0	1004	8554	0	1005
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	32.150	0.000	10.240	32.150	0.000	10.340
41	Average Cost of Fuel per Unit Burned	31.540	0.000	10.240	31.430	0.000	10.340
42	Average Cost of Fuel Burned per Million BTU	1.772	0.000	10.195	1.768	0.000	10.292
43	Average Cost of Fuel Burned per KWh Net Gen	0.230	0.000	0.132	0.220	0.000	0.128
44	Average BTU per KWh Net Generation	12932.000	0.000	0.000	12292.000	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/18/2009			Year/Period of Report End of 2008/Q4		
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: Pulliam 7 (d)			Plant Name: Pulliam 8 (e)			Plant Name: Pulliam-Common (f)			Line No.		
Steam			Steam						1		
Conventional			Conventional						2		
1958			1964						3		
1958			1964						4		
75.00			125.00			0.00			5		
0			0			0			6		
7665			8538			0			7		
0			0			0			8		
83			129			0			9		
80			127			0			10		
0			0			0			11		
497498000			906126000			0			12		
250971			418285			0			13		
5580147			7764107			0			14		
38926074			55412866			0			15		
123044			55384			0			16		
44880236			63650642			0			17		
598.4031			509.2051			0.0000			18		
2125			2445			3126993			19		
10427533			17375404			0			20		
0			0			0			21		
258930			275969			2348803			22		
0			0			0			23		
0			0			0			24		
20109			20638			642885			25		
1978			2202			1671633			26		
0			0			0			27		
0			0			0			28		
19131			5228			816353			29		
43745			22119			1009773			30		
1251703			709035			2258473			31		
1357232			286009			663789			32		
21191			2039			369354			33		
13403677			18701088			12908056			34		
0.0269			0.0206			0.0000			35		
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36		
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37		
325633	0	17712	542835	0	32720	0	0	0	38		
8556	0	1005	8557	0	1004	0	0	0	39		
32.150	0.000	10.260	32.150	0.000	9.630	0.000	0.000	0.000	40		
31.460	0.000	10.260	31.430	0.000	9.630	0.000	0.000	0.000	41		
1.768	0.000	10.215	1.768	0.000	9.591	0.000	0.000	0.000	42		
0.210	0.000	0.119	0.019	0.000	0.103	0.000	0.000	0.000	43		
11662.000	0.000	0.000	10679.000	0.000	0.000	0.000	0.000	0.000	44		



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Total-Pulliam</i> (d)			Plant Name: <i>Weston 1</i> (e)			Plant Name: <i>Weston 2</i> (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1927			1954			1960			3
1964			1954			1960			4
312.50			60.00			75.00			5
0			0			0			6
8784			6380			8403			7
0			0			0			8
332			62			81			9
325			60			80			10
134			0			0			11
2104389000			248740000			572728000			12
1045713			285236			356546			13
21675217			5511264			5542577			14
147765503			23304174			25514680			15
369423			141531			174407			16
170855856			29242205			31588210			17
546.7387			487.3701			421.1761			18
3135890			16599			4585			19
43568050			6366831			11713986			20
0			0			0			21
3367149			58599			101056			22
0			0			0			23
0			0			0			24
722021			7706			2042			25
1677953			56239			14241			26
0			0			0			27
0			0			0			28
851171			41871			16316			29
1103287			50451			14804			30
5519576			2421534			473074			31
2462282			1097482			50606			32
402135			12787			3333			33
62809514			10130099			12394043			34
0.0298			0.0407			0.0216			35
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37
1360806	0	76514	187043	0	9338	343119	0	29703	38
8560	0	1004	8604	0	1007	8620	0	1005	39
32.150	0.000	10.000	32.710	0.000	12.730	32.710	0.000	11.600	40
31.450	0.000	10.000	33.400	0.000	12.730	33.140	0.000	11.600	41
1.768	0.000	9.961	1.868	0.000	12.637	1.849	0.000	11.548	42
0.020	0.000	0.115	0.025	0.000	0.191	0.020	0.000	0.126	43
11538.000	0.000	0.000	13487.000	0.000	0.000	10788.000	0.000	0.000	44

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Weston 3</i> (d)			Plant Name: <i>Weston 4 (WPS Share)</i> (e)			Plant Name: <i>Weston 4 (Total)</i> (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1981			2008			2008			3
1981			2008			2008			4
321.60			407.70			582.37			5
0			0			0			6
8201			2825			2825			7
0			0			0			8
339			0			0			9
333			360			360			10
0			0			0			11
2352641000			1391208516			1391208516			12
1505912			1733705			2442774			13
37978563			57269270			81401145			14
192717688			513819539			738044461			15
108181			3242691			47459			16
232310344			576065205			821935839			17
722.3580			1412.9635			1411.3636			18
332194			598780			2298527			19
48353712			22938678			32162828			20
0			0			0			21
820413			830592			2049294			22
0			0			0			23
0			0			0			24
233611			247538			489705			25
369726			926999			2770614			26
0			0			0			27
0			0			0			28
256008			114322			803986			29
224929			149230			753637			30
1602561			1488277			4177051			31
1389472			268313			640873			32
65367			69563			207846			33
53647993			27632292			46354361			34
0.0228			0.0199			0.0333			35
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37
1362899	0	37904	655598	0	189466	940513	0	231230	38
8619	0	1004	8616	0	1007	8616	0	1007	39
35.790	0.000	10.540	28.820	0.000	10.800	29.000	0.000	10.850	40
35.190	0.000	10.540	31.510	0.000	10.800	32.300	0.000	10.850	41
1.968	0.000	10.501	1.859	0.000	10.724	1.704	0.000	10.848	42
0.020	0.000	0.111	0.017	0.000	0.102	0.015	0.000	0.102	43
10375.000	0.000	0.000	9303.000	0.000	0.000	9303.000	0.000	0.000	44

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Weston-Common</i> (d)			Plant Name: <i>Plant Total-Weston</i> (e)			Plant Name: <i>Columbia 1 &amp; 2</i> (f)			Line No.
			Steam			Steam			1
			Conventional			Conventional			2
			1954			1975			3
			2008			1978			4
0.00			1039.00			335.20			5
0			0			0			6
0			8784			0			7
0			0			0			8
0			482			361			9
0			833			352			10
0			203			0			11
0			4565317516			2306810000			12
0			3881399			629109			13
0			106301674			20075973			14
0			755356081			138736271			15
0			3666810			94146			16
0			869205964			159535499			17
0.0000			836.5794			475.9412			18
4867654			5819812			1110195			19
0			98597357			35955967			20
0			0			0			21
2018929			3829589			1399042			22
0			0			0			23
0			0			0			24
424788			915685			526669			25
2398869			3766074			1013948			26
0			0			0			27
0			0			0			28
1091940			1520457			78348			29
931814			1371228			-1088149			30
3673279			9658725			3183409			31
464860			3270733			722099			32
220412			371462			313587			33
16092545			129121122			43215115			34
0.0000			0.0283			0.0187			35
			Coal	Oil	Gas	Coal	Oil	Gas	36
			Tons	BBLS	MCF	Tons	BBLS	MCF	37
0	0	0	2833573	0	308175	1429418	4784	0	38
0	0	0	8618	0	1005	8448	138875	0	39
0.000	0.000	0.000	34.890	0.000	117.270	24.920	120.420	0.000	40
0.000	0.000	0.000	33.610	0.000	10.900	24.750	121.130	0.000	41
0.000	0.000	0.000	1.912	0.000	10.834	1.464	20.465	0.000	42
0.000	0.000	0.000	0.019	0.000	0.106	0.015	0.214	0.000	43
0.000	0.000	0.000	10270.000	0.000	0.000	10552.000	0.000	0.000	44

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <u>Edgewater 4</u> (d)			Plant Name: <u>Weston W31, W32</u> (e)			Plant Name: <u>W Marinette M31, M32</u> (f)			Line No.
Steam			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1969			1969			1971			3
1969			1973			1973			4
105.00			76.34			83.70			5
0			0			0			6
0			729			1025			7
0			0			0			8
102			89			93			9
102			64			71			10
0			0			0			11
634928000			21157000			30674100			12
578983			0			66538			13
2818909			257986			1158368			14
30086513			7817208			9524117			15
77157			0			0			16
33561562			8075194			10749023			17
319.6339			105.7793			128.4232			18
443581			65576			153481			19
15723110			2791591			4415037			20
0			0			0			21
340011			0			0			22
0			0			0			23
0			0			0			24
154718			47647			108096			25
360476			0			0			26
0			0			0			27
0			0			0			28
47399			37781			52834			29
-441812			3545			2804			30
1028029			0			0			31
154119			612548			904712			32
287768			0			1933			33
18097399			3558688			5638897			34
0.0285			0.1682			0.1838			35
Coal	Oil	TDF	Oil	Gas		Oil	Gas		36
Tons	BBLS	Tons	BBLS	MCF		BBLS	MCF		37
367322	2743	841	461	310871	0	573	455207	0	38
8619	138875	15500	138000	1006	0	138000	1005	0	39
41.350	125.670	37.310	0.000	8.822	0.000	0.000	9.662	0.000	40
41.740	129.790	40.600	106.390	8.822	0.000	29.630	9.662	0.000	41
2.421	22.252	1.310	18.360	8.769	0.000	5.110	9.618	0.000	42
0.024	0.224	0.013	0.259	1.307	0.000	0.077	0.144	0.000	43
10060.000	0.000	0.000	14.921	0.000	0.000	15015.000	0.000	0.000	44



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>W MarinetteM33-Total</i> (d)			Plant Name: <i>W Marinette M33-WPS</i> (e)			Plant Name: <i>DePere Energy Center</i> (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1993			1993			1999			3
1993			1993			1999			4
83.50			56.80			192.27			5
0			0			0			6
696			696			242			7
0			0			0			8
103			103			196			9
77			77			161			10
1			0			5			11
37891000			37891000			30089020			12
296211			201423			0			13
7942902			5401174			15650000			14
18165083			12352257			61291470			15
0			0			0			16
26404196			17954854			76941470			17
316.2179			316.1066			400.1741			18
208734			141939			556222			19
5092269			5092269			3880126			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
245668			167054			226879			25
0			0			0			26
0			0			0			27
0			0			0			28
27673			18818			209625			29
4209			2862			32538			30
0			0			0			31
286978			195145			39323			32
1502			1021			6825			33
5867033			5619108			4951538			34
0.1548			0.1483			0.1646			35
Oil	Gas		Oil	Gas		Oil	Gas		36
BBLS	MCF		BBLS	MCF		BBLS	MCF		37
288	528520	0	288	528520	0	1469	339165	0	38
138000	1005	0	138000	1005	0	138000	1005	0	39
0.000	9.589	0.000	0.000	9.589	0.000	150.880	11.172	0.000	40
84.970	9.589	0.000	84.970	9.589	0.000	61.840	11.172	0.000	41
14.660	9.546	0.000	14.660	9.546	0.000	10.669	11.119	0.000	42
0.209	0.134	0.000	0.209	0.134	0.000	0.121	0.129	0.000	43
0.000	0.000	0.000	14054.000	0.000	0.000	11618.000	0.000	0.000	44

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <u>Pulliam 31</u>		Plant Name:		Plant Name:		Line No.	
(d)		(e)		(f)			
Combustion Turbine						1	
Conventional						2	
2003						3	
2003						4	
90.95		0.00		0.00		5	
0		0		0		6	
555		0		0		7	
0		0		0		8	
107		0		0		9	
80		0		0		10	
0		0		0		11	
36445000		0		0		12	
0		0		0		13	
1397528		0		0		14	
33508012		0		0		15	
0		0		0		16	
34905540		0		0		17	
383.7882		0.0000		0.0000		18	
80842		0		0		19	
4480731		0		0		20	
0		0		0		21	
0		0		0		22	
0		0		0		23	
0		0		0		24	
1263		0		0		25	
0		0		0		26	
0		0		0		27	
0		0		0		28	
13984		0		0		29	
10892		0		0		30	
0		0		0		31	
388819		0		0		32	
1067		0		0		33	
4977598		0		0		34	
0.1366		0.0000		0.0000		35	
Oil	Gas						36
BBLS	MCF						37
3829	448210	0	0	0	0	0	38
138000	1005	0	0	0	0	0	39
0.000	9.683	0.000	0.000	0.000	0.000	0.000	40
36.780	9.683	0.000	0.000	0.000	0.000	0.000	41
6.346	9.646	0.000	0.000	0.000	0.000	0.000	42
0.081	0.125	0.000	0.000	0.000	0.000	0.000	43
12954.000	0.000	0.000	0.000	0.000	0.000	0.000	44

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report 2008/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 402.2 Line No.: -1 Column: e**

Joint ownership with Dairyland Power Cooperative. WPSC is the builder and operator and has an ownership interest of 70%. Dairyland Power Cooperative also owns approximately 15% of other Weston 4 common facilities.

**Schedule Page: 402.3 Line No.: -1 Column: f**

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. WPSC's ownership interest is 31.8%.

**Schedule Page: 402.4 Line No.: -1 Column: d**

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. WPSC's ownership interest is 31.8%.

**Schedule Page: 402.4 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.4 Line No.: -1 Column: f**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.5 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.5 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant. Joint ownership with Marshfield Electric & Water Department. WPSC is the builder and operator and has an approximate ownership interest of 68%.

**Schedule Page: 402.5 Line No.: -1 Column: f**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.6 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<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. 0 Plant Name: (c)		
1	Kind of Plant (Run-of-River or Storage)	Peaking			
2	Plant Construction type (Conventional or Outdoor)	Conventional			
3	Year Originally Constructed	1938			
4	Year Last Unit was Installed	1938			
5	Total installed cap (Gen name plate Rating in MW)	17.24	0.00		
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0		
7	Plant Hours Connect to Load	8,776	0		
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	17	0		
10	(b) Under the Most Adverse Oper Conditions	17	0		
11	Average Number of Employees	1	0		
12	Net Generation, Exclusive of Plant Use - Kwh	66,092,800	0		
13	Cost of Plant				
14	Land and Land Rights	384,914	0		
15	Structures and Improvements	332,226	0		
16	Reservoirs, Dams, and Waterways	4,445,295	0		
17	Equipment Costs	1,369,890	0		
18	Roads, Railroads, and Bridges	6,754	0		
19	Asset Retirement Costs	0	0		
20	TOTAL cost (Total of 14 thru 19)	6,539,079	0		
21	Cost per KW of Installed Capacity (line 20 / 5)	379.2969	0.0000		
22	Production Expenses				
23	Operation Supervision and Engineering	151,305	0		
24	Water for Power	244,607	0		
25	Hydraulic Expenses	26,708	0		
26	Electric Expenses	27,590	0		
27	Misc Hydraulic Power Generation Expenses	80,575	0		
28	Rents	0	0		
29	Maintenance Supervision and Engineering	85,635	0		
30	Maintenance of Structures	11,205	0		
31	Maintenance of Reservoirs, Dams, and Waterways	53,266	0		
32	Maintenance of Electric Plant	11,083	0		
33	Maintenance of Misc Hydraulic Plant	559	0		
34	Total Production Expenses (total 23 thru 33)	692,533	0		
35	Expenses per net KWh	0.0105	0.0000		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4	
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 (a)	Year Orig. Const. (b)	Installed Capacity/ Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.77		11,000	1,570,605
3	High Falls 2595	1910	7.45		13,030	5,530,280
4	Johnson Falls 2522	1923	3.72		7,985	1,093,323
5	Sandstone Rapids 2546	1925	4.08		8,711	2,239,819
6	Potato Rapids 2560	1921	1.44		3,097	860,124
7	Peshtigo 2581	1920	0.62		2,570	426,707
8	Otter Rapids 1957	1907	0.45		1,349	3,624,202
9	Hat Rapids *	1905	1.66		5,224	2,210,247
10	Tomahawk 1940	1937	2.60		8,639	927,691
11	Alexander 1979	1924	4.20		15,380	2,356,961
12	Merrill **	1917	2.34		3,350	4,353,196
13	Wausau 1999	1921	5.40		19,170	3,666,765
14	Jersey 2476	1920	0.51		2,323	540,130
15	Grand Rapids 2433	1910	7.62		28,707	3,689,617
16						
17	TOTAL HYDRO		48.86		130,535	33,089,667
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		16	585,976
22	Oneida Casino	1996	3.65		3	1,078,320
23						
24	TOTAL INTERNAL COMBUSTION		7.65		19	1,664,296
25						
26						
27	WIND TURBINES					
28	Lincoln Turbines	1999	9.24		15,924	10,787,485
29	Glenmore Turbines	1998	1.20		1,851	2,017,625
30						
31	TOTAL WIND		10.44		17,775	12,805,110
32						
33						
34						
35						
36	* License surrendered August 1982.					
37	** License surrendered December 1981.					
38						
39						
40						
41						
42						
43						
44						
45						
46						

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**GENERATING PLANT STATISTICS (Small Plants) (Continued)**

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of 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.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
231,995	97,807		57,374			2
742,319	132,079		115,963			3
293,904	82,133		35,601			4
548,975	96,777		47,228			5
597,308	36,926		153,332			6
688,237	50,097		54,077			7
8,053,782	39,396		266,865			8
1,331,474	111,825		69,444			9
356,804	160,277		32,574			10
561,181	173,694		99,727			11
1,860,340	134,194		156,039			12
679,031	271,313		192,671			13
1,059,078	54,248		20,854			14
484,202	256,594		473,732			15
						16
17,488,630	1,697,360		1,775,481			17
						18
						19
						20
146,494	9,323	2,800	10,262	Diesel Fuel	1,669	21
295,430	10,841	458	6,296	Diesel Fuel	1,930	22
						23
441,924	20,164	3,258	16,558			24
						25
						26
						27
1,167,477	104,507		269,002			28
1,681,355	24,737		64,626			29
						30
2,848,832	129,244		333,628			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, 2009		Year of Report December 31, 2008	
<b>STEAM ELECTRIC GENERATING PLANTS</b>							
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, <i>Nonutility Property</i> . 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			
<b>BOILERS</b> (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant (a)	Location of Plant (b)	Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Pulliam Unit 5	Green Bay, WI	1-09/09/1949	Pulv Coal/Gas	900	900°F	460
2	Pulliam Unit 6	Green Bay, WI	1-11/25/1951	Pulv Coal/Gas	950	950°F	600
3	Pulliam Unit 7	Green Bay, WI	1-11/03/1958	Pulv Coal/Gas	1543	1005/1005°F	600
4	Pulliam Unit 8	Green Bay, WI	1-12/01/1964	Pulv Coal/Gas	1900	1005/1005°F	950
5	Weston Unit 1	Rothschild, WI	1-12/01/1954	Pulv Coal/Gas	950	900°F	600
6	Weston Unit 2	Rothschild, WI	1-09/19/1960	Pulv Coal/Gas	1543	1005/1005°F	600
7	Weston Unit 3	Rothschild, WI	1-12/23/1981	Pulv Coal/Gas	2620	1005/1005°F	2350
8	Columbia 1 Total *	Portage, WI	1975	Pulv Coal/Gas	2990	1005/1005°F	
9	Columbia 1 WPS Share	Portage, WI					
10	Columbia 2 Total *	Portage, WI	1978	Pulv Coal/Gas	2990	1005/1005°F	
11	Columbia 2 WPS Share	Portage, WI					
12	Edgewater 4 Total *	Sheboygan, WI	1969	Coal/Tire Prod			
13	Edgewater 4 WPS Share	Sheboygan, WI					
14	Weston Unit 4 Total **	Rothschild, WI	1-07/01/2008	Pulv Coal/Gas	3775	(Turb) 1080/1080°F	(Turb) 3526
15	Weston Unit 4 WPS Share	Rothschild, WI	1-07/01/2008	Pulv Coal/Gas		(Boiler) 1085/1085°F	(Boiler) 3640
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29 30 * Co-owned units that are operated by the majority owner - limited information available. 31 Columbia 1 & 2 and Edgewater 4 are jointly owned with Wisconsin Power and Light Company, builder and operator of the units. 32 Wisconsin Public Service Corporation ownership interest in each unit is 31.8%. 33 ** Weston 4 is jointly owned with Dairyland Power Cooperative. WPSC is the builder and operator and has an ownership interest of 70%. Dairyland Power Cooperative also owns approximately 15% of other Weston 4 common facilities.							

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, 2009		Year of Report December 31, 2008						
<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 <b>NAME PLATE Rating in Kw</b>						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)	
1949	50	Steam	850	3,600	50,000	57,500	0.5	15	0.8	0.014	50,000	1
1951	62.5	Steam	850	3,600	60,000	69,000	0.5	15	0.8	0.014	62,500	2
1958	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	3
1964	125	Steam	1,800	3,600	136,000	149,600	45	60	0.85	0.016	125,000	4
1954	60	Steam	850	3,600	60,000	75,000	0.5	30	0.85	0.0138	60,000	5
1960	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	6
1981	321.6	Steam	2,400	3,600	350,460	350,460		45	0.9	0.022	321,633	7
1975	527	Steam	2,500	3,600							527,000	8
	167.6										167,600	9
1978	527	Steam	2,500	3,600							527,000	10
	167.6										167,600	11
1969	330	Steam		3,600		351,000					330,000	12
	105					111,618		45	0.9	0.022	105,000	13
2008	582.4	Steam	3567	3,600		595,000		65	0.85	0.019	582,370	14
	407.7					416,500					407,659	15
												16
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*** Our company policy is to report steam generating plant capacities with the turbine maximum rating. Columns (s) will agree with column (i).												33

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, 2009	December 31, 2008

### 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	Location	Name of Stream	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full
	(a)	(b)	(c)	(d)	(e)	(f)	(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							
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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, 2009	December 31, 2008

### HYDROELECTRIC GENERATING PLANTS (Continued)

(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and

term of lease and annual rent, and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
91	180	14,700	1938	6,900	3	60	11	1	11	1
91	200	8,350	1938	6,900	3	60	6.24	1	6.24	2
										3
										4
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 28, 2009		Year of Report December 31, 2008	
<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS</b>							
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, <i>Nonutility Property</i> .				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 Direct to Gen.	
2							
3							
4	M-32	Marinette, WI	Turbine	1973	Open	Free Turbine Direct to Gen.	
5							
6							
7	M-33*	Marinette, WI	Turbine	1993	Open	Direct	
8	M-33 WPS Share						
9							
10	W-31	Rothschild, WI	Turbine	1969	Open	Direct to Gen.	
11							
12	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine Direct to Gen.	
13							
14							
15	De Pere Energy Center	De Pere, WI	Turbine	1999	Open	Direct	
16					Brayton Cycle	Connected	
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 and Marshfield Electric & Water Department. Ownership percentages are 68% and 32%, respectively.						
40							

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, 2009	Year of Report December 31, 2008					
<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)</b>								
<p>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.</p> <p>5. Designate any plant or portion thereof leased to another company and give name of lessee, date and</p> <p>term of lease and annual rent and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not 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.</p>								
Prime Movers (Continued)	Generators						Total Installed Generating Capacity	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	
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
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Algoma (Algoma)	Distribution U	69.00	24.90	
2	Antigo (Antigo)	Distribution U	115.00	24.90	
3	Ashland (Green Bay)	Distribution U	69.00	24.90	
4	Aurora St (Antigo)	Distribution U	115.00	24.90	
5	Aviation (Oshkosh)	Distribution U	138.00	24.90	
6	Bayport (Howard)	Distribution U	138.00	24.90	
7	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
8	Bluestone (Green Bay)	Distribution U	69.00	24.90	
9	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
10			69.00	12.50	
11	Brillion Iron Works (Brillion)	Distribution U	69.00	12.50	
12	Brusbay (Nasewaupsee)	Distribution U	69.00	24.90	
13			69.00	12.50	
14	Cassel (Marathon)	Distribution U	115.00	24.90	
15	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
16	Cranberry (Lincoln)	Distribution U	115.00	24.90	
17	Crivitz (Beaver)	Distribution U	138.00	24.90	
18	Daves Falls (Amberg)	Distribution U	69.00	24.90	
19	Dunn Rd (Sevastopol)	Distribution U	69.00	24.90	
20	Dyckesville (Brown)	Distribution U	138.00	24.90	
21	East Krok (W Kewaunee)	Distribution U	69.00	24.90	
22	East Wausau (Wausau)	Distribution U	46.00	24.90	
23	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
24			138.00	24.90	
25	Eastom (Tomahawk)	Distribution U	115.00	24.90	
26	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
27	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
28	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
29	Glenview (Brillion)	Distribution U	69.00	24.90	
30	Glory Rd (De Pere)	Distribution U	138.00	24.90	
31	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
32	Goodman (Goodman)	Distribution U	69.00	24.90	
33	Grand Rapids (Mellen)	Distribution U	24.90	2.40	
34	Gravesville (Chilton)	Distribution U	69.00	24.90	
35	Harrison (Waupaca)	Distribution U	69.00	24.90	
36	Hartman Creek (Farmington)	Distribution U	138.00	24.90	
37	Henry St (Green Bay)	Distribution U	69.00	12.50	
38			69.00	24.90	
39	Highway 8 (Rhineland)	Distribution U	115.00	24.90	
40	Highway V (Green Bay)	Distribution U	138.00	24.90	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**SUBSTATIONS (Continued)**

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	2					1
22	1					2
45	2					3
45	2					4
45	2					5
22	1					6
10	4	1				7
22	1					8
22	1					9
11	2					10
25	3	1				11
11	1	1				12
5	1	1				13
45	2					14
63	3					15
45	2					16
22	1					17
21	2					18
14	2					19
21	2					20
17	2					21
22	1					22
101	3					23
45	2					24
43	3					25
40	2					26
45	2					27
28	1					28
45	2					29
67	3					30
45	2					31
14	2					32
14	2					33
67	3					34
45	2					35
22	1					36
7	1	1				37
22	1					38
45	2					39
67	3					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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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 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Hilltop (Stettin)	Distribution U	115.00	24.90	
2	Hodag (Pelican)	Distribution U	115.00	24.90	
3	Hoover (Plover)	Distribution U	115.00	24.90	
4	Howard (Howard)	Distribution U	138.00	24.90	
5	Ingalls (Mellen)	Distribution U	138.00	24.90	
6	James St (Green Bay)	Distribution U	69.00	24.90	
7	Kellnersville	Distribution U	69.00	24.90	
8	Kelly (Weston)	Distribution U	115.00	24.90	
9			115.00	46.00	13.80
10	Kronen (Marathon)	Distribution U	46.00	24.90	
11	Lena (Oconto)	Distribution U	69.00	24.90	
12	Liberty St (Green Bay)	Distribution U	138.00	13.80	
13			138.00	24.90	
14	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
15	Luxemburg (Luxemburg)	Distribution U	69.00	24.90	
16	Mason St (Green Bay)	Distribution U	138.00	24.90	
17	Maine (Maine)	Distribution U	115.00	24.90	
18			115.00	46.00	13.80
19	Manrap	Distribution U	69.00	24.90	
20	Maplewood (Howard)	Distribution U	138.00	24.90	
21	Mears Corners (Vinland)	Distribution U	138.00	24.90	
22	Merrill (Merrill)	Distribution U	46.00	24.90	
23	Metonga (Crandon)	Distribution U	115.00	24.90	
24	Morrison Ave (Weston)	Distribution U	115.00	24.90	
25	Mountain (Armstrong)	Distribution U	69.00	24.90	
26	Mystery Hills (De Pere)	Distribution U	138.00	24.90	
27	North Point (Hull)	Distribution U	115.00	24.90	
28	Oak St (De Pere)	Distribution U	69.00	24.90	
29	Oconto (Oconto)	Distribution U	138.00	24.90	
30	Okray (Plover)	Distribution U	115.00	24.90	
31	Ontario (Green Bay)	Distribution U	138.00	24.90	
32	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
33	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
34			69.00	12.50	
35	Pine (Pine River)	Distribution U	115.00	24.90	
36			115.00	46.00	13.80
37	Plover (Plover)	Distribution U	115.00	24.90	
38	Pound (Pound)	Distribution U	69.00	24.90	
39	Preble (Green Bay)	Distribution U	138.00	24.90	
40	Red Maple (De Pere)	Distribution U	138.00	24.90	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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)	
45	2					1
22	1					2
45	2					3
45	2					4
21	2					5
22	1					6
14	2					7
67	3					8
56	1					9
40	2					10
14	2					11
33	1					12
73	3					13
22	1					14
21	2					15
90	4					16
22	1					17
34	1					18
14	2					19
22	1					20
45	2					21
22	1					22
18	1					23
45	2					24
45	2					25
45	2					26
45	2					27
22	1					28
45	2					29
22	1					30
45	2					31
22	1					32
22	1					33
11	2	1				34
45	2					35
67	2					36
45	2					37
11	2					38
67	3					39
56	2					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**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 10 MVA 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 column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Rockland (Rockland)	Distribution U	138.00	24.90	
2	Roosevelt Rd (Marinette)	Distribution U	138.00	24.90	
3	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
4	Rothschild (Weston)	Distribution U	46.00	24.90	
5	S Broadway (Green Bay)	Distribution U	69.00	13.80	
6			69.00	24.90	
7	St Germain (Newbold)	Distribution U	115.00	24.90	
8	St Nazianz (Liberty)	Distribution U	69.00	24.90	
9	Sandstone (Stevenson)	Distribution U	69.00	24.90	
10	Second St (Menominee)	Distribution U	69.00	24.90	
11	Sherman St (Stettin)	Distribution U	115.00	24.90	
12			115.00	46.00	6.90
13			115.00	46.00	13.80
14	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
15	Shoto (Two Rivers)	Distribution U	138.00	24.90	
16	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
17	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
18	Sobieski (Little Suamico)	Distribution U	69.00	24.90	
19	Stratford (Stratford)	Distribution U	115.00	24.90	
20	Strowbridge St (Wausau)	Distribution U	46.00	12.50	
21	Suamico (Suamico)	Distribution U	69.00	24.90	
22	Summit Lake (Upham)	Distribution U	115.00	24.90	
23	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
24	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
25	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
26	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
27	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
28			138.00	24.90	
29	Town Line (Wausau)	Distribution U	46.00	12.50	
30			46.00	24.90	
31	Twelfth Ave (Oshkosh)	Distribution U	69.00	24.90	
32	University Ave (Green Bay)	Distribution U	69.00	12.50	
33	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
34	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
35	Venus (Monico)	Distribution U	115.00	24.90	
36	W Marinette (Peshtigo)	Distribution U	138.00	24.90	
37	Waupaca (Waupaca)	Distribution U	138.00	24.90	
38	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
39	Wells St (Marinette)	Distribution U	69.00	12.50	
40			69.00	24.90	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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)	
45	2					1
22	1					2
21	2					3
22	1					4
28	1					5
22	1					6
21	2					7
34	3					8
11	2					9
22	1					10
45	2					11
32	6	2				12
20	1					13
45	2					14
45	2					15
11	2					16
45	2					17
10	4					18
14	2					19
14	2					20
45	2					21
11	1					22
22	1					23
45	2					24
15	3					25
13	2					26
124	4					27
22	1					28
21	3					29
22	1					30
45	2					31
14	2					32
99	5					33
45	2					34
21	2					35
22	1					36
45	2					37
23	2					38
14	2					39
22	1					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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**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 10 MVA 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 column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Wesmark (Glenmore)	Distribution U	69.00	24.90	
2	Weston (Wausau)	Distribution U	115.00	46.00	13.80
3	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
4			115.00	46.00	13.80
5		U=Unattended			
6					
7	MVA DISTRIB SUBS (Listed-108 subs) > 10 MVA subtotal		12260.90	3009.80	89.70
8	MVA DISTRIB SUBS (Not Listed-13 subs) < 10 MVA :				
9	TOTAL MVA DISTRIBUTION SUBSTATIONS 4369.00 MVA		12260.90	3009.80	89.70
10	TOTAL # DISTRIB SUBSTATIONS: 121				
11					
12					
13	SUMMARY DISTRIB BY STATE:				
14	Wisconsin: (115) 4262.00 MVA				
15	Michigan (6) 107.00 MVA				
16	Total: (121) 4369.00 MVA				
17					
18					
19					
20					
21					
22					
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2009	Year/Period of Report End of 2008/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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)	
45	2					1
84	1					2
59	3					3
112	2					4
						5
						6
4314	238	8				7
55	30	8				8
4369	268	16				9
						10
						11
						12
						13
						14
						15
						16
						17
						18
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						39
						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, 2009	December 31, 2008

### 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	Number of Watt-Hours Meters	LINE TRANSFORMERS	
			Number	Total Capacity (In Mva)
	(a)	(b)	(c)	(d)
1	Number at Beginning of Year	461,509	182,194	6,308
2	Additions During Year			
3	Purchases	5,187	4,846	263
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	5,187	4,846	263
6	Reduction During Year			
7	Retirements	2,476	3,291	95
8	Associated with Utility Plant Sold		61	9
9	TOTAL Reductions (Enter Total of lines 7 and 8)	2,476	3,352	104
10	Number at End of Year (Lines 1+ 5 - 9) *	464,220	183,688	6,467
11	In Stock	21,934	6,152	209
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	442,250	177,286	6,247
15	In Company's Use	36	250	11
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	464,220	183,688	6,467

\* One distribution watt-hour meter is leased and sixteen distribution watt-hour meters are on loan.

# INDEX

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

# INDEX

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

# INDEX

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

# INDEX

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

# INDEX

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

# INDEX

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