



**FERC Form No. 1:
ANNUAL REPORT OF MAJOR ELECTRIC
UTILITIES, LICENSEES AND OTHERS**

ANNUAL REPORT

OF

WISCONSIN ELECTRIC POWER COMPANY

**231 W. MICHIGAN ST.
MILWAUKEE, WISCONSIN 53203**

DECEMBER 31, 2010

TO

**MICHIGAN DEPARTMENT OF COMMERCE
MICHIGAN PUBLIC SERVICE COMMISSION**

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Wisconsin Electric Power Company:

We have audited the balance sheet — regulatory basis of Wisconsin Electric Power Company (the "Company") as of December 31, 2010, and the related statements of income — regulatory basis; retained earnings — regulatory basis; and cash flows — regulatory basis for the year ended December 31, 2010, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory 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, 2010, and the results of its operations and its cash flows for the year ended December 31, 2010, in accordance with the accounting requirements of the Federal Energy Regulatory 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 Federal Energy Regulatory Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Deloitte + Touche LLP

February 25, 2011

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

III. What and Where to Submit:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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

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

DEFINITIONS

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

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

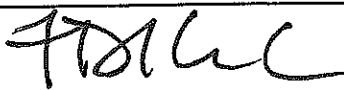
IDENTIFICATION

01 Exact Legal Name of Respondent Wisconsin Electric Power Company		02 Year/Period of Report End of <u>2010/Q4</u>
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 231 West Michigan Street; Milwaukee, WI 53203		
05 Name of Contact Person Brant J. Moore		06 Title of Contact Person Business Consultant
07 Address of Contact Person (Street, City, State, Zip Code) 231 West Michigan Street; Milwaukee, WI 53203		
08 Telephone of Contact Person, Including Area Code (414) 221-3106	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/15/2011

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Frederick D. Kuester	03 Signature  Frederick D. Kuester	04 Date Signed (Mo, Da, Yr) 04/15/2011
02 Title Chief Financial Officer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2010

LIST OF SCHEDULES (Electric Utility)

1. Enter in column (c) the terms "none", "not applicable", or "NA", 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)	Page Number (b)	Remarks (c)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS		
General Information	101	FERC Page
Control Over Respondent	102	FERC Page
Control Over Respondent & Other Associated Companies	102M	MPSC Schedule
Corporation Controlled by Respondent	103	FERC Page
Officers	104	FERC Page
Directors	105	FERC Page
Directors	105M	MPSC Schedule
Information on Formula Rates	106	FERC Page
Security Holders and Voting Powers	106M - 107M	MPSC Schedule
Important Changes During the Year	108 - 109	FERC Pages
Comparative Balance Sheet	110 - 113	FERC Pages
Comparative Balance Sheet (Without AFUDC)	110M - 113M	Filed PSCW page F-4; See NOTE 1
Statement of Income for the Year	114 - 117	FERC Pages
Reconciliation of Deferred Income Tax Expense	117A - 117B	MPSC Schedule
Operation Loss Carry Forward	117C	MPSC - Not Applicable
Statement of Retained Earnings for the Year	118 - 119	FERC Pages
Statement of Cash Flows	120 - 121	FERC Pages
Notes to Financial Statements	122 - 123	FERC Pages
Statements of Accumulated Comprehensive Income and Hedging Activities	122a - 122b	FERC Pages
BALANCE SHEET SUPPORTING SCHEDULES		
Assets and Other Debits		
Summary of Utility Plant and Accumulated Provisions for Depreciation	200 - 201	FERC Pages
Nuclear Fuel Materials	202 - 203	FERC Page - Not Applicable
Electric Plant in Service	204 - 207	FERC Pages
Electric Plant in Service (Without AFUDC)	204M - 209M	MPSC Schedule
Electric Plant Leased to Others	213	FERC Page - Not Applicable
Electric Plant Held for Future Use	214	FERC Page
Plant Acquisition Adjustments and Accumulated Provision for Amortization	215	MPSC - Not Applicable
Construction Work In Progress	216	FERC Page
Constructin Overheads - Electric	217	MPSC Schedule
General Description of Construction Overhead Procedure	218	MPSC Schedule
Accumulated Provision for Depreciation of Electric Utility Plant	219	FERC Page
Accumulated Provision for Dep. of Electric Utility Plant (Without AFUDC)	219M	Filed PSCW pages E-14/15; See NOTE 1
Nonutility Property and Accumulated Provision for Depreciation & Amortization of Nonutility Property	221M	MPSC Schedule
Investments	222 - 223	Filed PSCW pages F-22/23; See NOTE 2
Investments in Subsidiary Companies	224 - 225	FERC Pages
Notes and Accounts Receivable Summary for Balance Sheet	226A	Filed PSCW page F-24; See NOTE 2
Accumulated Provision for Uncollectible Accounts - Credit	226A	Filed PSCW page F-25; See NOTE 2
Receivables From Associated Companies	226B	MPSC Schedule
Materials and Supplies	227	FERC Page
Production Fuel and Oil Stocks	227A & B	MPSC Schedule
Allowances	228 - 229	FERC Pages
Extraordinary Property Losses	230	FERC Page - Not Applicable
Miscellaneous Current and Accrued Assets	230A	MPSC Schedule
Unrecovered Plant and Regulatory Study Costs	230B	MPSC - Not Applicable
Transmission Studies and Generation Interconnection Study Costs	231	FERC Page - Not Applicable
Preliminary Survey and Investigation Charges	231M A & B	MPSC - Not Applicable
Other Regulatory Assets	232	FERC Page
Other Regulatory Assets (Without AFUDC)	232M	Filed PSCW page F-32; See NOTE 1
Miscellaneous Deferred Debits	233	FERC Page
Accumulated Deferred Income Taxes	234	FERC Page
Accumulated Deferred Income Taxes	234M A & B	MPSC Schedule
Deferred Losses from Disposition of Utility Plant	235M A & B	MPSC - Not Applicable
Unamortized Loss and Gain on Reacquired Debt	237M A & B	MPSC - Not Applicable

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2010

LIST OF SCHEDULES (Electric Utility)

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

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TITLE OF SCHEDULE (a)	Page Number (b)	Remarks (c)
BALANCE SHEET SUPPORTING SCHEDULES Liabilities and Credits		
Capital Stock	250 - 251	FERC Pages
Premium on Capital Stock	252	MPSC Schedule
Other Paid in Capital	253	FERC Page
Discount on Capital Stock and Capital Stock Expense	254	MPSC - Not Applicable
Securities Issued and Securities Refunded or Retired During Year	255	MPSC - Not Applicable
Long-Term Debt	256 - 257	FERC Pages
Notes Payable	260A	Not Applicable
Payables to Associated Companies	260B	MPSC Schedule
Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Taxes	261	FERC Pages
Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Taxes	261M A & B	MPSC Schedule
Taxes Accrued, Prepaid and Charged During Year	262 - 263	FERC Pages
Taxes Accrued, Prepaid and Charged During Year	262M & 263M	MPSC Schedule
Distribution of Taxes Charged	262M & 263M	MPSC Schedule
Investment Tax Credits Generated and Utilized	264M & 265M	MPSC - Not Applicable
Accumulated Deferred Investment Tax Credits	266 - 267	FERC Pages
Misc. Current and Accrued Liabilities & Customer Advances for Construction	268	MPSC Schedule
Other Deferred Credits	269	FERC Page
Deferred Gains from Disposition of Utility Plant	270A & B	MPSC - Not Applicable
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272 - 273	FERC Pages - Not Applicable
Accumulated Deferred Income Taxes - Other Property	274 - 275	FERC Pages
Accumulated Deferred Income Taxes - Other	276 - 277	FERC Pages
Accumulated Deferred Income Taxes - Temporary	277	MPSC - Not Applicable
Other Regulatory Liabilities	278	FERC Page
Gain or Loss on Disposition of Property	280A & B	MPSC Schedule
Income from Utility Plant Leased to Others	281	MPSC - Not Applicable
Particulars Concerning Certain Other Income Accounts	282	Filed PSCW page F-60; See NOTE 2
INCOME ACCOUNT SUPPORTING SCHEDULES		
Electric Operating Revenues	300 - 301	FERC Pages
Electric Operating Revenues (Account 400)	300M & 301M	MPSC Schedule
Customer Choice Electric Operating Revenues	302M & 303M	MPSC - Not Applicable
Sales of Electricity by Rate Schedule	304	FERC Page
Customer Choice Sales of Electricity by Rate Schedule	305	MPSC - Not Applicable
Sales for Resale	310 - 311	FERC Pages
Electric Operation and Maintenance Expenses	320 - 323	FERC Pages
Number of Electric Department Employees	323.1	MPSC Schedule
Purchased Power	326 - 327	FERC Pages
Transmission of Electricity for Others	328 - 330	FERC Pages - Not Applicable
Transmission of Electricity by ISO/RTOs	331	FERC Page - Not Applicable
Sales to Railroads and Railways and Interdepartmental Sales	331A	MPSC Schedule
Rent From Electric Property & Interdepartmental Rents	331A	MPSC Schedule
Sales of Water and Water Power	331B	MPSC Schedule
Miscellaneous Service Revenues and Other Electric Revenues	331B	MPSC Schedule
Transmission of Electricity by Others	332	FERC Page
Lease Rentals Charged	333A thru D	MPSC Schedule
Miscellaneous General Expenses - Electric	335	FERC Page
Depreciation and Amortization of Electric Plant	336 - 337	FERC Pages
Particulars Concerning Certain Inc Deductions, Int. Charges & Donations	340	MPSC Schedule
Expenditures for Certain Civic, Political, and Related Activities	341	Included on page MPSC 340
Extraordinary Items	342	MPSC - Not Applicable

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	
			December 31, 2010

LIST OF SCHEDULES (Electric Utility)

1. Enter in column (c) the terms "none", "not applicable", or "NA". 2. The "M" prefix below denotes those pages as appropriate, where no information or amounts have been reported 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	Page Number	Remarks
(a)	(b)	(c)
COMMON SECTION		
Regulatory Commission Expenses	350 - 351	FERC Pages
Research, Development and Demonstration Activities	352 - 353	FERC Pages
Distribution of Salaries and Wages	354 - 355	FERC Pages
Common Utility Plant and Expenses	356	FERC Page
Common Utility Plant and Expenses	356M	Filed PSCW page F-65 thru 69; See NOTE 2
Charges for Outside Professional and Other Consultative Services	357	MPSC Schedule
Summary of Costs Billed to Affiliates	358 & 359	MPSC Schedule
Summary of Costs Billed from Affiliates	360 & 361	MPSC Schedule
Amounts Included in ISO/RTO Settlement Statements	397	FERC Page
Purchase and Sale of Ancillary Services	398	FERC Page
ELECTRICAL PLANT STATISTICAL DATA		
Monthly Transmission System Peak Load	400	FERC Page - Not Applicable
Monthly ISO/RTO Transmission System Peak Load	400a	FERC Page - Not Applicable
Electric Energy Account	401a	FERC Page
Monthly Peaks and Output	401b	FERC Page
Steam-Electric Generating Plant Statistics	402 - 403	FERC Pages
Hydroelectric Generating Plant Statistics	406 - 407	FERC Pages
Pumped Storage Generating Plant Statistics	408 - 409	FERC Pages - Not Applicable
Generating Plant Statistics Pages	410 - 411	FERC Pages
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	MPSC Schedule
Steam-Electric Generating Plants	413A & B	MPSC Schedule
Hydroelectric Generating Plants	414 & 415	MPSC Schedule
Pumped Storage Generating Plants	416 thru 418	MPSC - Not Applicable
Internal-Combustion Engine and Gas Turbine Generating Plants	420 & 421	MPSC Schedule
Transmission Line Statistics	422 & 423	FERC Pages - Not Applicable
Transmission Lines Added During Year	424 & 425	FERC Pages - Not Applicable
Substations	426 - 427	FERC Pages
Transactions With Associated (Affiliated) Companies	428	FERC Pages
Electric Distribution Meters and Line Transformers	429	MPSC Schedule
Environmental Protection Facilities	430	MPSC Schedule
Environmental Protection Expenses	431	MPSC Schedule
FERC Footnote Data	450	FERC Pages
INDEX	Index 1 thru 5	
PSCW Supplemental Schedules (see NOTES below)		
Statement of Income for the Year	F-1	See NOTE 1
Revenue and Expenses by Utility Type	F-2/3	See NOTE 1
Comparative Balance Sheet	F-4	See NOTE 1
Statement of Cash Flows	F-7	See NOTE 1
Summary of Utility Plant & Acc. Provision for Dep, Amort & Depletion	F-14/15	See NOTE 1
Investment and Funds	F-22/23	See NOTE 2
Accounts Receivable	F-24	See NOTE 2
Accumulated Provision for Uncollectable Accounts	F-25	See NOTE 2
Other Regulatory Assets	F-32	See NOTE 1
Notes Payable	F-42	See NOTE 2
Income Statement Account Details	F-60	See NOTE 2
Common Utility Plant and Expenses	F-65 thru 69	See NOTE 1
Accumulated Provision for Depreciation of Electric Utility Plant	E-14/15	See NOTE 1
Steam-Electric Generating Plant Statistics (Large Plants, by Unit)	E-16/17	See NOTE 2

NOTE 1 Filed PSCW page as a supplement to the "M" page. Michigan has adopted Wisconsin AFUDC policy for Wisconsin Electric. The pages above relate to Wisconsin AFUDC policy and are being filed as supplemental pages to support Michigan's adoption of Wisconsin AFUDC policy. Approved by Staff. PSCW is the "Public Service Commission of Wisconsin". AFUDC is short for "Adjustment For Funds Used During Construction".

NOTE 2 Filed PSCW page in place of MPSC page, because the PSCW page includes same information as requested by the Michigan page.

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/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.

Stephen P. Dickson, Vice President and Controller
231 West Michigan Street
Milwaukee, WI 53203

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.

The Company was incorporated in the State of Wisconsin in 1896.

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.

Not applicable

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

Electric service was furnished by the respondent during the year in the states of Wisconsin and Michigan.
Natural gas and steam service were furnished solely in the state of Wisconsin.

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 Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the 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.

All outstanding shares of the company's common stock, representing approximately 99% of its voting securities, are owned by the parent company, Wisconsin Energy Corporation.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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. All outstanding shares of common stock of the company, representing approximately 99 percent of the voting securities of the company, are held by the parent company, Wisconsin Energy Corporation.

2. ATC Holding LLC
Distribution Vision 2010, LLC
Northern Tree Service, Inc.
SSS Holdings LLC
WEC Capital Trust II
WEXCO of Delaware, Inc.
Minergy Vitrification LLC
Wisconsin Gas LLC
W.E. Power, LLC
Elm Road Generating Station Supercritical, LLC
Elm Road Services, LLC
Port Washington Generating Station, LLC
ATC Management Inc.
American Transmission Company LLC
Bostco LLC
Lake Breeze Wind Farm, LLC
PowerTree Carbon Company, LLC
UtiliTree Carbon Company
Wisconsin Energy Capital Corporation
WISPARK LLC
WISVEST LLC
WITECH LLC
MINERGY LLC
Wisconsin Energy Corporation Foundation, Inc.

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Bostco LLC	Property Renovation and	100%	
2		Management		
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbents of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board, President and CEO	Gale E. Klappa (1)	
2	Executive VP and COO	Frederick D. Kuester (1)	
3	Executive VP and CFO	Allen L. Leverett (1)	
4	Senior VP and CAO	Kristine A. Rappe (1)	
5	VP - Wholesale Energy & Fuels	Charles Matthews	
6	Executive VP and General Counsel	James C. Fleming (1)	
7	Senior VP - State Public Affairs	Walter J. Kunicki (1)	
8	Senior VP	Charles R. Cole (1)	
9	VP - Corporate Communications	Richard J. White (1)	
10	VP - Regulatory Affairs and Policy	Roman A. Draba (1)	
11	VP - Federal Policy	Darnell DeMasters (1)	
12	VP - Customer Services	Joan M. Shafer (1)	
13	VP, Corporate Secretary and Assoc. General Counsel	Susan H. Martin (1)	
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15			
16	(1) Officer received compensation from Wisconsin Energy Corporation and/or its other affiliated companies		
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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DIRECTORS

1. Report below the 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.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Gale E. Klappa**	231 West Michigan Street
2	Chairman of the Board, President and	Milwaukee, WI 53203
3	Chief Executive Officer	
4		
5	John F. Bergstrom***	231 West Michigan Street
6	Director	Milwaukee, WI 53203
7		
8	Barbara L. Bowles***	231 West Michigan Street
9	Director	Milwaukee, WI 53203
10		
11	Patricia W. Chadwick	231 West Michigan Street
12	Director	Milwaukee, WI 53203
13		
14	Robert A. Cornog***	231 West Michigan Street
15	Director	Milwaukee, WI 53203
16		
17	Curt S. Culver	231 West Michigan Street
18	Director	Milwaukee, WI 53203
19		
20	Thomas J. Fischer	231 West Michigan Street
21	Director	Milwaukee, WI 53203
22		
23	Ulice Payne, Jr.	231 West Michigan Street
24	Director	Milwaukee, WI 53203
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26	Frederick P. Stratton, Jr.***	231 West Michigan Street
27	Director	Milwaukee, WI 53203
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

DIRECTORS

1. Report below the 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)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
	See Note 1 below	See Note 2 below
Gale E. Klappa** Chairman of the Board, President and CEO		
John F. Bergstrom*** Director		
Barbara L. Bowles*** Director		
Patricia W. Chadwick Director		
Robert A. Cornog*** Director		
Curt S. Culver Director		
Thomas J. Fischer Director		
Ulice Payne, Jr. Director		
Frederick P. Stratton, Jr.*** Director		

Note 1:

The Company is required by the Securities and Exchange Commission to report attendance of any director that has attended less than 75 percent of Board and Committee meetings. No director attended fewer than 83.3% of the total number of meetings of the Board and Board committees on which he or she served.

Note 2:

The Company is required by the Securities and Exchange Commission to report information regarding the compensation of directors. During 2010, each non-employee director received an annual retainer fee of \$75,000. Non-employee chairs of Board Committees received a quarterly retainer of \$1,250, except the chair of the Audit and Oversight Committee who received a quarterly retainer of \$1,875. WEC reimbursed non-employee directors for all out-of-pocket travel expenses. Each non-employee director also received on January 4, 2010, the 2010 annual stock compensation award in the form of WEC restricted stock equal to a value of \$75,000, with all shares vesting three years from the grant date. Employee directors do not receive these fees.

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?

☒ Yes
☐ No

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	FERC Electric Tariff Volume No. 9	FERC Docket Number ER10-2589-001
2	Third Revised Rate Schedule 86 (Crystal Falls)	FERC Docket Number ER10-1738-000
3	Second Revised Rate Schedule 88 (Alger Delta)	FERC Docket Number ER10-1736-001
4	Second Revised Rate Schedule 89 (Ontonagon)	FERC Docket Number ER10-1737-000
5	Fourth Revised Rate Schedule 90 (WPPI)	FERC Docket Number ER10-1724-001
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1					
2					
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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INFORMATION ON FORMULA RATES
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
1	200	Summary of Utility Plant & Accum Prov for Dep	c	14
2	204	Electric Plant in Service	c	16
3	214	Electric Plant Held for Future Use	a	9
4	216.1	Construction Work in Progress - Electric	a	18
5	219	Accumulated Provision for Dep of Electric Utility	c	8
6	219	Accumulated Provision for Dep of Electric Utility	c	19
7	227	Materials and Supplies	c	1
8	234.1	Accumulated Deferred Income Taxes	See Notes on Page	
9	256.1	Long Term Debt	h	28
10	261	Reconciliation of Rpt Net Inc w Taxable Inc Fed	b	28
11	262	Taxes Accrued, Prepaid and Charged During the Year	a	1
12	276	Accumulated Deferred Income Taxes - Other	a	8
13	300	Electric Operating Revenues	b	19
14	300	Electric Operating Revenues	b	21
15	320	Electric Operation and Maintenance Expenses	b	11
16	320	Electric Operation and Maintenance Expenses	b	88
17	326	Purchased Power	g	6
18	326	Purchased Power	k	6
19	401	Electric Energy Account	b	27
20	401	Monthly Peaks and Output	d	29
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

(B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondents of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a footnote statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a pro rata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Books were not closed but listings were prepared as of December 31, 2010 for the purpose of updating records and preparing statistical data.	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 33,289,327 By proxy 33,289,327	Date and Place of meeting: April 29, 2010 Wisconsin Electric Power Co. 231 W. Michigan St. Milwaukee, WI 53203
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VOTING SECURITIES

Line No.	Name (Title) and Address of Security Holder	Number of votes as of (date): December 31, 2010			
		Total Votes	Common Stock	Preferred Stock (d)	OTHER (e)
4	TOTAL votes of all voting securities	33,593,825	33,289,327	304,498	--
5	TOTAL number of security holders	1,031	1	1,030	--
6	TOTAL votes of security holders listed below	33,560,446	33,289,327	271,119	--
7					
8	1. (A) Ten largest security holders -				
9	registered holders only				
10					
11	Wisconsin Energy Corporation	33,289,327	33,289,327		--
12	231 West Michigan Street, P. O. Box 2949				
13	Milwaukee, WI 53203				
14					
15	CedeFast	254,317		254,317	--
16	P.O. Box 20				
17	Bowling Green Station				
18	New York, NY 10041				
19					
20	Jack Rubens	5,166		5,166	--
21	6598 Grande Orchid Way				
22	Delray Beach, FL 33446				
23					
24	Trans International, LLC	3,641		3,641	--
25	N93 W16288 Megal Dr.				--
26	Menomonee Falls, WI 53051				
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Name of Respondent		This Report Is:		Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 2010

SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line No.	Name (Title) and Address of Security Holder	Total Votes	Common Stock	Preferred Stock	OTHER
	(a)	(b)	(c)	(d)	(e)
31	George G. Metzger & Mary G. Metzger Tr.	2,100		2,100	--
32	George G. Metzger & Mary G. Metzger				
33	Rev Trust UA 11/16/98				
34	1940 Hines Lakeview Dr.				
35	Cumberland, WI 54829				--
36					
37	Richard R. Schoenmann	1,700		1,700	
38	405 Crocker St.				
39	PO Box 206				
40	Mazomanie, WI 53560				--
41					
42	Harold G. Zeitler & Jeanette R. Zeitler Jt Tr	1,170		1,170	
43	E4720 St. Hwy. 54				
44	Algoma, WI 54201				--
45					
46	Kathleen Marie Micek	1,025		1,025	
47	8586 Hilo Trail				
48	Cottage Grove, MN 55016				
49					
50	Jerry Albrecht Tr. Jerry & Patricia Albrecht	1,000		1,000	
51	Rev. Trust U/A dtd. 04/26/2005				
52	115 Frontier Ln.				
53	Yankton, SD 57078				
54					
55	Jeffrey P. Reimann	1,000		1,000	
56	1517 W. Superior Ave.				
57	Sheboygan, WI 53081				
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/15/2011	Year/Period of Report End of 2010/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> <ol style="list-style-type: none"> 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. 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. 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. 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. 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. 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. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. 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. 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. (Reserved.) 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. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 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>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. No new changes in franchise rights during 2010.
2. None
3. None
4. No new leases acquired.
5. Nothing to report for 2010.
6. On December 31, 2010, Wisconsin Electric had \$210,000,000. PSCW authorization was issued on January 19, 2006 under a Supplemental Certificate of Authority and Order in Docket 6630-SB-120.
7. There have been no changes to the Wisconsin Electric Power Company Articles of Incorporation (As Amended and Restated January 10, 1995) or Bylaws (As Amended to May 1, 2000, Inclusive).
8. Negotiated wage increases vary by bargaining unit effective at various dates in 2010 (shown below).

 Local 510 IBEW - No wage increase in 2010
 Local 2150 IBEW - No wage increase in 2010
 Local 317 IUOE - 3.0% effective 4-01-2010
9. DEPARTMENT OF ENERGY CASE: On November 16, 2000, Wisconsin Electric (WE) filed a complaint against the U.S. Department of Energy (DOE) in the U.S. Court of Federal Claims, claiming that the DOE breached its Standard Contract with WE to begin removing used nuclear fuel from Point Beach Nuclear Plant by January 31, 1998 as mandated by the Nuclear Waste Policy Act of 1982, as amended in 1987 (the Waste Act). The trial to determine damages was concluded in October 2007, and a decision was rendered by the Court on December 18, 2009. The Court ruled in favor of the plaintiff, our company, and entered a final judgement of \$50,053,667 on December 23, 2009. The Department of Justice did appeal the case on February 19, 2010. We negotiated a settlement with the DOE for \$45.5 million, which we received on February 25, 2011. We anticipate that this amount, net of costs incurred, will be returned to customers in future rate cases.
10. No material transactions to report.
11. Reserved
12. Nothing to report.
13. Kristine Krause and Arthur Zintek both retired and are no longer officers of Wisconsin Electric Power Company; and Bruce Ramme was appointed as an officer of Wisconsin Electric Power Company. Tom Fischer's directorship was briefly interrupted for a period of approximately two months (October-December).
14. Not applicable.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/15/2011	End of 2010/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	9,585,686,584	8,564,539,806
3	Construction Work in Progress (107)	200-201	803,247,294	382,565,402
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		10,388,933,878	8,947,105,208
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	3,415,917,435	3,295,888,063
6	Net Utility Plant (Enter Total of line 4 less 5)		6,973,016,443	5,651,217,145
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		6,973,016,443	5,651,217,145
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		15,609,825	17,535,052
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,502,923	3,723,912
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	3,015,698	3,098,329
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		290,848,315	276,957,753
25	Sinking Funds (125)		217,035	210,107
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		657,460	758,640
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		306,845,410	294,835,969
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		23,112,901	18,071,197
36	Special Deposits (132-134)		2,634,410	10,038,600
37	Working Fund (135)		11,425	11,425
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		295,826,457	253,015,157
41	Other Accounts Receivable (143)		3,424,437	-1,236,586
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		34,226,551	31,468,562
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		18,612,035	25,429,147
45	Fuel Stock (151)	227	182,325,055	181,009,912
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	97,535,278	95,829,986
49	Merchandise (155)	227	12,156	12,751
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	6,146	6,674

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	3,380,000	3,449,687
55	Gas Stored Underground - Current (164.1)		37,251,635	39,856,881
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		1,260,182	1,312,690
57	Prepayments (165)		110,176,881	114,195,808
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		208,727,106	212,763,972
62	Miscellaneous Current and Accrued Assets (174)		12,449,883	201,123,784
63	Derivative Instrument Assets (175)		14,145,655	9,706,888
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		657,460	758,640
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		976,007,631	1,132,370,771
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		2,892,974	3,218,419
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	1,151,574,791	1,122,555,769
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		1,625,574	1,156,657
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	166,110,927	154,964,779
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)		0	0
82	Accumulated Deferred Income Taxes (190)	234	424,583,807	385,520,040
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,746,788,073	1,667,415,664
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		10,002,657,557	8,745,839,549

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/15/2011	Year/Period of Report end of 2010/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	332,893,270	332,893,270
3	Preferred Stock Issued (204)	250-251	30,449,800	30,449,800
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		153,089,947	153,089,947
7	Other Paid-In Capital (208-211)	253	775,450,665	649,242,385
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	1,800,666,139	1,665,924,724
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	3,015,598	3,098,229
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	0
16	Total Proprietary Capital (lines 2 through 15)		3,095,565,419	2,834,698,355
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,985,000,000	1,985,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		14,875,352	16,374,031
24	Total Long-Term Debt (lines 18 through 23)		1,970,124,648	1,968,625,969
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		2,060,682,773	1,111,300,781
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		11,607,978	6,168,624
29	Accumulated Provision for Pensions and Benefits (228.3)		452,857,629	416,463,439
30	Accumulated Miscellaneous Operating Provisions (228.4)		13,722,560	35,487,555
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		228,130	2,632,895
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		50,783,775	52,566,529
35	Total Other Noncurrent Liabilities (lines 26 through 34)		2,589,882,845	1,624,619,823
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		210,493,822	91,998,259
38	Accounts Payable (232)		249,227,887	218,467,475
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		65,114,029	63,426,664
41	Customer Deposits (235)		23,219,625	18,495,317
42	Taxes Accrued (236)	262-263	-2,697,901	59,882,014
43	Interest Accrued (237)		13,575,571	13,774,898
44	Dividends Declared (238)		66,747	66,747
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
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 column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. 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.

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	3,496,674,448	3,307,641,359		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	2,658,611,413	2,515,472,607		
5	Maintenance Expenses (402)	320-323	213,912,606	171,725,806		
6	Depreciation Expense (403)	336-337	208,636,512	256,597,290		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	4,279,469	4,394,504		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		3,253,404	4,092,000		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	117,171,708	118,815,433		
15	Income Taxes - Federal (409.1)	262-263	49,210,990	2,800,700		
16	- Other (409.1)	262-263	22,694,551	14,123,565		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	757,874,825	715,968,796		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	694,141,617	602,524,275		
19	Investment Tax Credit Adj. - Net (411.4)	266	-3,160,993	-3,323,597		
20	(Less) Gains from Disp. of Utility Plant (411.6)		198,452,494	230,722,638		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,139,890,374	2,967,420,191		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		356,784,074	340,221,168		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 stockholders 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
2,976,283,059	2,704,320,197	481,629,652	564,242,710	38,761,737	39,078,452	2
						3
2,234,487,410	2,035,854,404	400,254,919	457,990,976	23,869,084	21,627,227	4
197,619,493	158,674,190	8,721,045	7,851,506	7,572,068	5,200,110	5
180,782,782	218,545,990	24,564,531	34,160,367	3,289,199	3,890,933	6
						7
2,910,223	3,076,844	1,339,621	1,284,825	29,625	32,835	8
						9
3,253,404	4,092,000					10
						11
						12
						13
107,562,027	107,439,882	7,828,022	9,580,663	1,781,659	1,794,888	14
37,906,753	-1,904,829	10,848,814	2,500,861	455,423	2,204,668	15
21,226,461	9,826,139	1,385,396	3,799,042	82,694	498,384	16
729,724,807	683,045,622	26,758,526	31,182,340	1,391,492	1,740,834	17
663,890,257	580,392,601	28,817,904	19,701,673	1,433,456	2,430,001	18
-2,956,638	-3,084,954	-184,231	-218,341	-20,124	-20,302	19
198,452,494	230,722,638					20
						21
						22
						23
						24
2,650,173,971	2,404,450,049	452,698,739	528,430,566	37,017,664	34,539,576	25
326,109,088	299,870,148	28,930,913	35,812,144	1,744,073	4,538,876	26

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)		356,784,074	340,221,168		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)			2,974		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		257	-2,672		
33	Revenues From Nonutility Operations (417)		3,240	3,257		
34	(Less) Expenses of Nonutility Operations (417.1)		37,694	7,083		
35	Nonoperating Rental Income (418)		1,194,434	1,185,940		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-82,631	-82,773		
37	Interest and Dividend Income (419)		-131,980	14,165,149		
38	Allowance for Other Funds Used During Construction (419.1)		5,037,376	696,857		
39	Miscellaneous Nonoperating Income (421)		94,673,798	73,176,672		
40	Gain on Disposition of Property (421.1)		4,693,006	757,986		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		105,349,292	89,901,651		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		-7,136	-878,344		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		102,357	4,084,552		
46	Life Insurance (426.2)					
47	Penalties (426.3)		-27,528	185,600		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,156,092	975,249		
49	Other Deductions (426.5)		1,108,236	954,031		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		2,332,021	5,321,088		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	679,500	577,500		
53	Income Taxes-Federal (409.2)	262-263	13,063,451	2,483,229		
54	Income Taxes-Other (409.2)	262-263	5,647,301	5,748,065		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	28,984,633	43,926,282		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	19,776,344	21,618,002		
57	Investment Tax Credit Adj.-Net (411.5)		-137,280	-137,280		
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		28,461,261	30,979,794		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		74,556,010	53,600,769		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		110,318,293	101,136,341		
63	Amort. of Debt Disc. and Expense (428)		1,832,104	1,622,611		
64	Amortization of Loss on Reacquired Debt (428.1)					
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		5,803,089	2,957,180		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,047,173	491,314		
70	Net Interest Charges (Total of lines 62 thru 69)		115,906,313	105,224,818		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		315,433,771	288,597,119		
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)		315,433,771	288,597,119		

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

- Report on this page the charges to accounts 410, 411, and 420 reported in the contra accounts 190, 281, 282, 283, and 284.
- The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals on this page. In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on this page, then provide the additional information requested in instruction #3, on a separate page.
- Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on this page.
 - Identify all contra accounts (other than accounts 190 and 281-284).
 - Identify the company's regulatory authority to utilize a contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Line No.		ELECTRIC UTILITY	GAS UTILITY
1			
2	Debits to Account 410 from:		
3			
4	Account 182	0	0
5	Account 190	449,710,089	2,874,405
6	Account 254		0
7	Account 282	241,395,496	19,974,635
8	Account 283	38,619,222	3,909,486
9	Reconciling Adjustments		
10	TOTAL Account 410.1 (on pages 114-115, line 17)	\$ 729,724,807	\$ 26,758,526
11	TOTAL Account 410.2 (on page 117, line 51)		
12			
13	Credits to Account 411 from:		
14			
15	Account 182		
16	Account 190	(472,942,113)	(2,755,455)
17	Account 254	0	0
18	Account 281		
19	Account 282	(132,012,836)	(17,221,052)
20	Account 283	(58,935,308)	(8,841,397)
21	Reconciling Adjustments		
22	TOTAL Account 411.1 (on pages 114-115, line 18)	\$ (663,890,257)	\$ (28,817,904)
23	TOTAL Account 411.2 (on page 117, line 52)		
24			
25			
26	Net ITC Adjustment		
27			
28	ITC Utilized for the Year - Debits	\$ -	
29	ITC Amortized for the Year - Credits	(2,956,638)	(184,231)
30	ITC Adjustments:		
31	Adjust last year's estimates		
32	to actual per filed return		
33	Other (specify)		
34			
35	Net Reconciling Adjustments Account 411.4 (on pages 114-115, line 18)	\$ (2,956,638)	\$ (184,231)
36	Net Reconciling Adjustments Account 411.5 (on page 117, line 53)	\$ -	\$ -
37	Net Reconciling Adjustments Account 420 (on page 117, line 54)	\$ -	\$ -

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

RECONCILIATION OF DEFERRED INCOME TAX EXPENSE (Continued)				
OTHER UTILITY	TOTAL UTILITY	OTHER INCOME	TOTAL COMPANY	Line No.
				1
				2
				3
	0	0	0	4
0	452,584,494	1,927,893	454,512,387	5
	0	0	0	6
1,391,492	262,761,623	26,994,168	289,755,791	7
	42,528,708	62,572	42,591,280	8
	0		0	9
\$ 1,391,492	\$ 757,874,825		\$ 757,874,825	10
	\$ -	\$ 28,984,633	\$ 28,984,633	11
				12
				13
	\$ -		\$ -	14
	(475,697,568)	(10,854,538)	(486,552,106)	15
	0	-	0	16
	-		-	17
(1,433,456)	(150,667,344)	(8,857,077)	(159,524,421)	18
	(67,776,705)	(64,729)	(67,841,434)	19
	-		-	20
\$ (1,433,456)	\$ (694,141,617)		\$ (694,141,617)	21
		\$ (19,776,344)	\$ (19,776,344)	22
				23
				24
				25
				26
				27
(20,124)	(3,160,993)	(137,280)	(3,298,273)	28
	-		-	29
	-		-	30
	-		-	31
	-		-	32
	-		-	33
				34
\$ (20,124)	\$ (3,160,993)	\$ -	\$ (3,160,993)	35
\$ -	\$ -	\$ (137,280)	\$ (137,280)	36
\$ -	\$ -	\$ -	\$ -	37

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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		1,659,438,989	1,552,354,085
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		315,516,402	288,679,892
17	Appropriations of Retained Earnings (Acct. 436)			
18			-777,726	(820,000)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-777,726	(820,000)
23	Dividends Declared-Preferred Stock (Account 437)			
24	6% Preferred Dividend		-266,988	(266,988)
25	3.6% Preferred Dividend		-936,000	(936,000)
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-1,202,988	(1,202,988)
30	Dividends Declared-Common Stock (Account 438)			
31	Regular Dividend		-179,572,000	(179,572,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-179,572,000	(179,572,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,793,402,677	1,659,438,989

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/15/2011	End of 2010/Q4

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)
	APPROPRIATED RETAINED EARNINGS (Account 215)			
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)		7,263,462	6,485,735
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		7,263,462	6,485,735
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,800,666,139	1,665,924,724
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		3,098,229	3,181,002
50	Equity in Earnings for Year (Credit) (Account 418.1)		-82,631	(82,773)
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		3,015,598	3,098,229

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	315,433,771	288,597,119
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	219,056,800	269,139,300
5	Amortization of		
6	Debt Premium, Discount and Expense	1,837,446	-775,280
7			
8	Deferred Income Taxes (Net)	72,941,496	135,752,800
9	Investment Tax Credit Adjustment (Net)	-3,298,273	-3,460,877
10	Net (Increase) Decrease in Receivables	-48,017,088	30,933,286
11	Net (Increase) Decrease in Inventory	-292,400	-24,974,251
12	Net (Increase) Decrease in Allowances Inventory	528	867
13	Net Increase (Decrease) in Payables and Accrued Expenses	23,043,630	-64,419,678
14	Net (Increase) Decrease in Other Regulatory Assets	-29,019,022	-19,727,086
15	Net Increase (Decrease) in Other Regulatory Liabilities	-139,510,060	-282,016,731
16	(Less) Allowance for Other Funds Used During Construction	5,037,376	696,857
17	(Less) Undistributed Earnings from Subsidiary Companies	-82,631	-82,773
18	Other: (Increase) Decrease in Other Current Assets	21,025,328	39,908,913
19	Increase (Decrease) in Other Misc Current Liabilities	-35,137,669	46,467,529
20	Other, Net	22,346,773	-194,006,534
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	415,456,515	220,805,293
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-624,843,146	-479,794,375
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-986,245	-2,482,471
29	Gross Additions to Nonutility Plant	1,925,227	112,270
30	(Less) Allowance for Other Funds Used During Construction	-5,037,376	-696,857
31	Other: Allowance for Borrowed Funds Used During Construction	2,047,173	491,314
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-616,819,615	-480,976,405
35			
36	Acquisition of Other Noncurrent Assets (d)	186,208,556	191,996,851
37	Proceeds from Disposal of Noncurrent Assets (d)	5,459,250	1,818,272
38	Investment in American Transmission Company	-4,608,000	-22,730,190
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Other, Net	-31,855,552	-19,288,284
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-461,615,361	-329,179,756
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		250,000,000
62	Preferred Stock		
63	Common Stock		
64	Other: Other, net	13,493,298	1,814,894
65	Capital Contribution from Parent	100,000,000	100,000,000
66	Net Increase in Short-Term Debt (c)	118,495,563	91,998,259
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	231,988,861	443,813,153
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-164,350,000
74	Preferred Stock		
75	Common Stock		
76	Other, net	-13,323	-350,001
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-1,202,988	-1,202,988
81	Dividends on Common Stock	-179,572,000	-179,572,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	51,200,550	98,338,164
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	5,041,704	-10,036,299
87			
88	Cash and Cash Equivalents at Beginning of Period	18,082,622	28,118,921
89			
90	Cash and Cash Equivalents at End of period	23,124,326	18,082,622

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/15/2011	Year/Period of Report End of 2010/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) 04/15/2011	Year/Period of Report 2010/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

WISCONSIN ELECTRIC POWER COMPANY

2010 FINANCIAL STATEMENT NOTES, MODIFIED FOR REQUIREMENTS OF THE FERC

DEFINITION OF ABBREVIATIONS AND INDUSTRY TERMS

The abbreviations and terms set forth below are used throughout this report and have the meanings assigned to them below:

Primary Subsidiary and Affiliates

Bostco	Bostco LLC
We Power	W.E. Power, LLC
Wisconsin Energy	Wisconsin Energy Corporation
Wisconsin Gas	Wisconsin Gas LLC

Significant Assets

OC 1	Oak Creek expansion Unit 1
OC 2	Oak Creek expansion Unit 2
PWGS	Port Washington Generating Station
PWGS 1	Port Washington Generating Station Unit 1
PWGS 2	Port Washington Generating Station Unit 2

Other Affiliates

ATC	American Transmission Company LLC
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Federal and State Regulatory Agencies

EPA	United States Environmental Protection Agency
FERC	Federal Energy Regulatory Commission
IRS	Internal Revenue Service
MPSC	Michigan Public Service Commission
PSCW	Public Service Commission of Wisconsin
SEC	Securities and Exchange Commission
WDNR	Wisconsin Department of Natural Resources

Other Terms and Abbreviations

AQCS	Air Quality Control System
Compensation Committee	Compensation Committee of the Board of Directors of Wisconsin Energy
ERISA	Employee Retirement Income Security Act of 1974
FTRs	Financial Transmission Rights
LLC	Limited Liability Company
MISO	Midwest Independent Transmission System Operator, Inc.
MISO Energy Markets	MISO Energy and Operating Reserves Market
OTC	Over-the-Counter
Plan	The Wisconsin Energy Corporation Retirement Account Plan
Point Beach	Point Beach Nuclear Power Plant
PTF	<i>Power the Future</i>
RTO	Regional Transmission Organization
WPL	Wisconsin Power and Light Company, a subsidiary of Alliant Energy Corp.

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) 04/15/2011	Year/Period of Report 2010/Q4
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Measurements

Btu	British thermal unit(s)
Dth	Dekatherm(s) (One Dth equals one million Btu)
kW	Kilowatt(s) (One kW equals one thousand watts)
kWh	Kilowatt-hour(s)
MW	Megawatt(s) (One MW equals one million watts)
MWh	Megawatt-hour(s)
Watt	A measure of power production or usage

Accounting Terms

AFUDC	Allowance for Funds Used During Construction
ARO	Asset Retirement Obligation
CWIP	Construction Work in Progress
GAAP	Generally Accepted Accounting Principles
IFRS	International Financial Reporting Standards
OPEB	Other Post-Retirement Employee Benefits

WISCONSIN ELECTRIC POWER COMPANY

2010 FINANCIAL STATEMENT NOTES, MODIFIED FOR REQUIREMENTS OF THE FERC

SUPPLEMENTAL NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - REGULATORY REPORTING IN THIS REPORT COMPARED TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The accounting records of Wisconsin Electric are maintained as prescribed by the FERC modified for the requirements of the PSCW. The accompanying financial statements have been prepared in accordance with the accounting requirements of these regulators, which differs from GAAP. We classify certain items in our accompanying Comparative Balance Sheet (primarily the components of accumulated depreciation, accumulated deferred income taxes, certain miscellaneous current and accrued liabilities and maturities of long-term debt) in a manner different from that required by GAAP.

Cash and Cash Equivalents Supplementary Information: We made the following payments on a FERC adjusted basis associated with our cash flow statements for the years ended December 31:

	2010	2009
	(Millions of Dollars)	
Cash Paid For		
Interest (net of amount capitalized)	\$111.1	\$104.6
Income taxes (net of refunds)	\$112.0	\$7.7

Investments in Majority-Owned Subsidiaries: In accordance with regulatory reporting requirements, we account for our investment in our majority-owned subsidiary under the equity method rather than consolidating the assets, liabilities, revenues and expenses of this subsidiary as required by GAAP. As such, we account for our wholly-owned subsidiary, Bostco, as an investment in account 123.1 for regulatory reporting purposes.

AFUDC: Adjustments for the period of 1988 through 2010 have been made to Utility Plant in Service to reflect the difference in AFUDC computed using the method prescribed by the PSCW and AFUDC computed under the formula required by FERC. The difference was recorded as a carrying charge in Other Regulatory Assets. Concurrent adjustments have been made to Accumulated Depreciation to reflect the amortization of the carrying charge for the period

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

of 1988 through 2010 based upon the depreciation rate for total electric plant.

Adjustments have been made in this report to AFUDC-Equity, Miscellaneous Nonoperating Income and AFUDC-Debt to reflect the difference in AFUDC computed using the PSCW method and the FERC formula.

We recorded the following AFUDC for FERC reporting purposes during the years ended December 31:

	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
AFUDC-Debt	\$2.0	\$0.5
AFUDC-Equity	\$5.0	\$0.7

For additional information concerning AFUDC, including AFUDC recorded for GAAP reporting purposes, see Note A in the Notes to Consolidated Financial Statements that follow.

Accounting for MISO Energy Transactions: Under FERC guidance issued in April 2006, energy transactions in an RTO should be netted and measured on an hourly basis. FERC also determined that the day-ahead and real-time markets should be considered separately for purposes of netting energy transactions. We follow this FERC guidance in consideration of our FERC reporting requirements. For GAAP reporting purposes, we combine the day-ahead and real-time markets and we record energy transactions on a net basis for each hour.

For regulatory purposes, since we are a net seller, we credit the net sales to account 447 (which is included in account 400) instead of account 555. The following table reconciles our operating revenues and purchased power expenses as reported for GAAP purposes compared to those reported for regulatory purposes:

	<u>Operating Revenues</u> <u>(a/c 400; p. 114; Line 2)</u>		<u>Purchased Power</u> <u>(a/c 555; p. 321; Line 76)</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
GAAP*	\$3,456.7	\$3,288.3	\$521.0	\$533.8
Regulatory Reporting Adjustments:				
Netted Energy Transactions	40.0	19.3	40.0	19.3
FERC Form 1	<u>\$3,496.7</u>	<u>\$3,307.6</u>	<u>\$561.0</u>	<u>\$553.1</u>

* For GAAP Operating Revenues, see Income Statement in Item 8 of 10-K.

For GAAP Purchased Power, see Management's Discussion and Analysis of Financial Condition and Results of Operations - Electric Utility Gross Margin in Item 7 of 10-K.

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) 04/15/2011	Year/Period of Report 2010/Q4
Wisconsin Electric Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Regulatory Assets and Liabilities: The following table reconciles Wisconsin Electric's regulatory assets and liabilities as reported for GAAP purposes to regulatory assets and liabilities reported for regulatory purposes:

	Regulatory Assets (a/c 182; p. 111; Line 72)		Regulatory Liabilities (a/c 254; p. 113; Line 60)	
	2010	2009	2010	2009
	(Millions of Dollars)			
GAAP (See Note C)	\$1,056.0	\$1,063.1	\$672.6	\$812.1
Regulatory Reporting Adjustments:				
AROs	19.9	19.9	19.9	19.9
Non-ARO Cost of Removal	-	-	(564.2)	(497.5)
FERC Carrying Charges	75.7	39.6	-	-
FERC Form 1	<u>\$1,151.6</u>	<u>\$1,122.6</u>	<u>\$128.3</u>	<u>\$334.5</u>

Wisconsin Electric collects future removal costs in rates for many assets that do not have an associated legal asset retirement obligation. The liability for the estimated future removal costs collected in rates is recognized for regulatory accounting purposes in account 108 as part of accumulated depreciation. This classification differs from how Wisconsin Electric reports such amounts for GAAP reporting purposes. For GAAP reporting purposes, this liability of \$564.2 million and \$497.5 million as of December 31, 2010 and 2009, respectively, was classified as a regulatory liability on the 2010 10-K balance sheets of Wisconsin Electric. For further information, see property and depreciation in Note A of the Notes to Consolidated Financial Statements that follow.

For GAAP reporting purposes, Wisconsin Electric reports ARO-related regulatory liabilities net of ARO-related regulatory assets. During 2004, Wisconsin Electric began recording ARO-related regulatory assets on a gross basis in account 182 for regulatory reporting purposes. These ARO-related assets were \$19.9 million for each of the years ended December 31, 2010 and 2009.

FERC carrying charges represent the cumulative incremental difference between Wisconsin Electric's as-booked AFUDC based on PSCW regulatory treatment compared to what the AFUDC impacts would be if recorded based on prescribed FERC regulatory treatment. The FERC carrying charges amount is calculated only for the FERC Form 1 for use in Wisconsin Electric's formula method for wholesale ratemaking.

NOTE 2 - RESTRICTIONS ON RETAINED EARNINGS

As of December 31, 2010, we had appropriated retained earnings in account 215.1 in the amount of \$7.3 million as required by the FERC for licensed hydro project amortization reserve purposes.

The following additional Notes to Consolidated Financial Statements, modified for requirements of the FERC, appear in Wisconsin Electric's Annual Report on Form 10-K, filed with the Securities and Exchange Commission on February 25, 2011.

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Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

WISCONSIN ELECTRIC POWER COMPANY

2010 FINANCIAL STATEMENT NOTES, MODIFIED FOR REQUIREMENTS OF THE FERC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General: Wisconsin Electric Power Company (Wisconsin Electric, the Company, our, us or we), a subsidiary of Wisconsin Energy, is an electric, gas and steam utility which services electric customers in Wisconsin and the Upper Peninsula of Michigan, gas customers in Wisconsin and steam customers in metropolitan Milwaukee, Wisconsin. We consolidate our wholly-owned subsidiary, Bostco. Bostco had total assets of \$35.1 million as of December 31, 2010.

All intercompany transactions and balances have been eliminated from the consolidated financial statements.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenues: We recognize energy revenues on the accrual basis and include estimated amounts for services rendered but not billed.

Our retail electric rates in Wisconsin are established by the PSCW and include base amounts for fuel and purchased power costs. Beginning in January 2011, the electric fuel rules in Wisconsin allow us to defer, for subsequent rate recovery or refund, any under-collection or over-collection of fuel costs that are outside of the symmetrical fuel cost tolerance, which the PSCW set at plus or minus 2% of the approved fuel cost plan.

Our retail gas rates include monthly adjustments which permit the recovery or refund of actual purchased gas costs. We defer any difference between actual gas costs incurred (adjusted for a sharing mechanism) and costs recovered through rates as a current asset or liability. The deferred balance is returned to or recovered from customers at intervals throughout the year.

Accounting for MISO Energy Transactions: The MISO Energy Markets operate under both day-ahead and real-time markets. We record energy transactions in the MISO Energy Markets on a net basis for each hour.

Other Income and Deductions, Net: We recorded the following items in Other Income and Deductions, net for the years ended December 31:

<u>Other Income and Deductions, net</u>	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
AFUDC - Equity	\$32.4	\$15.9
Gain on Property Sales	4.5	1.7
Other, net	<u>2.9</u>	<u>8.2</u>
Total Other Income and Deductions, net	<u>\$39.8</u>	<u>\$25.8</u>

Property and Depreciation: We record property, plant and equipment at cost. Cost includes material, labor, overheads and capitalized interest. Utility property also includes AFUDC - Equity. Additions to and significant replacements of property are charged to property, plant and equipment at cost; minor items are charged to maintenance expense. The cost of depreciable utility property less salvage value is charged to accumulated depreciation when property is retired.

Our utility depreciation rates are certified by the PSCW and MPSC and include estimates for salvage value and removal

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NOTES TO FINANCIAL STATEMENTS (Continued)			

costs. Depreciation as a percent of average depreciable utility plant was 2.9% in 2010 and 3.6% in 2009.

For assets other than our regulated assets and leased equipment, we accrue depreciation expense at straight-line rates over the estimated useful lives of the assets, or over the non-cancellable lease term for leased equipment.

We collect in our rates amounts representing future removal costs for many assets that do not have an associated Asset Retirement Obligation (ARO). We record a regulatory liability on our balance sheet for the estimated amounts we have collected in rates for future removal costs less amounts we have spent in removal activities. This regulatory liability was \$564.2 million as of December 31, 2010 and \$497.5 million as of December 31, 2009.

Allowance For Funds Used During Construction: AFUDC is included in utility plant accounts and represents the cost of borrowed funds (AFUDC - Debt) used during plant construction and a return on stockholders' capital (AFUDC - Equity) used for construction purposes. AFUDC - Debt is recorded as a reduction of interest expense and AFUDC - Equity is recorded in Other Income and Deductions, net.

During 2009, we accrued AFUDC at a rate of 9.09% as authorized by the PSCW. Consistent with the PSCW's 2008 rate order, we accrued AFUDC on 50% of all utility Construction Work in Progress (CWIP) projects except our Oak Creek AQCS project, which accrued AFUDC on 100% of CWIP. Our rates are set to provide a current return on CWIP that does not accrue AFUDC. Based on the 2010 PSCW rate order, effective January 1, 2010, we are recording AFUDC on 100% of CWIP associated with the Oak Creek AQCS project, the Edgewater Unit 5 Selective Catalytic Reduction project, and the Glacier Hills Wind Park. We will record AFUDC on 50% of all other electric, gas and steam utility CWIP. Our AFUDC rate starting January 1, 2010 is 8.83%.

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

	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
AFUDC - Debt	\$13.5	\$6.6
AFUDC - Equity	\$32.4	\$15.9

Materials, Supplies and Inventories: Our inventory as of December 31 consists of:

<u>Materials, Supplies and Inventories</u>	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
Fossil Fuel	\$182.3	\$181.0
Materials and Supplies	101.0	99.3
Natural Gas in Storage	<u>38.5</u>	<u>41.2</u>
Total	<u>\$321.8</u>	<u>\$321.5</u>

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

Regulatory Accounting: The economic effects of regulation can result in regulated companies recording costs that have been or are expected to be allowed in the rate-making process in a period different from the period in which the costs would be charged to expense by an unregulated enterprise. When this occurs, costs are deferred as assets on the balance sheet (regulatory assets) and recorded as expenses in the periods when those same amounts are reflected in rates. We defer regulatory assets pursuant to specific orders or by a generic order issued by our regulators. Additionally, regulators can impose liabilities upon a regulated company for amounts previously collected from customers and for amounts that are expected to be refunded to customers (regulatory liabilities). We expect to recover our outstanding regulatory assets in rates over a period of no longer than 20 years. Regulatory assets and liabilities that are expected to be amortized within one year are recorded as current on the balance sheet. For further information, see Note C.

Asset Retirement Obligations: We record a liability for a legal ARO in the period in which it is incurred. When a new

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legal obligation is recorded, we capitalize the costs of the liability by increasing the carrying amount of the related long-lived asset. We accrete the liability to its present value each period and depreciate the capitalized cost over the useful life of the related asset. At the end of the asset's useful life, we settle the obligation for its recorded amount or incur a gain or loss. As it relates to our regulated operations, we apply regulatory accounting guidance and recognize regulatory assets or liabilities for the timing differences between when we recover legal AROs in rates and when we would recognize these costs. For further information, see Note E.

Derivative Financial Instruments: We have derivative physical and financial instruments which we report at fair value. For further information, see Note K.

Cash and Cash Equivalents: Cash and cash equivalents include marketable debt securities acquired three months or less from maturity.

Restricted Cash: Cash proceeds that we received from the sale of Point Beach that are to be used for the benefit of our customers are recorded as restricted cash. As of December 31, 2010, all restricted cash is classified as current.

Margin Accounts: Cash deposited in brokerage accounts for margin requirements is recorded in Other Current Assets on our Consolidated Balance Sheets.

Restrictions: Various financing arrangements and regulatory requirements impose certain restrictions on our ability to transfer funds to Wisconsin Energy in the form of cash dividends, loans or advances. In addition, under Wisconsin law, we are prohibited from loaning funds, either directly or indirectly, to Wisconsin Energy. We do not believe that these restrictions will materially affect our operations. For further information, see Note H.

Investments: We account for investments in other affiliated companies in which we do not maintain control using the equity method of accounting. We had a total ownership interest of approximately 23.0% in ATC as of December 31, 2010 and 2009. We are represented by one out of ten ATC board members, each of whom has one vote. Due to the voting requirements, no individual member has more than 10% of the voting control. For further information regarding such investments, see Note P.

Income Taxes: We follow the liability method in accounting for income taxes. Accounting guidance for income taxes requires the recording of deferred assets and liabilities to recognize the expected future tax consequences of events that have been reflected in our financial statements or tax returns and the adjustment of deferred tax balances to reflect tax rate changes. We are required to assess the likelihood that our deferred tax assets would expire before being realized.

Investment tax credits related to regulated utility assets are recorded as a deferred credit on the balance sheet and amortized to income over the applicable service lives of related properties in accordance with regulatory treatment. We are included in Wisconsin Energy's consolidated Federal income tax return. Wisconsin Energy allocates Federal tax expense or credits to us based on our separate tax computation. For further information on income taxes, see Note G.

Wisconsin Energy allocates the tax benefit of exercised stock options to us to the extent the option holder's payroll cost was incurred by us. We record the allocated tax benefit as an addition to paid in capital.

We recognize interest and penalties accrued related to unrecognized tax benefits in Income Taxes in our Consolidated Income Statements, as well as Regulatory Assets or Regulatory Liabilities in our Consolidated Balance Sheets.

We collect sales and use taxes from our customers and remit these taxes to governmental authorities. These taxes are recorded in our Consolidated Income Statements on a net basis.

Stock Options: Our employees participate in the Wisconsin Energy stock-based compensation plan. The amounts reported represent the allocated costs related to options held by our employees.

Wisconsin Energy estimates the fair value of stock options using the binomial pricing model. Historically, all stock options have been granted with an exercise price equal to the fair market value of the common stock on the date of grant and

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expire no later than 10 years from the grant date. Excess tax benefits are reported as a financing cash inflow. In addition, Wisconsin Energy reports unearned stock-based compensation associated with non-vested restricted stock and performance awards within other paid-in capital in its Consolidated Statements of Common Equity. For a discussion of the impacts to our Consolidated Financial Statements, see Note H.

The fair value of each Wisconsin Energy option was calculated using a binomial option pricing model using the following weighted-average assumptions:

	2010	2009
Risk-free interest rate	0.2% - 3.9%	0.3% - 2.5%
Dividend yield	3.7%	3.0%
Expected volatility	20.3%	25.9%
Expected life (years)	5.9	6.2
Expected forfeiture rate	2.0%	2.0%
Pro forma weighted-average fair value of stock options granted	\$6.72	\$8.01

B -- RECENT ACCOUNTING PRONOUNCEMENTS

Amendments to Variable Interest Entity Consolidation Guidance: In June 2009, the Financial Accounting Standards Board issued new accounting guidance related to variable interest entity consolidation. The purpose of this guidance is to improve financial reporting by enterprises with variable interest entities. The new guidance is effective for all new and existing variable interest entities for fiscal years beginning after November 15, 2009. We adopted these provisions on January 1, 2010. This adoption did not have any impact on our financial condition, results of operations or cash flows. See Note F -- Variable Interest Entities for required disclosures.

C -- REGULATORY ASSETS AND LIABILITIES

Our primary regulator, the PSCW, considers our regulatory assets and liabilities in two categories, escrowed and deferred. In escrow accounting we expense amounts that are included in rates. If actual costs exceed, or are less than the amounts that are allowed in rates, the difference in cost is escrowed on the balance sheet as a regulatory asset or regulatory liability and the escrowed balance is considered in setting future rates. Under deferred cost accounting, we defer amounts to our balance sheet based upon orders or correspondence with our regulators. These deferred costs will be considered in future rate setting proceedings. As of December 31, 2010 and 2009, we had approximately \$12.2 million and \$12.4 million, respectively, of net regulatory assets that were not earning a return.

In December 2009, the PSCW issued a rate order effective January 1, 2010 that, among other things, reaffirmed our accounting for the regulatory assets and liabilities identified below. The rate order provided for the recovery over an eight year period of specific regulatory assets, the largest of which is the balance of the remaining deferred transmission costs. The order also specified that the deferred Point Beach gain would be passed on to customers as authorized in the prior rate case such that the final credits were issued by the end of 2010.

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Our regulatory assets and liabilities as of December 31 consist of:

	2010	2009
	(Millions of Dollars)	
Regulatory Assets		
Deferred unrecognized pension costs	\$384.9	\$378.6
Deferred plant related -- capital leases	231.7	163.7
Escrowed electric transmission costs	138.0	157.8
Deferred unrecognized OPEB costs	50.6	77.9
Deferred income tax related	86.7	75.5
Other, net	164.1	209.6
Total regulatory assets	\$1,056.0	\$1,063.1
Regulatory Liabilities		
Deferred cost of removal obligations	\$564.2	\$497.5
Deferred Point Beach related	-	202.4
Deferred income tax related	33.1	49.7
Other, net	75.3	62.5
Total regulatory liabilities	\$672.6	\$812.1

Our rates allow us to recover and expense capital lease payments as they are due. We defer as a regulatory asset the difference between the capital lease expense recovered in rates and the expense that would result from the amortization of the leased asset and the imputed interest expense.

Regulatory assets and liabilities that are expected to be amortized within one year are recorded as current on the balance sheet.

We have concluded that substantially all of the unrecognized costs resulting from the recognition of the funded status of the pension and OPEB plans qualify as a regulatory asset.

We record deferred regulatory assets and liabilities representing the future expected impact of deferred taxes on utility revenues. For further information, see Note A.

Consistent with a generic order from, and past rate-making practices of, the PSCW, we defer as a regulatory asset costs associated with the remediation of former manufactured gas plant sites. As of December 31, 2010, we have recorded \$20.2 million of environmental costs associated with manufactured gas plant sites as a regulatory asset, including \$6.5 million of deferrals for actual remediation costs incurred and a \$13.7 million accrual for estimated future site remediation (see Note Q). In addition, we have deferred \$2.5 million of insurance recoveries associated with the environmental costs as regulatory liabilities. We amortize the deferred costs actually incurred and insurance recoveries over five years in accordance with PSCW rate-making treatment.

As of December 31, 2010, we have a regulatory liability of \$5.1 million for escrowed bad debt costs. The PSCW authorized escrow accounting for residential bad debt costs whereby we defer actual bad debt write-offs that exceed amounts allowed in rates.

D -- DIVESTITURES

Edgewater Generating Unit 5: During the fourth quarter of 2009, we reached a contingent agreement to sell our 25% interest in Edgewater Generating Unit 5 to WPL for our net book value, including working capital. In March 2010, the agreement became effective and we are in the process of receiving regulatory approvals. We received approval for the sale from FERC in June 2010, and from the PSCW in November 2010. We are currently working with the MPSC to obtain approval on terms that are acceptable to us. Assuming completion of the sale, we expect to realize proceeds of between \$40 million and \$45 million depending on the working capital balances and our level of capital investment in the unit prior to the sale. The contractual deadline to complete the sale is June 30, 2011.

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E -- ASSET RETIREMENT OBLIGATIONS

The following table presents the change in our AROs during 2010 and 2009:

	2010	2009
	(Millions of Dollars)	
Balance as of January 1	\$52.6	\$52.3
Liabilities incurred	-	-
Liabilities settled	(2.5)	(2.6)
Accretion	2.9	2.9
Cash Flow Revisions	(2.2)	-
Balance as of December 31	<u>\$50.8</u>	<u>\$52.6</u>

F -- VARIABLE INTEREST ENTITIES

The primary beneficiary of a variable interest entity must consolidate the related assets and liabilities. Certain disclosures are required by sponsors, significant interest holders in variable interest entities and potential variable interest entities.

We assess our relationships with potential variable interest entities such as our coal suppliers, natural gas suppliers, coal and gas transporters, and other counterparties in power purchase agreements and joint ventures. In making this assessment, we consider the potential that our contracts or other arrangements provide subordinated financial support, the potential for us to absorb losses or rights to residual returns of the entity, the ability to directly or indirectly make decisions about the entities' activities and other factors.

We have identified two tolling and purchased power agreements with third parties which represent variable interests. We account for one of these agreements, with an independent power producer, as an operating lease. The agreement has a remaining term of three years. We have examined the risks of the entity including the impact of operations and maintenance, dispatch, financing, fuel costs, remaining useful life and other factors, and have determined that we are not the primary beneficiary of this entity. We have concluded that we do not have the power to direct the activities that would most significantly affect the economic performance of the entity over its remaining life.

We also have a purchased power agreement for 236 MW of firm capacity from a gas-fired cogeneration facility, which we account for as a capital lease. The agreement includes no minimum energy requirements over the remaining term of 12 years. We have examined the risks of the entity including operations and maintenance, dispatch, financing, fuel costs and other factors, and have determined that we are not the primary beneficiary of the entity. We do not hold an equity or debt interest in the entity and there is no residual guarantee associated with the purchased power agreement.

We have approximately \$364.3 million of required payments over the remaining term of these agreements. We believe that the required lease payments under these contracts will continue to be recoverable in rates. Total capacity and lease payments under these contracts in 2010 and 2009 were \$64.2 million and \$62.2 million, respectively. Our maximum exposure to loss is limited to the capacity payments under the contracts.

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G -- INCOME TAXES

The following table is a summary of income tax expense for each of the years ended December 31:

<u>Income Taxes</u>	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
Current tax expense (benefit)	\$95.2	\$25.4
Deferred income taxes, net	72.9	135.8
Investment tax credit, net	<u>(3.3)</u>	<u>(3.5)</u>
Total Income Tax Expense	<u>\$164.8</u>	<u>\$157.7</u>

The provision for income taxes for each of the years ended December 31 differs from the amount of income tax determined by applying the applicable U.S. statutory federal income tax rate to income before income taxes and preferred dividend as a result of the following:

<u>Income Tax Expense</u>	<u>2010</u>		<u>2009</u>	
	<u>Amount</u>	<u>Effective Tax Rate</u>	<u>Amount</u>	<u>Effective Tax Rate</u>
	(Millions of Dollars)			
Expected tax at statutory federal tax rates	\$167.6	35.0%	\$155.8	35.0%
State income taxes net of federal tax benefit	24.5	5.1%	22.5	5.0%
Domestic production activities deduction	(12.6)	(2.6%)	(8.3)	(1.9%)
AFUDC - Equity	(11.3)	(2.4%)	(5.5)	(1.2%)
Production tax credits - wind	(7.2)	(1.5%)	(7.1)	(1.6%)
Investment tax credit restored	(3.3)	(0.7%)	(3.5)	(0.8%)
Other, net	<u>7.1</u>	<u>1.4%</u>	<u>3.8</u>	<u>0.8%</u>
Total Income Tax Expense	<u>\$164.8</u>	<u>34.3%</u>	<u>\$157.7</u>	<u>35.3%</u>

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The components of deferred income taxes classified as net current liabilities and assets and net long-term liabilities as of December 31 are as follows:

	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
<u>Deferred Tax Assets</u>		
Current		
Deferred gain	\$ -	\$21.3
Employee benefits and compensation	11.0	10.7
Recoverable gas costs	0.9	0.6
Other	<u>(0.3)</u>	<u>(1.2)</u>
Total Current Deferred Tax Assets	11.6	31.4
Non-current		
Deferred revenues	305.9	270.8
Construction advances	115.5	111.9
Employee benefits and compensation	7.9	16.1
Emission allowances	2.6	4.0
Other	<u>4.6</u>	<u>(17.4)</u>
Total Non-Current Deferred Tax Assets	<u>436.5</u>	<u>385.4</u>
Total Deferred Tax Assets	<u>\$448.1</u>	<u>\$416.8</u>
	<u>2010</u>	<u>2009</u>
	(Millions of Dollars)	
<u>Deferred Tax Liabilities</u>		
Current		
Prepaid items	\$45.4	\$45.8
Uncollectible account expense	<u>(15.8)</u>	<u>(4.0)</u>
Total Current Deferred Tax Liabilities	29.6	41.8
Non-current		
Property-related	1,177.2	1,039.0
Employee benefits and compensation	(6.5)	-
Deferred transmission costs	53.1	63.2
Investment in transmission affiliate	98.2	80.1
Other	<u>39.9</u>	<u>36.9</u>
Total Non-current Deferred Tax Liabilities	<u>1,361.9</u>	<u>1,219.2</u>
Total Deferred Tax Liabilities	<u>\$1,391.5</u>	<u>\$1,261.0</u>
<u>Consolidated Balance Sheet Presentation</u>		
	<u>2010</u>	<u>2009</u>
Current Deferred Tax Asset (Liability)	(\$18.0)	(\$10.4)
Non-Current Deferred Tax Asset (Liability)	(\$925.4)	(\$833.8)

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

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On January 1, 2007, we adopted accounting guidance related to uncertainty in income taxes. A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	2010	2009
	(Millions of Dollars)	
Balance as of January 1	\$21.4	\$17.2
Additions based on tax positions related to the current year	0.8	0.9
Additions for tax positions of prior years	10.4	4.5
Reductions for tax positions of prior years	(2.5)	(1.2)
Reductions due to statute of limitations	-	-
Settlements during the period	(14.3)	-
Balance as of December 31	<u>\$15.8</u>	<u>\$21.4</u>

The amount of unrecognized tax benefits as of December 31, 2010 and 2009 excludes deferred tax assets related to uncertainty in income taxes of \$14.6 million and \$13.4 million, respectively. As of December 31, 2010 and 2009, the net amount of unrecognized tax benefits that, if recognized, would impact the effective tax rate for continuing operations was approximately \$1.3 million and \$8.1 million, respectively.

We recognize interest and penalties accrued related to unrecognized tax benefits as a component of income tax expense. For the years ended December 31, 2010 and 2009, we recognized approximately \$3.6 million and \$1.4 million, respectively, of accrued interest in the Consolidated Income Statements. For the years ended December 31, 2010 and 2009, we recognized no penalties in the Consolidated Income Statements. We had approximately \$3.8 million and \$5.1 million of interest accrued in the Consolidated Balance Sheets as of December 31, 2010 and 2009, respectively.

Within the next 12 months, it is reasonably possible that our unrecognized tax benefits may decrease by approximately \$2.0 million as the result of payment on a state tax obligation for a prior year.

Our primary tax jurisdictions include Federal and the state of Wisconsin. Currently, the tax years of 2004 through 2010 are subject to Federal and Wisconsin examination.

H -- COMMON EQUITY

Share-Based Compensation Plans: Employees of Wisconsin Electric participate in a plan approved by Wisconsin Energy stockholders that provides a long-term incentive through equity interests in Wisconsin Energy to outside directors, selected officers and key employees of Wisconsin Energy and its subsidiaries. The plan provides for the granting of Wisconsin Energy stock options, stock appreciation rights, restricted stock awards and performance shares. Awards may be paid in Wisconsin Energy common stock, cash or a combination thereof. We utilize the straight-line attribution method for recognizing share-based compensation expense. Accordingly, for employee awards, equity classified share-based compensation cost is measured at the grant date based on the fair value of the award and is recognized as expense over the requisite service period. There were no modifications to the terms of outstanding Wisconsin Energy stock options held by our employees during the period.

The following table summarizes recorded pre-tax share-based compensation expense and the related tax benefit for Wisconsin Energy share-based awards made to our employees during the years ended December 31:

	2010	2009
	(Millions of Dollars)	
Stock options	\$7.0	\$9.9
Performance units	24.6	12.9
Restricted stock	0.8	0.3
Share-based compensation expense	<u>\$32.4</u>	<u>\$23.1</u>
Related Tax Benefit	<u>\$13.0</u>	<u>\$9.3</u>

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Stock Options: The exercise price of a Wisconsin Energy stock option under the plan is to be no less than 100% of the common stock's fair market value on the grant date and options may not be exercised within six months of the grant date except in the event of a change in control. Option grants consist of non-qualified stock options and vest on a cliff-basis after a three year period. Options expire no later than ten years from the date of grant. For further information regarding stock-based compensation and the valuation of Wisconsin Energy stock options, see Note A.

The following is a summary of Wisconsin Energy stock option activity by our employees during 2010:

Stock Options	Number of Options	Weighted-Average Exercise Price	Weighted-Average Remaining Contractual Life (Years)	Aggregate Intrinsic Value (Millions)
Outstanding as of January 1, 2010	8,237,428	\$38.95		
Granted	257,350	\$49.84		
Exercised	(2,472,471)	\$32.90		
Forfeited	(5,000)	\$45.70		
Outstanding as of December 31, 2010	6,017,307	\$41.90	5.9	\$102.1
Exercisable as of December 31, 2010	3,518,982	\$39.19	4.7	\$69.2

We expect that substantially all of the outstanding options as of December 31, 2010 will be exercised.

In January 2011, the Compensation Committee awarded 217,685 Wisconsin Energy non-qualified stock options at an exercise price of \$58.70 to our officers and key executives under its normal schedule of awarding long-term incentive compensation.

The intrinsic value of Wisconsin Energy options exercised during the years ended December 31, 2010 and 2009 was \$53.2 million and \$5.9 million, respectively. Cash received by Wisconsin Energy from exercises of its options by our employees was \$81.1 million and \$8.2 million during the years ended December 31, 2010 and 2009, respectively. The actual tax benefit realized for the tax deductions from option exercises for the same periods was approximately \$21.0 million and \$2.5 million, respectively.

The following table summarizes information about Wisconsin Energy stock options held by our employees and outstanding as of December 31, 2010:

Range of Exercise Prices	Options Outstanding			Options Exercisable		
	Number of Options	Weighted-Average		Number of Options	Weighted-Average	
		Exercise Price	Remaining Contractual Life (Years)		Exercise Price	Remaining Contractual Life (Years)
\$20.39 to \$25.41	233,157	\$24.10	1.5	233,157	\$24.10	1.5
\$33.44 to \$39.48	2,056,842	\$35.90	4.1	2,056,842	\$35.90	4.1
\$42.22 to \$49.84	3,727,308	\$46.32	7.2	1,228,983	\$47.55	6.2
	6,017,307	\$41.90	5.9	3,518,982	\$39.19	4.7

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The following table summarizes information about non-vested Wisconsin Energy options held by our employees during 2010:

<u>Non-Vested Stock Options</u>	<u>Number of Options</u>	<u>Weighted-Average Fair Value</u>
Non-vested as of January 1, 2010	3,409,280	\$8.73
Granted	257,350	\$6.72
Vested	(1,163,305)	\$8.71
Forfeited	(5,000)	\$8.53
Non-Vested as of December 31, 2010	<u>2,498,325</u>	\$8.53

As of December 31, 2010, total compensation costs related to non-vested Wisconsin Energy stock options held by our employees and not yet recognized was approximately \$1.6 million, which is expected to be recognized over the next 15 months on a weighted-average basis.

Restricted Shares: The Compensation Committee has also approved grants of Wisconsin Energy restricted stock to certain of our key employees. The following restricted stock activity related to our employees occurred during 2010:

<u>Restricted Shares</u>	<u>Number of Shares</u>	<u>Weighted-Average Market Price</u>
Outstanding as of January 1, 2010	57,999	
Granted	32,505	\$49.55
Released	(27,159)	\$23.51
Forfeited	(1,115)	\$49.55
Outstanding as of December 31, 2010	<u>62,230</u>	

Recipients of previously issued Wisconsin Energy restricted shares have the right to vote the shares and receive dividends, and the shares have vesting periods ranging up to 10 years.

In January 2011, the Compensation Committee awarded 25,845 restricted shares to our officers and other key employees as part of the long-term incentive program. These awards have a three-year vesting period, with, typically, one-third of the award vesting on each anniversary of the grant date. During the vesting period, restricted share recipients have voting rights and are entitled to dividends in the same manner as other shareholders.

Wisconsin Energy records the market value of the restricted stock awards on the date of grant. We then amortize our share of allocated expense over the vesting period of the awards. The intrinsic value of Wisconsin Energy restricted stock vesting and held by our employees was \$1.6 million and \$0.4 million for the years ended December 31, 2010 and 2009, respectively. The actual tax benefit realized for the tax deductions from released restricted shares for the same years was \$0.6 million and \$0.2 million, respectively.

As of December 31, 2010, total compensation cost related to our share of Wisconsin Energy restricted stock not yet recognized was approximately \$1.4 million, which is expected to be recognized over the next 26 months on a weighted-average basis.

Performance Units: In January 2010 and 2009, the Compensation Committee awarded 260,310 and 309,310 Wisconsin Energy performance units, respectively, to our officers and other key employees under the Wisconsin Energy Performance Unit Plan. Under the grants, the ultimate number of units which will be awarded is dependent upon the achievement of certain financial performance of Wisconsin Energy's common stock over a three-year period. Under the terms of the award, participants may earn between 0% and 175% of the base performance award. All grants are settled in cash. We

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are accruing our share of compensation costs over the three-year period based on our estimate of the final expected value of the award. Performance units earned as of December 31, 2010 and 2009 had a total intrinsic value of \$12.1 million and \$9.3 million, respectively. The awards were subsequently distributed to our officers and key employees in January 2011 and 2010. The actual tax benefit realized for the tax deductions from the distribution of performance units was approximately \$4.2 million and \$3.2 million, respectively. As of December 31, 2010, total compensation cost related to performance units not yet recognized was approximately \$21.8 million, which is expected to be recognized over the next 20 months on a weighted-average basis.

In January 2011, the Compensation Committee awarded 206,995 performance units to our officers and other key employees under its normal schedule of awarding long-term incentive compensation.

Equity Contribution: Our capitalization reflects the impact of \$100.0 million equity contributions from Wisconsin Energy during 2010 and 2009.

Restrictions: Various financing arrangements and regulatory requirements impose certain restrictions on our ability to transfer funds to Wisconsin Energy in the form of cash dividends, loans or advances. In addition, under Wisconsin law, we are prohibited from loaning funds, either directly or indirectly, to Wisconsin Energy.

The January 2010 PSCW rate order requires us to maintain a capital structure that differs from GAAP as it reflects regulatory adjustments. We are required to maintain a common equity ratio range of between 48.5% and 53.5%. We must obtain PSCW approval to pay dividends above the test year levels that would cause us to fall below the authorized level of common equity.

We may not pay common dividends to Wisconsin Energy under our Restated Articles of Incorporation if any dividends on our outstanding preferred stock have not been paid. In addition, pursuant to the terms of our 3.60% Serial Preferred Stock, our ability to declare common dividends would be limited to 75% or 50% of net income during a twelve month period if our common stock equity to total capitalization, as defined in the preferred stock designation, is less than 25% and 20%, respectively.

See Note J for a discussion of certain financial covenants related to our bank back-up credit facility.

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

I -- LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

Debentures and Notes: As of December 31, 2010, the maturities and sinking fund requirements of our long-term debt outstanding (excluding obligations under capital leases) were as follows:

	(Millions of Dollars)
2011	\$ -
2012	-
2013	300.0
2014	300.0
2015	250.0
Thereafter	1,137.0
Total	<u>\$1,987.0</u>

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

During 2009, we issued \$250 million of debentures under an existing \$800 million shelf registration statement filed with the SEC in August 2007. The net proceeds were used to repay short-term debt and for other general corporate purposes.

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We are the obligor under two series of tax-exempt pollution control refunding bonds in outstanding principal amount of \$147 million. In August 2009, we terminated letters of credit that provided credit and liquidity support for the bonds, which resulted in a mandatory tender of the bonds. We issued commercial paper to fund the purchase of the bonds. As of December 31, 2010 and 2009, the repurchased bonds were still outstanding, but were reported as a reduction in our consolidated long-term debt because they are held by us. Depending on market conditions and other factors, we may change the method used to determine the interest rate on the bonds and have them remarketed to third parties.

Obligations Under Capital Leases

We are the obligor under a power purchase contract with an unaffiliated third party and we lease power plants from We Power under Wisconsin Energy's PTF strategy. Under capital lease accounting, we have recorded the leased plants and corresponding obligations under the capital leases on our Consolidated Balance Sheets. We treat these agreements as operating leases for rate-making purposes. We record our minimum lease payments under the power purchase contract as purchased power expense on the Consolidated Income Statements. We record the lease payments under our PTF leases as rent expense in other operation and maintenance in the Consolidated Income Statements. We record the difference between the minimum lease payments and the sum of imputed interest and amortization costs calculated under capital lease accounting as a deferred regulatory asset on our Consolidated Balance Sheets (see Regulatory Assets - Deferred plant related -- capital leases in Note C).

Power Purchase Commitment: In 1997, we entered into a 25-year power purchase contract with an unaffiliated independent power producer. The contract, for 236 MW of firm capacity from a gas-fired cogeneration facility, includes no minimum energy requirements. When the contract expires in 2022, we may, at our option and with proper notice, renew for another ten years or purchase the generating facility at fair value or allow the contract to expire. We recorded the leased facility and corresponding obligation under the capital lease at the estimated fair value of the plant's electric generating facilities. We are amortizing the leased facility on a straight-line basis over the original 25-year term of the contract.

PWGS: We are leasing PWGS 1 and PWGS 2, two 545 MW natural gas-fired generation units which were placed in service in July 2005 and May 2008, respectively, from We Power under PSCW approved leases. We recorded the leased plants and corresponding obligations for PWGS 1 and PWGS 2 at the estimated fair value of \$338.7 million and \$331.1 million, respectively. We are amortizing the leased plants on a straight-line basis over the original 25-year term of the leases. The lease payments are expected to be recovered through our rates, as supported by the 2001 leased generation law. Due to the timing and the amounts of the minimum lease payments, we expect the regulatory asset to increase to approximately \$126.6 million in the year 2021 for PWGS 1 and to approximately \$127.3 million in the year 2024 for PWGS 2, at which time the regulatory assets will be reduced to zero over the remaining lives of the contracts. The total obligation under the capital leases for PWGS 1 and PWGS 2 was \$326.2 million and \$327.2 million, respectively, as of December 31, 2010 and will decrease to zero over the remaining lives of the contracts.

Oak Creek Expansion: As of December 31, 2010, we are leasing OC 1 which includes common facilities which are also utilized by our Oak Creek Units 5-8 from We Power under PSCW approved leases. We are amortizing the leased plant on a straight-line basis over the 30-year term of the lease. The common coal handling system was placed in service in November 2007 and the water intake system was placed in service in January 2009. OC 1 and the remaining common facilities were placed in service in February 2010. We have recorded the leased plant and a corresponding capital lease obligation at the estimated fair value of \$1,279.8 million. The lease payments are expected to be recovered through our rates, as supported by the 2001 leased generation law. The total obligation under the capital lease was \$1,287.3 million as of December 31, 2010, and will decrease to zero over the remaining life of the contract.

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We paid the following lease payments during 2010 and 2009:

	2010	2009
	(Millions of Dollars)	
Long-term power purchase commitment	\$30.2	\$29.1
PWGS	97.4	97.4
Oak Creek Expansion	178.6	41.6
Total	<u>\$306.2</u>	<u>\$168.1</u>

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

Capital Lease Assets	2010	2009
	(Millions of Dollars)	
Long-term Power Purchase Commitment		
Under capital lease	\$140.3	\$140.3
Accumulated amortization	(75.5)	(69.8)
Total Long-term Power Purchase Commitment	<u>\$64.8</u>	<u>\$70.5</u>
PWGS		
Under capital lease	\$670.3	\$669.8
Accumulated amortization	(108.2)	(81.4)
Total PWGS	<u>\$562.1</u>	<u>\$588.4</u>
Oak Creek Expansion		
Under capital lease	\$1,279.8	\$316.4
Accumulated amortization	(56.0)	(15.7)
Total Oak Creek	<u>\$1,223.8</u>	<u>\$300.7</u>
Total Leased Facilities	<u>\$1,850.7</u>	<u>\$959.6</u>

Future minimum lease payments under our capital leases and the present value of our net minimum lease payments as of December 31, 2010 are as follows:

Capital Lease Obligations	Power Purchase Commitment	PWGS	Oak Creek Expansion	Total
	(Millions of Dollars)			
2011	\$37.5	\$97.5	\$179.2	\$314.2
2012	38.9	97.5	179.2	315.6
2013	40.4	97.5	179.2	317.1
2014	41.9	97.5	179.2	318.6
2015	43.5	97.5	197.7	338.7
Thereafter	130.6	1,556.3	4,788.8	6,475.7
Total Minimum Lease Payments	332.8	2,043.8	5,703.3	8,079.9
Less: Estimated Executory Costs	(81.2)	-	-	(81.2)
Net Minimum Lease Payments	251.6	2,043.8	5,703.3	7,998.7
Less: Interest	(109.7)	(1,390.4)	(4,416.0)	(5,916.1)
Present Value of Net Minimum Lease Payments	141.9	653.4	1,287.3	2,082.6
Less: Due Currently	(9.5)	(5.6)	(6.7)	(21.8)
Total Capital Lease Obligations	<u>\$132.4</u>	<u>\$647.8</u>	<u>\$1,280.6</u>	<u>\$2,060.8</u>

We recorded an increase of approximately \$1.0 billion to our capital lease obligations in connection with OC 1 being placed in service on February 2, 2010 and an increase of approximately \$650 million in connection with OC 2 being placed in service in January 2011. See Note S -- Subsequent Events for additional information.

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J -- SHORT-TERM DEBT

Our commercial paper balance and the corresponding weighted-average interest rate as of December 31 are shown in the following table:

	2010		2009	
	Balance	Interest Rate	Balance	Interest Rate
	(Millions of Dollars, except for percentages)			
Commercial Paper	\$210.5	0.25%	\$92.0	0.19%

The following information relates to commercial paper outstanding for the years ended December 31:

	2010	2009
	(Millions of Dollars, except for percentages)	
Maximum Commercial Paper Outstanding	\$268.0	\$437.5
Average Commercial Paper Outstanding	\$93.2	\$248.8
Weighted-Average Interest Rate	0.26%	0.27%

In December 2010, we entered into a new bank back-up credit facility to maintain short-term credit liquidity which, among other terms, requires us to maintain, subject to certain exclusions, a minimum total funded debt to capitalization ratio of less than 65%.

As of December 31, 2010, we had approximately \$496.6 million of available, undrawn lines under our bank back-up credit facility. Our bank back-up credit facility expires in December 2013. As of December 31, 2010, we had approximately \$210.5 million of commercial paper outstanding that was supported by the available lines of credit, and our subsidiary had a \$27.6 million note payable to Wisconsin Energy with a weighted-average interest rate of 5.73%.

Our bank back-up credit facility contains customary covenants, including certain limitations on our ability to sell assets. The credit facility also contains customary events of default, including payment defaults, material inaccuracy of representations and warranties, covenant defaults, bankruptcy proceedings, certain judgments, ERISA defaults and change of control.

As of December 31, 2010, we were in compliance with all financial covenants.

K -- DERIVATIVE INSTRUMENTS

We utilize derivatives as part of our risk management program to manage the volatility and costs of purchased power, generation and natural gas purchases for the benefit of our customers. Our approach is non-speculative and designed to mitigate risk and protect against price volatility. Regulated hedging programs require prior approval by the PSCW.

We record derivative instruments on the balance sheet as an asset or liability measured at its fair value, and changes in the derivative's fair value are recognized currently in earnings unless specific hedge accounting criteria are met or we receive regulatory treatment for the derivative. For most energy related physical and financial contracts in our regulated operations that qualify as derivatives, the PSCW allows the effects of the fair market value accounting to be offset to regulatory assets and liabilities. We do not offset fair value amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral against fair value amounts recognized for derivatives executed with the same counterparty under the same master netting arrangement. As of December 31, 2010, we recognized \$11.0 million in regulatory assets and \$13.7 million in regulatory liabilities related to derivatives in comparison to \$11.6 million in regulatory assets and \$9.3 million in regulatory liabilities as of December 31, 2009.

We record our current derivative assets on the balance sheet in Other current assets and the current portion of the

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liabilities in Other current liabilities. The long-term portion of our derivative assets of \$0.7 million is recorded in Other deferred charges and other assets, and the long-term portion of our derivative liabilities of \$0.2 million is recorded in Other deferred credits and other liabilities. Our Consolidated Balance Sheets as of December 31, 2010 and 2009 include:

	December 31, 2010		December 31, 2009	
	Derivative Asset	Derivative Liability	Derivative Asset	Derivative Liability
	(Millions of Dollars)			
Natural Gas	\$0.9	\$6.3	\$1.2	\$6.6
Fuel Oil	4.4	-	0.6	-
FTRs	5.9	-	5.8	-
Coal	2.9	-	2.1	-
Total	<u>\$14.1</u>	<u>\$6.3</u>	<u>\$9.7</u>	<u>\$6.6</u>

Our Consolidated Income Statements include gains (losses) on derivative instruments used in our risk management strategies under Fuel and purchased power for those commodities supporting our electric operations and under Cost of gas sold for the natural gas sold to our customers. Our estimated notional volumes and gains (losses) for the years ended December 31, 2010 and 2009 were as follows:

	December 31, 2010		December 31, 2009	
	Volume	Gains (Losses) (Millions of Dollars)	Volume	Gains (Losses) (Millions of Dollars)
Natural Gas	37.8 million Dth	(\$23.3)	45.2 million Dth	(\$70.9)
Power	234,720 MWh	(0.5)	23,520 MWh	(0.5)
Fuel Oil	8.1 million gallons	(0.5)	6.8 million gallons	(2.5)
FTRs	25,234 MW	19.2	27,262 MW	12.9
Total		<u>(\$5.1)</u>		<u>(\$61.0)</u>

As of December 31, 2010 and 2009, we posted collateral of \$4.2 million and \$6.6 million, respectively, in our margin accounts. These amounts are recorded on the balance sheet in Other current assets.

L -- FAIR VALUE MEASUREMENTS

Fair value measurements require enhanced disclosures about assets and liabilities that are measured and reported at fair value and establish a hierarchal disclosure framework which prioritizes and ranks the level of observable inputs used in measuring fair value.

Fair value is the price that would be received upon the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We primarily apply the market approach for recurring fair value measurements and attempt to utilize the best available information. Accordingly, we also utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. We are able to classify fair value balances based on the observability of those inputs. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

Assets and liabilities measured and reported at fair value are classified and disclosed in one of the following categories:

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 on-going basis. Instruments in this category consist of financial instruments such as exchange-traded derivatives, cash equivalents and restricted cash investments.

Level 2 -- Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly

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observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Instruments in this category include non-exchange-traded derivatives such as Over-the-Counter (OTC) forwards and options.

Level 3 -- Pricing inputs include significant inputs that are generally less observable from objective sources. The inputs in the determination of fair value require significant management judgment or estimation. At each balance sheet date, we perform an analysis of all instruments subject to fair value reporting and include in Level 3 all instruments whose fair value is based on significant unobservable inputs.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Our assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the instrument.

The following tables summarize our financial assets and liabilities by level within the fair value hierarchy:

Recurring Fair Value Measures	As of December 31, 2010			
	Level 1	Level 2	Level 3	Total
	(Millions of Dollars)			
Assets:				
Restricted Cash	\$8.3	\$ -	\$ -	\$8.3
Derivatives	4.5	3.7	5.9	14.1
Total	\$12.8	\$3.7	\$5.9	\$22.4
Liabilities:				
Derivatives	\$3.0	\$3.3	\$ -	\$6.3
Total	\$3.0	\$3.3	\$ -	\$6.3
Recurring Fair Value Measures	As of December 31, 2009			
	Level 1	Level 2	Level 3	Total
	(Millions of Dollars)			
Assets:				
Restricted Cash	\$194.5	\$ -	\$ -	\$194.5
Derivatives	0.6	3.3	5.8	9.7
Total	\$195.1	\$3.3	\$5.8	\$204.2
Liabilities:				
Derivatives	\$4.2	\$2.4	\$ -	\$6.6
Total	\$4.2	\$2.4	\$ -	\$6.6

Restricted cash consists of certificates of deposit and government backed interest bearing securities and represents the remaining funds to be distributed to customers resulting from the net proceeds received from the sale of Point Beach. Derivatives reflect positions we hold in exchange-traded derivative contracts and OTC derivative contracts. Exchange-traded derivative contracts, which include futures and exchange-traded options, are generally based on unadjusted quoted prices in active markets and are classified within Level 1. Some OTC derivative contracts are valued using broker or dealer quotations, or market transactions in either the listed or OTC markets utilizing a mid-market pricing convention (the mid-point between bid and ask prices), as appropriate. In such cases, these derivatives are classified within Level 2. Certain OTC derivatives may utilize models to measure fair value. Generally, we use a similar model to value similar instruments. Valuation models utilize various inputs which include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, other observable inputs for the asset or liability, and market-corroborated inputs (i.e., inputs derived principally from or corroborated by observable market data by correlation or other means). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. Certain OTC derivatives are in less active markets with a lower availability of pricing information which might not be observable in or corroborated by the

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market. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized in Level 3.

The following tables summarize the fair value of derivatives classified as Level 3 in the fair value hierarchy:

	2010	2009
	(Millions of Dollars)	
Balance as of January 1	\$5.8	\$8.7
Realized and unrealized gains (losses)	-	-
Purchases, issuances and settlements	0.1	(2.9)
Transfers in and/or out of Level 3	-	-
Balance as of December 31	<u>\$5.9</u>	<u>\$5.8</u>
Change in unrealized gains (losses) relating to instruments still held as of December 31	\$ -	\$ -

Derivative instruments reflected in Level 3 of the hierarchy include MISO FTRs that are measured at fair value each reporting period using monthly or annual auction shadow prices from relevant auctions. Changes in fair value for Level 3 recurring items are recorded on our balance sheet. See Note K -- Derivative Instruments for further information on the offset to regulatory assets and liabilities.

The carrying amount and estimated fair value of certain of our recorded financial instruments are as follows:

Financial Instruments	2010		2009	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(Millions of Dollars)				
Preferred stock, no redemption required	\$30.4	\$23.5	\$30.4	\$20.2
Long-term debt including current portion	\$1,987.0	\$2,158.7	\$1,987.1	\$2,088.2

The carrying value of net accounts receivable, accounts payable and short-term borrowings approximates fair value due to the short-term nature of these instruments. The fair value of our preferred stock is estimated based upon the quoted market value for the same or similar issues. The fair value of our long-term debt, including the current portion of long-term debt, but excluding unamortized discount on debt, is estimated based upon quoted market value for the same or similar issues or upon the quoted market prices of U.S. Treasury issues having a similar term to maturity, adjusted for the issuing company's bond rating and the present value of future cash flows.

M -- BENEFITS

Pensions and Other Post-retirement Benefits: We participate in Wisconsin Energy's defined benefit pension plans that cover substantially all of our employees. The plans provide defined benefits based upon years of service and final average salary.

We also participate in Wisconsin Energy's OPEB plans that cover substantially all of our employees. The health care plans are contributory with participants' contributions adjusted annually; the life insurance plans are noncontributory. The accounting for the health care plans anticipates future cost-sharing changes to the written plans that are consistent with our expressed intent to maintain the current cost sharing levels. The post-retirement health care plans include a limit on our share of costs for recent and future retirees.

The assets, obligations and the components of our pension costs are allocated by Wisconsin Energy's actuary to each of the participating companies as if each participating company had its own plan. The disclosures below are based on an allocation to us of the amounts for Wisconsin Energy's pension plans.

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Wisconsin Energy uses a year-end measurement date to measure the funded status of all of the pension and OPEB plans. Due to the regulated nature of our business, we have concluded that substantially all of the unrecognized costs resulting from the recognition of the funded status of the pension and OPEB plans qualify as a regulatory asset.

The following table presents details about the pension and OPEB plans:

	Pension		OPEB	
	2010	2009	2010	2009
	(Millions of Dollars)			
Change in Benefit Obligation				
Benefit Obligation at January 1	\$992.6	\$967.0	\$304.1	\$254.6
Service cost	22.1	21.4	10.6	8.2
Interest cost	58.9	61.9	17.4	16.5
Participants' contributions	-	-	6.1	6.2
Plan amendments	-	0.2	-	(9.3)
Actuarial loss (gain)	52.7	42.2	(24.6)	43.5
Gross benefits paid	(70.3)	(100.1)	(17.3)	(16.5)
Federal subsidy on benefits paid	N/A	N/A	0.8	0.9
Benefit Obligation at December 31	<u>\$1,056.0</u>	<u>\$992.6</u>	<u>\$297.1</u>	<u>\$304.1</u>
Change in Plan Assets				
Fair Value at January 1	\$793.7	\$510.7	\$129.3	\$97.0
Actual earnings on plan assets	84.7	113.9	15.1	20.8
Employer contributions	5.6	269.2	2.7	21.8
Participants' contributions	-	-	6.1	6.2
Gross benefits paid	(70.3)	(100.1)	(17.3)	(16.5)
Fair Value at December 31	<u>\$813.7</u>	<u>\$793.7</u>	<u>\$135.9</u>	<u>\$129.3</u>
Net Liability	<u>\$242.3</u>	<u>\$198.9</u>	<u>\$161.2</u>	<u>\$174.8</u>

Amounts recognized in our Consolidated Balance Sheets as of December 31 related to the funded status of the benefit plans consisted of:

	Pension		OPEB	
	2010	2009	2010	2009
	(Millions of Dollars)			
Other deferred charges	\$ -	\$ -	\$0.2	\$0.5
Other long-term liabilities	242.3	198.9	161.4	175.3
Net liability	<u>\$242.3</u>	<u>\$198.9</u>	<u>\$161.2</u>	<u>\$174.8</u>

The accumulated benefit obligation for all the defined benefit plans was \$1,055.7 million and \$978.9 million as of December 31, 2010 and 2009, respectively.

The following table shows the amounts that have not yet been recognized in our net periodic benefit cost as of December 31 and are recorded as a regulatory asset on our balance sheet:

	Pension		OPEB	
	2010	2009	2010	2009
	(Millions of Dollars)			
Net actuarial loss	\$364.6	\$355.9	\$65.9	\$104.7
Prior service costs (credits)	15.7	17.8	(7.4)	(19.2)
Transition obligation	-	-	0.7	1.0
Total	<u>\$380.3</u>	<u>\$373.7</u>	<u>\$59.2</u>	<u>\$86.5</u>

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The following table shows the estimated amounts that will be amortized as a component of net periodic benefit costs during 2011:

	Pension (Millions of Dollars)	OPEB (Millions of Dollars)
Net actuarial loss	\$23.2	\$4.3
Prior service costs (credits)	2.2	(1.9)
Transition obligation	-	0.3
Total	<u>\$25.4</u>	<u>\$2.7</u>

Information for the pension plan, which has an accumulated benefit obligation in excess of the fair value of assets as of December 31 is as follows:

	2010 (Millions of Dollars)	2009 (Millions of Dollars)
Projected benefit obligation	\$1,056.0	\$992.6
Accumulated benefit obligation	\$1,055.7	\$978.9
Fair value of plan assets	\$813.7	\$793.7

The components of net periodic pension and OPEB costs for the years ended December 31 are as follows:

	Pension (Millions of Dollars)		OPEB (Millions of Dollars)	
	2010	2009	2010	2009
Net Periodic Benefit Cost				
Service cost	\$22.1	\$21.4	\$10.6	\$8.2
Interest cost	59.0	61.9	17.4	16.5
Expected return on plan assets	(59.5)	(73.0)	(9.1)	(8.9)
Amortization of:				
Transition obligation	-	-	0.3	0.3
Prior service cost (credit)	2.1	2.1	(11.9)	(12.6)
Actuarial loss	18.8	12.8	8.2	5.5
Net Periodic Benefit Cost	<u>\$42.5</u>	<u>\$25.2</u>	<u>\$15.5</u>	<u>\$9.0</u>

	Pension		OPEB	
	2010	2009	2010	2009
Weighted-Average assumptions used to determine benefit obligations as of Dec. 31				
Discount rate	5.60%	6.05%	5.70%	5.75%
Rate of compensation increase	4.00%	4.00%	N/A	N/A
Weighted-Average assumptions used to determine net cost for year ended Dec. 31				
Discount rate	6.05%	6.50%	5.75%	6.50%
Expected return on plan assets	7.25%	8.25%	7.50%	8.25%
Rate of compensation increase	4.00%	4.00%	N/A	N/A

Assumed health care cost trend rates as of Dec. 31

Health care cost trend rate assumed for next year (Pre 65 / Post 65)	7.5%/16%	7.5%/20%
Rate that the cost trend rate gradually adjusts to	5.0%	5.0%
Year that the rate reaches the rate it is assumed to remain at (Pre 65 / Post 65)	2015/2016	2015/2016

The expected long-term rate of return on pension and OPEB plan assets was 7.25% and 7.5%, respectively, in 2010. The expected long-term rate of return for all plan assets was 8.25% in 2009. Wisconsin Energy consults with its investment advisors on an annual basis to help forecast expected long-term returns on plan assets by reviewing historical returns as well as calculating expected total trust returns using the weighted-average of long-term market returns for each of the

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major target asset categories utilized in the fund.

A one-percentage-point change in assumed health care cost trend rates would have the following effects:

	<u>1% Increase</u>	<u>1% Decrease</u>
	(Millions of Dollars)	
Effect on		
Post-retirement benefit obligation	\$30.6	(\$25.6)
Total of service and interest cost components	\$4.0	(\$3.3)

We use various Employees' Benefit Trusts to fund a major portion of OPEB. The majority of the trusts' assets are mutual funds or commingled funds.

Plan Assets: Current pension trust assets and amounts which are expected to be contributed to the trusts in the future will be adequate to meet pension payment obligations to current and future retirees.

The Investment Trust Policy Committee oversees investment matters related to all of our funded benefit plans. The Committee works with external actuaries and investment consultants on an on-going basis to establish and monitor investment strategies and target asset allocations. Forecasted cash flows for plan liabilities are regularly updated based on annual valuation results. Target allocations are determined utilizing projected benefit payment cash flows and risk analyses of appropriate investments. They are intended to reduce risk, provide long-term financial stability for the plans and maintain funded levels which meet long-term plan obligations while preserving sufficient liquidity for near-term benefit payments.

Our current pension plan target asset allocation is 45% equity investments and 55% fixed income investments. The current OPEB target asset allocation is 60% equity investments and 40% fixed income investments. Equity securities include investments in large-cap, mid-cap and small-cap companies primarily located in the United States. Fixed income securities include corporate bonds of companies from diversified industries, mortgage and other asset backed securities, commercial paper, and U.S. Treasuries.

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The following table summarizes the fair value of our share of plan assets as of December 31, 2010 by asset category within the fair value hierarchy (for further level information, see Note L):

Asset Category - Pension	As of December 31, 2010			Total
	Level 1	Level 2	Level 3	
	(Millions of Dollars)			
Cash and Cash Equivalents	\$16.2	\$ -	\$ -	\$16.2
Equities:				
U.S. Equity	166.8	190.1	-	356.9
International Equity	62.3	16.6	-	78.9
Fixed Income:				
Short, Intermediate and Long-term Bonds (a)				
U.S. Bonds	38.2	277.6	-	315.8
International Bonds	24.4	21.5	-	45.9
Total	<u>\$307.9</u>	<u>\$505.8</u>	<u>\$ -</u>	<u>\$813.7</u>

Asset Category - Pension	As of December 31, 2009			Total
	Level 1	Level 2	Level 3	
	(Millions of Dollars)			
Cash and Cash Equivalents	\$8.3	\$ -	\$ -	\$8.3
Equities:				
U.S. Equity	142.0	167.0	-	309.0
International Equity	45.3	26.1	-	71.4
Fixed Income:				
Short, Intermediate and Long-term Bonds (a)				
U.S. Bonds	347.2	-	-	347.2
International Bonds	33.7	-	-	33.7
Commercial Paper (b)	24.1	-	-	24.1
Total	<u>\$600.6</u>	<u>\$193.1</u>	<u>\$ -</u>	<u>\$793.7</u>

- (a) This category represents investment grade bonds of U.S. and foreign issuers denominated in U.S. dollars from diverse industries.
- (b) This category represents investment in commercial paper issued by Wisconsin Energy. The plan did not hold Wisconsin Energy commercial paper as of December 31, 2010.

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The following table summarizes the fair value of our share of OPEB plan assets as of December 31, 2010 by asset category within the fair value hierarchy:

Asset Category - OPEB	As of December 31, 2010			
	Level 1	Level 2	Level 3	Total
	(Millions of Dollars)			
Cash and Cash Equivalents	\$0.9	\$ -	\$ -	\$0.9
Equities:				
U.S. Equity	26.1	50.2	-	76.3
International Equity	3.3	0.9	-	4.2
Fixed Income:				
Short, Intermediate and Long-term Bonds (a)				
U.S. Bonds	13.6	37.3	-	50.9
International Bonds	1.3	2.3	-	3.6
Total	<u>\$45.2</u>	<u>\$90.7</u>	<u>\$ -</u>	<u>\$135.9</u>

Asset Category - OPEB	As of December 31, 2009			
	Level 1	Level 2	Level 3	Total
	(Millions of Dollars)			
Cash and Cash Equivalents	\$0.5	\$ -	\$ -	\$0.5
Equities:				
U.S. Equity	23.9	46.5	-	70.4
International Equity	2.2	1.3	-	3.5
Fixed Income:				
Short, Intermediate and Long-term Bonds (a)				
U.S. Bonds	52.1	-	-	52.1
International Bonds	1.7	-	-	1.7
Commercial Paper (b)	1.1	-	-	1.1
Total	<u>\$81.5</u>	<u>\$47.8</u>	<u>\$ -</u>	<u>\$129.3</u>

- (a) This category represents investment grade bonds of U.S. and foreign issuers denominated in U.S. dollars from diverse industries.
- (b) This category represents investment in commercial paper issued by Wisconsin Energy. The plan did not hold Wisconsin Energy's commercial paper as of December 31, 2010.

In January 2009, the committee that oversees the investment of the pension assets authorized the Trustee of Wisconsin Energy's pension plan to invest in the commercial paper of Wisconsin Energy. As of December 31, 2010 and 2009, the Pension Trust and OPEB plan assets included our share of approximately zero and \$25.2 million of commercial paper issued by Wisconsin Energy, which represents less than 10% of total assets of the plan.

Cash Flows:

<u>Employer Contributions</u>	<u>Pension</u>		<u>OPEB</u>
	<u>Qualified</u>	<u>Non-Qualified</u>	
	(Millions of Dollars)		
2009	\$264.6	\$4.6	\$21.8
2010	\$ -	\$5.6	\$2.7

In January 2011, we contributed \$99.1 million to the qualified pension plan and rebalanced the investment portfolio to the targeted asset allocation levels. Future contributions to the plans will be dependent upon many factors, including the performance of existing plan assets and long-term discount rates.

The entire contribution to the OPEB plans during 2010 was discretionary as the plans are not subject to any minimum

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regulatory funding requirements.

The following table identifies our expected benefit payments over the next 10 years:

Year	Pension	Gross OPEB (Millions of Dollars)	Expected Medicare Part D Subsidy
2011	\$85.3	\$15.3	(\$0.4)
2012	\$86.6	\$15.0	-
2013	\$90.7	\$16.4	-
2014	\$94.1	\$17.5	-
2015	\$89.0	\$18.7	-
2016-2020	\$449.2	\$107.4	-

Savings Plans: We sponsor savings plans which allow employees to contribute a portion of their pre-tax and/or after-tax income in accordance with plan-specified guidelines. Under these plans, we expensed matching contributions of \$12.5 million during 2010 and 2009.

Postemployment Benefits: Postemployment benefits provided to former or inactive employees are recognized when an event occurs. The estimated liability for such benefits was \$10.7 million as of December 31, 2010.

N -- GUARANTEES

We enter into various guarantees to provide financial and performance assurance to third parties. As of December 31, 2010, we had the following guarantees:

	Maximum Potential Future Payments	Outstanding (Millions of Dollars)	Liability Recorded
Guarantees	\$2.8	\$0.1	\$ -
Letters of Credit	\$1.5	\$1.0	\$ -

We are subject to the potential retrospective premiums that could be assessed under our insurance program.

O -- SEGMENT REPORTING

We are a subsidiary of Wisconsin Energy and have organized our operating segments according to how we are currently regulated. Our reportable operating segments include electric, natural gas and steam utility segments. The accounting policies of the reportable operating segments are the same as those described in Note A.

Our electric utility engages in the generation, distribution and sale of electric energy in southeastern (including metropolitan Milwaukee), east central and northern Wisconsin and in the Upper Peninsula of Michigan. Our natural gas utility is engaged in the purchase, distribution and sale of natural gas to retail customers and the transportation of customer-owned natural gas in three service areas in southeastern, east central and northern Wisconsin. Our steam utility produces, distributes and sells steam to space heating and processing customers in the Milwaukee, Wisconsin area.

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Summarized financial information concerning our operating segments for the years ended December 31, 2010 and 2009 is shown in the following table:

Year Ended	Operating Segments			Other (a)	Total
	Electric	Gas	Steam		
	(Millions of Dollars)				
<u>December 31, 2010</u>					
Operating Revenues (b)	\$2,936.3	\$481.6	\$38.8	\$ -	\$3,456.7
Depreciation, Decommissioning and Amortization	\$187.0	\$25.9	\$3.3	\$ -	\$216.2
Operating Income (c)	\$448.1	\$38.9	\$2.2	\$ -	\$489.2
Equity in Earnings of Transmission Affiliate	\$52.7	\$ -	\$ -	\$ -	\$52.7
Capital Expenditures	\$574.9	\$38.8	\$2.5	\$1.1	\$617.3
Total Assets (d)	\$9,356.8	\$638.1	\$65.3	\$110.5	\$10,170.7
<u>December 31, 2009</u>					
Operating Revenues (b)	\$2,685.0	\$564.2	\$39.1	\$ -	\$3,288.3
Depreciation, Decommissioning and Amortization	\$225.7	\$35.5	\$3.9	\$ -	\$265.1
Operating Income (c)	\$409.0	\$53.4	\$6.5	\$ -	\$468.9
Equity in Earnings of Transmission Affiliate	\$51.9	\$ -	\$ -	\$ -	\$51.9
Capital Expenditures	\$448.0	\$30.4	\$2.6	\$0.1	\$481.1
Total Assets (d)	\$8,019.4	\$668.7	\$65.8	\$117.3	\$8,871.2

- (a) Other includes primarily non-utility property and investments, materials and supplies, deferred charges and other corporate items.
- (b) We account for intersegment revenues at a tariff rate established by the PSCW. Intersegment revenues were not material.
- (c) We evaluate operating income to manage our utility business. Equity in Earnings of Transmission Affiliate, Interest Expense and Income Taxes are not included in segment operating income.
- (d) Common utility plant is allocated to electric, gas and steam utility operations to determine segment assets.

P -- RELATED PARTIES

We provide to and receive from certain of our Wisconsin Energy affiliates managerial, financial, accounting, legal, data processing and other services in accordance with service agreements approved by the PSCW. In addition, we make lease payments to We Power for PWGS 1, PWGS 2 and OC 1, including the common facilities. OC 2 was placed in service on January 12, 2011. We also receive and/or provide certain services to other associated companies in which we have, or Wisconsin Energy has, an equity investment.

American Transmission Company LLC: As of December 31, 2010, we had a 23.0% interest in ATC. We pay ATC for transmission and other related services it provides. In addition, we provide a variety of operational, maintenance and project management work for ATC, which are reimbursed to us by ATC. We are required to pay the cost of needed transmission infrastructure upgrades for new generation projects while projects are under construction, including the new generating units constructed as part of Wisconsin Energy's PTF strategy. ATC reimburses us for these costs when new generation is placed into service. As of December 31, 2010 and 2009, we had a receivable of \$3.8 million and \$1.1 million, respectively, for these items.

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Summary financial information as of December 31 from the financial statements of ATC is as follows:

	2010	2009
	(Millions of Dollars)	
Operating Revenues	\$556.7	\$521.5
Operating Income	\$305.6	\$291.2
Net Income	\$219.7	\$213.4
Current Assets	\$59.9	\$51.1
Non-Current Assets	\$2,888.4	\$2,767.3
Current Liabilities	\$428.4	\$285.5
Non-Current Liabilities	\$1,260.0	\$1,336.5

We provided and received services from the following associated companies during 2010 and 2009:

Company	2010	2009
	(Millions of Dollars)	
<u>Affiliate</u>		
Net Services Provided		
-We Power (excluding lease payments)	\$0.6	\$1.2
-Wisconsin Gas	\$64.8	\$58.2
-Other	\$0.9	\$1.1
Net Services Received		
-We Power (lease payments)	\$367.8	\$347.0
-Wisconsin Energy	\$26.5	\$15.8
<u>Equity Investee</u>		
Services Provided		
-ATC	\$16.9	\$22.3
Services Received		
-ATC	\$220.8	\$196.0

As of December 31, 2010 and 2009, our Consolidated Balance Sheets included receivable and payable balances with ATC as follows:

Equity Investee	2010	2009
	(Millions of Dollars)	
Services Provided		
-ATC	\$0.9	\$1.1
Services Received		
-ATC	\$18.5	\$16.3

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Q -- COMMITMENTS AND CONTINGENCIES

Capital Expenditures: We have made certain commitments in connection with 2011 capital expenditures. During 2011, we estimate that total capital expenditures will be approximately \$841.7 million.

Operating Leases: We enter into long-term purchase power contracts to meet a portion of our anticipated increase in future electric energy supply needs. These contracts expire at various times through 2018. Certain of these contracts were deemed to qualify as operating leases. In addition, we have various other operating leases, including leases for coal cars.

Future minimum payments for the next five years and thereafter for our operating lease contracts are as follows:

	(Millions of Dollars)
2011	\$22.8
2012	16.3
2013	6.5
2014	3.9
2015	4.0
Thereafter	32.7
Total	<u>\$86.2</u>

Divested Assets: Pursuant to the sale of Point Beach, we have agreed to indemnification provisions customary to transactions involving the sale of nuclear assets.

Environmental Matters: We periodically review our exposure for environmental remediation costs as evidence becomes available indicating that our liability has changed. Given current information, including the following, we believe that future costs in excess of the amounts accrued and/or disclosed on all presently known and quantifiable environmental contingencies will not be material to our financial position or results of operations.

We have a program of comprehensive environmental remediation planning for former manufactured gas plant sites and coal-combustion product disposal sites. We perform ongoing assessments of our manufactured gas plant sites and related disposal sites, as well as our coal combustion product disposal/landfill sites, as discussed below. We are working with the WDNR in our investigation and remediation planning. At this time, we cannot estimate future remediation costs associated with these sites beyond those described below.

Manufactured Gas Plant Sites: We have identified several sites at which we or a predecessor company historically owned or operated a manufactured gas plant. We have substantially completed planned remediation activities at some of those sites and certain other sites are at various stages of investigation, monitoring and remediation. We have also identified other sites that may have been impacted by historical manufactured gas plant activities. Based upon on-going analysis, we estimate that the future costs for detailed site investigation and future remediation costs may range from \$10 million to \$25 million over the next ten years. This estimate is dependent upon several variables including, among other things, the extent of remediation, changes in technology and changes in regulation. As of December 31, 2010, we have established reserves of \$13.7 million related to future remediation costs.

The PSCW has allowed Wisconsin utilities, including us, to defer the costs spent on the remediation of manufactured gas plant sites, and has allowed for these costs to be recovered in rates over five years. Accordingly, we have recorded a regulatory asset for remediation costs.

Coal Combustion Product Landfill Sites: We aggressively seek environmentally acceptable, beneficial uses for our coal combustion products. However, some coal combustion products have been, and to a small degree, continue to be managed in company-owned licensed landfills. Some early designed and constructed landfills have at times required various levels of monitoring or remediation. Where we have become aware of these conditions, efforts have been made to define the nature and extent of any release, and work has been performed to address these conditions. During 2010

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and 2009, we incurred \$0.4 million and \$0.3 million, respectively, in landfill remediation expenses. As of December 31, 2010, we have no reserves established related to coal combustion product landfill sites.

EPA - Consent Decree: In April 2003, we reached a Consent Decree with the EPA in which we agreed to significantly reduce air emissions from our coal-fired generating facilities. In July 2003, the Consent Decree was amended to include the state of Michigan, and in October 2007, the U.S. District Court for the Eastern District of Wisconsin approved and entered the amended Consent Decree. The reductions are expected to be achieved by 2013 through a combination of installing new pollution control equipment, upgrading existing equipment and retiring certain older units. Through December 31, 2010, we have spent approximately \$901 million associated with the installation of air quality controls and have retired four coal units as part of our plan under the Consent Decree. The total cost of implementing this agreement is estimated to be \$1.2 billion over the 10 year period ending 2013.

Cash Balance Pension Plan: On June 30, 2009, a lawsuit was filed by Alan M. Downes, a former employee, against the Plan in the U.S. District Court for the Eastern District of Wisconsin. Counsel representing the plaintiff is attempting to seek class certification for other similarly situated plaintiffs. The complaint alleges that Plan participants who received a lump sum distribution under the Plan prior to their normal retirement age did not receive the full benefit to which they were entitled in violation of the Employee Retirement Income Security Act of 1974 (ERISA) and are owed additional benefits, because the Plan failed to apply the correct interest crediting rate to project the cash balance account to their normal retirement age. On September 6, 2010, the plaintiff filed a First Amended Class Action Complaint alleging additional claims under ERISA and adding Wisconsin Energy Corporation as a defendant. The plaintiff has not specified the amount of relief he is seeking. An adverse outcome of this lawsuit could have an adverse effect on Plan funding and expense, and our results of operations. Although we are currently unable to predict the final outcome or impact of this litigation, we are aware that courts in two similar lawsuits filed in Wisconsin found that the interest crediting rates applied by pension plans involved in those cases were not in compliance with ERISA.

Tax Refunds: WEPCO has filed amended federal tax returns for the years 2004, 2005 and 2006 requesting refunds in amounts of approximately \$22.2 million. The years 2004, 2005 and 2006 are currently being audited by the IRS

R -- SUPPLEMENTAL CASH FLOW INFORMATION

During the year ended December 31, 2010, we paid \$99.7 million in interest, net of amounts capitalized, and \$112.0 million in income taxes, net of refunds. During the year ended December 31, 2009, we paid \$98.5 million in interest, net of amounts capitalized, and \$7.7 million in income taxes, net of refunds.

As of December 31, 2010 and 2009, the amount of accounts payable related to capital expenditures was \$16.8 million and \$8.1 million, respectively.

S -- SUBSEQUENT EVENTS

On January 12, 2011, OC 2 was placed into service. We now have care, custody and control of OC 2 and will operate and maintain it over the 30 year life of the lease. As a result of the commercial operation of OC 2, in January 2011, we recorded an additional capital lease asset and capital lease obligation related to the Oak Creek expansion totaling approximately \$650 million. We also expect that the additional lease payments for the Oak Creek expansion will total approximately \$2.9 billion over the next 30 years.

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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 (h) 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)	7,729,761,012	6,515,387,726		
4	Property Under Capital Leases	1,850,715,290	1,850,715,290		
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	9,580,476,302	8,366,103,016		
9	Leased to Others				
10	Held for Future Use	5,210,282	5,087,775		
11	Construction Work in Progress	803,247,294	771,793,822		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	10,388,933,878	9,142,984,613		
14	Accum Prov for Depr, Amort, & Depl	3,415,917,435	2,726,524,497		
15	Net Utility Plant (13 less 14)	6,973,016,443	6,416,460,116		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	3,407,713,632	2,720,197,012		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	8,203,803	6,327,485		
22	Total In Service (18 thru 21)	3,415,917,435	2,726,524,497		
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)	3,415,917,435	2,726,524,497		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) Steam (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
882,296,181	91,417,459			240,659,646	3
					4
					5
					6
					7
882,296,181	91,417,459			240,659,646	8
					9
122,507					10
1,160,667	1,243,854			29,048,951	11
					12
883,579,355	92,661,313			269,708,597	13
525,742,891	47,580,003			116,070,044	14
357,836,464	45,081,310			153,638,553	15
					16
					17
523,866,573	47,580,003			116,070,044	18
					19
					20
1,876,318					21
525,742,891	47,580,003			116,070,044	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
525,742,891	47,580,003			116,070,044	33

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)					
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</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. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization				
3	(302) Franchises and Consents	13,786,608			
4	(303) Miscellaneous Intangible Plant	4,505,424	97,873		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	18,292,032	97,873		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	15,270,485	131,412		
9	(311) Structures and Improvements	297,717,911	943,054		
10	(312) Boiler Plant Equipment	1,341,354,708	35,678,320		
11	(313) Engines and Engine-Driven Generators				
12	(314) Turbogenerator Units	259,917,004	3,775,287		
13	(315) Accessory Electric Equipment	250,561,414	7,815,113		
14	(316) Misc. Power Plant Equipment	42,499,244	3,624,912		
15	(317) Asset Retirement Costs for Steam Production	15,279,797	-2,194,581		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,222,600,563	49,773,517		
17	B. Nuclear Production Plant				
18	(320) Land and Land Rights				
19	(321) Structures and Improvements				
20	(322) Reactor Plant Equipment				
21	(323) Turbogenerator Units				
22	(324) Accessory Electric Equipment				
23	(325) Misc. Power Plant Equipment				
24	(326) Asset Retirement Costs for Nuclear Production				
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)				
26	C. Hydraulic Production Plant				
27	(330) Land and Land Rights	2,406,699			
28	(331) Structures and Improvements	2,758,504	48,402		
29	(332) Reservoirs, Dams, and Waterways	25,539,386	832,882		
30	(333) Water Wheels, Turbines, and Generators	11,857,404			
31	(334) Accessory Electric Equipment	6,372,614	356,307		
32	(335) Misc. Power PLant Equipment	1,307,553	110,316		
33	(336) Roads, Railroads, and Bridges	506,342			
34	(337) Asset Retirement Costs for Hydraulic Production	9,956			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	50,758,458	1,347,907		
36	D. Other Production Plant				
37	(340) Land and Land Rights	7,655,872			
38	(341) Structures and Improvements	31,961,747			
39	(342) Fuel Holders, Products, and Accessories	12,476,740	4,378		
40	(343) Prime Movers	235,626,089	826,921		
41	(344) Generators	303,727,774	-432,473		
42	(345) Accessory Electric Equipment	81,785,174	171,181		
43	(346) Misc. Power Plant Equipment	1,774,209	50,715		
44	(347) Asset Retirement Costs for Other Production				
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	675,007,605	620,722		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,948,366,626	51,742,146		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years 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.

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

8. 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 requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			13,786,608	3
1,367,808			3,235,489	4
1,367,808			17,022,097	5
				6
				7
10,529		-616	15,390,752	8
618,302		-8,321	298,034,342	9
12,170,667		-150,658	1,364,711,703	10
				11
339,403			263,352,888	12
3,410,443		159,595	255,125,679	13
162,572			45,961,584	14
-2,194,581			15,279,797	15
14,517,335			2,257,856,745	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
17,634			2,389,065	27
12,991			2,793,915	28
7,099			26,365,169	29
			11,857,404	30
98,112			6,630,809	31
			1,417,869	32
			506,342	33
			9,956	34
135,836			51,970,529	35
				36
			7,655,872	37
3,931,364			28,030,383	38
			12,481,118	39
			236,453,010	40
269,061			303,026,240	41
			81,956,355	42
26,251			1,798,673	43
				44
4,226,676			671,401,651	45
18,879,847			2,981,228,925	46

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights				
49	(352) Structures and Improvements				
50	(353) Station Equipment				
51	(354) Towers and Fixtures				
52	(355) Poles and Fixtures				
53	(356) Overhead Conductors and Devices				
54	(357) Underground Conduit				
55	(358) Underground Conductors and Devices				
56	(359) Roads and Trails	-532,839			
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	-532,839			
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	18,432,290	136,502		
61	(361) Structures and Improvements	27,350,160	795,277		
62	(362) Station Equipment	369,936,783	23,077,196		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	323,258,233	11,828,349		
65	(365) Overhead Conductors and Devices	627,008,033	48,100,097		
66	(366) Underground Conduit	171,644,733	4,726,232		
67	(367) Underground Conductors and Devices	999,594,898	21,828,008		
68	(368) Line Transformers	482,743,135	15,175,283		
69	(369) Services	209,255,467	6,762,737		
70	(370) Meters	129,227,984	2,993,245		
71	(371) Installations on Customer Premises	8,082,113	369,720		
72	(372) Leased Property on Customer Premises	9,270			
73	(373) Street Lighting and Signal Systems	21,538,929	664,121		
74	(374) Asset Retirement Costs for Distribution Plant	1,158,300			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,389,240,328	136,456,767		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights	1,272,288			
87	(390) Structures and Improvements	23,686,013	928,071		
88	(391) Office Furniture and Equipment	610,697	96,028		
89	(392) Transportation Equipment	27,439,074	1,497,072		
90	(393) Stores Equipment	104,718			
91	(394) Tools, Shop and Garage Equipment	378,856	1,732,684		
92	(395) Laboratory Equipment	2,865,643	86,689		
93	(396) Power Operated Equipment	52,637,281	4,298,496		
94	(397) Communication Equipment	7,434,155	370,054		
95	(398) Miscellaneous Equipment	4,098	186,538		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	116,432,823	9,195,632		
97	(399) Other Tangible Property	-51,572,086			
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	64,860,737	9,195,632		
100	TOTAL (Accounts 101 and 106)	6,420,226,884	197,492,418		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,420,226,884	197,492,418		

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
					48
					49
					50
					51
					52
					53
					54
					55
			-532,839		56
					57
			-532,839		58
					59
233,107		16,965	18,352,650		60
64,406			28,081,031		61
3,563,841			389,450,138		62
					63
1,901,295		-2,948,269	330,237,018		64
9,488,444		-9,673,135	655,946,551		65
197,937		-2,305,145	173,867,883		66
13,045,760		17,525,188	1,025,902,334		67
3,364,819			494,553,599		68
564,152		-2,239,950	213,214,102		69
4,056,755			128,164,474		70
176,821		-97,630	8,177,382		71
			9,270		72
253,688		-261,059	21,688,303		73
			1,158,300		74
36,911,025		16,965	3,488,803,035		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			1,272,288		86
1,645,996		1,614,476	24,582,564		87
			706,725		88
1,820,042		-133,062	26,983,042		89
			104,718		90
		-201	2,111,339		91
198,637			2,753,695		92
3,523,737			53,412,040		93
			7,804,209		94
			190,636		95
7,188,412		1,481,213	119,921,256		96
	-39,482,662		-91,054,748		97
					98
7,188,412	-39,482,662	1,481,213	28,866,508		99
64,347,092	-39,482,662	1,498,178	6,515,387,726		100
					101
					102
					103
64,347,092	-39,482,662	1,498,178	6,515,387,726		104

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010

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

1. Report below the original cost of electric plant in Service according to the prescribed accounts.

2. In addition to Account 101, Electric plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary and include the entries, in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements at the end of the year, include in column (d) a tentative distributions 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 reversals

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	\$ --	
3	(302) Franchises and Consents	13,786,608	
4	(303) Miscellaneous Intangible Plant	4,505,424	97,873
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	\$18,292,032	\$97,873
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310.1) Land	14,240,286	131,412
9	(310.2) Land Rights	1,030,199	--
10	(311) Structures and Improvements	297,717,910	943,054
11	(312) Boiler Plant Equipment	1,341,354,709	35,678,319
12	(313) Engines and Engine-Driven Generators	--	--
13	(314) Turbogenerator Units	259,917,005	3,775,287
14	(315) Accessory Electric Equipment	250,561,414	7,815,115
15	(316) Misc. Power Plant Equipment	42,499,244	3,624,912
16	(317) ARO Cost for Steam Production	15,279,797	(2,194,581)
17	TOTAL Steam Production Plant (Total of lines 8-16)	\$2,222,600,563	\$49,773,518
18	B. Nuclear Production Plant		
19	(320.1) Land	\$ --	\$ --
20	(320.2) Land Rights	--	--
21	(321) Structures and Improvements	0	--
22	(322) Reactor Plant Equipment	0	--
23	(323) Turbogenerator Units	(0)	--
24	(324) Accessory Electric Equipment	(0)	--
25	(325) Misc. Power Plant Equipment	--	--
26	(326) ARO for Nuclear Production	(0)	--
27	TOTAL Nuclear Production Plant (Total of lines 18-25)	\$0	\$ --

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010

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

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

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

in column (f) only the offset to the debits for credits distributed in column (f) to primary account classifications.

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

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

Retirements	Adjustments	Transfers	Balance at End of Year		Line No.
(d)	(e)	(f)	(g)		
		\$ --	--	(301)	1
		--	13,786,608	(302)	2
1,367,809		--	3,235,488	(303)	3
					4
\$1,367,809	\$ --	\$ --	\$17,022,097		5
					6
\$10,529		(616)	14,360,553	(310.1)	7
\$ --			1,030,199	(310.2)	8
\$618,302		(8,321)	298,034,340	(311)	9
\$12,170,667		(\$150,658)	1,364,711,703	(312)	10
--		--	--	(313)	11
339,403		--	263,352,889	(314)	12
3,410,443		159,595	255,125,681	(315)	13
162,572		--	45,961,584	(316)	14
(2,194,581)			15,279,797	(317)	15
					16
\$14,517,335	\$ --	\$0	\$2,257,856,746		17
					18
\$ --		\$ --	\$ --	(320.1)	19
--		--	\$ --	(320.2)	20
--		--	\$0	(321)	21
--		--	\$0	(322)	22
--		--	(\$0)	(323)	23
--		--	(\$0)	(324)	24
--		--	\$ --	(325)	25
--		--	(\$0)	(326)	26
\$ --	\$ --	\$ --	\$0		27

(Continued on Page 207 (M))

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
26	C. Hydraulic Production Plant			
27	(330.1) Land	\$1,665,694	\$ --	
28	(330.2) Land Rights	741,005	--	
29	(331) Structures and Improvements	2,758,504	48,402	
30	(332) Reservoirs, Dams, and Waterways	25,539,385	832,882	
31	(333) Water Wheels, Turbines, and Generators	11,857,405	--	
32	(334) Accessory Electric Equipment	6,372,614	356,307	
33	(335) Misc. Power Plant Equipment	1,307,554	110,316	
34	(336) Roads, Railroads, and Bridges	506,342	--	
35	(337) ARO Cost for Hydro Production	9,956	--	
36	TOTAL Hydraulic Production Plant (Total of lines 27-35)	\$50,758,457	\$1,347,907	
37	D. Other Production Plant			
38	(340.1) Land	\$2,829,422	\$ --	
39	(340.2) Land Rights	4,826,450	--	
40	(341) Structures and Improvements	31,961,747	--	
41	(342) Fuel Holders, Products and Accessories	12,476,740	4,378	
42	(343) Prime Movers	235,626,090	826,921	
43	(344) Generators	303,727,775	(432,473)	
44	(345) Accessory Electric Equipment	81,785,174	171,181	
45	(346) Misc. Power Plant Equipment	1,774,209	50,715	
46	TOTAL Other Production Plant (Total of lines 37-45)	\$675,007,607	\$620,721	
47	TOTAL Production Plant (Tot. of lines 16,25,36, and 46)	\$2,948,366,628	\$51,742,146	
48	3. TRANSMISSION PLANT			
49	(350.1) Land	--	\$ --	
50	(350.2) Land Rights	--	--	
51	(352) Structures and Improvements	--	--	
52	(353) Station Equipment	--	--	
53	(354) Towers and Fixtures	--	--	
54	(355) Poles and Fixtures	--	--	
55	(356) Overhead Conductors and Devices	--	--	
56	(357) Underground Conduit	--	--	
57	(358) Underground Conductors and Devices	--	--	
58	(359) Roads and Trails	--	--	
59	TOTAL Transmission Plant (Total of lines 48 thru 58)	\$ --	\$ --	

(Continued on Page 208 (M))

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Wisconsin Electric Power Company	(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 03/31/11	 Dec. 31, 2010		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
\$ --		\$ --	\$1,665,694	(330.1)	26
17,634		---	\$723,371	(330.2)	27
12,991		---	\$2,793,915	(331)	28
7,099		---	\$26,365,167	(332)	29
--		---	\$11,857,404	(333)	30
98,112		---	\$6,630,809	(334)	31
--		---	\$1,417,870	(335)	32
--		---	\$506,342	(336)	33
--		---	\$9,956	(337)	34
\$135,836	\$ --	\$ --	\$51,970,526		35
					36
\$ --		\$ --	\$2,829,422	(340.1)	37
---		---	\$4,826,450	(340.2)	38
3,931,364		---	\$28,030,383	(341)	39
--		---	\$12,481,118	(342)	40
--		---	\$236,453,011	(343)	41
269,061		---	\$303,026,241	(344)	42
--		---	\$81,956,355	(345)	43
26,251		---	\$1,798,672	(346)	44
\$4,226,676	\$ --	\$ --	\$671,401,653		45
\$18,079,847	\$ --	\$0	\$2,981,228,926		46
					47
\$ --	\$ --	\$ --	\$ --	(350.1)	48
--	--	--	--	(350.2)	49
--	--	--	--	(352)	50
--	--	--	--	(353)	51
--	--	--	--	(354)	52
--	--	--	--	(355)	53
--	--	--	--	(356)	54
--	--	--	--	(357)	55
--	--	--	--	(358)	56
--	--	--	--	(359)	57
\$ --	\$ --	\$ --	\$ --		58
					59

(Continued on Page 209 (M))

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
59	4. DISTRIBUTION PLANT		
60	(360.1) Land	\$14,784,246	136,502
61	(360.2) Land Rights	3,648,044	--
62	(361) Structures and Improvements	27,350,159	795,277
63	(362) Station Equipment	369,936,782	23,077,196
64	(363) Storage Battery Equipment	--	--
65	(364) Poles, Towers, and Fixtures	323,258,232	11,828,349
66	(365) Overhead Conductors and Devices	627,008,034	48,100,097
67	(366) Underground Conduit	171,644,732	4,726,232
68	(367) Underground Conductors and Devices	999,594,897	21,828,008
69	(368) Line Transformers	482,743,137	15,175,283
70	(368.1) Capacitors	(0)	--
71	(369) Services	209,255,466	6,762,737
72	(370) Meters	129,227,985	2,993,245
73	(371) Installations on Customer Premises	8,082,114	369,719
74	(372) Leased Property on Customer Premises	9,270	--
75	(373) Street Lighting and Signal Systems	21,538,929	664,121
76	(374) Asset Retirement Costs for Distribution Plant	1,158,300	--
77	TOTAL Distribution Plant (Total of lines 60 thru 75)	\$3,389,240,327	\$136,456,768
78	5. GENERAL PLANT		
79	(389.1) Land	\$1,265,640	--
80	(389.2) Land Rights	6,647	--
81	(390) Structures and Improvements	23,686,013	928,071
82	(391) Office Furniture and Equipment	610,698	96,028
83	(391.1) Computers & Computer Related Equipment	--	--
84	(392) Transportation Equipment	27,439,074	1,497,072
85	(393) Stores Equipment	104,718	--
86	(394) Tools, Shop and Garage Equipment	378,856	1,732,684
87	(395) Laboratory Equipment	2,865,643	86,689
88	(396) Power Operated Equipment	52,637,282	4,298,496
89	(397) Communication Equipment	7,434,155	370,054
90	(398) Miscellaneous Equipment	4,098	186,538
91	SUBTOTAL (Enter Total of lines 78 thru 89)	\$116,432,823	\$9,195,631
92	(399) Other Tangible Property	\$ --	\$ --
93	TOTAL General Plant (Enter Total of lines 90 and 91)	\$116,432,823	\$9,195,631
94	TOTAL (Accounts 101 and 106)	\$6,472,331,809	\$197,492,419
95	(101.1) Property Under Capital Leases	\$ --	
96	(102) Electric Plant Purchased	--	
97	(Less) (102) Electric Plant Sold	--	
98	(103) Experimental Plant Unclassified	--	
99	TOTAL Electric Plant in Service	\$6,472,331,809	\$197,492,419

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1) [X] An Original	(Mo, Da, Yr)	
Wisconsin Electric Power Company	(2) [] A Resubmission	03/31/11	Dec. 31, 2010

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
233,107		\$16,965	\$14,704,606	(360.1)	59
--		--	\$3,648,044	(360.2)	60
64,406		--	\$28,081,030	(361)	61
3,563,841		--	\$389,450,138	(362)	62
--		--	\$ --	(363)	63
1,901,295		(2,948,269)	\$330,237,018	(364)	64
9,488,444		(9,673,135)	\$655,946,552	(365)	65
197,937		(2,305,145)	\$173,867,882	(366)	66
13,045,760		17,525,188	\$1,025,902,334	(367)	67
3,364,819		--	\$494,553,601	(368)	68
		--	(\$0)	(368.1)	69
564,152		(2,239,950)	\$213,214,102	(369)	70
4,056,755		--	\$128,164,475	(370)	71
176,821		(97,631)	\$8,177,382	(371)	72
--		--	\$9,270	(372)	73
253,688		(261,059)	\$21,688,303	(373)	74
--		--	\$1,158,300	(374)	75
\$36,911,024	\$ --	\$16,965	\$3,488,803,036		76
		\$ --	\$1,265,640	(389.1)	77
		--	\$6,647	(389.2)	78
1,645,996		1,614,476	\$24,582,564	(390)	79
--		--	\$706,726	(391)	80
--		--	\$ --	(391.1)	81
1,820,042		(133,062)	\$26,983,042	(392)	82
--		--	\$104,718	(393)	83
--		(201)	\$2,111,338	(394)	84
198,637		--	\$2,753,694	(395)	85
3,523,737		--	\$53,412,040	(396)	86
--		--	\$7,804,209	(397)	87
--		--	\$190,636	(398)	88
\$7,188,412	\$ --	\$1,481,212	\$119,921,255		89
\$ --	\$ --	\$ --	\$ --	(399)	90
\$7,188,412	\$ --	\$1,481,212	\$119,921,255		91
\$64,347,092	\$ --	\$1,498,177	\$6,606,975,313		92
			\$ --	(101)	93
			--	(102)	94
			--	--	95
			--	(103)	96
\$64,347,092	\$ --	\$1,498,177	\$6,606,975,313		97

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Ash Disposal Site - (North Oak Creek) Caledonia Town	Feb 1997		1,543,595
3	Ash Disposal Site - Grafton	March 1983		693,537
4	345 KV R.O.W., Racine County	March 1971		472,826
5	Oak Creek P.P., Oak Creek & Caledonia Town	March 1971		294,745
6				
7	Properties Less than \$250,000 each			2,083,072
8				
9	See values by function in footnote			
10				
11				
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21	Other Property:			
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46				
47	Total			5,087,775

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Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107)					
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)					
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	SOC EPC Contract-WGI	585,481,897			
2	GLACIER HILLS WIND PARK	139,386,157			
3	GP 50MW Biomass	15,130,752			
4	Oak Creek Unit 6 Condenser Retube	2,178,162			
5	Pleasant Prairie Power Plant Unit 2 Sootblower replacement	1,723,777			
6	Barland SS - New 138 - 24.9kV	1,677,395			
7	Oak Creek Unit 6 Superheat Division Walls	1,655,596			
8	Pleasant Prairie Power Plant Replace Catalyst Layer 1B	1,570,715			
9	Edgewater 5 SCR	1,260,440			
10	Valley Power Plant Unit 1 Blr 2 - Repl VFD for ID / FD	1,183,433			
11	Oak Creek Unit 6 Air heater basket replacement	1,181,796			
12	Pleasant Prairie Power Plant Repl Polisher Resin regen sys	1,168,165			
13	Harbor SS-Ph 2 3 TR's w/3 65 MVA Transformers	1,119,608			
14	Oak Creek Dust Collection -Belts Accross Roof	991,241			
15	EN Caledonia Cell 10 Liner Construction	933,761			
16	EN Pleasant Prairie Power Plant Low Volume Waste Basin	860,029			
17	FO Performance Monitoring Elm Road Generating Station	611,620			
18	HE Brule U2 Turbine/Generator Rebuild	607,609			
19	Barland SS - Land for new SS	594,098			
20	HE Way Dikes Drain Mitigation	550,508			
21	Waukesha SS Repl 10 27kV Brks-7 rel	485,160			
22	Valley Power Plant Unit 2 Blr 3 - Repl VFD for ID / FD	444,694			
23	Valley Power Plant Unit 2 Blr 4 - Repl VFD for ID / FD	444,891			
24	Pleasant Prairie Power Plant Unit 1 Replace Alterex	433,002			
25	Valley Power Plant Unit 1 Blr 1 - Repl VFD for ID / FD	400,258			
26	Pleasant Prairie Power Plant Replace Service Building Roofs	314,456			
27	HE White Rapids Unit 3 Turbine Reb	308,246			
28	Burlington SS-Rpl 27kV Breakers Rel	361,480			
29	Oak Creek Unit 8 Turbine Supervisory Inst	330,894			
30	Fond Du Lac SS Repl9 SG Brks - Busses	325,509			
31	Oak Creek Unit 6 SH Attenuator Addition	317,629			
32	Presque Isle Purchase Cat 950 End Loader	263,344			
33	Holland SS - Replace Transformer 8	262,662			
34	Pleasant Prairie Power Plant Unit 2 Replace Alterex	262,511			
35	Holland SS - Rplc Transformer 7	262,403			
36	Pleasant Prairie Power Plant Cyber Security Upgrades	243,352			
37	Granville SS-Rpl 27kV Breakers	242,137			
38	Presque Isle Units 5&6 New Coal bunker Reject Conve	233,631			
39	St. Martin SS Repl 7 27kV brks 7 7	227,596			
40	MFSC relocation building processin	214,549			
41	White Clay SS Rep Brks Feeders 41	206,370			
42	Presque Isle GOB and Fuels Building Reheat	193,083			
43	TOTAL	771,793,822			

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107)					
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)					
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	Weimar SS Rep T5 high side circuit	166,833			
2	Elm Road Generating Station Mill Spare Parts	166,283			
3	Elm Road Generating Station Plant radio communication system	158,984			
4	FO Radio Proj - Site Bulk Material Handling	158,433			
5	Pennsylvania SS - Replace Feeder Breaker	151,258			
6	Woodenshoe SS - Replace Line 5920 breaker	139,464			
7	Waukesha SS - RTU Replacement	134,332			
8	Oak Creek ID Booster Fan - cap spare	133,598			
9	FO Radio Proj - Oak Creek Power Plant	131,679			
10	County Hosp SS Replce Breaker feeder 21	129,748			
11	Edgewater 5 Rebuild 5-4 Pulverizer	120,380			
12	Greves SS Rep FC-500 Circuit Breakers	111,563			
13	Germantown SS-Replace 6 27kV circuit breaker	111,541			
14	County Line SS-replace McGraw WSA C	104,077			
15	Vehicle 2316 Ford F550 4x4 Class E1	100,820			
16	ER Hydrogen Tank	100,594			
17	Projects Less than \$100,000	3,029,619			
18	See footnote relating to pollution control projects				
19					
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42					
43	TOTAL	771,793,822			

Name of Respondent | This Report Is: | Date of Report | Year of Re |
 Wisconsin Electric Power Company | (2) [] A Resubmission | (1) [X] An Original | (Mo, Da, Y |
 | 03/31/11 | Dec. 31, 2010 |

CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

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

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Employee Pensions and Benefits	--
2	Payroll Taxes	--
3	Allowance for Funds Used During Construction	45,628,363
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53	TOTAL	\$45,628,363

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. Engineering Expenses - Utility's Own Personnel and Construction Superintendence
The amount of engineering and supervision subsequent to August 1996 is not available.
2. Employee Pensions and Benefits
Apportioned to construction on a proportional payroll basis.
3. Payroll Taxes
Apportioned to construction on a proportional payroll basis.
4. For PSCW purposes, allowance for funds used during construction is computed at an adjusted weighted cost of capital 8.83% per annum in accordance with PSCW approval. The allowance is accrued monthly and is applied to certain work orders as prescribed by the PSCW that are included in construction work in progress at the beginning of the current month.

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	2,625,037,292	2,625,037,292		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	169,443,710	169,443,710		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,780,094	1,780,094		
7	Other Clearing Accounts	3,520,324	3,520,324		
8	Other Accounts (Specify, details in footnote):	196,503	196,503		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	174,940,631	174,940,631		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	62,735,647	62,735,647		
13	Cost of Removal	17,744,326	17,744,326		
14	Salvage (Credit)	5,370,239	5,370,239		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	75,109,734	75,109,734		
16	Other Debit or Cr. Items (Describe, details in footnote):	-4,671,177	-4,671,177		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,720,197,012	2,720,197,012		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	1,200,768,609	1,200,768,609		
21	Nuclear Production				
22	Hydraulic Production-Conventional	31,990,781	31,990,781		
23	Hydraulic Production-Pumped Storage				
24	Other Production	165,420,003	165,420,003		
25	Transmission	-422,647	-422,647		
26	Distribution	1,279,603,295	1,279,603,295		
27	Regional Transmission and Market Operation				
28	General	42,836,971	42,836,971		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate, with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Non-utility Property.
5. Minor items (5% of the Balance at the End of Year for Account 121 or \$100,000, whichever is less) be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Property previously devoted to public service:			
2				
3	Name	To A/C		
4				
5	Former Racine General Office Bldg., Racine City	19	3,619,881	3,619,881
6	Ash Disposal Site - North Oak Creek P.P.	19	207,837	207,837
7	Appleton Gas Plant Site	19	102,000	102,000
8				
9	Property not previously devoted to public service:			
10				
11	Hydro Site Lands			
12	Menominee River - Pemene	133,144	(74,007)	59,137
13	Menominee River - Sand Portage	111,066	(53,379)	57,687
14	Sturgeon River	0		0
15	Range Line S.S. Property	140,000		140,000
16	Brookdale S.S. Site	119,230	(48,750)	70,480
17	Maeder Landfill Property	347,877		347,877
18	Apple Hills S.S. Site	1,601,888		1,601,888
19	Elm Road Property	6,274,669		6,274,669
20	DeSwarte Property	485,518		485,518
21	Jimenez Tract - Hwy 59 Waukesha	427,948		427,948
22	Spang Structure/Property	1,589,901	(1,589,901)	0
23	Willms Structure/Property	280,543		280,543
24	Duplainville Property	1,174,777		1,174,777
25	Property consisting of various parcels of			
26	real estate which among other assets were			
27	acquired on Sept. 28, 1940 from Wisconsin			
28	General Railway in pro tanto discharge of			
29	advances made to that company.	126,173	(51,933)	74,240
30	Minor Items Previously Devoted to Public Service	230,780		230,780
31	Minor Items--Other Nonutility Property	561,819	(107,257)	454,562
32				
33	Purchases consist of Elm Road Property and minor misc. prop			
34	Retirements consist of minor bldg. and other misc. properti			
35	Transfers consist of other minor miscellaneous properties.			
36				
37	TOTAL	\$17,535,052	(\$1,925,227)	\$15,609,825

**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	3,723,912
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	190,151
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	190,151
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(14,958)
10	Cost of Removal	(11,058)
11	Salvage (Credit)	--
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(26,015)
13	Other Debit or Credit Items (Describe): Reserve Transfer of Transferred Assets, Recorded gai	(385,125)
14	sale of property	
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	3,502,923

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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
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)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(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.
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.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Bostco LLC	12/21/2000		3,098,329
2				
3				
4	Footnote: Wisconsin Electric's Investment in			
5	the ATC is recorded in account 124.			
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42	Total Cost of Account 123.1 \$	0	TOTAL	3,098,329

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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.
-82,631		3,015,698		1
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-82,631		3,015,698		42

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)	
1. Report particulars of notes and accounts receivable from associated companies* at end of year. 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. 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.	4. If any note was received in satisfaction of an open account, state the period covered by such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Wispark Corporation	133,122		29,964	103,158	--
2	Wisconsin Energy Corporation	1,380,580	1,156,604		2,537,184	--
3	Wisconsin Gas Company *	17,424,198		3,316,794	14,107,404	--
4	Witech Corporation	2,466		2,466	--	--
5	Wisvest Corporation	28,056		11,958	16,098	--
6	Wisconsin Energy Capital Corporation	1,040		605	435	--
7	Minergy Corporation	--			--	--
8	Wisvest Thermal Energy Serv.	129,294		20,745	108,549	--
9	Edison Sault	4,683,321		4,683,321	--	--
10	Syndesis	--			--	--
11	Bostco LLC	6,991		3,064	3,927	--
12	Northern Tree	1,546		1,546	--	--
13	WE Power	1,638,533	96,747		1,735,280	--
14	Wexco	--			--	--
15	SSS Holdings, LLC	--			--	--
16						
17						
18						
19						
20						
21	* See page 260B - The Wisconsin Electric-Wisconsin Gas intercompany transactions are netted due to unique handling in the SAP software.					
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL	25,429,147	1,253,351	8,070,463	18,612,035	--

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
MATERIALS AND SUPPLIES					
<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)	181,009,912	182,325,055	Fossil	
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	36,016,846	34,478,059		
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	50,503,010	54,143,645	Fossil	
8	Transmission Plant (Estimated)				
9	Distribution Plant (Estimated)	9,038,001	8,651,861	Gas and Electric	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	272,129	261,713	Gas, Electric, Fos	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	95,829,986	97,535,278		
13	Merchandise (Account 155)	12,751	12,156		
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)	3,449,687	3,380,000	Gas & Electric	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	280,302,336	283,252,489		

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/11	Year of Report Dec. 31, 2010
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)				
<p>1. Report below the information called for concerning production fuel and oil stock.</p> <p>2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.</p> <p>3. Each kind of coal or oil should be shown separately.</p> <p>4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.</p>				
Line No.	Item (a)	Total Cost (b)	Bituminous Coal (Tons)	
			Quantity (c)	Cost (d)
1	On hand beginning of year	181,009,912	1,231,762	98,572,224
2	Received during year	477,120,841	1,801,047	159,276,663
3	TOTAL	658,130,753	3,032,809	257,848,887
4				
5	Used during year (specify department)			
6				
7				
8				
9				
10				
11	Affiliated Company Sale	-		
12				
13	Burns - Electric Department	(549,546,321)	(1,477,068)	(128,913,729)
14				
15	Misc. Adjustments	(55,876,599)	(732,517)	(33,832,641)
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	Sold or transferred	129,617,222	409,353	11,669,912
38				
39	TOTAL DISPOSED OF	(475,805,698)	(1,800,232)	(151,076,458)
40	BALANCE END OF YEAR	182,325,055	1,232,577	106,772,429

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/10	Year of Report Dec. 31, 2010
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)

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.

Sub-bituminous Coal (Tons)		Gas (MCF)		Propane (Barrels - 42 Gal.)	
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)
2,476,223	74,234,319	727	3,021,901	2,492	124,895
8,865,940	310,905,787	22,227	3,787,133	-	-
11,342,163	385,140,106	22,954	6,809,034	2,492	124,895
(8,935,807)	(297,635,815)	(21,351)	(120,828,306)	(115)	(6,797)
(271,297)	(20,860,792)	-	-	(1,175)	(45,750)
-	1,397,267	(988)	116,550,043	-	-
(9,207,104)	(317,099,340)	(22,339)	(4,278,263)	(1,290)	(52,547)
2,135,059	68,040,766	615	2,530,771	1,202	72,348

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/10		Year of Report Dec. 31, 2010	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)							
<p>1. Report below the information called for concerning production fuel and oil stock.</p> <p>2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.</p> <p>3. Each kind of coal or oil should be shown separately.</p> <p>4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.</p>							
Oil (Barrels - 42 Gal.) *						Line	
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	No.	
79,989	5,056,573					1	
32,254	3,151,258					2	
112,243	8,207,831	-	-	-		3	
						4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
(23,702)	(2,161,674)					12	
						13	
(12,040)	(1,137,416)					14	
						15	
						16	
						17	
						18	
						19	
						20	
						21	
						22	
						23	
						24	
						25	
						26	
						27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
-	-					36	
						37	
(35,742)	(3,299,090)	-	-	-	-	38	
						39	
76,501	4,908,741	-	-	-	-	40	

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Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	101,019.00	6,674	88,687.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	26,398.00	528		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Cantor Fitzgerald	6,345.00			
23					
24					
25					
26					
27					
28	Total	6,345.00			
29	Balance-End of Year	68,276.00	6,146	88,687.00	
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)		931,099		
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	13,189.00		2,562.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	1,242.00			
40	Balance-End of Year	11,947.00		2,562.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		48,474		
45	Gains				
46	Losses				

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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.

2012		2013		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
88,451.00		87,627.00		2,343,371.00		2,709,155.00	6,674	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						26,398.00	528	18
								19
								20
								21
						6,345.00		22
								23
								24
								25
								26
								27
						6,345.00		28
88,451.00		87,627.00		2,343,371.00		2,676,412.00	6,146	29
								30
								31
								32
							931,099	33
								34
								35
								36
2,562.00		2,562.00		64,050.00		84,925.00		37
				2,562.00		2,562.00		38
								39
1,243.00		1,243.00		4,972.00		8,700.00		40
1,319.00		1,319.00		61,640.00		78,787.00		41
								42
								43
							48,474	44
								45
								46

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
MISCELLANEOUS CURENT AND ACCRUED ASSETS (Account 174)				
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.				
Line No.	Item (a)	Balance End of Year (b)		
1	Restricted Cash	8,288,785		
2	Passive Margin Deposits	5,658,050		
3	Arbitrage Margin Deposits	-		
4	Other Margin Deposits	(1,496,952)		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	TOTAL	12,449,883		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	FAS 109 Regulatory Asset - Federal	56,148,133	19,671,965	190,282	7,400,844	68,419,254
2	FAS 109 Regulatory Asset - State	19,387,296	4,476,753	190,282	5,557,866	18,306,183
3	Tax/Interest Assessment	176,688	3,090,387	408,431	78,000	3,189,075
4	FAS 143 ARO	46,810,760	(1,234,181)			45,576,579
5						
6	Gas Plant Clean-Up	44,766,810	(20,759,098)	735	3,777,976	20,229,736
7	LS Power Plant	78,469,623	(1,412,318)			77,057,305
8	Transmission Charges - WI	157,762,452		Various	19,722,810	138,039,642
9	FAS 133	11,573,946	28,294,704	Various	28,863,593	11,005,057
10						
11	Pensions	378,607,615	6,262,931			384,870,546
12	PW Power Plant Retirement	21,601,760	2,222,438	407	3,256,660	20,567,538
13	Deferred MISO Day 2 Charges	32,070,356		555	4,008,795	28,061,561
14	Deferred MISO Day 2 WUMS Amounts	7,570,777		555	946,347	6,624,430
15						
16	Deferred Residential Uncollectibles	15,989,096	35,601,904	904	51,591,000	
17	Environmental Trust Costs	2,589,523	(2,589,523)			
18	Energy Efficiency Gas Program	(1,017,743)	2,917,210	908	2,001,996	-102,529
19	NOx Escrow	22,961,051		456	2,870,131	20,090,920
20						
21	PTF Capital Lease	85,220,425	69,449,590			154,670,015
22	Escrow PTF Costs	(797,001)	317,564,148	507, 550	317,956,839	-1,189,692
23	Deferred ERGS Settlement	1,666,000				1,666,000
24	Deferred Nuclear Fuel Legal Costs	13,169,158	419,916			13,589,074
25						
26	Marquette Interchange Escrow	390,715		467	97,679	293,036
27	Deferred Coal Legal Costs	2,482,763	(29,230)	930	1,211,992	1,241,541
28	Act 141 (Pymnts & Lrg Cust Refund)	18,890,812	45,839,207	908	45,918,000	18,812,019
29	OPEB FAS 158	77,865,250	(27,239,955)			50,625,295
30						
31	MISO RSG Deferral	8,049,367	52,322			8,101,689
32	MI Energy Optimization	58,743	321,823	908	450,974	-70,408
33	Misc Regulatory Reserve	(19,557,000)	4,246,622	921	700,152	-16,010,530
34	FERC Carrying Charges	39,648,394	38,799,596	108	2,779,569	75,668,421
35						
36	Point Beach Sale Regulatory Asset		2,243,034			2,243,034
37						
38						
39						
40						
41						
42						
44	TOTAL	1,122,555,769	528,210,245		499,191,223	1,151,574,791

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

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	Distribution of Property	338,093	17,608,420		17,789,578	156,935
2	OSIP	621,670	1,723,392		880,451	1,464,611
3	Employee training Licensure					
4	Elec Oper Client Jobs	-20,265	1,455,249		1,604,354	-169,370
5	Gas Client Jobs	-64,911	1,619,848		1,641,681	-86,744
6	Deferred Eng Jobs - EO	280,861	1,427,799		1,366,973	341,687
7	Deferred Eng Jobs - FO	3,903,499	8,609,016		9,426,767	3,085,748
8	Deferred Oth Jobs - EO	24,299	268,147		244,055	48,391
9	Deferred Oth Jobs - FO	2,183,230	3,178,082		2,912,647	2,448,665
10	Deferred Oth Jobs - CS	433	120,193		627	119,999
11	Deferred Oth Jobs - PR	112	228,859		212,056	16,915
12	Deferred Oth Jobs - CC	29,260	61,985		62,049	29,196
13	IBS Cash		9,839,465		9,890,657	-51,192
14	Michigan restructuring					
15	Com Syndication Fees	193,550	2,298,895		536,581	1,955,864
16	WePwr Lease Inv Acrl	28,056,696	338,326,518		338,305,472	28,077,742
17	Misc deferred sponsorships	203,342	311,000		433,003	81,339
18	MscDfrDbt-PWGs TransAg	10,684,807	160,675		2,088,775	8,756,707
19	Lease Prepayments	102,425,707	20,029,709		9,746,520	112,708,896
20	Misc deferred Debt- Debt Exp	67,168	1,470,490		1,281,256	256,402
21	FAS 87 Prepaid Pension Asset					
22	Misc Deferred Stock Options Tax	199,891	24,235,620		24,404,460	31,051
23	Misc Deferred Corporate Cr Card		20,621,044		20,621,044	
24	Misc deferred PTF-ERGS-TECH	5,917,614	1,006,033		211,278	6,712,369
25	Misc Deferred - other Corp Ctr					
26	Misc Deferred Client Job FO	-131,777	12,185,602		11,958,474	95,351
27	Deferred Oth Jobs - GO		367,090		367,090	
28	Misc Df Un Buisness	20,478	437,516		456,946	1,048
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	31,022				29,317
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	154,964,779				166,110,927

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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid of Construction	104,583,739	107,436,842
3	Point Beach Sale	18,783,259	
4	Deferred Compensation	11,133,219	11,134,350
5	Post Retirement Benefits	38,265,689	40,470,836
6	Power the Future	270,774,704	305,410,827
7	Other (See Below)	-79,622,767	-70,279,124
8	TOTAL Electric (Enter Total of lines 2 thru 7)	363,917,843	394,173,731
9	Gas		
10			
11			
12	Contributions in Aid of Construction	7,067,000	7,861,116
13	Conservation & Weatherization	-1,216,551	-1,533,616
14	FIFO Inventory Adjustment	-228,168	49,115
15	Other (See Below)	2,692,492	1,818,335
16	TOTAL Gas (Enter Total of lines 10 thru 15)	8,314,773	8,194,950
17	Other (See Below)	13,287,424	22,215,126
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	385,520,040	424,583,807

Notes

	Bal BOY	Bal EOY
Other Electric:		
Accrued Vacation Pay	\$ 10,747,675	\$ 11,024,055
Clean Air Emissions	3,962,119	2,587,184
Conservation & Weatherization	(5,179,349)	(4,785,408)
DOE Nuclear Waste Refund	(4,101,503)	1,175,417
FAS 112	4,332,201	4,275,708
Fuel Adjustment Refund	(3,446,357)	0
Injuries and Damages Accrual	4,876,445	6,051,899
Interest on Audit Settlement	(334,116)	(156,796)
MISO Day 2 Charges	(19,111,449)	(17,139,730)
Others	(23,498,786)	(17,830,331)
Additional/(Excess) Pension Expense	(72,033,408)	(86,361,581)
Regulatory Reserve Adj - Book	8,801,411	14,667,692
Severance Pool	224,539	536,750
Stock Option Expense Sec 123R	15,137,808	15,676,017
	-----	-----
	\$ (79,622,767)	\$ (70,279,124)
Other Gas:		
Others	\$ 2,690,334	\$ 1,816,179
Pipeline Refunds	2,158	2,156
	-----	-----
	\$ 2,692,492	\$ 1,818,335
Other:		
Deferred Compensation	\$ 13,707,604	\$ 22,662,633
Other	(420,180)	(447,507)
	-----	-----
	\$ 13,287,424	\$ 22,215,126

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (continued)

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.

Schedule Page 234 - Accumulated Deferred Income Taxes (Account 190)

Total electric utility production function account 190 deferred income taxes totaled \$9,004,000 (a debit balance) at December 31, 2009, and a negative \$1,252,000 (a credit balance) at December 31, 2010. Electric utility general function account 190 deferred income taxes totaled a negative \$634,000 and a negative \$138,000 at December 31, 2009 and December 31, 2010 respectively--meaning it was a credit balance both years. These amounts assign specific deferred income tax amounts to each function where possible, allocate other deferred income tax amounts, and are adjusted to remove deferred income tax effects related to Wisconsin regulatory deferrals.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 411.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric:			
2	Contributions in Aid of Construction	\$104,583,739	\$5,295,489	\$8,161,855
3	Point Beach Sale	18,783,259	19,442,631	659,373
4	Deferred Compensation	11,133,219	227,713	228,844
5	Post Retirement Benefits	38,265,689	3,259,286	5,464,433
6	Power the Future	270,774,704	330,052,209	364,688,332
7	Other (See Below)	(79,622,767)	91,432,761	93,739,276
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$363,917,843	\$ 449,710,089	\$ 472,942,113
9	Gas:			
10	Accrued Vacation Pay	\$0	\$0	\$0
11	Bad Debt Reserve	0	0	0
12	Contributions in Aid of Construction	7,067,000	832,104	1,627,094
13	Conservation & Weatherization	(1,216,551)	372,785	55,720
14	FIFO Inventory Adjustment	(228,168)	586,362	863,645
15	Other (See Below)	2,692,492	1,083,154	208,996
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$ 8,314,773	\$ 2,874,405	\$ 2,755,455
17	Other (Specify)	\$ 13,287,424	\$ 1,927,893	\$ 10,854,538
18	TOTAL (Acct. 190) (Total of lines 8, 16 and 17)	\$ 385,520,040	\$ 454,512,387	\$ 486,552,106
19	Classification of Total:			
20	Federal Income Tax	\$ 333,449,361	\$ 394,640,138	\$ 421,981,728
21	State Income Tax	\$ 52,070,679	\$ 59,872,349	\$ 64,570,378
22	Local Income Tax			

NOTES

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

Other Electric:			
Accrued Vacation Pay	\$ 10,747,675	\$ 222,113	\$ 498,493
Bad Debt Reserve	0		
Clean Air Emissions	3,962,119	3,424,209	2,049,274
Conservation & Weatherization	(5,179,346)	769,667	1,163,605
D.O.E. Nuclear Waste Refund	(4,101,503)	189,874	30,946
FAS 112	4,332,201	377,649	321,156
Fuel Adjustment - Refund	(3,446,357)	6,507	3,452,864
Injuries and Damages Accrual	4,876,445	1,822,433	2,997,887
Interest on Audit Settlement	(334,116)	31,701	209,021
MISO Day 2 Charges	(19,111,449)	16,540	1,988,259
Others	(23,498,786)	39,376,152	43,443,326
Additional/(Excess) Pension Expense	(72,033,408)	41,338,008	27,009,835
Regulatory Reserve Adj - Book	8,801,411	1,459,058	7,325,339
Severance Pool	224,539	106,962	419,173
Stock Option Expense Sec 123R	15,137,808	2,291,888	2,830,098
TOTAL	\$ (79,622,767)	\$ 91,432,761	\$ 93,739,276
Other Gas:			
Gas True Up Adjustment	\$ -	\$ -	\$ -
Others	2,690,334	1,083,151	208,995
Pipeline Refunds	2,158	3	1
Post Retirement Benefits	0	0	0
TOTAL	\$ 2,692,492	\$ 1,083,154	\$ 208,996
Deferred Compensation	\$ 13,707,604	\$ 1,332,778	\$ 10,287,806
Non-Operating - Other	(420,180)	595,115	566,732
TOTAL	\$ 13,287,424	\$ 1,927,893	\$ 10,854,538

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other Other.

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

Changes During Year		ADJUSTMENTS					
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		Balance at End of Year (k)	Line No.
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
			\$0	254	\$13,263	\$107,436,842	1
					1	0	2
						11,134,350	3
						40,470,836	4
						305,410,827	5
						(70,279,124)	6
-	-	283	7,037,129		1		7
\$ -	\$ -		\$ 7,037,129		\$ 13,265	\$394,173,731	8
							9
						\$0	10
						0	11
			0	254	874	7,861,116	12
						(1,533,616)	13
						49,115	14
-	-		1		-	1,818,335	15
\$ -	\$ -		\$ 1		\$ 874	\$ 8,194,950	16
\$ -	\$ -		\$ 1,058		\$ 1	\$ 22,215,126	17
\$ -	\$ -		\$ 7,038,188		\$ 14,140	\$ 424,583,807	18
							19
			\$ 6,148,628		\$ 6,208	\$ 366,933,371	20
			\$ 889,560		\$ 7,932	\$ 57,650,336	21
							22

NOTES (Continued)

					\$ 11,024,055	
					0	
					2,587,184	
					(4,785,408)	
			5,435,848		1,175,417	
					4,275,708	
					0	
					6,051,899	
					(156,796)	
					(17,139,730)	
			1,601,281		0	
					(17,830,331)	
					(86,361,581)	
					14,667,692	
					536,750	
					15,676,017	
\$ -	\$ -		\$ 7,037,129		\$ 1	\$ (70,279,124)
						\$ -
			\$1		0	1,816,179
						2,156
		236			0	0
\$ -	\$ -		\$ 1		\$ -	\$ 1,818,335
			1			22,662,633
			1,057		1	(447,507)
\$ -	\$ -		\$ 1,058		\$ 1	\$ 22,215,126

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	65,000,000	10.00	
2				
3	Total_Common	65,000,000		
4				
5	Account 204 - Preferred Stock			
6				
7	Six Per Cent - Cumulative	45,000	100.00	
8	3.60% Series - Cumulative	2,286,500	100.00	
9				
10	Serial Preferred	5,000,000	25.00	
11				
12	Total_Preferred	7,331,500		
13				
14				
15	Footnote: Six Per Cent - Cumulative preferred			
16	stock is not callable.			
17				
18	3.6% Series - Cumulative call			
19	price is fixed at 101.00.			
20				
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
33,289,327	332,893,270					1
						2
33,289,327	332,893,270					3
						4
						5
						6
44,498	4,449,800					7
260,000	26,000,000					8
						9
						10
						11
304,498	30,449,800					12
						13
						14
						15
						16
						17
						18
						19
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						42

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207, 212)

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

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1			
2			
3			
4	Account 207 - Premium on Capital Stock		
5	-----		
6			
7	Preferred Stock 3.60% Series (\$100 Par Value)	260,000	\$260,000
8			
9	Common Stock	33,289,327	\$152,829,947
10			
11			
12			
13	Account 202, 203, 205, 206 and 212		
14	-----		
15			
16	NONE		
17			
18			
19			
20			
21			
22			
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24			
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45			
46	TOTAL	33,549,327	\$153,089,947

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) 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.</p>					
Line No.	Item (a)				Amount (b)
1	Account 208 - Capital Contribution from Stockholder (WEC)				
2					
3	Beg of Year	Credits*	Debits		
4	-----	-----	-----		
5	\$575,000,000	\$100,000,000	\$ -		675,000,000
6	* Capital contribution from Wisconsin Energy Corporation				
7					
8	SUBTOTAL				675,000,000
9					
10	Account 209				
11	-----				
12					
13	None				
14					
15					
16	Account 210 - Gain on Resale or Cancellation				
17	of Reacquired Stock				
18					
19	Preferred Stock:				
20	Beg. of Year	Credits	Debits		
21	-----	-----	-----		
22	8.8% Series \$4,284,777	\$ --	\$ --		4,284,777
23	7.75% Series 1,103,066	--	--		1,103,066
24	6.75% Series -2,789,391	--	--		-2,789,391
25	6.00% Series 50	--	--		50
26	-----	-----	-----		
27	SUBTOTAL	\$2,598,502	\$ -- \$ --		2,598,502
28					
29	Account 211 - Miscellaneous Paid-in-Capital				
30					
31	Beg. of Year	Credits	Debits		
32	-----	-----	-----		
33	\$71,643,883	\$26,208,280	\$ --		97,852,163
34					
35	Credits relate to Wisconsin Electric's portion of tax benefits for:				
36	Non-qualified stock option exercises - \$18,788,273				
37	Restricted stock vesting - \$ 416,368				
38	Share based compensation - \$ 7,003,639				
39					
40	TOTAL				775,450,665

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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:		
2	-----		
3	Debentures (Unsecured):		
4			
5	4.500% Series due 2013 (221022)	300,000,000	347,237
6			2,193,000 D
7	6.000% Series due 2014 (221027)	300,000,000	378,476
8			2,382,000 D
9	6.250% Series due 2015 (221028)	250,000,000	317,891
10			1,710,000 D
11	4.250% Series due 2019 (221029)	250,000,000	350,000
12			2,430,000 D
13	6.500% Series due 2028 (221020)	150,000,000	180,487
14			2,097,000 D
15	5.625% Series due 2033 (221023)	335,000,000	387,748
16			3,902,750 D
17	5.700% Series due 2036 (221026)	300,000,000	358,939
18			2,856,000 D
19	6.875% Series due 2095 (221018)	100,000,000	362,391
20			3,135,000 D
21	SUBTOTAL Debentures (Unsecured)	1,985,000,000	23,388,919
22			
23	ACCOUNT 222:		
24	-----		
25	NONE		
26			
27	ACCOUNT 223		
28	-----		
29	NONE		
30			
31			
32			
33	TOTAL	2,314,350,000	27,285,334

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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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
						3
						4
05/06/2003	05/15/2013	05/15/2003	05/15/2013	300,000,000	13,500,000	5
						6
10/01/2008	04/01/2014	10/01/2008	04/01/2014	300,000,000	18,000,000	7
						8
12/11/2008	12/01/2015	12/01/2008	12/01/2015	250,000,000	15,625,000	9
						10
12/15/2009	12/15/2019	12/15/2009	12/01/2019	250,000,000	10,625,000	11
						12
06/01/1998	06/01/2028	06/01/1998	06/01/2028	150,000,000	9,750,000	13
						14
05/06/2003	05/15/2033	05/15/2003	05/15/2033	335,000,000	18,843,750	15
						16
11/07/2006	12/01/2036	12/01/2006	12/01/2036	300,000,000	17,100,000	17
						18
12/05/1995	12/01/2095	12/01/1995	12/01/2095	100,000,000	6,875,000	19
						20
				1,985,000,000	110,318,750	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				1,985,000,000	110,318,293	33

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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			
2			
3			
4			
5	ACCOUNT 224:		
6	-----		
7	VAR % NOTE:		
8			
9	Adj. Rate Note Due 2015 Milwaukee (224106)	10,000,000	24,067
10			37,500 D
11	Adj. Rate Note Due 2015 Sheboygan (224107)	7,350,000	19,285
12			27,563 D
13	Adjustable Rate Note Due 2016	85,000,000	371,817
14			425,000 D
15	Adjustable Rate Note Due 2030	25,000,000	46,552
16			93,750 D
17	Adjustable Rate Note Due 2030	26,000,000	48,360
18			97,500 D
19	Adjustable Rate Note Due 2030	29,000,000	53,765
20			108,750 D
21	Adj. Rate Note Due 2016 Oak Creek (224110)	67,000,000	741,363
22			234,500 D
23	Adj. Rate Note Due 2030 P. Prairie (224111)	80,000,000	1,286,643
24			280,000 D
25	SUBTOTAL VAR% NOTE	329,350,000	3,896,415
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	2,314,350,000	27,285,334

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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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
						3
						4
						5
						6
						7
						8
09/14/1995	09/01/2015	09/01/1995	09/01/2015			9
						10
09/14/1995	09/01/2015	09/01/1995	09/01/2015			11
						12
08/05/1986	12/01/2004	08/01/1986	08/01/2016			13
						14
09/14/1995	12/01/2004	09/01/1995	09/01/2030			15
						16
09/14/1995	12/01/2004	09/01/1995	09/01/2030			17
						18
09/14/1995	12/01/2004	09/01/1995	09/01/2030			19
						20
12/01/2004	08/01/2016	12/01/2004	08/01/2016		929	21
						22
12/01/2004	09/01/2030	12/01/2004	09/01/2030		-1,386	23
						24
					-457	25
						26
						27
						28
						29
						30
						31
						32
				1,985,000,000	110,318,293	33

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233,234)

1. Report particulars of notes and accounts payable 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 a 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	Wisconsin Energy Corporation	3,891,374	3,263,498		627,876	--
2	Wisvest	--	--	--	--	--
3	WE Power	59,511,873		4,956,787	64,468,660	--
4	SSS Holdings	18,717	1,224		17,493	--
5	Edison Sault	--	--	--	--	--
6	Wisconsin Gas Company *	--	--	--	--	--
7	Bostco, LLC	--			--	--
8	Wispark Corporation	4,700	4,700		--	--
9						
10						
11						
12	* See page 226B - The Wisconsin Electric-Wisconsin Gas intercompany transactions are netted due to unique					
13	handling in the SAP software.					
14						
15						
16						
17	TOTAL	63,426,664	3,269,422	4,956,787	65,114,029	--

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	315,433,771
2		
3		
4	Taxable Income Not Reported on Books	
5		135,563,194
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		304,572,788
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		-169,363,386
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		-311,155,851
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	275,050,516
28	Show Computation of Tax:	66,224,170
29		
30		
31		
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43		
44		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.		Total Amount
1	Utility net operating income (page 114 line 26)	
2	Allocations: Allowance for funds used during construction	
3	Interest expense	
4	Other (specify) - Rounding	
5	Net income for the year (page 117 line 72)	315,433,771
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	62,274,441
8	State income tax expenses	28,341,852
9	Provision for Deferred Taxes	72,941,497
10	Investment Tax Credit - Net	(3,298,273)
11	Division Net Income	82,631
12		
13	Total pre-tax income	475,775,919
14		
15	Add: Taxable income not reported on books:	135,563,194
16	Contributions in Aid of Construction	10,473,968
17	Deferred Billings	101,490,880
18	Deferred Transmission Revenue	5,558,091
19	Interest Income	442,323
20	Nox Escrowed Revenue	2,870,131
21	Section 162 Adjustment	14,727,801
22		
23	Add: Deductions recorded on books not deducted from return	140,932,367
24	FIN 48 Interest	4,553,091
25	Bad Debts	23,853,578
26	Bonus Accrual	1,422,794
27	Conservation	185,417
28	Construction Period Interest and Taxes	27,275,948
29	Deferred Compensation	22,198,001
30	Deferred Transmission Costs	19,722,810
31	Medical/Dental	4,723,740
32	MISO Day 2 Charges	4,902,820
33	Non-Deductible Lobbying Expense	1,732,500
34	Non-Deductible Meals	725,000
35	Non-Deductible Penalties	8,000
36	Prepaid Expenses	6,992,306
37	Regulatory Reserve Adjustment - Book	14,653,530
38	Renewable Energy Development	4,896,707
39	Severance Compensation	779,630
40	Stock Options Exercised	1,358,183
41	Vacation Accrual	948,312
42		
43	Subtract: Income recorded on books not included in return:	166,065,113
44	AFUDC	45,884,142
45	Partnership Income	50,788,500
46	Point Beach Sale	47,950,157
47	Gain/Loss on Asset Disposition	21,442,314
48		
49	Subtract: Deductions on return not charged against book income:	311,155,851
50	Bond Redemption	206,462
51	Tax Depreciation in Excess of Book Depreciation	159,974,138
52	Casualty Losses	10,000,000
53	Environmental Settlement	4,764,474
54	Flood Damages	70,377
55	Interest Expense	6,022,906
56	Removal Costs	16,207,711
57	Wisconsin Franchise Tax Accrued	33,135,155
58	Miscellaneous Deductible Expenses	128,688
59	Pension Expense	35,841,972
60	Section 199 Adjustment	28,400,000
61	Tax Repair Expense	15,922,771
62	Preferred Stock Dividend Deduction	481,197
63		
64	Federal taxable income for the year	275,050,516

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Utility	Other	Line No.
356,784,074		1
13,489,947		2
113,400,395		3
		4
		5
		6
49,210,990	13,063,451	7
22,694,551	5,647,301	8
63,733,209	9,208,288	9
(3,160,993)	(137,280)	10
-	82,631	11
		12
389,351,383	86,424,536	13
		14
		15
10,473,968		16
101,490,880		17
5,558,091		18
442,323		19
2,870,131		20
-	14,727,801	21
		22
-	4,553,091	23
23,853,578		24
1,422,794		25
195,417		26
27,275,948		27
14,118	22,183,883	28
19,722,810		29
4,723,740		30
4,902,820		31
-	1,732,500	32
725,000		33
-	8,000	34
6,992,306		35
14,653,530		36
4,896,707		37
779,630		38
1,358,183		39
948,312		40
		41
		42
		43
13,489,944	32,394,198	44
-	50,788,500	45
47,950,157		46
21,442,314		47
		48
		49
206,462		50
166,219,430	(6,245,292)	51
10,000,000		52
4,764,474		53
70,377		54
3,160,410	2,862,496	55
16,207,711		56
33,135,155		57
(2,609,840)	2,738,528	58
35,841,972		59
28,400,000		60
15,922,771		61
-	481,197	62
		63
228,440,332	46,610,184	64

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 Income	57,775,176		62,274,441	136,253,679	-11,533,642
2	FICA	569,205		27,427,864	27,474,150	
3	FUTA	58,303		270,593	307,692	
4						
5	WI Franchise	-7,010,234		26,548,912	3,669,247	-3,117,907
6	WI License Fee		-104,105,588	84,057,969	92,463,766	
7	WI Unemployment	18,901		801,034	806,753	
8	WI PSCW Remainder					
9	Assessment			2,984,221	2,984,221	
10	WI Insurance	434,760		52,000	169,008	
11	WI Local Real Estate-Utility					
12	WI Workers Compensation					
13	WI Local Real Estate -					
14	Non-Utility	522,744		672,000	731,259	
15	Nebraska Carline	68,656		22,800	32,476	
16	Colorado Carline	3,202		996	187	
17	Wyoming Carline	39,286		24,500	16,705	
18	Indiana Carline	1,227		204	820	
19	Personal Property - Other	7,171		25,770	31,174	
20	MI PSC Assessment	204,017		316,867	256,060	
21	MI Unemployment	19,514		57,204	75,326	
22	MI Single Business					
23	MI Local Real Estate-Utility	4,516,769		7,018,606	7,503,641	
24	MI Local Real Estate -					
25	Non-Utility	69,052		7,500	23,498	
26	MI Local Personal Prop -					
27	Utility	2,635,026		1,786,886	1,841,409	
28	Presque Isle Power Plant					
29	DC Unemployment			288	288	
30	Washington D.C.					
31	Franchise Tax	-12,613		15,028	20,000	
32	Michigan					
33	Business Income Tax	347,544		934,927	747,101	
34	Gross Receipts Tax	342,221		848,760	749,729	
35	Minnesota Franchise Tax	-3,141		-5,775	15,000	
36	Regulatory Assets -					
37	Tax Amortization					
38	Use Tax - State	10,367		77,300	76,180	
39	Use Tax - County	788		6,317	6,283	
40	Sales Tax Accrual					
41	TOTAL	59,882,014	-104,105,588	257,667,437	314,001,600	-14,651,549

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 than 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)	
-27,737,704		37,906,753			24,367,688	1
522,919		17,123,310			10,304,554	2
21,204		168,525			102,068	3
						4
12,751,524		19,726,249			6,822,663	5
	-112,511,385	77,778,903			6,279,066	6
13,182		500,166			300,868	7
						8
		2,529,920			454,301	9
317,752		52,000				10
						11
						12
						13
463,485					672,000	14
58,980		22,800				15
4,011		996				16
47,081		24,500				17
611		204				18
1,767		25,770				19
264,824		316,867				20
1,392		57,204				21
						22
4,031,734		7,018,606				23
						24
53,054					7,500	25
						26
2,580,503		1,786,886				27
						28
		288				29
						30
-17,585		11,406			3,622	31
						32
535,370		642,732			292,195	33
441,252		848,760				34
-23,916		-2,686			-3,089	35
						36
		71,455			3,931	37
11,487		77,300				38
822		6,317				39
						40
-2,697,901	-112,511,385	166,695,231			49,737,367	41

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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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	Other accounts					
2	WI Public Benefits-Res	1,829,509		26,148,183	24,238,192	
3	WI Public Benefits-SM GS	-594,539		4,053,253	3,981,124	
4	WI Public Benefits-LG GS	328,691		3,414,901	3,540,029	
5	WI Public Benefits-Primary	-842,191		1,670,060	1,772,538	
6	MI Customer Education			75,026	75,026	
7	Stored Gas	-3,225		130,000	21,806	
8	CNG Excise Tax-Federal	-17,045		35,151	40,953	
9	CNG Excise Tax-State	390		16,124	15,187	
10	Miscellaneous adjustment					
11	WI Public Benefits Supp-Res	-1,047,300		4,336,061	2,937,980	
12	WI Public Benefits	-390,217		1,561,466	1,123,113	
13						
14						
15						
16						
17						
18						
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39						
40						
41	TOTAL	59,882,014	-104,105,588	257,667,437	314,001,600	-14,651,549

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 than 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
3,739,500						2
-522,410						3
203,563						4
-944,669						5
						6
104,969					130,000	7
-22,847						8
1,327						9
						10
350,781						11
48,136						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
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						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
-2,697,901	-112,511,385	166,695,231			49,737,367	41

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the 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 Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	Federal Income	57,775,176	
2	FICA	569,205	
3	FUTA	58,303	
4			
5	WI Franchise	(7,010,234)	
6	WI License Fee		(104,105,588)
7	WI Unemployment	18,901	
8	WI PSCW Remainder Assessment		
9	WI Insurance	434,760	
10	WI Local Real Estate-Utility		
11	WI Workers Compensation		
12	WI Local Real Estate-Non-Utility	522,744	
13	Nebraska Carline	68,656	
14	Colorado Carline	3,202	
15	Wyoming Carline	39,286	
16	Indiana Carline	1,227	
17	Personal Property-Other	7,171	
18	MI PSC Assessment	204,017	
19	MI Unemployment	19,514	
20	PAGE TOTAL	52,711,928	(104,105,588)

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
	1	37,906,753	10,848,814	455,423
2	17,123,310	2,085,315	553,998	
3	168,525	20,523	5,452	
4				
5	19,726,248	1,170,575	66,353	5,585,736
6	77,778,903	5,111,080	1,167,986	
7	500,166	60,911	16,182	
8	2,529,920	416,262	38,039	
9	52,000			
10				
11				
12				672,000
13	22,800			
14	996			
15	24,500			
16	204			
17	25,770			
18	316,867			
19	57,204			
20	156,234,166	19,713,480	2,303,433	19,321,187

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant accounts or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
62,274,441	136,253,679	(11,533,642)	(27,737,704)		1
27,427,864	27,474,150		522,919		2
270,593	307,692		21,204		3
					4
26,548,912	3,669,248	(3,117,907)	12,751,523		5
84,057,969	92,463,766			(112,511,385)	6
801,034	806,753		13,182		7
2,984,221	2,984,221				8
52,000	169,008	---	317,752		9
					10
672,000	731,259	--	463,485		11
22,800	32,476		58,980		12
996	188		4,011		13
24,500	16,705		47,081		14
204	820		611		15
25,770	31,174	---	1,767		16
316,867	256,060		264,824		17
57,204	75,326		1,392		18
					19
205,537,375	265,272,525	(14,651,549)	(13,268,973)	(112,511,385)	20

DISTRIBUTION OF TAXES CHARGED (omit cents)

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
			7,665,241	1
			76,093	2
				3
				4
				5
				6
			223,774	7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
			--	18
				19
-	-	-	7,965,108	20

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the 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 Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	MI Single Business	--	
2	MI Local Real Estate-Utility	4,516,769	
3	MI Local Real Estate-Non-Utility	69,052	
4	MI Local Personal Prop-Utility	2,635,026	
5	Presque Isle Power Plant		
6	DC Unemployment	--	
7	Washington D.C. Franchise Tax	(12,613)	
8	Michigan Business Income Tax	347,544	
9	Michigan Gross Receipts Tax	342,221	
10	Minnesota Franchise Tax	(3,141)	
11	Regulatory Assets-Tax Amortization		
12	Use Tax - State	10,367	
13	Use Tax - County	788	
14	Sales Tax Accrual		
15	Other accounts	--	
16	WI Public Benefits-Res	1,829,509	
17	WI Public Benefits-SM GS	(594,539)	
18	WI Public Benefits-LG GS	328,691	
19	WI Public Benefits-Primary	(842,191)	
20	MI Customer Education	--	
21	Storage Gas Tax	(3,225)	
	PAGE TOTAL FROM PAGE 1	52,711,928	(104,105,588)
22	TOTAL	61,336,186	(104,105,588)

Line No.	DISTRIBUTION OF TAXES CHARGED (omit cents)			
	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1	--			
2	7,018,606			
3				7,500
4	1,786,886			
5				
6	288			
7	11,406	561	20	3,041
8	642,732	215,508	16,513	60,174
9	848,760			
10	(2,685)	(1,240)	(192)	(1,650)
11	71,455	3,931		
12	77,300			
13	6,317			
14				
15	10			
16				
17				
18				
19				
20				
21	--	130,000		
	156,234,166	19,713,480	2,303,433	19,321,187
22	166,695,241	20,062,232	2,319,774	19,390,252

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	
			Dec. 31, 2010

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of

such taxes to the taxing authority.

8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant accounts or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
--	--	--	--		1
7,018,606	7,503,641		4,031,734		2
7,500	23,498		53,054		3
1,786,886	1,841,409	--	2,580,503		4
					5
288	288		--		6
15,028	20,000		(17,585)		7
934,927	747,101		535,370		8
848,760	749,729		441,252		9
(5,775)	15,000		(23,916)		10
					11
77,300	76,180		11,487		12
6,317	6,283		822		13
					14
--	10				15
26,148,183	24,238,192		3,739,499		16
4,053,253	3,981,124		(522,409)		17
3,414,901	3,540,029		203,563		18
1,670,060	1,772,538		(944,669)		19
75,026	75,026		--		20
130,000	21,806		104,969		21
205,537,375	265,272,525	(14,651,549)	(13,268,973)	(112,511,385)	
251,718,635	309,884,379	(14,651,549)	(3,075,299)	(112,511,385)	22

DISTRIBUTION OF TAXES CHARGED (omit cents)

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
			--	20
			7,965,108	21
			7,965,108	22

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

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

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the 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 Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	CNG Excise Tax - Federal	(17,045)	
2	CNG Excise Tax - State	390	
3	WI Public Benefits Supp-Res Tax Accr	(1,047,300)	
4	WI Public Benefits Supp-NonRes Tax Accr	(390,217)	
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	PAGE TOTAL FROM PAGE 2	61,336,186	(104,105,588)
19			
20	TOTAL	59,882,014	(104,105,588)

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	166,695,241	20,062,232	2,319,774	19,390,252
19				
20	166,695,241	20,062,232	2,319,774	19,390,252

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant accounts or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
35,151	40,953		(22,846)		1
16,124	157		1,327		2
4,336,061	2,937,980		350,781		3
1,561,466	1,123,113		48,136		4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
251,718,635	309,884,379	(14,651,549)	(3,075,299)	(112,511,385)	18
					19
257,667,437	313,986,582	(14,651,549)	(2,697,901)	(112,511,385)	20

DISTRIBUTION OF TAXES CHARGED (omit cents)

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
--	--	--	7,965,108	18
				19
-	-	-	7,965,108	20

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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%						
4	7%						
5	10%	29,813,239				2,640,157	
6		39,590				3,506	
7		3,534,180				312,975	
8	TOTAL	33,387,009				2,956,638	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12	4%						
13							
14	10%	990,614				184,231	
15							
16							
17							
18							
19	7%						
20	10%	236,991				20,124	
21							
22							
23							
24	4%						
25							
26	10%	1,015,411				137,280	
27							
28	TOTAL	2,243,016				341,635	
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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		
			3		
			4		
27,173,082			5		
36,084			6		
3,221,205			7		
30,430,371			8		
			9		
			10		
			11		
			12		
			13		
806,383			14		
			15		
			16		
			17		
			18		
			19		
216,867			20		
			21		
			22		
			23		
			24		
			25		
878,131			26		
			27		
1,901,381			28		
			30		
			31		
			32		
			33		
			34		
			35		
			36		
			37		
			38		
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			45		
			46		
			47		
			48		

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
MISCELLANEOUS CURENT AND ACCRUED LIABILITIES (Account 242)				
1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.				
Line No.	Item (a)	Balance End of Year (b)		
1	Accrued Wages, Withholding, and Liability for Vacation Expenses	68,812,149		
2	FAS 112 Liability	10,673,891		
3	Gas True-up Liability & Refunds Due Gas Customers	11,200,871		
4	Keep Wisconsin Warm Accrual	500,000		
5	ATC Overhead Accrual	300,000		
6	Greenhouse Gas Initiative	(1,667)		
7	Statewide Energy Efficiency and Renewable Admin Invest Loss	-		
8	Medical Claims Accrual	4,664,425		
9	Net Maintenance Energy	1,950,358		
10	General Litigation Reserve	3,500,000		
11	Customer Accounts Receivable Credit Balances	16,230,217		
12	Miscellaneous Unclaimed Accounts	446,837		
13	PBNP Reserve	94,172		
14	Severence Accruals	1,015,613		
15	Sundry	1,706,893		
16				
17				
18				
19				
20	TOTAL	121,093,759		

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List advances by department (a)	Balance End of Year (b)
21	Electric	73,487,165
22	Gas	7,011,905
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	80,499,069

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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OTHER DEFERRED CREDITS (Account 253)

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, 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	Directors' Deferred Compensation	1,290,543	Various	56,862	283,108	1,516,789
2	Special Assessments Land Tracts	214,091	Various	208,204		5,887
3	Dedicated Reserve Def Revenue	2,543,322	Various	89,641	270,418	2,724,099
4	Presque Isle Power Plant					
5	Perpetual Land Care Fund	210,107			6,928	217,035
6	Insurance Deductible					
7	Buydown Progeam	3,090,359	Various	4,032,760	942,401	
8	Unused FERC Point Beach					
9	Regulatory Liability				6,532,485	6,532,485
10	Whipsaw litigation reserve				14,700,000	14,700,000
11	Edgewater sale liability reserve				1,500,000	1,500,000
12	ERGS Unit 1 reserve				2,000,000	2,000,000
13	Benefit accrual adjustment		721525	500,000		-500,000
14	Other	353,341	Various	7,845,897	7,720,025	227,469
15	Reclass Derivative Instrument					
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						
42						
43						
44						
45						
46						
47	TOTAL	7,701,763		12,733,364	33,955,365	28,923,764

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 rating 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	957,554,372	241,395,496	132,012,836	
3	Gas	71,908,146	19,974,635	17,221,052	
4	Steam	5,763,485	1,391,492	1,433,456	
5	TOTAL (Enter Total of lines 2 thru 4)	1,035,226,003	262,761,623	150,667,344	
6	Other - FAS 109				
7	Non-Operating	80,542,877			
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	1,115,768,880	262,761,623	150,667,344	
10	Classification of TOTAL				
11	Federal Income Tax	987,900,461	232,266,624	132,765,040	
12	State Income Tax	127,868,419	30,494,999	17,902,304	
13	Local Income Tax				

NOTES

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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
		182, 254	25,268,371	182, 254	52,308,843	1,093,977,504	2
		182, 254	1,216,375	182, 254	484,426	73,929,780	3
						5,721,521	4
			26,484,746		52,793,269	1,173,628,805	5
							6
26,994,168	8,857,077					98,679,968	7
							8
26,994,168	8,857,077		26,484,746		52,793,269	1,272,308,773	9
							10
23,723,937	6,583,984		18,191,381		45,523,972	1,131,874,589	11
3,270,231	2,273,093		8,293,365		7,269,297	140,434,184	12
							13

NOTES (Continued)

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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	Deferred ATC Operation Costs	63,221,591	78,468	10,231,087	
4	NOX Escrowed Revenue	9,201,392	11,028	1,164,473	
5	Gross Receipts Tax	39,777,249	28,799,298	29,011,300	
6	Bad Debt Reserve	-4,720,497	87,929	8,198,620	
7	VIPP/STPP bonus	-5,544,503	7,008	1,004,984	
8	Other	5,106,156	9,635,491	9,324,844	
9	TOTAL Electric (Total of lines 3 thru 8)	107,041,388	38,619,222	58,935,308	
10	Gas				
11	Bad Debt Reserve	731,564	93,530	3,749,792	
12	Gas Plant Clean-Up	3,254,485	3,815,956	5,091,605	
13	Other				
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)	3,986,049	3,909,486	8,841,397	
18	Other: FAS 109 & Non-Operatin	15,041	62,572	64,729	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	111,042,478	42,591,280	67,841,434	
20	Classification of TOTAL				
21	Federal Income Tax	96,947,774	37,000,374	59,021,179	
22	State Income Tax	14,094,704	5,590,906	8,820,255	
23	Local Income Tax				

NOTES

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)		
						53,068,972	1
						8,047,947	2
						39,565,247	3
						-12,831,188	4
						-6,542,479	5
				190	7,037,127	12,453,930	6
					7,037,127	93,762,429	7
						-2,924,698	8
						1,978,836	9
							10
							11
							12
							13
							14
							15
							16
						-945,862	17
					1,056	13,940	18
					7,038,183	92,830,507	19
							20
					6,148,631	81,075,600	21
					889,552	11,754,907	22
							23

NOTES (Continued)

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 \$100,000 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						
2	FAS 109 Regulatory Liability - Fed	38,257,962	190,282	13,419,698	4,362,951	29,201,215
3	FAS 109 Regulatory Liability - State	2,137,129	190,282	1,639,185	1,552,344	2,050,288
4						
5	SO2 Emmision Allowances	9,893,702	456	4,360,000	931,099	6,464,801
6	Tax-Interest Refunds	(794,430)	408,419	(403,000)		-391,430
7						
8	Reliability Spending	68,097	930	34,049		34,048
9	FAS 133	9,274,775	Various	1,107,213	5,518,529	13,686,091
10						
11	PTF Net Balance Transfer	25,934,541			(1,921,018)	24,013,523
12	Conservation Escrow Funds	1,971,565	Various	(1,863,996)	(2,356,800)	1,478,761
13						
14	Replacement Power Cost Refund	14,335	930	7,167		7,168
15	Cost of Removal ARO	19,872,739				19,872,739
16						
17	Energy Efficiency Procurement	8,099,295	Various	(16,817,004)	(12,969,582)	11,946,717
18	Manufactured Gas Plant - Insurance Proceeds	4,906,130	735	2,451,704	2,429	2,456,855
19						
20	Flood Settlement	140,754	555	70,377		70,377
21	DOE/SWU Settlement	54,726	555	27,363		27,363
22						
23	Deferred Electric Revenue				5,558,091	5,558,091
24	WI Retail Fuel Refund					
25						
26	Renewable Energy Program	2,014,172	Various	(5,865,996)	(4,816,711)	3,063,457
27	SECA Settlement	103,686	565	51,843		51,843
28						
29	Domestic Production Mfg Deduction	6,266,340	411	13,633,432	7,644,371	277,279
30	Domestic Prod. Mfg Deduction-Carrying Cost	3,878,593	421	1,939,000		1,939,593
31						
32	Point Beach Sale Regulatory Liability	202,396,772	411	198,452,494	(3,944,278)	
33	MI Renewable Energy Deferral				1,385,491	1,385,491
34	Deferred Residential Uncollectibles				5,106,494	5,106,494
35						
36						
37						
38						
39						
40						
41	TOTAL	334,490,883		212,243,529	6,053,410	128,300,764

Intentionally Left Blank

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2011	Year of Report Dec. 31, 2010
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GAIN OR LOSS ON DISPOSITION OF PROPERTY (Accounts 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.	Item (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)
1	Gain on disposition of property:			
2				
3	Sale of Sand Portage/Pemene Dam Lands - 1006555	136,728	Not Required	3,089,846
4	Sale of Various St. Francis Land Tracts - 610119	166,241	Not Required	356,450
5	Sale of 92nd & Coldspring - 609938	41,750	Not Required	321,240
6	Sale of Earl Hansen Tract - 610157	22,166	Not Required	281,845
7	Sale of Equipment to St. Florenence		Not Required	231,619
8	Various Sales of Property - Original Cost under \$100,000		Not Required	391,918
9	Adjustment to Gains on Prior Year Sales		Not Required	20,088
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Gain	366,885		4,693,006

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2011	Year of Report Dec. 31, 2010	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Accounts 421.1 and 421.2) (Continued)				
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>				
Item (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.2 (d)	Line No.
Loss on disposition of property:				1
				2
Prior Year Land Sale Adjustments		Not Required	7,136	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
Total Loss	-		7,136	27

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
ELECTRIC OPERATING REVENUES (Account 400)					
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. 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>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p>					
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)		
1	Sales of Electricity				
2	(440) Residential Sales	1,114,284,204	977,575,394		
3	(442) Commercial and Industrial Sales				
4	Small (or Comm.) (See Instr. 4)	922,205,198	860,262,040		
5	Large (or Ind.) (See Instr. 4)	677,112,041	599,454,659		
6	(444) Public Street and Highway Lighting	21,893,187	21,183,674		
7	(445) Other Sales to Public Authorities	7,968	6,309		
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales	305,125	271,451		
10	TOTAL Sales to Ultimate Consumers	2,735,807,723	2,458,753,527		
11	(447) Sales for Resale	214,998,008	183,525,481		
12	TOTAL Sales of Electricity	2,950,805,731	2,642,279,008		
13	(Less) (449.1) Provision for Rate Refunds				
14	TOTAL Revenues Net of Prov. for Refunds	2,950,805,731	2,642,279,008		
15	Other Operating Revenues				
16	(450) Forfeited Discounts	7,049,160	6,985,952		
17	(451) Miscellaneous Service Revenues	2,470,596	2,443,529		
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property	7,670,359	7,793,993		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues	8,287,213	44,817,715		
22	(456.1) Revenues from Transmission of Electricity of Others				
23	(457.1) Regional Control Service Revenues				
24	(457.2) Miscellaneous Revenues				
25					
26	TOTAL Other Operating Revenues	25,477,328	62,041,189		
27	TOTAL Electric Operating Revenues	2,976,283,059	2,704,320,197		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>	
ELECTRIC OPERATING REVENUES (Account 400)				
6. 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 a footnote.) 7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases. 8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts. 9. Include unmetered sales. Provide details of such Sales in a footnote.				
MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
8,426,274	7,949,300	1,002,362	999,669	2
				3
8,823,353	8,571,595	113,208	112,715	4
9,961,470	9,140,352	691	694	5
155,304	156,470	2,324	2,311	6
		110	111	7
				8
				9
27,366,401	25,817,717	1,118,695	1,115,500	10
4,426,426	3,815,452	27	23	11
31,792,827	29,633,169	1,118,722	1,115,523	12
				13
31,792,827	29,633,169	1,118,722	1,115,523	14

Line 12, column (b) includes \$ 3,567,801 of unbilled revenues.

Line 12, column (d) includes 17,456 MWH relating to unbilled revenues

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 02/10/11	Dec. 31, 2010

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

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.

3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.		OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	\$24,041,238	\$20,159,878
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	18,522,738	15,308,325
5	Large (or Industrial)	140,765,148	91,302,631
6	(444) Public Street and Highway Lighting	511,462	450,372
7	(445) Other Sales to Public Authorities	--	--
8	(446) Sales to Railroads and Railways	--	--
9	(448) Interdepartmental Sales	--	--
10	(450) Other Sales	--	--
11			
12	TOTAL Sales to Ultimate Consumers	183,840,586	127,221,206
13	(447) Sales for Resale	39,112,331	40,558,044
14			
15	TOTAL Sales of Electricity	222,952,917 *	167,779,250
16	(Less) (449.1) Provision for Rate Refunds	--	--
17			
18	TOTAL Revenues Net of Prov. for Refunds	222,952,917	167,779,250
19	Other Operating Revenues		
20	(450) Forfeited Discounts	151,621	138,401
21	(451) Miscellaneous Service Revenues	179,292	235,684
22	(453) Sales of Water and Water Power	--	--
23	(454) Rent from Electric Property	133,859	143,955
24	(455) Interdepartmental Rents	--	--
25	(456) Other Electric Revenues	8,718,944	13,813,683
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	9,183,716	14,331,723
31			
32	TOTAL Electric Operating Revenues	\$232,136,633	\$182,110,973

* Includes \$5,351,812 unbilled revenues.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 02/10/11	 Dec. 31, 2010

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 1,000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
166,226	167,887	24,441	24,375	1
				2
				3
148,519	147,811	3,015	3,034	4
2,516,131	1,925,711	11	11	5
2,478	2,468	80	80	6
--	--	--	--	7
--	--	--	--	8
--	--	--	--	9
--	--	--	--	10
2,833,354	2,243,877	27,547	27,500	11
				12
691,307	684,752	13	12	13
				14
3,524,661 **	2,928,629	27,560	27,512	15
				16
--	--	--	--	17
3,524,661	2,928,629	27,560	27,512	18

** Include 17,456 MWH relating to unbilled revenues.

SALES TO ULTIMATE CUSTOMERS

1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

Rate schedule (a)	Michigan Geographical Operations				
	MWh Sold (b)	Revenues (c)	Avg. no. customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
Account 440					
Rg 1 - Residential	160,906	\$22,958,187	23,947	6,719,255	0.1427
Rg 1 - Unbilled	(941)	272,786			(0.2899)
Rg 2 - Residential Time of Use	5,944	709,137	494	12,032,389	0.1193
Rg 2 - Unbilled	(31)	11,817			(0.3812)
Gl 1 - Residential Area Lighting	348	88,243	--	n/a	0.2536
Gl 1 - Unbilled	--	1,068			#DIV/0!
TOTAL ACCOUNT 440	166,226	\$24,041,238	24,441	6,801,113	0.1446
Account 442					
Cg 1 - General Secondary	76,736	\$10,844,835	2,815	27,259,680	0.1413
Cg 1 - Unbilled	(86)	143,613			(1.6699)
Cg 2 - General Secondary Total Electric	2,029	260,251	37	54,837,838	0.1283
Cg 2 - Unbilled	(13)	2,941			(0.2262)
Cg 3 - General Secondary Large Time of Use	62,873	6,180,636	70	898,185,714	0.0983
Cg 3 - Unbilled	(1,507)	48,607			(0.0323)
Cg 5 - General Secondary Small Time of Use	7,753	883,450	93	83,365,591	0.1139
Cg 5 - Unbilled	113	33,210			0.2939
Gl 1 - General Secondary Area Lighting	621	123,673	--	n/a	0.1992
Gl 1 - Unbilled	--	1,522			#DIV/0!
Cp 1 - General Primary	20,979	1,851,897	5	4,195,800,000	0.0883
Cp 1 - Unbilled	(100)	36,480			(0.3648)
Cp 1 - Special Contract	26,651	1,698,398	1	26,651,000,000	0.0637
Cp 1 - Unbilled	(1,999)	(120,456)			0.0603
CpLC - General Primary Large Curtailable	2,078,681	108,194,701	2	1,039,340,500,000	0.0520
CpLC - Unbilled	23,282	4,451,137			0.1912
Cp 3 - General Primary Curtailable	75,732	5,183,753	2	37,866,000,000	0.0684
Cp 3 - Unbilled	(339)	78,386			(0.2312)
Cp 1 - Schedule A	293,321	18,994,536	1	293,321,000,000	0.0648
Cp 1 - Unbilled	(156)	380,386			(2.4384)
Gl 1 - General Primary Area Lighting	79	15,734	--	n/a	0.1992
Gl 1 - Unbilled	--	196			#DIV/0!
TOTAL ACCOUNT 442	2,664,650	\$159,287,886	3,026	880,584,931	0.0598
Account 444					
Cg 5 - Optional Time of Use Street Lighting	348	\$41,075	2	174,000,000	0.1180
Cg 5 - Unbilled	2	\$1,053			
Ms 1 - Incandescent Street Lighting	--	--	--	#DIV/0!	#DIV/0!
Ms 1 - Unbilled	--	--			
Ms 2 - Standard Sodium and Metal Halide Lighting	2,030	443,819	56	36,250,000	0.2186
Ms 2 - Unbilled	2	7,162			3.5810
Ms 3 - Non-Standard Street and Area Lighting	95	20,171	22	4,318,182	0.2123
Ms 3 - Unbilled	1	(1,818)			(1.8180)
TOTAL ACCOUNT 444	2,478	\$511,462	80	30,975,000	0.2064
Account 445					
Special Contract	--	--	--		
Unbilled	--	--	--		
TOTAL ACCOUNT 445	--	--	--		
TOTAL Billed	2,815,126	\$ 178,492,496	27,547	102,193,560	0.0634
TOTAL Unbilled	18,228	\$ 5,348,090			0.2934
TOTAL Utility	2,833,354	\$ 183,840,586	27,547	102,855,266	0.0649

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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Account 440					
2	-----					
3	Rg 1-Residential	7,899,612	1,046,736,924	964,389	8,191	0.1325
4	Rg 1-Residential, Solar	9	522			0.0580
5	Rg 2-Residential, Time of Use	352,208	39,226,017	24,542	14,351	0.1114
6	Rg 3 - Residential, Time of Use	4,773	454,885	310	15,397	0.0953
7	Rg 3 - Residential, CPP	1,495	159,342	125	11,960	0.1066
8	Gl 1-Residential Area Lighting	3,688	1,037,814			0.2814
9	Fg 1-Farm	217,980	27,714,087	12,996	16,773	0.1271
10	Unbilled Residential	-49,951	-769,564			0.0154
11	Unbilled Farm	-3,540	-275,823			0.0779
12						
13	Total	8,426,274	1,114,284,204	1,002,362	8,406	0.1322
14						
15	Account 442					
16	-----					
17	Cg 1-General Secondary	1,735,999	223,182,058	94,893	18,294	0.1286
18	Cg 2- GS Demand	1,503,377	176,448,198	9,086	165,461	0.1174
19	Cg 2-General Sec.- Tot. Electric	2,029	260,251	37	54,838	0.1283
20	Cg 3-GS-Large Time of Use	5,393,675	498,800,904	5,865	919,638	0.0925
21	Cg 5-Small Time of Use	7,753	883,450	93	83,366	0.1139
22	Cg 6-GS-Small Time of Use	91,668	10,268,661	3,159	29,018	0.1120
23	Cg 3-Gen. Sec. - Large Curtailabl	55,389	4,478,914	32	1,730,906	0.0809
24	Cg 3- Gen. Sec. Seasonal Curtaila	19,557	1,854,386	12	1,629,750	0.0948
25	Cg 3- Gen. Sec. Solar	51	3,483			0.0683
26	Gl 1- Gen. Sec. Area Lighting	21,817	4,599,159			0.2108
27	Cg 1- Gen. Sec. Telecom	36	14,167	2	18,000	0.3935
28	Transmission Substation Metered	101	12,909	6	16,833	0.1278
29	Transmission Substation Unmetered	881	108,637	23	38,304	0.1233
30	Cp 1-General Primary	5,811,853	430,498,342	610	9,527,628	0.0741
31	Cp 1-Special Contract	26,651	1,698,398	1	26,651,000	0.0637
32	CpLC-Gen. Primary - Large Curtail	2,078,681	108,194,701	2	1,039,340,500	0.0520
33	Cp 2-Gen. Primary - Interruptible	184,495	10,830,638	11	16,772,273	0.0587
34	Cp 3-Gen. Primary - Curtailable	695,997	49,788,660	41	16,975,537	0.0715
35	Cp 3S- Gen. Prim. Seas Curtailabl	177,094	13,091,925	13	13,622,615	0.0739
36	CPFN- Gen. Prim. Combined	445,228	24,924,721	11	40,475,273	0.0560
37	Contract Service Tariff	225,441	12,480,816	1	225,441,000	0.0554
38	Schedule A	293,321	18,994,536	1	293,321,000	0.0648
39	Gl 1-Gen. Prim. Area Lighting	5,278	1,020,733			0.1934
40	Unbilled Small Commercial	-8,980	1,290,021			-0.1437
41	TOTAL Billed	27,412,205	2,729,959,756	1,118,695	24,504	0.0996
42	Total Unbilled Rev.(See Instr. 6)	-45,804	5,847,967	0	0	-0.1277
43	TOTAL	27,366,401	2,735,807,723	1,118,695	24,463	0.1000

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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.
2. 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.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	Unbilled Large Commercial	17,431	5,588,571			0.3206
2						
3	Total	18,784,823	1,599,317,239	113,899	164,925	0.0851
4						
5						
6						
7						
8						
9						
10						
11						
12	Account 444					
13	-----					
14	A1 1-Mercury Alley Lighting	3,612	581,442	3	1,204,000	0.1610
15	Cg 1-Gen. Sec.-Traffic Signals	3,095	426,957	565	5,478	0.1380
16	Cg 5-Opt TOU St Light	348	41,075	2	174,000	0.1180
17	Cg 6-Gen. Sec.-Small TOU	7,687	610,782	153	50,242	0.0795
18	Ms 1-Highway & Street Lighting	97	15,183	74	1,311	0.1565
19	Ms 2-Incandescent St. Light	18,777	2,249,626	209	89,842	0.1198
20	Ms 3-Std Sodium & Metal St Lt	41,566	9,675,997	283	146,876	0.2328
21	Ms 4-Non Standard St. Lighting (W	16,467	3,832,492	427	38,564	0.2327
22	St 1-Optional TOU St Lighting	64,419	4,444,871	608	105,952	0.0690
23	Unbilled Public Street and	-764	14,762			-0.0193
24	Highway Lighting					
25						
26	Total	155,304	21,893,187	2,324	66,826	0.1410
27						
28	Account 445					
29	-----					
30	Mg 1-Municipal Defense Sirens		7,968	110		
31						
32	Account 448					
33	-----					
34	Interdepartmental		305,125			
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	27,412,205	2,729,959,756	1,118,695	24,504	0.0996
42	Total Unbilled Rev.(See Instr. 6)	-45,804	5,847,967	0	0	-0.1277
43	TOTAL	27,366,401	2,735,807,723	1,118,695	24,463	0.1000

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Alger Delta Cooperative Electric					
2	Association - Gourley	RQ	88	1	1	1
3	Alger Delta Cooperative Electric					
4	Association - Gourley	AD	88	NA	NA	NA
5	Alger Delta Cooperative Electric					
6	Association - LaBranch	RQ	88	0	0	0
7	Alger Delta Cooperative Electric					
8	Association - LaBranch	AD	88	NA	NA	NA
9	Alger Delta Cooperative Electric					
10	Association - Maple Ridge	RQ	88	1	1	1
11	Alger Delta Cooperative Electric					
12	Association - Maple Ridge	AD	88	NA	NA	NA
13	Alger Delta Cooperative Electric					
14	Association - Watson	RQ	88	0	0	0
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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
6,414	260,526	179,733	40,824	481,083	2
					3
	1,015	-5,689	48,497	43,823	4
					5
597	22,018	16,620	2,400	41,038	6
					7
	85	-581		-496	8
					9
4,973	202,396	153,167	2,400	357,963	10
					11
	743	-5,026		-4,283	12
					13
2,732	97,587	75,309	2,400	175,296	14
2,004,591	82,442,636	54,870,057	-991,795	136,320,898	
2,421,835	6,594,593	65,540,507	6,542,010	78,677,110	
4,426,426	89,037,229	120,410,564	5,550,215	214,998,008	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Alger Delta Cooperative Electric					
2	Association - Watson	AD	88	NA	NA	NA
3	Alger Delta Cooperative Electric					
4	Association - Nathan	RQ	88	1	1	1
5	Alger Delta Cooperative Electric					
6	Association - Nathan	AD	88	NA	NA	NA
7	City of Kiel Electric Utility (WI)	RQ	103	NA	NA	NA
8	City of Norway	AD	1	NA	NA	NA
9	Crystal Falls, City of	RQ	86	2	2	2
10	Crystal Falls, City of	AD	86	NA	NA	NA
11	City of Oconomowoc (WI)	RQ	112	0	0	0
12	Oconto Falls Water and Light					
13	Commission, City of (WI)	RQ	98	0	0	0
14	Ontonagon County Electrification					
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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
	423	-2,613		-2,190	2
					3
7,588	308,838	209,759	2,400	520,997	4
					5
	1,103	-6,780		-5,677	6
			56,588	56,588	7
			-1,900	-1,900	8
12,571	565,121	360,259	69,864	995,244	9
	2,254	-11,599		-9,345	10
			16,292	16,292	11
					12
			26,328	26,328	13
					14
2,004,591	82,442,636	54,870,057	-991,795	136,320,898	
2,421,835	6,594,593	65,540,507	6,542,010	78,677,110	
4,426,426	89,037,229	120,410,564	5,550,215	214,998,008	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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.
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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	Association - Interior	RQ	89	0	0	0
2	Ontonagon County Electrification					
3	Association - Interior	AD	89	NA	NA	NA
4	Ontonagon County Electrification					
5	Association - McMillian	RQ	89	0	0	0
6	Ontonagon County Electrification					
7	Association - McMillan	AD	89	NA	NA	NA
8	Wisconsin Public Power Inc. (WI)	RQ	90	201	201	201
9	Wisconsin Public Power Inc. (WI)	AD	90	NA	NA	NA
10	Edison Sault Electric Company	RQ	96	24	24	24
11	Edison Sault Electric Company	AD	96	NA	NA	NA
12	Cloverland Electric Co	RQ	8	40	40	40
13	Great Lakes Utilities (WI)	RQ	67	42	42	42
14	Great lakes Utilities (WI)	AD	67	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)		
902	33,133	24,849	22,026	80,008	1
					2
	120	-515		-395	3
					4
2,298	84,501	64,392	2,400	151,293	5
					6
	319	-1,320		-1,001	7
1,100,104	52,582,577	30,185,098	-751,450	82,016,225	8
	272,783	-921,260	-429,745	-1,078,222	9
201,204	8,100,632	7,246,485		15,347,117	10
	57,400	-638,935		-581,535	11
404,348	9,154,486	9,205,565	-474,787	17,885,264	12
260,860	11,030,821	7,148,821	-9,480	18,170,162	13
	33,600	-97,629		-64,029	14
2,004,591	82,442,636	54,870,057	-991,795	136,320,898	
2,421,835	6,594,593	65,540,507	6,542,010	78,677,110	
4,426,426	89,037,229	120,410,564	5,550,215	214,998,008	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	American Electric Power	SF	2	0	0	0
2	Ameren Central Illinois Light Co.	IF	2	0	0	0
3	Ameren Central Illinois Public Service	IF	2	0	0	0
4	Ameren Illinois Power - MO	IF	2	0	0	0
5	Ameren Illinois Company	IF	2	0	0	0
6	Eagle Energy Partners	SF	2	0	0	0
7	EDF Trading North America	SF	2	0	0	0
8	DTE Energy Trading	SF	2	0	0	0
9	Heartland Consumers Power District	SF	2	0	0	0
10	Marquette Board of Light and Power	SF	2	0	0	0
11	Marquette Board of Light and Power	OS	2	NA	NA	NA
12	Midwest ISO	OS	2	NA	NA	NA
13	Midwest ISO	AD	2	NA	NA	NA
14	Nextera Power Marketing	SF	2	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)		
	525,000			525,000	1
	249,891			249,891	2
	485,083			485,083	3
	752,224			752,224	4
	10,950			10,950	5
	600,000			600,000	6
	122,500			122,500	7
	1,848,000			1,848,000	8
	180,000			180,000	9
	86,000			86,000	10
47,680		1,666,785	21,250	1,688,035	11
2,300,050	600	59,779,598	6,446,309	66,226,507	12
2,924		739,032	457,599	1,196,631	13
	324,000			324,000	14
2,004,591	82,442,636	54,870,057	-991,795	136,320,898	
2,421,835	6,594,593	65,540,507	6,542,010	78,677,110	
4,426,426	89,037,229	120,410,564	5,550,215	214,998,008	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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.
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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	Otter Tail Power Co.	SF	2	NA	NA	NA
2	NewYork Mercantile Exchange	OS		NA	NA	NA
3	Northern States Power Company	SF	8	NA	NA	NA
4	PJM	OS	8	NA	NA	NA
5	Upper Peninsula Power Co.	IF	2	0	0	0
6	(WI) = Wisconsin Sales					
7	NOTE:					
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)		
	122,500			122,500	1
		-524,086		-524,086	2
	900,000			900,000	3
71,181		5,571,125		5,571,125	4
	18,000			18,000	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
2,004,591	82,442,636	54,870,057	-991,795	136,320,898	
2,421,835	6,594,593	65,540,507	6,542,010	78,677,110	
4,426,426	89,037,229	120,410,564	5,550,215	214,998,008	

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	7,441,001	6,256,464		
5	(501) Fuel	453,038,851	397,445,568		
6	(502) Steam Expenses	22,148,628	18,599,796		
7	(503) Steam from Other Sources	4,027,779	4,022,984		
8	(Less) (504) Steam Transferred-Cr.	10,117,623	9,148,077		
9	(505) Electric Expenses	3,558,432	3,464,782		
10	(506) Miscellaneous Steam Power Expenses	26,814,206	19,678,776		
11	(507) Rents	254,981,650	227,358,231		
12	(509) Allowances	527	867		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	761,893,451	667,679,391		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	13,144,521	15,839,407		
16	(511) Maintenance of Structures	8,952,613	7,428,650		
17	(512) Maintenance of Boiler Plant	48,459,019	35,555,511		
18	(513) Maintenance of Electric Plant	25,796,756	16,913,037		
19	(514) Maintenance of Miscellaneous Steam Plant	10,864,719	9,551,950		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	107,217,628	85,288,555		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	869,111,079	752,967,946		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	366,873	402,710		
45	(536) Water for Power				
46	(537) Hydraulic Expenses	1,298,301	1,361,785		
47	(538) Electric Expenses	303,395	244,208		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	300,519	249,543		
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,269,088	2,258,246		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	360,463	363,683		
54	(542) Maintenance of Structures	702,799	421,389		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	660,983	656,847		
56	(544) Maintenance of Electric Plant	840,645	642,661		
57	(545) Maintenance of Miscellaneous Hydraulic Plant	649,151	644,575		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	3,214,041	2,729,155		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	5,483,129	4,987,401		

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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	462,760	578,967		
63	(547) Fuel	122,988,950	125,309,438		
64	(548) Generation Expenses	3,807,611	3,810,644		
65	(549) Miscellaneous Other Power Generation Expenses	2,451,690	3,259,150		
66	(550) Rents	101,827,703	102,122,865		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	231,538,714	235,081,064		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	5,651,128	1,418,598		
70	(552) Maintenance of Structures	454,435	124,487		
71	(553) Maintenance of Generating and Electric Plant	18,384,923	13,591,680		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	3,598,646	4,586,810		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	28,089,132	19,721,575		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	259,627,846	254,802,639		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	560,977,944	553,157,017		
77	(556) System Control and Load Dispatching	2,990,947	3,194,191		
78	(557) Other Expenses	4,758,639	3,593,408		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	568,727,530	559,944,616		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,702,949,584	1,572,702,602		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering				
84	(561) Load Dispatching		2,510,676		
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	3,730,636	2,836,356		
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				
93	(562) Station Expenses				
94	(563) Overhead Lines Expenses				
95	(564) Underground Lines Expenses				
96	(565) Transmission of Electricity by Others	263,182,310	251,624,521		
97	(566) Miscellaneous Transmission Expenses	-366,801	808,907		
98	(567) Rents				
99	TOTAL Operation (Enter Total of lines 83 thru 98)	266,546,145	257,780,460		
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)	266,546,145	257,780,460		

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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	5,542,056	6,382,714		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	5,542,056	6,382,714		
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 Expsn (Total 123 and 130)	5,542,056	6,382,714		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	2,444,419	2,183,563		
135	(581) Load Dispatching	5,391,646	5,761,890		
136	(582) Station Expenses	2,013,160	1,987,477		
137	(583) Overhead Line Expenses	7,298,557	6,567,914		
138	(584) Underground Line Expenses	3,041,104	2,979,522		
139	(585) Street Lighting and Signal System Expenses	1,304,166	1,246,023		
140	(586) Meter Expenses	4,325,148	4,186,573		
141	(587) Customer Installations Expenses	20,945	18,471		
142	(588) Miscellaneous Expenses	8,650,832	9,024,888		
143	(589) Rents	62,886	61,094		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	34,552,863	34,017,415		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	97,182	110,049		
147	(591) Maintenance of Structures	520,466	379,715		
148	(592) Maintenance of Station Equipment	7,024,000	6,555,204		
149	(593) Maintenance of Overhead Lines	36,825,377	31,525,495		
150	(594) Maintenance of Underground Lines	9,235,972	7,555,064		
151	(595) Maintenance of Line Transformers	337,388	360,366		
152	(596) Maintenance of Street Lighting and Signal Systems	1,290,917	1,234,672		
153	(597) Maintenance of Meters				
154	(598) Maintenance of Miscellaneous Distribution Plant				
155	TOTAL Maintenance (Total of lines 146 thru 154)	55,331,302	47,720,565		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	89,884,165	81,737,980		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	414,068	413,066		
160	(902) Meter Reading Expenses	7,911,155	6,999,734		
161	(903) Customer Records and Collection Expenses	19,448,740	19,897,226		
162	(904) Uncollectible Accounts	46,002,134	22,699,332		
163	(905) Miscellaneous Customer Accounts Expenses	112,715	81,037		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	73,888,812	50,090,395		

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	399,825	380,926		
168	(908) Customer Assistance Expenses	57,508,998	49,935,177		
169	(909) Informational and Instructional Expenses	1,191,640	1,412,167		
170	(910) Miscellaneous Customer Service and Informational Expenses	82,604	99,433		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	59,183,067	51,827,703		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses				
176	(913) Advertising Expenses	232,975	335		
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	232,975	335		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	62,732,480	59,584,582		
182	(921) Office Supplies and Expenses	64,906,977	35,837,724		
183	(Less) (922) Administrative Expenses Transferred-Credit	5,936,394	6,654,614		
184	(923) Outside Services Employed	8,600,984	5,756,285		
185	(924) Property Insurance	444,702	2,472,396		
186	(925) Injuries and Damages	14,455,357	8,272,193		
187	(926) Employee Pensions and Benefits	76,759,092	60,681,629		
188	(927) Franchise Requirements				
189	(928) Regulatory Commission Expenses	3,273,215	3,565,466		
190	(929) (Less) Duplicate Charges-Cr.	4,927,818	4,463,179		
191	(930.1) General Advertising Expenses	750	158,257		
192	(930.2) Miscellaneous General Expenses	9,803,364	5,581,325		
193	(931) Rents				
194	TOTAL Operation (Enter Total of lines 181 thru 193)	230,112,709	170,792,064		
195	Maintenance				
196	(935) Maintenance of General Plant	3,767,390	3,214,341		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	233,880,099	174,006,405		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,432,106,903	2,194,528,594		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the 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.

1. Payroll Period Ended (Date)	12/31/2010
2. Total Michigan employees	286
3. Total Other States employees	34
4. Total Wisconsin employees	4,432
5. Total Employees	4,752

Above amounts include part time and temporary employees.

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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Badger Windpower, LLC	LU				
2	Elgin Energy Center	SF				
3	Barton Windpower, LLC	LU				
4	LS Power (WI)	LU		243.5	254	194
5	Marquette Board of Light & Power	OS				
6	Midwest ISO	OS				
7	Midwest ISO	AD				
8	NextEra Energy Point Beach, LLC	LU				
9	Northern Iowa Windpower, LLC	OS				
10	PJM ISO	OS				
11	Zion Energy	IU		314.5	193	49
12	WEPCO MISO Day 2 Cost (WI)	AD				
13	WEPCO UPPCO Settlement (WI)	AD				
14	WEPCO DOE SWU Settlement (WI)	AD				
	Total					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
44,709				4,536,214		4,536,214	1
				-212		-212	2
115,114				6,561,481		6,561,481	3
646,014			47,120,648	26,401,168		73,521,816	4
2,559				89,353		89,353	5
2,572,745				66,506,557	-7,259	66,499,298	6
-1,269				-1,642,567		-1,642,567	7
8,719,623				365,677,670		365,677,670	8
				1,161,853		1,161,853	9
22				-759,970		-759,970	10
72,081			17,541,593	4,658,303		22,199,896	11
					4,955,142	4,955,142	12
					-70,377	-70,377	13
					-27,363	-27,363	14
12,448,636			64,662,241	491,465,638	4,850,065	560,977,944	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Contingent Purchased Power Payments	OS				
2						
3	COGS Customers:					
4	Clear Horizons LLC (WI)	OS				
5	Crown of Life Luth Church (WI)	OS				
6	Fox Valley Energy Ctr (WI)	OS				
7	Generac (WI)	OS				
8	Green Valley Dairy LLC (WI)	OS				
9	Kettle Moraine Luth HS (WI)	OS				
10	Lake Breeze Dairy LLC (WI)	OS				
11	MATC (WI)	OS				
12	NAH Appleton (WI)	OS				
13	NAH Oconto Falls Upper (WI)	OS				
14	NAH Weyauwega (WI)	OS				
	Total					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
				3,812,571		3,812,571	1
							2
							3
4,202				390,592		390,592	4
19				880		880	5
4,484				219,353		219,353	6
					-14	-14	7
5,593				516,758		516,758	8
					-11	-11	9
2,633				247,261		247,261	10
159				7,559		7,559	11
554				25,098		25,098	12
12,273				563,827		563,827	13
1,056				47,811		47,811	14
12,448,636			64,662,241	491,465,638	4,850,065	560,977,944	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Neenah Paper RF, LLC (WI)	OS				
2	Newpage System Inc (WI)	OS				
3	Norway, City of (MI)	OS				
4	Oconomowoc Transportation (WI)	OS				
5	Quantum Dairy LLC (WI)	OS				
6	Rock River Power & Light (WI)	OS				
7	S C Johnson & Son Inc (WI)	OS				
8	Verso Paper Corp (MI)	OS				
9	WM Renewable Energy - Metro (WI)	OS				
10	WM Renewable Energy - Omega Hills (WI)	OS				
11	WM Renewable Energy - Pheasant Run WI	OS				
12	WM Renewable Energy - Deer Track Park WI	OS				
13	ZBB Technologies (WI)	OS				
14	Customer-Owned Generation < 20 kW	OS				
	Total					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
1,049				46,159		46,159	1
25				1,262		1,262	2
1,572				33,667		33,667	3
8				356		356	4
2,369				190,571		190,571	5
2,134				97,039		97,039	6
1,745				75,564		75,564	7
					-42	-42	8
49,541				2,371,228		2,371,228	9
61,237				2,918,318		2,918,318	10
69,005				3,446,887		3,446,887	11
52,863				2,543,368		2,543,368	12
					-11	-11	13
4,517				719,659		719,659	14
12,448,636			64,662,241	491,465,638	4,850,065	560,977,944	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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						
2	COG = Customer-Owned Generation					
3	WI = Wisconsin					
4	OS = Other Service Products					
5	FERC MWH Netting Difference					
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
12,448,636			64,662,241	491,465,638	4,850,065	560,977,944	

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/15/2011	Year of Report Dec. 31, 2010
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

1. Report particulars concerning sales included in Accounts 446 and 448.
2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped.
3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
4. Designate associated companies.
5. Provide subheading and total for each account.

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	Account 446				
2	NONE				
3					
4	Account 448				
5	Kenosha/Racine Gas Sc	Racine	884,480	71,425	8.08
6	WEPCO-ING Plant - Elec	Oak Creek	2,079,440	169,244	8.14
7	WEPCO-Winchester Gate Sta.-Elec	Neenah	53,569	4,322	8.07
8	WEPCO-Paris Gate Station-Elec	Union Grove	39,099	3,164	8.09
9	Waukesha Gas Service Center	Waukesha	511,440	41,586	8.13
10	We Energies	Ixonia	62,681	5,113	8.16
11	Miscellaneous		126,887	10,271	8.09
12	Total Account 448		3,757,596	305,125	8.12
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Total		3,757,596	305,125	

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
31	Account 454		
32	Wisconsin Bell, Inc dba AT&T	Pole Contacts - Wisconsin	\$2,862,205
33	Various Cable TV Companies	Pole Contacts - Wisconsin	1,349,148
34	Other Telephone Companies	Pole Contacts - Wisconsin	337,875
35	Various Fiber Optic	Pole Contacts - Wisconsin	309,197
36	Various Telephone Companies	Pole Contacts - Michigan	82,059
37	Various Cable TV Companies	Pole Contacts - Michigan	37,800
38	WE Power Ground Lease	Various Rental Properties	803,565
39	T-Mobile	Various Rental Properties	492,480
40	Verizon Wireless	Various Rental Properties	327,600
41	AT&T Mobility	Various Rental Properties	227,880
42	Sprint Spectrum	Various Rental Properties	167,184
43	Michigan Reservoir	Various Rental Properties	76,023
44	Sprint PCS	Various Rental Properties	80,352
45	Empower Credit Union	Various Rental Properties	114,438
46	Braeger Chevrolet	Various Rental Properties	34,020
47	Border States Industries Inc	Various Rental Properties	28,785
48	Nextel Communications	Various Rental Properties	27,000
49	E-Z Painter Corporation	Various Rental Properties	22,453
50			
51			
52	Miscellaneous (No single property income greater than \$20,000)		290,295
53	Total Account 454		7,670,359
54			
55	Account 455		
56	NONE		-
57			
58			
59			
60			
61	Total		7,670,359

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/15/2011	Year of Report Dec. 31, 2010	
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power development of the respondent supplying the water or water power sold. 3. Designate associated companies.				
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)	Line No.
Account 453 NONE				1
				2
				3
				4
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				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
Total			-	30

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaries. 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.		
Name of Company and Description of Service (a)	Amount of Revenue for Year (b)	Line No.
Account 451		1
Fees & Charges for changing, connecting & disconnecting services (WI)	2,291,304	2
Fees & Charges for changing, connecting & disconnecting services (MI)	179,292	3
Total of Account 451	2,470,596	4
		5
		6
Account 456		7
Nox Escrow Adjustment (WI)	(2,870,131)	8
Levelization of Transmission Revenue	(4,090,000)	9
SO2 Emissions	4,360,000	10
Coal Combustion Product (WI)	2,017,553	11
Generating Services - Miscellaneous (WI)	320,824	12
Mine Coal Deliveries (MI)	5,580,309	13
Hydro Camp / Coal Combustion Product (MI)	1,455,582	14
Discount on Wisconsin Sales and Use Tax Collected (MI)	6,775	15
Discount on Wisconsin Sales and Use Tax Collected (WI)	12,000	16
Coal Revenue (WI)	105,713	17
Generating Services - Ancillary (MI)	344,343	18
Edison Sault MISO Asset Owner Charge	2,610,179	19
Generating Services - Miscellaneous (MI)	106,028	20
Generating Services - Ancillary - Other	869,764	21
Gypsum Sales (WI)	118,635	22
Hydro Camp Site Rental (WI)	3,394	23
Off System Gas Sales	2,860	24
Miscellaneous (WI)	147,658	25
MI Act 295 Renewable Energy True-Up	(1,384,273)	26
Lake Michigan Funding - WI	(1,430,000)	27
Total of Account 456	8,287,213	28
		29
		30
		31
Total	10,757,809	32

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

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.
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.
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.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
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.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

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	FNS				218,092,628	25,223,410	243,316,038
2	PJM	SFP	5,150,400	5,150,400			940,827	940,827
3	Public Service Commisn	OS					18,925,445	18,925,445
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		5,150,400	5,150,400		218,092,628	45,089,682	263,182,310

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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 2, 2011	Year of Report Dec. 31, 2010
LEASE RENTALS CHARGED			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g, and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g, and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies * (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Line No.	Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
1	Port Washinton Generating Station LLC	Lease of 545 MW Combined Cycle Gas Fired Elec. Gen. Un	July 15, 2030 (P)
2	Port Washinton Generating Station LLC	Lease of 545 MW Combined Cycle Gas Fired Elec. Gen. Un	May 23, 2033
3	Elm Road Generating Station	Lease of 615MW Coal-fired Electricritical, LLC Gen. Unit	February 2, 2040
15	East LLC 626		
5	Aqua Pure of Wisconsin	Office Drinking Water Filtration Systems	April 6, 2012
6	Aqua Pure of Wisconsin	Office Drinking Water Filtration Systems	April 6, 2012
7	Capital Hill 122 C street LLC	Washington DC, Rental Space	
8	Coca- Cola Enterprise	Food Services	January 31, 2011
9	CPS	Parking Spaces	
10	CPS	Parking Spaces	
11	CPS	Parking Spaces	
12	Dawes Rigging & Crane Rental Inc	Construction Equipment Rentals	May, 31, 2013
13	Fabco Rents	Construction Equipment Rentals	December 31, 2011
14	Fabco Rents	Construction Equipment Rentals	December 31, 2011
15	FR/Cal Oak Creek LLC		
16	Gary Hintz		
17	Guifree Bros	Rental of Crane Trucks	May 13, 2013
18	Hertz Equipment Rental	Equipment Rentals	May 31, 2013
19			
20	James Imaging	Copiers	December 31, 2011
21			
22	LF George	Construction Equipment Rentals	March 1, 2011
23	LF George	Construction Equipment Rentals	March 1, 2011
24	LF George	Construction Equipment Rentals	March 1, 2011
25	North Square Associates LLP		
26	North Square Associates LLP		
27	PHH Arval	Vehicle Leasing	December 15, 2010
28	PHH Arval	Vehicle Leasing	December 15, 2010
29	United Rentals	Construction Equipment Rentals	May , 31, 2013
30	United Rentals	Construction Equipment Rentals	May , 31, 2013
31			
32	Utility Equipment Leasing Corporation	Aerial Equipment Rentals & leases	April 3, 2012
33	Utility Equipment Leasing Corporation	Aerial Equipment Rentals & leases	April 3, 2012
34	Wisconsin Educational		
35			

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Mar 2, 2011	Year of Report Dec. 31, 2010					
LEASE RENTALS CHARGED (Continued)								
<p>Description of the property, whether lease is a sale and leaseback, whether lease 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.</p> <p>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.</p> <p>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.</p> <p>* See definition on page 226(B).</p>								
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES								
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)	Line No.
		Current Year		Accumulated to Date				
		Lessor	Other	Lessor	Other			
		(f)	(g)	(h)	(i)			
338,720,425 334,305,151 1,568,871,109	annual O&M and fuel costs based on unit costs based on unit costs based on unit	49,102,312 49,413,425 165,785,801		244,850,836 128,826,846 165,785,801		550 550 550	959,197,847 1,107,171,511 5,914,464,432	1 2 3
		43,216 18,436 24,310 73,366 25,597 4,790 306,947 3,016 14,786 158,474 18,321 479,492 44,400 19,424 24,220		229,775 136,558 93,219 1,089,380 48,237 1,174,623		921 588 921 921 921 921 926 935 512 549 593 506 921 593 592	18,759 32,941 256,780 1,110,619 701,763 75,376	5 6 7 8 9 10 11 12 13 14 15 16 17 18
		127,511 12,930 33,237 17,428 33,504 47858 15,817 14,893 12,355 26,809		146,936 199,836		921 583 593 594 921 928 506 902 512 592	361,436 170,163	19 20 21 22 23 24 25 26 27 28 29 30
		19,302 11,569 121,214		380,708		583 593 908	1,092,490	31 32 33
								21 21 #####

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
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LEASE RENTALS CHARGED			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g, and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g, and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies * first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)			
Line No.	Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
1	Aqua Pure of Wisconsin	Office Drinking Water Filtration Systems	April 6, 2012
4	Capital Hill 122 C street	Washington, DC Rental Space	
7	CPS	Parking Spaces	
4	Dawes Rigging & Crane Rental Inc	Construction Equipment Rentals	May, 31, 2013
5	Dennis D Daniels		
6	Fabco Rents	Construction Equipment Rentals	December 31, 2011
7	Fabco Rents	Construction Equipment Rentals	December 31, 2011
8			
9	Guifree Bros	Rental of Crane Trucks	May 13, 2013
10			
11	Hertz Equipment Rental	Construction Equipment Rentals	May 31, 2013
12	Hertz Equipment Rental	Construction Equipment Rentals	May 31, 2013
13			
14	James Imaging	Copiers	December 31, 2011
15			
16			
17	L.F. George	Construction Equipment Rentals	March 1, 2011
18	L.F. George	Construction Equipment Rentals	March 1, 2011
19	North Square Associates		
20	PHH Arval	Vehicle Leasing	December 15, 2010
21	PHH Arval	Vehicle Leasing	December 15, 2010
22			
23	United Rentals	Construction Equipment Rentals	May , 31, 2013
24			
25			
26	Utility Equipment Leasing Corporation	Aerial Equipment Rentals & leases	April 3, 2012
27	Utility Equipment Leasing Corporation	Aerial Equipment Rentals & leases	April 3, 2012
28			
29			
30			
31	New Province Rail Patners, LLC	Rail Car Lease	August 31,2016
32	New Province Rail Patners, LLC	Rail Car Lease	September 30, 2012
33	Banc of America (sch. 1)	Rail Car Lease	December 31, 2018
34	Banc of America (sch. 2)	Rail Car Lease	December 31, 2018
35			
36			

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2010
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LEASE RENTALS CHARGED (Continued)								
<p>Description of the property, whether lease is a sale and leaseback, whether lease 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.</p> <p>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.</p> <p>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.</p> <p>* See definition on page 226(B).</p>								
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)								
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)	Line No.
		Current Year		Accumulated to Date				
		Lessor (f)	Other (g)	Lessor (h)	Other (i)			
		1,424	1,424	229,775		146	18,759	1
		11,176				146		4
		47,028				146		7
		78,422		93,219		107	256,780	4
		27,504				146		5
		44,894		1,089,380		107	1,110,619	6
		18,702				184		7
								8
		28,743		48,237		107	701,763	9
								10
		301,840		1,174,623		107	75,376	11
		13,924				108		12
								13
		19424		146,936		146	361,436	14
								15
		128,320		199,836		107	170,163	16
		7,920				108		17
		12,326				146		18
		20,357		3,486,540		146	5,303,459	19
		197,620				184		20
								21
		3,201		42,366		107	207,634	22
								23
								24
		42,158		380,708		107	1,092,490	25
		2,257				108		26
								27
								28
								29
								30
7,800,000	816,960			2,674,440		151	4,718,240	31
16,200,000	1,042,494			15,793,580		151	1,938,195	32
23,346,325	1,598,886			11,307,486		151	12,969,160	33
6,677,144	466,732			3,267,707		151	3,689,616	34
								35
								36

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	737,166			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses	2,197,503			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	5,647,115			
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Small Claims Collections - Various	-1,243,344			
7	Filing/Collection Fees - Various Municipalities	610,409			
8	Corporate Memberships	690,349			
9	Miscellaneous Regulatory Amortizations	1,149,054			
10	Fuel Card Rebate	-33,022			
11	Other < \$5000	48,134			
12					
13					
14					
15					
16					
17					
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19					
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45					
46	TOTAL	9,803,364			

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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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			355,694		355,694
2	Steam Production Plant	53,467,237				53,467,237
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,628,285				1,628,285
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	24,810,835				24,810,835
7	Transmission Plant					
8	Distribution Plant	88,014,920				88,014,920
9	Regional Transmission and Market Operation					
10	General Plant	1,522,433				1,522,433
11	Common Plant-Electric	11,339,072		2,554,529		13,893,601
12	TOTAL	180,782,782		2,910,223		183,693,005

B. Basis for Amortization Charges

Amortization accruals are computed by application of certified straight line amortization rates. The amounts of amortized plant balances are as of December 31, 2010. Actual accruals are computed on the preceding month-end amortizable plant balances.

Big Quinnesec Falls 61 & 62 Hydro Facilities	\$ 2,264,658	2.58%	Software	\$14,716,886	20.00%
Brule Hydro Facilities	\$ 1,537,177	2.58%			
Chalk Hills Hydro Facilities	\$ 2,052,937	2.58%			
Hemlock Falls Hydro Facilities	\$ 574,512	2.58%			
Kingsford Hydro Facilities	\$ 574,512	2.58%			
Lower Paint Hydro Facilities	\$ 574,512	2.58%			
Michigamme Falls Hydro Facilities	\$ 574,512	2.58%			
Michigamme Reservoir Hydro Facilities	\$ 574,512	2.58%			
Peavy Falls Hydro Facilities	\$ 574,512	2.58%			
Pine Plant Hydro Facilities	\$ 1,282,801	2.58%			
Twin Falls Hydro Facilities	\$ 574,512	2.58%			
Way Hydro Facilities	\$ 574,512	2.58%			
White Rapids Hydro Facilities	\$ 2,052,937	2.58%			

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011		Year/Period of Report End of <u>2010/Q4</u>	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	310.2	1,030	57.80		1.73		
13	310.5	47	56.20		1.78		
14	311	298,034	65.50	-27.00	1.94		
15	312	1,282,925	43.20	-18.00	2.73		
16	312.1	38,538	69.40	-18.00	1.70		
17	312.2	43,249	53.20	-18.00	2.22		
18	312.3						
19	314	263,353	65.90	-18.00	1.79		
20	315	255,126	48.90	-8.00	2.21		
21	316	45,563	38.00	-5.00	2.76		
22	316.1	90		-5.00			
23	316.2	308	10.50	-5.00	9.96		
24	316.3						
25	Subtotal	2,228,263					
26							
27	Subtotal						
28							
29	330.2	723	50.70		1.97		
30	331	2,794	41.70	-20.00	2.88		
31	332	26,365	50.00	-75.00	3.40		
32	333	11,857	44.20	-50.00	3.39		
33	334	6,631	40.00	-30.00	3.25		
34	335	1,418	32.40	-5.00	3.24		
35	336	506	51.90	-20.00	2.31		
36	Subtotal	50,294					
37							
38	341	21,362	16.00	-25.00	7.81		
39	341.1	6,668	40.00		2.50		
40	342	12,481	32.50	-28.00	3.94		
41	343	236,453	31.20	-11.00	3.55		
42	344	44,465	34.80	-5.00	3.02		
43	344.1	258,561	26.50		3.78		
44	345	46,914	31.60	-5.00	3.32		
45	345.1	35,042	32.60		3.07		
46	346	1,799	28.20	-2.00	3.61		
47	Subtotal	663,745					
48							
49	360.2	3,648	55.00		1.22	SQ	
50	361	28,081	59.00	-35.00	1.89	R3	

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	362	389,450	37.00	-5.00	2.56	R.5	
13	364	330,237	47.00	-80.00	3.54	R.5	
14	365	655,947	47.00	-20.00	2.42	R.5	
15	366	173,868	60.00	-45.00	2.19	R2	
16	367	1,025,902	50.00	-15.00	2.15	R1.5	
17	368		40.00	5.00	2.32	L1.5	
18	368.1	160,866	40.00	5.00	2.32	L1.5	
19	368.2	333,688	40.00	5.00	2.32	L1.5	
20	369.1	36,681	44.00	-75.00	3.50	R2	
21	369.2	176,534	44.00	-75.00	3.50	R2	
22	370	128,165	22.00		3.82	SQ	
23	371	7,793	14.00	-75.00	9.33	L1.5	
24	371.1	384	14.00	-75.00	9.33	L1.5	
25	372	9	16.00		1.56	L4	
26	373	21,688	27.00	-35.00	4.47	L0	
27	Subtotal	3,472,941					
28							
29	389.1	7				SQ	
30	390	24,570	50.00	-4.00	1.92	L1.5	
31	391	707	15.00		6.67	SQ	
32	392	26,983	10.00	10.00	6.47	L3	
33	393	105	15.00		6.67	SQ	
34	394	2,111	15.00		6.67	SQ	
35	395	2,754	15.00		6.67	SQ	
36	396	53,412	11.00	15.00	5.64	L4	
37	397	7,804	10.00		10.00	SQ	
38	398	191	15.00		6.67	SQ	
39	Subtotal	118,644					
40	359 - AFUDC Adjustment	-533					
41	399 - AFUDC Adjustment	-91,055					
42	Subtotal	-91,588					
43	ARO's not included in						
44	above						
45	317	15,280					
46	326						
47	337	10					
48	374	1,158					
49							
50	Subtotal	16,448					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Total	6,458,747					
14							
15							
16							
17							
18							
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/11/2011	Dec. 31, 2010

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

(b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of

each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (Account 425)	\$ --
2		
3		
4	Miscellaneous Income Deductions (Account 426.1 - 426.5)	
5		
6	Donations - (426.1)	
7	Milwaukee Downtown BID #21	\$39,051
8	Who's Who Publishing Company	8,678
9	Miscellaneous Items Under 5% of Account	54,628
10		
11	SUBTOTAL-426.1	\$102,357
12		
13	Life Insurance - (426.2)	\$ --
14		
15	SUBTOTAL-426-2	\$ --
16		
17	Penalties - (426.3)	
18	OSHA violation penalties (reverse 2009 accrual)	(\$35,000)
19	Reliability First penalty	7,471
20		
21	SUBTOTAL-426.3	(\$27,529)
22		
23	Expenditures for Certain Civic, Political and Related Activities - (426.4)	
24	Other Expenditures (related to more than one project):	
25	Edison Electric Institute	\$117,330
26	Stuntz Davis & Staffier PC	104,136
27	Nation Consulting	60,000
28	Miscellaneous Items Under 5% of Account	874,626
29		
30	SUBTOTAL-426.4	\$1,156,092
31		
32	Other Deductions - (426.5)	
33		
34	Miscellaneous Items Under 5% of Account	1,108,236
35		
36	SUBTOTAL-426.5	\$1,108,236
37		
38		
39	TOTAL ACCOUNT 426	\$2,339,157
40		=====
41		
42	Interest on Debt to Associated Companies (Account 430)	\$ --
43		
44		
45	Other Interest Expense (Account 431)	
46	Interest on Short Term Debt	Var. \$787,543
47	Miscellaneous Customer Credits	Var. 375,160
48	Interest on Officers' & Directors' Deferred Compensation	Var. 232,014
49	Interest on Customer Deposits	Var. 81,548
50	Bank Fees	Var. 42,524
51	Deferred Tax Interest Expense	Var. 26,903
52	Other Interest Expense under \$10,000	Var. 335
53	Cash Discounts Taken	Var. (116,256)
54	PSCR Interest Expense	Var. (179,773)
55	Fuel Adjustment Interest	Var. --
56	FIN 48 Adjustment	Var. --
57	JOAC Capacity Refund	Var. --
58		
59	TOTAL ACCOUNT 431	\$1,249,998
60		=====

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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	ACCOUNT 928:				
2					
3	Public Service Commission				
4	of Wisconsin Expenses:				
5	-----				
6	Rate Case - Electric Utility	88,316		88,316	
7	Rate Case - Gas Utility	20,662		20,662	
8	Rate Case - Steam Utility	1,582		1,582	
9	Miscellaneous Dockets and Expenses - Electric	427,571	4,954	432,525	
10	Miscellaneous Dockets and Expenses - Gas	16,660	556	17,216	
11	Miscellaneous Dockets and Expenses - Steam	2,463	111	2,574	
12					
13					
14	Federal Energy Regulatory Commission Expenses:				
15	-----				
16					
17	FERC Annual Assessment				
18	Miscellaneous Dockets and Expenses - Electric		35,507	35,507	
19	Miscellaneous Dockets and Expenses - Gas				
20					
21	Other Expenses:				
22	Michigan Public Svce Commission Exp - Electric		197,705	197,705	
23					
24	Other Expenses - Electric		2,519,163	2,519,163	
25	Other Expenses - Gas		397,860	397,860	
26	Other Expenses - Steam		51,250	51,250	
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	557,254	3,207,106	3,764,360	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 (l)	Contra- Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
							4
							5
							6
							7
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							18
							19
							20
							21
							22
							23
Electric	928	3,273,216					24
Gas	928	435,738					25
Steam	928	55,406					26
							27
							28
							29
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							44
							45
		3,764,360					46

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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 \$50,000.)

(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	A(1), B(4)	P4 Install Catalyst Layer 2A (1005351)
2	A(1), B(4)	P4 Remove Catalyst Layer 1A, Install Catalyst Layer 1D (1005717)
3	A(1), B(4)	P4 Replace Catalyst Layer 1D (1005719)
4		
5	A(5)	Environmental Stewardship (1207393)
6		
7	B(4)	EN R&D - Environmental (1302267)
8	A(1), B(4)	Combustion By-Products Ash Utilization - RD165 (1302397, 8)
9		
10		
11		
12	B(1)	EPRI Membership 2010 - Corporate-wide
13		
14	B(4)	RED - 19 - Renewable Energy Technical R&D (1304128)
15	A(1)	P4 Alstom Carbon Capture Project Support (PM 9234353)
16	A(1), B(4)	FO P4 Calcium Bromide Injections System (1005714)
17	TOTAL	
18		
19		
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/Q4</u>
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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 \$50,000 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 \$50,000 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)		
7,371	1,145,344	107	1,152,715		1
4,857	2,727,607	107	2,732,464		2
23,749	1,521,978	107	1,545,727		3
					4
2,180		920	2,180		5
					6
	20,026	930	20,026		7
8,567	59,151	501	67,718		8
					9
					10
					11
	2,310,612	various	2,310,612		12
					13
	374,570	254	374,570		14
1,732		514	1,732		15
901	27,728	107	28,629		16
49,357	8,187,016		8,236,373		17
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Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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	56,690,828			
4	Transmission	2,128,521			
5	Regional Market				
6	Distribution	21,674,064			
7	Customer Accounts	12,056,337			
8	Customer Service and Informational	10,810,707			
9	Sales				
10	Administrative and General	64,422,137			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	167,782,594			
12	Maintenance				
13	Production	51,153,605			
14	Transmission				
15	Regional Market				
16	Distribution	21,438,392			
17	Administrative and General	502,659			
18	TOTAL Maintenance (Total of lines 13 thru 17)	73,094,656			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	107,844,433			
21	Transmission (Enter Total of lines 4 and 14)	2,128,521			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	43,112,456			
24	Customer Accounts (Transcribe from line 7)	12,056,337			
25	Customer Service and Informational (Transcribe from line 8)	10,810,707			
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)	64,924,796			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	240,877,250		240,877,250	
29	Gas				
30	Operation				
31	Production-Manufactured Gas				
32	Production-Nat. Gas (Including Expl. and Dev.)	255			
33	Other Gas Supply	546,111			
34	Storage, LNG Terminating and Processing	180,775			
35	Transmission	35,987			
36	Distribution	9,108,810			
37	Customer Accounts	3,342,860			
38	Customer Service and Informational	4,023,541			
39	Sales				
40	Administrative and General	8,262,458			
41	TOTAL Operation (Enter Total of lines 31 thru 40)	25,500,797			
42	Maintenance				
43	Production-Manufactured Gas				
44	Production-Natural Gas (Including Exploration and Development)				
45	Other Gas Supply				
46	Storage, LNG Terminating and Processing	159,404			
47	Transmission				

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	4,024,358			
49	Administrative and General	125,307			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	4,309,069			
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,	255			
54	Other Gas Supply (Enter Total of lines 33 and 45)	546,111			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru	340,179			
56	Transmission (Lines 35 and 47)	35,987			
57	Distribution (Lines 36 and 48)	13,133,168			
58	Customer Accounts (Line 37)	3,342,860			
59	Customer Service and Informational (Line 38)	4,023,541			
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)	8,387,765			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	29,809,866		29,809,866	
63	Other Utility Departments	7,504,801		7,504,801	
64	Operation and Maintenance	7,504,801		7,504,801	
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	278,191,917		278,191,917	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	53,294,562		53,294,562	
69	Gas Plant	7,193,614		7,193,614	
70	Other (provide details in footnote):	115,146		115,146	
71	TOTAL Construction (Total of lines 68 thru 70)	60,603,322		60,603,322	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	3,451,377		3,451,377	
74	Gas Plant	465,861		465,861	
75	Other (provide details in footnote):	7,457		7,457	
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,924,695		3,924,695	
77	Other Accounts (Specify, provide details in footnote):				
78	Intercompany (Associated Companies)	20,219,181		20,219,181	
79	Nonoperating	422,857		422,857	
80	Deferred Debits	3,305,128		3,305,128	
81	Clearing - Stores	4,671,291		4,671,291	
82	Clearing - Tools	41,568		41,568	
83	Clearing - Fleet	3,461,735		3,461,735	
84	Clearing - Other	652,622		652,622	
85	Other Billable	4,704,829		4,704,829	
86	Other	539,348		539,348	
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	38,018,559		38,018,559	
96	TOTAL SALARIES AND WAGES	380,738,493		380,738,493	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of <u>2010/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.

Common Utility Plant in Service		Total	Electric	Gas	Steam
Miscellaneous Intangible Plant	303	\$ 13,096,131	\$11,481,378	\$ 1,355,450	\$ 259,303
Land & Land Rights	389	\$ 4,693,990	\$ 4,115,221	\$ 485,828	\$ 92,941
Structures & Improvements	390	\$140,747,750	\$123,393,552	\$14,567,392	\$2,786,805
Office Furniture & Equipment	391	\$ 22,252,796	\$19,509,026	\$ 2,303,164	\$ 440,605
Stores Equipment	393	\$ 2,834,356	\$2,484,880	\$ 293,356	\$ 56,120
Tools, Shop & Garage Equipment	394	\$ 16,780,364	\$14,711,345	\$ 1,736,768	\$ 332,251
Communication Equipment	397	\$ 32,492,607	\$28,486,268	\$ 3,362,985	\$ 643,354
Miscellaneous Equipment	398	\$ 6,499,871	\$5,698,437	\$ 672,737	\$ 128,697
FERC Adjustment		\$ 1,261,782	\$ 1,261,782		
Total Common Plant		\$240,659,646	\$211,141,890	\$24,777,679	\$4,740,078
Common Utility Plant Future Use					
Common Utility CWIP		\$29,048,951	\$ 25,467,215	\$ 3,006,566	\$ 575,169

Note: Public Service Commission of Wisconsin approved Common Utility Accounting in Docket #5-UR-102 dated January 26, 2006.

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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.

Accumulated Provision for Depreciation

Balance Beginning of Year	\$111,941,733
Depreciation Accruals Charged to:	
Depreciation Expense	16,460,934

Net Charges for Plant Retired:

Book Cost of Plant Retired	-	12,340,297	
Cost of Removal	-	207,562	
Salvage - Credit	+	173,789	
TOTAL Net Chrgs. For Plant Ret.			12,374,070

Other Debit or Credit Items

(Includes AFUDC Adjustment of \$40,259)	41,447
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Balance End of Year	\$116,070,044
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Allocation to Utility Departments Accumulated Provision for Depreciation	Accruals For Year	Balance End of Year
Electric Utility	14,431,301	101,734,717
Gas Utility	1,703,707	12,033,304
Steam Utility	325,926	2,302,023
Total	16,460,934	116,070,044

Basis for common plant allocation: Common plant in service, construction work in progress depreciation expense and accumulated depreciation reserve are allocated to utilities based upon the average of three ratios: non-fuel operating and maintenance expenses, operating margin and net investment rate base.

Common plant operation and maintenance charges and rents are not separately accounted for and, therefore, are not available.

Other debit/credit items: primarily a transfer of assets between other utilities and a reallocation of the reserves due to a depreciation study.

Name of Respondent
Wisconsin Electric Power Company

This Report Is:
(1) [X] An Original
(2) [] A Resubmission

Date of Report
(Mo, Da, Yr)
02/29/2004

Year of Report
December 31, 2003

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

* Dept: 1 = Electric; 2 = Gas; 3 = Steam; 9 = below the line; 0 = Balance Sheet

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
DELOITTE & TOUCHE						Accounting	Fees & expenses	1	923	322,718.00
DELOITTE & TOUCHE Total								2	923	49,992.00
DRIESEN & ASSOCIATES INC.						Consulting	Fees	3	923	5,446.00
DRIESEN & ASSOCIATES INC. Total								1	923	378,156.00
DYKEMA GOSSET P.L.L.C.						Consulting	Fees	2	923	25,253.00
DYKEMA GOSSET P.L.L.C. Total								1	923	4,338.00
DYKEMA GOSSET P.L.L.C. Total								2	923	29,591.00
ELECTROTEK CONCEPTS						Consulting	Fees	1	923	22,145.00
ELECTROTEK CONCEPTS Total								2	923	3,804.00
EMERALD ISLE PUBLIC RELATIONS						Consulting & Public Relations	Fees	1	923	25,949.00
EMERALD ISLE PUBLIC RELATIONS Total								2	923	81,100.00
EMERALD ISLE PUBLIC RELATIONS Total								1	923	30,913.00
ENERGY and ENVIRONMENTAL						Consulting	Fees	2	923	1,626.00
ENERGY and ENVIRONMENTAL Total								1	923	32,539.00
ENVINTA CORPORATION						Consulting & Program Adm.	Fees	1	923	44,943.00
ENVINTA CORPORATION Total								2	923	44,943.00
ENVIRON INTERNATIONAL CORPORATION						Consulting	Fees	1	923	6,324.00
ENVIRON INTERNATIONAL CORPORATION Total								2	923	44,943.00
ENVIRON INTERNATIONAL CORPORATION						Consulting	Fees	1	923	51,270.00
ENVIRON INTERNATIONAL CORPORATION Total								2	923	23,396.00
ENVIRON INTERNATIONAL CORPORATION						Consulting	Fees	1	923	4,019.00
ENVIRON INTERNATIONAL CORPORATION Total								2	923	27,415.00
ENVIRON INTERNATIONAL CORPORATION						Environmental Consultants	Fees & expenses	1	923	23,396.29
ENVIRON INTERNATIONAL CORPORATION Total								2	923	3,624.31
FAIRBANK MASLIN MAULLIN & FAIRBANK MASLIN MAULLIN & Total	2425 COLORADO AVE STE 180	PHILADELPHIA	PA	1926224	10289224	Consulting	Fees	1	923	49,850.00
FAIRBANK MASLIN MAULLIN & Total								2	923	27,020.60
FAY ENGINEERING CORP.	5201 E 48TH AVE	SANTA MONICA	CA	90404	1040817	Consulting	Fees	0	999	49,850.00
FAY ENGINEERING CORP. Total								1	923	42,541.41
FITZGERALD and ASSOCIATES		DENVER	CO	80216	1028460	Consulting	Fees & expenses	1	923	42,541.41
FITZGERALD and ASSOCIATES Total								2	923	9,169.00
FITZGERALD and ASSOCIATES Total								1	923	25,946.00
FOLEY & LARDNER						Legal	Fees	2	923	35,115.00
FOLEY & LARDNER Total								1	923	36,021.00
FOLEY & LARDNER Total								2	923	10,063.00
FRIEBERT, FINERTY & ST. JOHN, SC	330 EAST KILBOURN AVE	MILWAUKEE	WI	53202	1028211	Legal	Fees	0	999	46,084.00
FRIEBERT, FINERTY & ST. JOHN, SC Total								1	923	1,000.00
FRIEBERT, FINERTY & ST. JOHN, SC Total								2	923	54,698.65
GAS SUPPLY CONSULTING INC.						Consulting	Fees	2	923	13,582.35
GAS SUPPLY CONSULTING INC. Total								3	923	70,183.98
GEORGE W. CARR, P.C.	327 SEYMOUR	LANSING	MI	48933	1013606	State Government Affairs	Fees & expenses	9	426	41,011.70
GEORGE W. CARR, P.C. Total								0	999	41,011.70
GEOSYNTEC CONSULTANTS	55 W WACKER DR STE 1100	CHICAGO	IL	60601-1611	1034305	Consulting	Fees & expenses	1	992	73,255.31
GEOSYNTEC CONSULTANTS Total								1	921	177.72
GEOSYNTEC CONSULTANTS Total								2	921	4,662.29
GEOSYNTEC CONSULTANTS Total								3	921	64.02
GEOSYNTEC CONSULTANTS Total										83,020.69

Name of Respondent
Wisconsin Electric Power Company

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Date of Report
(Mo, Da, Yr)
03/29/2004

Year of Report
December 31, 2003

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

* Dept. 1 = Electric; 2 = Gas; 3 = Steam; 9 = below the line; 0 = Balance Sheet

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
GODFREY & KAHN SC						Legal	Fees	1	923	28,282.00
GODFREY & KAHN SC Total								2	923	4,859.00
GONZALEZ, SAGGIO, BIRDALL & HARLAN						Legal	Fees	1	923	33,141.00
GONZALEZ, SAGGIO, BIRDALL & HARLAN Total								2	923	109,618.00
HARE STRIGENZ DESIGN						Consulting	Fees	1	923	18,830.00
HARE STRIGENZ DESIGN Total								2	923	128,448.00
HILLESTAD LEARNING TECHNOLOGIES						Consulting	Fees	1	923	43,339.00
HILLESTAD LEARNING TECHNOLOGIES Total								2	923	7,445.00
HYDE & LICHTER INC						Consulting	Fees	1	923	50,794.00
HYDE & LICHTER INC Total								2	923	8,302.00
J.F. AHERN CO.						Consulting	Fees	1	923	60,706.00
J.F. AHERN CO. Total								2	923	8,302.00
KAMINSKI CONSULTING						Consulting	Fees & expenses	1	923	24,921.82
KAMINSKI CONSULTING Total								2	923	8,829.15
KATZMAN CONSULTING SERVICES						Consulting	Fees	1	923	34,171.48
KATZMAN CONSULTING SERVICES Total								2	923	118,180.00
KIRKLAND & ELLIS						Consulting	Fees	1	923	8,247.00
KIRKLAND & ELLIS Total								2	923	126,427.00
KIRKLAND & ELLIS Total								0	999	21,461.90
KIRKLAND & ELLIS Total								1	921	11,050.00
KIRKLAND & ELLIS Total								2	923	10,200.00
KIRKLAND & ELLIS Total								3	921	1,950.00
KIRKLAND & ELLIS Total								673	673	38.10
KIRKLAND & ELLIS Total								44,700.00	923	44,700.00
KIRKLAND & ELLIS Total								70,014.28	923	70,014.28
KIRKLAND & ELLIS Total								23,059.52	923	23,059.52
KIRKLAND & ELLIS Total								1,181.40	923	1,181.40
KIRKLAND & ELLIS Total								6,000.00	923	6,000.00
KIRKLAND & ELLIS Total								100,255.20	923	100,255.20
KIRKLAND & ELLIS Total								4,376.00	923	4,376.00
KIRKLAND & ELLIS Total								29,852.00	923	29,852.00
KIRKLAND & ELLIS Total								111,189.18	923	111,189.18
KIRKLAND & ELLIS Total								3,653.82	923	3,653.82
KIRKLAND & ELLIS Total								114,853.00	923	114,853.00
KIRKLAND & ELLIS Total								275,000.00	999	275,000.00
KIRKLAND & ELLIS Total								275,000.00	999	275,000.00
KIRKLAND & ELLIS Total								330.48	901	330.48
KIRKLAND & ELLIS Total								11,009.52	903	11,009.52
KIRKLAND & ELLIS Total								194.40	907	194.40
KIRKLAND & ELLIS Total								3,045.60	908	3,045.60
KIRKLAND & ELLIS Total								6,832.50	921	6,832.50
KIRKLAND & ELLIS Total								300.84	901	300.84
KIRKLAND & ELLIS Total								9,358.18	903	9,358.18
KIRKLAND & ELLIS Total								165.60	907	165.60
KIRKLAND & ELLIS Total								2,594.41	908	2,594.41
KIRKLAND & ELLIS Total								33,832.51	908	33,832.51

Name of Respondent
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03/29/2004

Year of Report
December 31, 2003

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

* Dept. 1 = Electric; 2 = Gas; 3 = Steam; 9 = below the line; 0 = Balance Sheet

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
LOOMIS, EWEET, PARSLEY, DAVIS & GOTTING						Legal	Fees	1	923	190,658.00
LOOMIS, EWEET, PARSLEY, DAVIS & GOTTING Total								0	999	190,658.00
LYNNE BROYDRICK GROUP		PORT WASHINGTON	WI		1040489	Consulting	Fees & expenses	1	921	188,741.42
								1	921	2,311.13
								2	923	321,357.94
								2	921	2,385.10
								2	923	109,359.61
								3	923	5,422.50
									999	651,558.70
LYNNE BROYDRICK GROUP Total								0	901	47,310.80
MANAGEMENT ALLANCE PROGRAMS INC	16550 W LISBON RD	MENOMONEE FALLS	WI	53051	1041328	Consulting	Fees & expenses	1	901	191.03
								1	903	2,982.81
								1	907	191.03
								1	908	2,992.81
								1	921	41,766.19
								2	901	162.73
								2	903	2,549.44
								2	907	182.73
								2	908	2,349.44
								2	921	14,796.75
								3	921	704.74
									999	116,370.50
MANAGEMENT ALLANCE PROGRAMS INC Total								0	999	357,888.32
MANPOWER INC								1	501	3,381.12
								1	506	66,894.61
								1	511	1,661.47
								1	512	10.58
								1	513	52.51
								1	520	4.03
								1	523	5.65
								1	524	18,060.36
								1	526	2.05
								1	530	6.06
								1	531	22.88
								1	532	3.75
								1	545	3,284.44
								1	553	9.90
								1	554	1.41
								1	555	19.44
								1	557	(3.74)
								1	580	8,188.87
								1	581	14.87
								1	582	166.43
								1	583	4,691.33
								1	584	2,906.53
								1	585	64.92
								1	586	18,639.55
								1	587	2.14
								1	588	(2,705.33)
								1	589	0.36
								1	590	9.82
								1	591	86.61
								1	592	2,420.54
								1	593	20,716.91
								1	594	10,826.28
								1	596	64.63
								1	901	3,355.45
								1	902	3,285.07
								1	903	217,718.83

Name of Respondent
 Wisconsin Electric Power Company

This Report is:
 (1) ☒ An Original
 (2) ☐ A Resubmission

Date of Report
 (Mo., Da., Yr)
 03/29/2004

Year of Report
 December 31, 2003

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
MANPOWER INC Total MEDELLIN & ASSOCIATES MEDELLIN & ASSOCIATES Total						Recruiting & Consulting	Fees	1	907	5,132.33
								1	908	181,919.73
								1	921	291,173.48
								1	923	3.58
								1	928	8,707.04
								1	935	7,004.68
								2	870	6.33
								2	874	3,301.00
								2	875	86.68
								2	877	5.38
								2	878	198.88
								2	879	126.30
								2	880	1,737.02
								2	885	2.70
								2	887	2,107.50
								2	889	722.47
								2	891	26.28
								2	892	2,248.01
								2	893	873.30
								2	894	0.09
								2	901	4,184.46
								2	902	2,039.79
								2	903	188,544.53
								2	907	4,380.02
								2	908	108,412.92
								2	921	1,290.07
								2	925	2,124.77
								2	928	3,417.39
								3	935	(2,94)
								3	902	6.20
								3	908	235.67
								3	921	3,498.95
								3	928	171.89
								3	935	117.61
								1	923	1,666,863.59
								1	923	36,466.00
								2	923	6,264.00
										42,730.00

Name of Respondent
Wisconsin Electric Power Company

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

This Report is:
(1) [X] An Original
(2) [] A Resubmission

Date of Report
(Mo, Da, Yr)
03/29/2004

Year of Report
December 31, 2003

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

* Dept. 1 = Electric; 2 = Gas; 3 = Steam; 0 = Balance Sheet

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
MICHAEL BEST & FRIEDRICH LLP						Legal	Fees	1	923	73,805.00
MICHAEL BEST & FRIEDRICH LLP Total							Fees	2	923	11,766.00
MUELLER COMMUNICATIONS INC.						Consulting	Fees	1	923	85,571.00
MUELLER COMMUNICATIONS INC. Total							Fees	2	923	81,613.00
MUELLER COMMUNICATIONS INC. Total	2838 W STATE ST	MILWAUKEE	WI	53208	1042154	Consulting	Fees	1	923	14,020.00
NATION CONSULTING						Consulting	Fees	2	923	95,633.00
NATION CONSULTING Total							Fees	3	923	43,758.96
NATIONAL ECONOMIC RESEARCH						Consulting	Fees	1	923	15,502.88
NATIONAL ECONOMIC RESEARCH Total							Fees	2	923	738.36
OMNI CREDIT SERVICES INC	383 BISHOPS WAY STE 100	BROOKFIELD	WI	53005	1002141	Collection Services	Fees & expenses	1	901	241,980.00
OMNI CREDIT SERVICES INC Total							Fees & expenses	2	903	603.63
PA CONSULTING GROUP		ATLANTA	GA		1038213	Consulting	Fees & expenses	1	923	36,847.93
PA CONSULTING GROUP Total							Fees	2	901	648.27
PATRICK ESSIE PUBLIC AFFAIRS	18 NORTH CARROLL STREET #900	MADISON	WI	53703	1031551	State Government Consulting	Fees	9	426	40,722.92
PATRICK ESSIE PUBLIC AFFAIRS Total							Fees & expenses	0	999	78,822.75
PATRICK WOODKE	5238 N SANTA MONICA BLVD	MILWAUKEE	WI	53217	1010166	Consulting	Fees & expenses	1	923	55,590.08
PATRICK WOODKE Total							Fees & expenses	2	923	55,590.08
PAUL AMBROSINO	447 BATTERY ST STE 250	SAN FRANCISCO	CA	94111	1042593	Consulting	Fees & expenses	1	923	25,686.76
PAUL AMBROSINO Total							Fees & expenses	2	923	43,894.83
PERKINS COIE LLP	1201 THIRD AVENUE, 40TH FLOOR	SEATTLE	WA	98101-3089	1023404	Consulting	Fees	3	923	15,550.84
PERKINS COIE LLP Total							Fees	0	999	740.66
PERSONNEL DECISIONS INTERNATIONAL		MINNEAPOLIS	MIN		1003648	Consulting	Fees	1	923	60,186.33
PERSONNEL DECISIONS INTERNATIONAL Total							Fees	2	923	25,000.00
PIPER, MARBURY, RUDNICK, & WOLF LLC						Legal	Fees	1	923	38,402.88
PIPER, MARBURY, RUDNICK, & WOLF LLC Total							Fees	2	923	20,949.02
POBLOCKI & SONS CO. SIGNS						Graphic Design & Consulting	Fees	3	923	648.00
POBLOCKI & SONS CO. SIGNS Total							Fees	1	923	85,000.00
POPE & ASSOCIATES, INC.	1313 EAST KEMPER ROAD #350	CINCINNATI	OH	45246	1002266	Human Relations Consultants	Fees & expenses	2	923	23,894.48
POPE & ASSOCIATES, INC. Total							Fees & expenses	1	903	8,500.64
							Fees & expenses	1	907	404.88
							Fees & expenses	1	908	32,900.00
							Fees & expenses	1	923	292,692.00
							Fees & expenses	2	923	37,439.00
							Fees & expenses	2	923	330,131.00
							Fees & expenses	1	923	31,912.00
							Fees & expenses	2	923	5,482.00
							Fees & expenses	1	903	37,394.00
							Fees & expenses	1	907	92.56
							Fees & expenses	1	908	(3.57)
							Fees & expenses	1	923	(88.81)
							Fees & expenses	2	923	30,754.24
							Fees & expenses	2	903	78.84
							Fees & expenses	2	907	(3.04)
							Fees & expenses	2	908	(75.81)
							Fees & expenses	2	923	10,895.46
							Fees & expenses	3	908	(0.19)
							Fees & expenses	3	923	518.53
							Fees & expenses	3	923	42,168.61

Name of Respondent
Wisconsin Electric Power Company

This Report Is:
(1) [X] An Original
(2) [] A Resubmission

Date of Report
(Mo, Da, Yr)
03/29/2004

Year of Report
December 31, 2003

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

* Dept. 1 = Electric; 2 = Gas; 3 = Steam; 9 = below the line; 0 = Balance Sheet

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
QUALE FELDBRUEGGE CALVELL THOM QUALE FELDBRUEGGE CALVELL THOM Total	710 N PLANKINTON AVE, NINTH FLOOR 411 EAST WISCONSIN AVE	MILWAUKEE MILWAUKEE	WI WI	53203 53202-4497	1013824 1003665	Legal Legal	Fees Fees & expenses	1 0 1 2 3	923 999 923 923 923	37,000.00 37,000.00 (26,160.03) 64,004.99 24,915.01 1,060.00 63,839.97
QUARLES & BRADY Total RMB CONSULTING & RESEARCH, INC. RR DONNELLEY RECEIVABLES, INC.	5104 BUR OAK CIRCLE	RALEIGH	NC	27612	1016096	Consulting	Fees & expenses	0 1	999 506	32,990.00 16,214.00
RR DONNELLEY RECEIVABLES, INC.		CHARLOTTE	NC		1014161	Consulting	Fees	0 1 2 3	999 923 923 923	48,876.01 984.82 182.56 16.62
RR DONNELLEY RECEIVABLES, INC. Total SARGENT & LUNDY	55 EAST MONROE STREET	CHICAGO	IL	60603	1002576	Consulting	Fees	0 1 3	999 921 921	50,030.01 (42,421.51) 65,341.35 3,439.02
SARGENT & LUNDY Total SECURITAS SECURITY SERVICES USA INC	12672 COLLECTIONS DR	CHICAGO	IL	60693	1042333	Consulting	Fees & expenses	0 1 1 1 2 2 3 3	999 506 506 935 921 935 921 935	1,929.84 64,000.00 34,526.46 20,316.12 11,968.65 2,622.67 437.70 258.34
SECURITAS SECURITY SERVICES USA INC Total SKADDEN ARPS SLATE MEAGHER &	333 W WACKER DR	CHICAGO	IL	60606-1285	1004518	Legal	Fees	1 2 3	923 923 923	25,907.43 516.76 279.81
SKADDEN ARPS SLATE MEAGHER & Total SONNENSCHN NATH & ROSENTHAL	8000 SEARS TOWER	CHICAGO	IL	60606	1013925	Legal	Fees	1 2 3	923 923 923	26,704.00 25,602.00 13,965.99
SONNENSCHN NATH & ROSENTHAL Total SPECTRUM ECONOMICS INC	9401 INDIAN CREEK PKWY STE 360	OVERLAND PARK	KS	66210	1042441	Consulting	Fees	1 2 3	923 923 923	39,999.99 25,392.26 3,933.51
SPECTRUM ECONOMICS INC Total STONE & WEBSTER INC	100 TECHNOLOGY CENTER DR	STOUGHTON	MA	2072	1032088	Engineering Consultants	Fees & expenses	0 1	999 512	29,754.22 14,347.10
STONE & WEBSTER INC Total										11,449.83 25,796.93

Name of Respondent
Hilsconslin Electric Power Company

This Report Is:
(1) [X] An Original
(2) [] A Resubmission

Date of Report
(Mo, Da, Yr)
03/23/2004

Year of Report
December 31, 2003

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

* Dept: 1 = Electric; 2 = Gas; 3 = Steam; 9 = below the line; 0 = Balance Sheet

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
STS CONSULTANTS LTD	11425 LAKE PARK DRIVE	MILWAUKEE	WI	53224	1002695	Consulting	Fees & expenses	0	999	112,402.00
STS CONSULTANTS LTD	35014 EAGLE WAY	CHICAGO	IL	60678-1350	1005930			1	501	4,454.78
STS CONSULTANTS LTD	11425 LAKE PARK DRIVE	MILWAUKEE	WI	53224	1002695			1	921	1,348.15
								1	935	195.10
								2	921	4.58
								2	935	0.79
								3	921	12.78
STS CONSULTANTS LTD Total										118,418.18
SULLIVAN & WORCESTER LLP	1666 K STREET NW	WASHINGTON	DC	20006	1041429	Legal	Fees	1	923	38,724.00
								3	923	1,276.00
										40,000.00
SULLIVAN & WORCESTER LLP Total										200,561.80
SWIDLER BERLIN SHEREFF FRIEDMAN LLP		WASHINGTON	DC		1027584	Legal	Fees	1	923	200,561.80
								2	923	3,384.22
								3	923	71,053.97
										274,999.99
SWIDLER BERLIN SHEREFF FRIEDMAN LLP Total										26,989.41
TERENCE J SULLIVAN AND ASSOC INC	966 FAIRVIEW AVE	MOUNT DORA	FL	32757	1012991	Nuclear Consultants	Fees	1	524	26,989.41
TERENCE J SULLIVAN AND ASSOC INC Total										26,989.41
THE ACCORD GROUP	1730 RHODE ISLAND AVE NW STE 700	WASHINGTON	DC	20036	1033370	Consulting	Fees & expenses	1	923	41,174.42
								2	923	12,322.21
								3	923	694.77
								9	426	36,191.40
										90,382.80
THE ACCORD GROUP Total										122,511.00
THE ALARIS GROUP INC						Consulting	Fees	1	923	21,045.00
								2	923	143,556.00
										114,278.57
THE ALARIS GROUP INC Total										165,014.00
THE GABRIEL COMPANY LLC	1666 K STREET NW STE 700	WASHINGTON	DC	20006	1003438	Government Consultants	Fees & expenses	9	426	114,278.57
THE GABRIEL COMPANY LLC Total										183,361.00
THE LUKASEWSKI GROUP						Consulting	Fees	1	923	29,843.20
								2	923	3,817.40
								0	999	6,258.26
THE LUKASEWSKI GROUP Total										1,281.55
THE TITUS GROUP INC	126 N JEFFERSON ST STE 280	MILWAUKEE	WI	53202	1040394	Consulting	Fees & expenses	1	923	2,217.15
								2	923	61.04
								3	923	105.60
										43,384.20
THE TITUS GROUP INC Total										287,382.00
TOWERS PERRIN						Actuarial	Fees & expenses	1	923	51,085.00
								2	923	348,467.00
TOWERS PERRIN Total										32,464.00
TRINITY CONSULTANTS						Consulting	Fees	1	923	32,464.00
TRINITY CONSULTANTS Total										101,650.51
VAN NESS FELDMAN	1050 THOMAS JEFFERSON STREET NW	WASHINGTON	DC	20007	1024702			1	923	(0.01)
								2	923	3,349.50
								3	923	105,000.00
VAN NESS FELDMAN Total										

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/29/2004	Year of Report December 31, 2003
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

NAME AND ADDRESS OF PERSON OR ORGANIZATION RENDERING SERVICE

Vendor Name	Street Address	City	State	Zip Code	Vendor #	Description of Service	Basis of Charges	Dept	Account	Amount
WASHINGTON GROUP INTERNATIONAL INC	510 CARNEGIE CENTER 2ND FL	PRINCETON	NJ	08540	1000945			0	999	578,984.97
WASHINGTON GROUP INTERNATIONAL INC Total								1	502	(6,121.61)
YOUNTS CONSULTING INC	842 N SHORE DR	GLEN BURIE	MD	21060	1041729			0	512	8,039.90
YOUNTS CONSULTING INC Total								0	999	580,903.26
Grand Total								1	513	30,000.00
										76,377.00
										15,109,346.26

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

SUMMARY OF COSTS BILLED TO AFFILIATES

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

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin Energy Corporation	Parent Co.	Administrative & general expenses, which may include managerial, financial, accounting, legal, data processing, and other services.	-	-
2					
3					
4					
5					
6					
7					
8	Wisconsin Energy Capital Corp.	Non-utility Affiliate	"	-	-
9					
10	Witech Corporation	"	"	-	-
11					
12	Bostco, LLC	"	"	-	-
13					
14	Wispark Corporation	"	"	-	-
15					
16	Wisvest Corporation	"	"	-	-
17					
18	Minergy Corp.	"	"	-	-
19					
20	Wisvest Thermal Energy Services	"	"	-	-
21					
22	Edison Sault	"	"	-	-
23					
24	Northern Tree Service	"	"	-	-
25					
26	Wexco	"	"	-	-
27					
28	WE Power	"	"	-	-
29					
30	Wisconsin Gas	Utility	"	-	-
31	Note: Wisconsin Gas includes only intercompany services provided				
32	it does not include vouchers paid in Wisconsin Electric's accounts payable department.				
33					
34					
35					
36					
37					
TOTAL					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

SUMMARY OF COSTS BILLED TO AFFILIATES (Continued)

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

Account Number (f)	Amount Classified to Non-operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
-	-	146		\$18,467,129	Greater of Cost or Fair Market Value*	1
						2
						3
						4
						5
						6
						7
-	-	146		2,285	"	8
						9
-	-	146		5,247	"	10
						11
-	-	146		22,536	"	12
						13
-	-	146		422,866	"	14
						15
-	-	146		56,158	"	16
						17
-	-	146		--	"	18
						19
-	-	146		837,048	"	20
						21
-	-	146		--	"	22
						23
-	-	146		944	"	24
						25
-	-	146		125	"	26
						27
-	-	146		12,914,435	"	28
						29
-	-	146		84,175,619	Cost	30
						31
					*cost includes	32
					applicable overheads	33
						34
						35
						36
						37
			\$ --	\$116,904,392		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2009

SUMMARY OF COSTS BILLED FROM AFFILIATES

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

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin Energy Corporation	Parent Co.	Services Provided Under Article VIII	930	6,318,386
2					
3					
4	Wisconsin Energy Corporation	Parent Co.	Labor & Vouchers		
5				426	1,221
6			"	431	42,524
7			"	546-558	432
8			"	921	26,943,071
9			"	928	74,924
10			"	930	81,660
11			"		
12			"		
13			"		
14			"		
15			Total Labor & Vouchers		27,143,832
16					
17					
18	Wisconsin Gas	Utility	Labor & Vouchers		19,363,034
19					19,363,034
20					
21					
22	WE Power	Non-Utility	Labor & Vouchers		
23			"	500-514	20,901,229
24			"	546-558	12,549,459
25			"	921	72,304
26			"		
27			"		
28			"		
29			"		
30			"		
31					33,522,992
32					
33					
34	SSS Holdings	Non-Utility	Labor & Vouchers		
35			"	417	3,371
36			"	426	155,781
37			"	500-514	1,608
38			"	921	6,683
39					
40					167,443
41					
42					
43	Wispark	Non-Utility	Labor & Vouchers		
44					-
45					
46					
47					
48					
49					
50					
51	Note: Wisconsin Gas includes only intercompany services provided				
52	it does not include vouchers paid in Wisconsin Electric's accounts payable department.				
53					
TOTAL					86,515,687

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2009

SUMMARY OF COSTS BILLED FROM AFFILIATES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the accounts in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the accounts 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.
				6,318,386	Cost	1
						2
						3
						4
				1,221	"	5
				42,524	"	6
				432	"	7
				26,943,071	"	8
				74,924	"	9
				81,660	"	10
		143	246,881	246,881	"	11
		186	896,687	896,687	"	12
		228	6,615,067	6,615,067	"	13
		253	5,768	5,768	"	14
			7,764,403	34,908,235		15
						16
				19,363,034	"	17
				19,363,034		18
						19
						20
						21
				20,901,229	"	22
				12,549,459	"	23
				72,304	"	24
		107	1,883,981	1,883,981	"	25
		108	-	-	"	26
		182	320,560,041	320,560,041	"	27
		186	13,855,297	13,855,297	"	28
		232	(2,781)	(2,781)	"	29
			336,296,538	369,819,530		30
						31
						32
				3,371	"	33
				155,781	"	34
				1,608	"	35
				6,683	"	36
				-	"	37
				167,443		38
						39
						40
						41
		186	39,972	39,972	"	42
			39,972	39,972		43
						44
						45
						46
						47
						48
						49
						50
						51
						52
						53
			344,100,913	430,616,600		

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	21,276,649	35,810,061	61,189,755	64,096,761
3	Net Sales (Account 447)	(21,051,633)	(34,920,873)	(52,046,191)	(66,547,954)
4	Transmission Rights				
5	Ancillary Services	(3,309,837)	(4,490,545)	(5,609,323)	(6,446,309)
6	Other Items (list separately)				
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8					
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45					
46	TOTAL	(3,084,821)	(3,601,357)	3,534,241	(8,897,502)

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011		Year/Period of Report End of 2010/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)	27,366,401		
3	Steam	16,956,278					
4	Nuclear		23	Requirements Sales for Resale (See instruction 4, page 311.)	2,004,591		
5	Hydro-Conventional	301,622					
6	Hydro-Pumped Storage		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,421,835		
7	Other	3,061,820					
8	Less Energy for Pumping		25	Energy Furnished Without Charge			
9	Net Generation (Enter Total of lines 3 through 8)	20,319,720	26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	65,427		
10	Purchases	12,448,636	27	Total Energy Losses	910,102		
11	Power Exchanges:		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	32,768,356		
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)	32,768,356					

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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 in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: Wisconsin Electric Power Company

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	2,944,808	306,130	4,435	4	1800
30	February	2,561,664	195,190	4,247	9	1900
31	March	2,588,154	166,769	4,054	1	1900
32	April	2,397,707	234,778	3,686	6	1100
33	May	2,538,980	140,020	5,116	24	1700
34	June	2,783,418	199,424	5,264	22	1800
35	July	3,218,467	192,457	5,460	7	1400
36	August	3,245,734	143,123	5,908	12	1600
37	September	2,573,903	191,393	5,057	2	1700
38	October	2,516,349	183,559	3,932	12	2000
39	November	2,555,284	241,982	4,124	30	1800
40	December	2,843,888	227,010	4,599	13	1800
41	TOTAL	32,768,356	2,421,835			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>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.</p>							
Line No.	Item (a)	Plant Name: VALLEY-TOTAL (b)		Plant Name: PARIS-TOTAL (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam		Combustion Turbine			
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional		Conventional			
3	Year Originally Constructed	1968		1995			
4	Year Last Unit was Installed	1969		1995			
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	272.00		476.80			
6	Net Peak Demand on Plant - MW (60 minutes)	0		0			
7	Plant Hours Connected to Load	14289		0			
8	Net Continuous Plant Capability (Megawatts)	0		0			
9	When Not Limited by Condenser Water	280		400			
10	When Limited by Condenser Water	280		400			
11	Average Number of Employees	103		0			
12	Net Generation, Exclusive of Plant Use - KWh	779587000		28528000			
13	Cost of Plant: Land and Land Rights	4378562		68364			
14	Structures and Improvements	14723840		4817700			
15	Equipment Costs	111076153		119388760			
16	Asset Retirement Costs	0		0			
17	Total Cost	130178555		124274824			
18	Cost per KW of Installed Capacity (line 17/5) Including	478.5976		260.6435			
19	Production Expenses: Oper, Supv, & Engr	949843		66805			
20	Fuel	57565029		2704390			
21	Coolants and Water (Nuclear Plants Only)	0		0			
22	Steam Expenses	2705471		0			
23	Steam From Other Sources	0		0			
24	Steam Transferred (Cr)	-10117623		0			
25	Electric Expenses	584572		415290			
26	Misc Steam (or Nuclear) Power Expenses	2408499		72469			
27	Rents	0		0			
28	Allowances	96		0			
29	Maintenance Supervision and Engineering	2364696		1283908			
30	Maintenance of Structures	765911		26846			
31	Maintenance of Boiler (or reactor) Plant	4976543		0			
32	Maintenance of Electric Plant	2583273		75145			
33	Maintenance of Misc Steam (or Nuclear) Plant	757760		0			
34	Total Production Expenses	65544070		4644853			
35	Expenses per Net KWh	0.0841		0.1628			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	PROP	COAL	GAS	GAS		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	GALS	TONS	MCF	MCF		
38	Quantity (Units) of Fuel Burned	287	480813	21279	419224	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	91500	11637	1010	1010	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	1.290	97.157	6.167	5.818	0.000	0.000
41	Average Cost of Fuel per Unit Burned	1.290	97.157	6.157	5.818	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	1423.962	417.447	608.198	576.028	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	20.718	6.004	8.739	8.549	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	14403.000	0.000	0.000	14199.000	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: PLEASANT PRAIRIE-TOT (d)			Plant Name: GERMANTOWN-TOTAL (e)			Plant Name: EDGEWATER-1 UNIT (f)			Line No.
Steam			Combustion Turbine			Steam			1
Conventional			Conventional			Conventional			2
1980			1978			1985			3
1985			2000			1985			4
1233.20			378.90			95.00			5
0			0			0			6
0			754			7948			7
0			0			0			8
1188			345			104			9
1188			345			103			10
198			13			0			11
7147751000			9140000			620088000			12
3376362			1175735			413990			13
161925591			6060669			11128685			14
1011629443			89265644			72769075			15
0			0			0			16
1176931396			96502048			84311750			17
954.3719			254.6900			887.4921			18
1575542			255			199976			19
141621620			33402			14658354			20
0			0			0			21
11755540			1544399			593532			22
0			0			0			23
0			0			0			24
602803			374735			163557			25
4723775			121160			-172267			26
0			0			0			27
21			0			45			28
3764652			3136982			45827			29
3043178			135217			8559			30
14745234			0			479354			31
5018432			474000			191223			32
1880610			0			316535			33
188731407			5820150			16484695			34
0.0264			0.6368			0.0266			35
COAL		GAS	OIL		GAS	COAL		OIL	36
TONS		MCF	BBLS		MCF	TONS		BBLS	37
4730457	0	219864	7181	0	116506	386320	0	1227	38
8346	0	1010	138500	0	1010	8740	0	138500	39
27.815	0.000	5.649	96.621	0.000	5.044	35.779	0.000	92.608	40
27.815	0.000	5.649	95.621	0.000	5.044	35.779	0.000	92.608	41
166.757	0.000	559.310	1643.904	0.000	499.375	211.209	0.000	1592.385	42
1.846	0.000	6.196	34.732	0.000	8.204	2.231	0.000	16.830	43
0.000	11027.000	0.000	0.000	14892.000	0.000	0.000	10565.000	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 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 (a)	Plant Name: CONCORD-TOTAL (b)	Plant Name: PRESQUE ISLE-TOTAL (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Combustion Turbine	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional
3	Year Originally Constructed	1993	1955
4	Year Last Unit was Installed	1994	1979
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	476.80	624.70
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	1067	35332
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	400	431
10	When Limited by Condenser Water	400	431
11	Average Number of Employees	0	170
12	Net Generation, Exclusive of Plant Use - KWh	45979000	2397652000
13	Cost of Plant: Land and Land Rights	826972	727047
14	Structures and Improvements	5059704	46532788
15	Equipment Costs	121663915	288406831
16	Asset Retirement Costs	0	0
17	Total Cost	127550591	335666666
18	Cost per KW of Installed Capacity (line 17/5) Including	267.5138	537.3246
19	Production Expenses: Oper, Supv, & Engr	66804	1716909
20	Fuel	4306633	75002369
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	2331513
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	426145	1205751
26	Misc Steam (or Nuclear) Power Expenses	67438	4170923
27	Rents	0	0
28	Allowances	0	130
29	Maintenance Supervision and Engineering	85683	2312019
30	Maintenance of Structures	76920	2411581
31	Maintenance of Boiler (or reactor) Plant	0	9188684
32	Maintenance of Electric Plant	1862174	3418286
33	Maintenance of Misc Steam (or Nuclear) Plant	0	1600018
34	Total Production Expenses	6891797	103358183
35	Expenses per Net KWh	0.1499	0.0431
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	GAS	OIL
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	BBLS
38	Quantity (Units) of Fuel Burned	640709	12752
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1010	138500
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	6.116	95.398
41	Average Cost of Fuel per Unit Burned	6.116	95.398
42	Average Cost of Fuel Burned per Million BTU	605.563	939.364
43	Average Cost of Fuel Burned per KWh Net Gen	8.706	19.548
44	Average BTU per KWh Net Generation	0.000	11876.000

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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: SO OAK CREEK-TOTAL (d)			Plant Name: PT WASH GEN STN TOTL (e)			Plant Name: (f)			Line No.
Steam			Gas Turb-Combined Cy						1
Conventional			Conventional						2
1959			2005						3
1967			2008						4
1191.60			1090.00			0.00			5
0			0			0			6
25035			7669			0			7
0			0			0			8
1139			1150			0			9
1135			1150			0			10
265			34			0			11
4774637000			2652447000			0			12
4589024			551525			0			13
53169687			5424100			0			14
436561772			7112375			0			15
15279797			0			0			16
509600280			13088000			0			17
427.6605			12.0073			0.0000			18
1959039			295749			0			19
126771780			114419244			0			20
0			0			0			21
3234929			0			0			22
0			0			0			23
0			0			0			24
1001747			2591706			0			25
8797065			1279853			0			26
0			101827702			0			27
235			0			0			28
4379625			1144556			0			29
2566249			215452			0			30
14543149			0			0			31
12531886			15973603			0			32
2811526			45190			0			33
178597230			237793055			0			34
0.0374			0.0897			0.0000			35
GAS		CIAC	GAS						36
MCF		TONS	MCF						37
188487	0	2761348	19184636	0	0	0	0	0	38
1010	0	8727	1010	0	0	0	0	0	39
6.018	0.000	42.875	5.964	0.000	0.000	0.000	0.000	0.000	40
6.018	0.000	42.875	5.964	0.000	0.000	0.000	0.000	0.000	41
595.879	0.000	245.643	590.506	0.000	0.000	0.000	0.000	0.000	42
6.040	0.000	2.489	4.314	0.000	0.000	0.000	0.000	0.000	43
0.000	10106.000	0.000	7171.000	0.000	0.000	0.000	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 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 (a)	Plant Name: <u>ELM ROAD- UNIT 1</u> (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	
3	Year Originally Constructed	2010	
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	615.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	3750	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	615	0
10	When Limited by Condenser Water	615	0
11	Average Number of Employees	146	0
12	Net Generation, Exclusive of Plant Use - KWh	1210846000	0
13	Cost of Plant: Land and Land Rights	1122256	0
14	Structures and Improvements	0	0
15	Equipment Costs	4733318	0
16	Asset Retirement Costs	0	0
17	Total Cost	5855574	0
18	Cost per KW of Installed Capacity (line 17/5) Including	9.5213	0.0000
19	Production Expenses: Oper, Supv, & Engr	1039693	0
20	Fuel	37419698	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	1527645	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	6886213	0
27	Rents	254981650	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	90903	0
30	Maintenance of Structures	157134	0
31	Maintenance of Boiler (or reactor) Plant	4526055	0
32	Maintenance of Electric Plant	2047556	0
33	Maintenance of Misc Steam (or Nuclear) Plant	3498269	0
34	Total Production Expenses	312174816	0
35	Expenses per Net KWh	0.2578	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	GAS
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	TONS	MCF
38	Quantity (Units) of Fuel Burned	488860	379241
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	12981	1010
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	72.023	6.667
41	Average Cost of Fuel per Unit Burned	72.023	6.667
42	Average Cost of Fuel Burned per Million BTU	277.418	667.393
43	Average Cost of Fuel Burned per KWh Net Gen	2.728	9.861
44	Average BTU per KWh Net Generation	0.000	9817.000

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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: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0.0000	0.0000	0.0000	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	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
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.					
Line No.	Item (a)	FERC Licensed Project No. 1759 Plant Name: PEAVY FALLS (b)	FERC Licensed Project No. 1980 Plant Name: BIG QUINNESEC (c)		
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River		
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional		
3	Year Originally Constructed	1943	1914		
4	Year Last Unit was Installed	1943	1949		
5	Total installed cap (Gen name plate Rating in MW)	12.00	19.00		
6	Net Peak Demand on Plant-Megawatts (60 minutes)	16	21		
7	Plant Hours Connect to Load	3,837	8,760		
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	15	16		
10	(b) Under the Most Adverse Oper Conditions	15	14		
11	Average Number of Employees	1	1		
12	Net Generation, Exclusive of Plant Use - Kwh	36,677,500	87,696,800		
13	Cost of Plant				
14	Land and Land Rights	73,367	114,715		
15	Structures and Improvements	208,570	324,334		
16	Reservoirs, Dams, and Waterways	1,010,381	2,620,231		
17	Equipment Costs	1,763,457	2,549,457		
18	Roads, Railroads, and Bridges	24,669	64,023		
19	Asset Retirement Costs	0	0		
20	TOTAL cost (Total of 14 thru 19)	3,080,444	5,672,760		
21	Cost per KW of Installed Capacity (line 20 / 5)	256.7037	298.5663		
22	Production Expenses				
23	Operation Supervision and Engineering	28,307	17,058		
24	Water for Power	0	0		
25	Hydraulic Expenses	170,949	180,892		
26	Electric Expenses	18,908	29,368		
27	Misc Hydraulic Power Generation Expenses	24,363	23,531		
28	Rents	0	0		
29	Maintenance Supervision and Engineering	38,347	23,008		
30	Maintenance of Structures	140,973	67,767		
31	Maintenance of Reservoirs, Dams, and Waterways	51,212	37,629		
32	Maintenance of Electric Plant	82,313	54,441		
33	Maintenance of Misc Hydraulic Plant	128,636	82,985		
34	Total Production Expenses (total 23 thru 33)	684,008	516,679		
35	Expenses per net KWh	0.0186	0.0059		

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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	DIESEL PLANT					
2	Valley Diesel (1)	1968	2.80			
3	HYRDO					
4	Appleton (2)	1916	1.99	4.0	13,129,200	1,737,799
5	Way - 1759 (4)	1949	1.80	1.4	2,894,100	1,195,635
6	Michigamme Reservoir - 1759 (4) (5)	1941				489,212
7	Lower Paint - 2072 (3) (4)	1952	0.10	0.1	384,500	805,365
8	Lower Paint Diversion Canal - 2072 (3) (4)	1952				
9	Twin Falls - 1759 (4)	1913	6.14	6.2	27,386,900	4,558,008
10	Kingsford - 2131 (4)	1924	7.20	5.9	23,651,900	3,490,763
11	Michigamme Falls - 2073 (4)	1953	9.60	9.0	22,471,600	5,190,962
12	Hemlock Falls - 2074 (4)	1953	2.80	2.6	4,931,200	1,720,594
13	White Rapids - 2347 (4)	1927	8.00	5.0	29,425,400	6,908,119
14	Chalk Hills - 2394 (4)	1927	7.08	4.8	26,279,100	4,099,081
15	Brule - 2431 (4)	1919	5.33	3.6	13,757,800	11,380,259
16	Pine - 2486 (4)	1922	3.60	4.4	12,932,800	1,641,529
17						
18	STEAM					
19	Milwaukee County (6)	1954	11.00		25,717,000	940,843
20						
21	WIND					
22	Byron	1999	1.30		2,618,173	1,588,917
23	Blue Sky Green Field	2008	145.20		326,880,000	303,715,883
24						
25	(1) Directly connected to plant auxillary load					
26	(2) A used 1929 model unit was purchased and					
27	rebuilt. Rating calculated from 21' head to					
28	16' head.					
29	(3) Cost of plant is not separated					
30	(4) FERC licensed project number					
31	(5) Way Plant is operated in conjunction with					
32	Michigamme Reservoir					
33	(6) Milwaukee County is a steam utility plant					
34	and the operation costs (column H) reflect					
35	an allocation of electric related expenses					
36	which includes fuel.					
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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
		14,285		OIL		2
						3
873,266	259,056		91,353			4
664,242	97,377		65,582			5
	98,522		125,791			6
8,053,648	66,443		78,073			7
						8
742,347	247,294		213,063			9
484,828	135,802		314,878			10
540,725	195,329		271,344			11
614,498	89,246		101,498			12
863,515	189,644		408,134			13
525,523	168,308		447,960			14
2,135,133	146,256		159,499			15
453,215	118,890		193,097			16
						17
						18
85,531		2,845,043	1,375,636	COAL AND GAS		19
						20
						21
1,222,224	7,703		60,978			22
2,091,707	897,358		3,492,478			23
						24
						25
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Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2011		Year of Report Dec. 31, 2010	
<p align="center">CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES</p> <p align="center">Give below the information called for concerning changes in electric generating plant capacities during the year.</p> <p align="center">A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Other During Year</p> <p>1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.</p> <p>2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.</p>							
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	NONE						
2							
3							
4							
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9							
10							

B. Generating Units Scheduled for or Undergoing Major Modifications

Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction	
				Start (d)	Completion (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					

C. New Generating Plants Scheduled for or Under Construction

Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Comb., Gas-Turbine, Nuclear, etc.) (b)	Installed Capacity (in MW)		Estimated Dates of Construction	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
1	Elm Road					
2	Generating Station					
3	Oak Creek, WI					
4	Unit 2	Steam - PC	615	615	June 29, 2005	January, 2011
5						
6						
7						
8						
9						

D. New Units in Existing Plants Scheduled for or Under Construction

Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Comb., Gas-Turbine, Nuclear, etc.) (b)	Unit No. (c)	Size of Unit (in MW) (d)	Estimated Dates of Construction	
					Start (e)	Completion (f)
1	NONE					
2						
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Name of Respondent Wisconsin Electric Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/11		Year of Report Dec. 31, 2010	
STEAM-ELECTRIC GENERATING PLANTS								
<p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year-end. Show unit type installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is included in Account 121, Nonutility Property.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not 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> <p>7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.</p>								
Boilers								
(include both ratings for the boiler and the turbine-generator of dual-rated installations)								
Line No.	Name of Plant	Location of Plant	Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure (in psig)	Rated Steam Temperature (indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per Hour	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Oak Creek PP	Oak Creek, WI	U5 - 1960	PC	2645	1050/1000	1780	
2			U6 - 1961	PC	2645	1050/1000	1780	
3			U7 - 1965	PC	2620	1050/1000	2000	
4			U8 - 1967	PC	2620	1050/1000	2000	
5								
6	Valley PP	Milwaukee, WI	U1 - 1968 (2 boilers)	PC	1600	900	640/640	
7			U2 - 1969 (2 Boilers)	PC	1600	900	640/640	
8								
9	Pleasant Prairie	Pleasant Prairie, WI	U1 - 1980	PC	1950	955/950	4428	
10			U2 - 1985	PC	1950	955/950	4428	
11								
12	Presque Isle PP	Marquette, MI	U5 - 1974	PC	1625	1000/1000	615	
13			U6 - 1975	PC	1625	1000/1000	615	
14			U7 - 1978	PC	1625	1000/1000	615	
15			U8 - 1978	PC	1625	1000/1000	615	
16			U9 - 1979	PC	1625	1000/1000	615	
17								
18	Edgewater PP	Sheboygan, WI	U5-1985 (25% ownership)	PC	2620	1005/1000	700	
19								
20	Elm Road Generating Station	Oak Creek, WI	U1 - 2010	PC	3971	1050/1050	4478	
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STEAM-ELECTRIC GENERATING PLANTS (Continued)												
<p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year-end. Show unit type installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is included in Account 121, Nonutility Property.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not 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> <p>7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.</p>												
<p style="text-align: center;">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.</p>												
Turbines (include both ratings for boiler and turbine-generator of dual-rated installations)					Generators Name Plate Rating in Kw			Line No.				
Year Installed	Max. Rating MW *	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) Min. Max.		Power Factor	Voltage (in MV) (if other than 3 phase, indicate other characteristic)	Plant Capacity Maximum Generator Name Plate Rating (should agree with column (n)) **	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1959	320	CC - 0.5"hg	2,400	3600/1800		163000/112000		45/15	0.85	18		1
1961	320	CC - 0.5"hg	2,400	3600/1800		163000/112000		45/15	0.85	18		2
1965	353	CC - 0.5"hg	2,400	3600/1800		180000/138000		30/30	0.90	18		3
1967	360	TC - 0.5 "hg	2,400	3600		324000		45	0.90	18	1192000	4
												5
1968	160	TC - 2.0"hg	1,450	3600		136000		30	0.85	13.8		6
1969	160	TC - 2.0"hg	1,450	3600		136000		30	0.85	13.8	272000	7
												8
1980	725	TC - 1.0"hg	1,800	3600		616600		60	0.85	23.4		9
1985	725	TC - 1.0"hg	1,800	3600		616600		60	0.85	23.4	1233200	10
												11
1974	100	TC - 1.5"hg	1,450	3600		90000		30	0.90	13.8		12
1975	100	TC - 1.5"hg	1,450	3600		90000		30	0.90	13.8		13
1978	100	TC - 1.5"hg	1,450	3600		90000		30	0.90	13.8		14
1978	100	TC - 1.5"hg	1,450	3600		90000		30	0.90	13.8		15
1979	100	TC - 1.5"hg	1,450	3600		90000		30	0.90	13.8	450000	16
												17
1985	422	TC - 1.0"hg	2,400	3600		380000		45	0.90	22	380000	18
												19
2010	825	TC - 1.9"hg	3,800	3600		701250		60	0.85	25	701250	20
												21
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Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/11		Year of Report Dec. 31, 2010	
HYDROELECTRIC GENERATING PLANTS							
<p>1. Report on this page Hyrdo plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.</p> <p>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 (details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not 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>							
Line No.	Name of Plant	Location	Name of Stream	Water Wheels (In column (e), indicate whether horizontal or vertical. Also indicate type of runner—Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type units by appropriate footnote.)			
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full
	(a)	(b)	(c)	(d) 1	(e)	(f)	(g)
1	Peavy Falls	Randville, MI	Michigamme River	Unattended	Vert (F)	1943	95 ft
2	Big Quinnesec	Iron Mountain, MI	Menominee River	Unattended	Horz (F)	1914	61 ft
3					Vert (F)	1949	92 ft
4							
5							
6							
7							
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HYDROELECTRIC GENERATING PLANTS (Continued)										
<p>1. Report on this page Hyrdo plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.</p> <p>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 (details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not 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>										
Water Wheels (Continued)			Generators						Total Installed Generating Capacity (Name Plate Ratings in MW)	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		
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
95 ft	200	10,700	1943	6,900	3	60	6.000	2	12.000	1
56 ft	257	2,800	1914	2,300	3	60	1.765	2	3.530	2
92 ft	200	11,000	1949	6,900	3	60	8.000	2	16.000	3
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Name of Respondent Wisconsin Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/11		Year of Report Dec. 31, 2010	
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS							
<p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, Nonutility Property.</p> <p>4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or share in the 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 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>							
Line No.	Name of Plant	Location of Plant	Prime Movers (In column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.)				
			Internal-Combustion or Gas-Turbine	Year Installed	Cycle	Belted or Direct Connected	
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Germantown P.P.	Germantown, WI	Gas Turbine	1978	Simple	Direct Connected	
2	Germantown P.P.	Germantown, WI	Gas Turbine	2000	Simple	Direct Connected	
3	Concord G.S.	Watertown, WI	Gas Turbine	1993	Simple	Direct Connected	
4	Concord G.S.	Watertown, WI	Gas Turbine	1994	Simple	Direct Connected	
5	Paris G.S.	Union Grove, WI	Gas Turbine	1994	Simple	Direct Connected	
6	Port Washington G.S.	Port Washington,	Gas Turbine	2008	Combined Cycle	Direct Connected	
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/11	Year of Report Dec. 31, 2010					
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
<p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, Nonutility Property.</p> <p>4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or share in the 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 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 (Name Plate Ratings in MW)	Line No.
Rated Hp of Unit (h)	Year Installed (k)	Voltage (l)	Phase (m)	Frequency or d.c. (n)	Name Plate Rating of Unit (in MW) (o)	No. of Units in Plant (p)		
84484	1978	13,800	3	Frequency	68	4	252	1
124715	2000	13,800	3	Frequency	106	1	93	2
126056	1993	13,800	3	Frequency	119	2	188	3
126056	1994	13,800	3	Frequency	119	2	188	4
134100	1995	13,800	3	Frequency	119	4	400	5
1461714	2008	18,000	3	Frequency	1,150	2	1,150	6
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Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Abbey Avenue, Neenah	D - U	34.00	4.00	
2	Addison, Addison	D - U	25.00	8.00	
3	Albers**, Kenosha	D - U	25.00	8.00	
4	Albers**, Kenosha	D - U	138.00	25.00	
5	Allerton, Greenfield	D - U	138.00	25.00	
6	Apple Hills **, Grand Chute	D - U	138.00	12.00	
7	Apple Hills **, Grand Chute	D - U	138.00	35.00	
8	Appleton, Appleton	D - U	4.00	35.00	
9	Aragon, Norway, Mich.	D - U	69.00	25.00	
10	Armory**, Kingsford, Mich.	D - U	69.00	14.00	
11	Armour, Milwaukee	D - U	26.00	4.00	
12	Armour, Milwaukee	D - U	25.00	4.00	
13	Ashippun, Ashippun	D - U	25.00	8.00	
14	Atkinson, Milwaukee	D - U	26.00	4.00	
15	Auburn**, Auburn	D - U	138.00	25.00	
16	Bark River**, Merton	D - U	138.00	25.00	
17	Barton**, Barton	D - U	25.00	8.00	
18	Barton**, Barton	D - U	138.00	25.00	
19	Bass Lake, Iron Mountain, Mich	D - U	69.00	14.00	
20	Bear Creek Village, Bear Creek	D - U	35.00	12.00	
21	Belgium, Belgium	D - U	25.00	8.00	
22	Bell Heights, Appleton	D - U	35.00	4.00	
23	Big Quinnesec Falls, Breitung,	D - U	2.00	14.00	
24	Big Quinnesec Falls, Breitung,	GT - U	7.00	69.00	
25	Birch, Somers	D - U	25.00	8.00	
26	Black Creek Village, Black Cre	D - U	35.00	12.00	
27	Blue Sky Green Field, Malone	GT - U	35.00	345.00	
28	Bluffview, Niagara	D - U	69.00	14.00	
29	Bonduel, Bonduel	D - U	35.00	12.00	
30	Boxelder**, Medina	D - U	138.00	25.00	
31	Bradley, Fox Point	D - U	25.00	4.00	
32	Bradley, Fox Point	D - U	25.00	8.00	
33	Branch**, Oak Creek	D - U	138.00	25.00	
34	Briarton, Lessor	D - U	35.00	12.00	
35	Bridgewood, Neenah	D - U	35.00	12.00	
36	Brookdale, Greenfield	D - U	138.00	25.00	
37	Brookfield Sq., Brookfield	D - U	25.00	8.00	
38	Brown Deer, Brown Deer	D - U	25.00	8.00	
39	Browns Lake, Burlington	D - U	25.00	8.00	
40	Bruce Crossing**, Stannard, Mi	D - U	69.00	14.00	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	1					1
4	1					2
28	2					3
168	2					4
168	2					5
60	2					6
90	1					7
3	1					8
7	1					9
28	2					10
7	1					11
23	3					12
9	2					13
29	3					14
60	2					15
168	2					16
21	2					17
168	2					18
28	2					19
11	1					20
12	2					21
11	1					22
4	2					23
20	2					24
21	2					25
11	1					26
175	1					27
11	1					28
5	1					29
30	1					30
13	2					31
42	3					32
168	2					33
13	1					34
40	2					35
252	3					36
32	3					37
29	3					38
7	1					39
7	1					40

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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	Brule Hydro, Mastodon, Mich.	GT - U	7.00	69.00	
2	Burleigh, Milwaukee	D - U	25.00	8.00	
3	Burlington**, Burlington	D - U	25.00	8.00	
4	Burlington**, Burlington	D - U	138.00	25.00	
5	Butler**, Wauwatosa	D - U	138.00	25.00	
6	Butte des Morts**, Menasha	D - U	35.00	12.00	
7	Butte des Morts**, Menasha	D - U	138.00	35.00	
8	Butternut**, Lomira	D - U	138.00	25.00	
9	Caledonia, Caledonia	D - U	25.00	8.00	
10	Calhoun, New Berlin	D - U	25.00	8.00	
11	Calumet, Milwaukee	D - U	25.00	8.00	
12	Cambridge, Milwaukee	D - U	13.00	4.00	
13	Cameron, Butler	D - U	25.00	8.00	
14	Campbellsport, Ashford	D - U	25.00	8.00	
15	Capitol, Milwaukee	D - U	25.00	8.00	
16	Casaloma**, Grand Chute	D - U	138.00	12.00	
17	Casaloma**, Grand Chute	D - U	138.00	35.00	
18	Cecil Street, Neenah	D - U	35.00	4.00	
19	Cedarsauk**, Saukville	D - U	138.00	25.00	
20	Center Valley, Center	D - U	35.00	12.00	
21	Center**, Milwaukee	D - U	138.00	13.00	
22	Chalk Hills, Holmes, MI	GT - U	2.00	69.00	
23	Charles, Racine	D - U	25.00	8.00	
24	Chenequa, Nashotah	D - U	25.00	8.00	
25	Church, Jackson	D - U	25.00	8.00	
26	City Limits**, Appleton	D - U	35.00	12.00	
27	City Limits**, Appleton	D - U	138.00	35.00	
28	Cleveland, Cleveland	D - U	25.00	8.00	
29	Cold Spring, Greenfield	D - U	25.00	8.00	
30	College, Franklin	D - U	25.00	8.00	
31	Concord**, Watertown	D - U	138.00	25.00	
32	Concord**, Watertown	GT - U	14.00	138.00	
33	Concordia, Milwaukee	D - U	26.00	4.00	
34	Conover**, Conover	D - U	69.00	12.00	
35	Cornell**, Milwaukee	D - U	138.00	26.00	
36	Cornell, Cornell, Mich.	D - U	69.00	14.00	
37	Cottonwood**, Hartland	D - U	138.00	25.00	
38	County Hospital, Grand Chute	D - U	35.00	12.00	
39	County Line, Brookfield	D - U	25.00	8.00	
40	Crystal Falls**, Crystal Falls	D - U	25.00	12.00	

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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)	
6	3					1
6	1					2
35	4					3
150	2					4
252	3					5
47	2					6
187	2					7
120	2					8
14	2					9
28	2					10
28	2					11
19	2					12
29	3					13
13	2					14
28	2					15
60	2					16
180	2					17
8	2					18
144	2					19
4	1					20
67	2					21
8	1					22
21	2					23
21	2					24
13	2					25
45	2					26
180	3					27
3	1					28
28	2					29
28	2					30
168	2					31
400	4					32
29	3					33
7	1					34
159	2					35
8	1					36
168	2					37
45	2					38
42	3					39
5	1					40

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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
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- 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	Crystal Falls**, Crystal Falls	D - U	69.00	25.00	
2	Dale, Dale	D - U	35.00	12.00	
3	Darboy, Appleton	D - U	35.00	12.00	
4	Deerfield, Deerfield	D - U	25.00	8.00	
5	Delafield, Delafield	D - U	25.00	8.00	
6	Derby, Milwaukee	D - U	26.00	8.00	
7	Derby, Milwaukee	D - U	25.00	8.00	
8	Des Plaines, Pleasant Prairie	D - U	25.00	8.00	
9	Dewey**, Milwaukee	D - U	138.00	26.00	
10	Donges Bay, Mequon	D - U	25.00	8.00	
11	Douglas, Milwaukee	D - U	26.00	8.00	
12	Dousman, Dousman	D - U	25.00	8.00	
13	Dundas, Woodville	D - U	35.00	12.00	
14	Duplainville, Pewaukee	D - U	138.00	25.00	
15	Eagle, Eagle	D - U	25.00	8.00	
16	East Troy, East Troy	D - U	25.00	8.00	
17	Eden, Eden	D - U	25.00	8.00	
18	Edgerton, Greenfield	D - U	25.00	8.00	
19	Edgewood**, Muskego	D - U	138.00	25.00	
20	Elkhart Lake**, Rhine	D - U	25.00	8.00	
21	Elkhart Lake**, Rhine	D - U	138.00	25.00	
22	Ellington**, Ellington	D - U	35.00	12.00	
23	Ellington**, Ellington	D - U	138.00	35.00	
24	Elm Grove, Brookfield	D - U	25.00	8.00	
25	Elm Road, Oak Creek	GT - A	25.00	345.00	
26	Elmwood, Racine	D - U	25.00	8.00	
27	Elmwood, Racine	D - U	26.00	8.00	
28	Emmet, Emmet	D - U	25.00	8.00	
29	Erie, Racine	D - U	25.00	8.00	
30	Erin, Erin	D - U	25.00	8.00	
31	Everett**, Milwaukee	D - U	138.00	13.00	
32	Falls**, Stiles	D - U	138.00	35.00	
33	Felch Mountain**, Felch, Mich.	D - U	69.00	25.00	
34	Fiebrantz**, Milwaukee	D - U	138.00	13.00	
35	Fond du Lac, Milwaukee	D - U	26.00	8.00	
36	Forest Home, Milwaukee	D - U	25.00	8.00	
37	Forest Home, Milwaukee	D - U	26.00	8.00	
38	Fort Atkinson, Koshkonong	D - U	25.00	8.00	
39	Fort Atkinson, Koshkonong	D - U	138.00	25.00	
40	Franklin, Whitewater	D - U	25.00	8.00	

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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	1					1
5	1					2
25	1					3
3	1					4
14	2					5
11	1					6
21	2					7
14	2					8
105	2					9
28	2					10
42	3					11
14	2					12
8	1					13
140	2					14
14	2					15
14	2					16
7	2					17
28	2					18
130	2					19
14	2					20
53	2					21
8	1					22
60	1					23
28	2					24
1436	2					25
14	1					26
14	1					27
13	2					28
42	3					29
6	2					30
134	2					31
60	1					32
4	1					33
94	3					34
28	2					35
18	2					36
21	2					37
14	2					38
120	2					39
7	1					40

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Franksville, Caledonia	D - U	25.00	8.00	
2	Fredonia**, Fredonia	D - U	138.00	25.00	
3	Freedom, Freedom	D - U	35.00	12.00	
4	Freistadt, Mequon	D - U	25.00	8.00	
5	Fremont, Fremont	D - U	35.00	12.00	
6	French, Grand Chute	D - U	35.00	12.00	
7	Gatliff, Mt. Pleasant	D - U	25.00	8.00	
8	Gebhardt, Brookfield	D - U	25.00	8.00	
9	Genesee, Genesee	D - U	25.00	8.00	
10	Germantown**, Germantown	D - U	138.00	25.00	
11	Germantown**, Germantown	GT - A	14.00	138.00	
12	Gibbsville, Lima	D - U	25.00	8.00	
13	Gilbert, West Bend	D - U	25.00	8.00	
14	Gillett, Gillett	D - U	35.00	12.00	
15	Glacier**, West Bend	D - U	138.00	25.00	
16	Glendale**, Glendale	D - U	138.00	13.00	
17	Good Hope, Menomonee Falls	D - U	25.00	8.00	
18	Goodrich, Milwaukee	D - U	26.00	8.00	
19	Goodrich, Milwaukee	D - U	25.00	8.00	
20	Grafton, Grafton	D - U	25.00	8.00	
21	Granville, Milwaukee	D - U	138.00	26.00	
22	Greendale, Greendale	D - U	25.00	8.00	
23	Greenfield, West Allis	D - U	25.00	8.00	
24	Greenstone, Humboldt, Mich.	D - U	69.00	25.00	
25	Hackbarth, Koshkonong	D - U	25.00	8.00	
26	Hales Corners, Franklin	D - U	25.00	8.00	
27	Harbor Power**, Milwaukee	D - U	138.00	13.00	
28	Harbor Distribution, Milwaukee	D - U	138.00	13.00	
29	Harris, Harris, Mich.	D - U	69.00	25.00	
30	Hartland, Hartland	D - U	25.00	8.00	
31	Hayes, Racine	D - U	138.00	26.00	
32	Haymarket Sq.**, Milwaukee	D - U	138.00	13.00	
33	Hemlock Falls, Mansfield, Mich	GD - U	4.00	25.00	
34	High Cliff, Harrison	D - U	35.00	12.00	
35	Hilbert Village, Hilbert	D - U	35.00	4.00	
36	Hintz**, Maple Creek	D - U	138.00	35.00	
37	Holland, Holland	D - U	138.00	25.00	
38	Holloway, Paris	D - U	25.00	8.00	
39	Hortonia, Hortonville	D - U	35.00	12.00	
40	Hortonville, Hortonville	D - U	35.00	4.00	

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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)	
14	2					1
120	2					2
11	1					3
14	2					4
11	1					5
50	2					6
32	3					7
42	3					8
13	2					9
168	2					10
340	5					11
14	2					12
21	2					13
15	2					14
60	1					15
70	2					16
14	2					17
14	1					18
14	1					19
14	2					20
252	3					21
32	3					22
28	3					23
7	1					24
21	2					25
14	2					26
379	4					27
105	3					28
11	1					29
14	2					30
168	2					31
202	4					32
3	1					33
11	1					34
6	1					35
60	1					36
60	2					37
8	2					38
11	1					39
6	1					40

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 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	Iron Ridge, Hubbard	D - U	25.00	8.00	
2	Ixonia, Ixonia	D - U	25.00	8.00	
3	Jackson, Jackson	D - U	25.00	8.00	
4	Jefferson**, Jefferson	D - U	138.00	25.00	
5	Jerome Park, Racine	D - U	26.00	8.00	
6	Johnson Creek, Johnson Creek	D - U	25.00	8.00	
7	Julius, Greenville	D - U	35.00	12.00	
8	Junction, Appleton	D - U	35.00	12.00	
9	Kansas**, St. Francis	D - U	138.00	13.00	
10	Kenosha**, Pleasant Prairie	D - U	138.00	25.00	
11	Kettle Moraine, North Prairie	D - U	25.00	8.00	
12	Kewaskum, Kewaskum	D - U	25.00	8.00	
13	Kimberly, Buchanan	D - U	35.00	4.00	
14	Knellsville, Port Washington	D - U	25.00	8.00	
15	La Belle, Ixonia	D - U	25.00	8.00	
16	La Fayette, La Fayette	D - U	25.00	8.00	
17	Lake Park**, Harrison	D - U	138.00	12.00	
18	Lakeview**, Pleasant Prairie	D - U	138.00	25.00	
19	Land O'Lakes**, Watersmeet, Mi	D - U	69.00	25.00	
20	Lannon, Lannon	D - U	25.00	8.00	
21	Lawn Road**, Seymour	D - U	138.00	35.00	
22	Lawrenceville, Cicero	D - U	35.00	12.00	
23	Layton, Greenfield	D - U	26.00	8.00	
24	Layton, Greenfield	D - U	25.00	8.00	
25	Liberty, Racine	D - U	26.00	8.00	
26	Lincoln**, Milwaukee	D - U	138.00	26.00	
27	Lincoln**, Milwaukee	D - U	138.00	13.00	
28	Lind, Lind	D - U	35.00	12.00	
29	Lomira, Lomira	D - U	25.00	8.00	
30	Lower Paint, Mastodon, Mich.	GD - U		7.00	
31	Lyndon, Lyndon	D - U	138.00	25.00	
32	Mackville, Center	D - U	35.00	12.00	
33	Maes**, Kimberly	D - U	138.00	35.00	
34	Mallory, Milwaukee	D - U	25.00	8.00	
35	Maple Creek, Maple Creek	D - U	35.00	12.00	
36	Maple**, Germantown	D - U	138.00	25.00	
37	Marcy, Menomonee Falls	D - U	25.00	8.00	
38	Marshall, Marshall	D - U	25.00	8.00	
39	Marshfield, Marshfield	D - U	25.00	8.00	
40	Marytown, Calumet	D - U	25.00	8.00	

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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.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
6	2					1
3	1					2
21	2					3
83	2					4
28	2					5
6	2					6
20	2					7
21	2					8
60	2					9
252	3					10
14	2					11
14	2					12
11	1					13
13	2					14
7	1					15
3	1					16
60	2					17
130	2					18
7	1					19
12	2					20
60	1					21
2	1					22
11	1					23
20	2					24
28	2					25
168	2					26
180	2					27
11	1					28
13	2					29
	1					30
30	1					31
4	1					32
150	2					33
28	2					34
8	1					35
120	2					36
21	2					37
9	2					38
3	1					39
3	1					40

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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.
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- 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	Mass**, Greenland, Mich.	D - U	69.00	12.00	
2	Meade Street, Appleton	D - U	35.00	4.00	
3	Medford, Milwaukee	D - U	25.00	8.00	
4	Melvina, Milwaukee	D - U	26.00	8.00	
5	Mequon**, Mequon	D - U	138.00	25.00	
6	Merrill Hills**, Genesee	D - U	138.00	25.00	
7	Merton, Lisbon	D - U	25.00	8.00	
8	Metro, Appleton	D - U	35.00	4.00	
9	Michigamme Fa., Mastodon, Mich	GT - U	4.00	69.00	
10	Milwaukee County PP, Wauwatosa	D - U	26.00	13.00	
11	Milwaukee County PP, Wauwatosa	GD - U	25.00	4.00	
12	Milwaukee County PP, Wauwatosa	GD - U	13.00	4.00	
13	Mobile Units, Appleton	D - U	35.00		
14	Mobile Units, Iron Range	D - U	69.00	13.00	
15	Mobile Units, Iron Range	D - U			
16	Mobile Units, Milwaukee	D - U	26.00		
17	Mobile Units, Milwaukee	D - U	138.00	25.00	
18	Montana, Milwaukee	D - U	138.00	14.00	
19	Moorland**, New Berlin	D - U	138.00	25.00	
20	Mount Calvary, Marshfield	D - U	25.00	8.00	
21	Mukwonago**, Mukwonago	D - U	138.00	25.00	
22	Nashotah, Summit	D - U	25.00	8.00	
23	Neevin**, Neenah	D - U	138.00	35.00	
24	New Berlin, New Berlin	D - U	25.00	8.00	
25	Newburg, Trenton	D - U	25.00	8.00	
26	Nichols, Nichols	D - U	35.00	12.00	
27	Nicholson, Oak Creek	D - U	138.00	13.00	
28	96th Street**, Milwaukee	D - U	138.00	25.00	
29	Northland Ave., Appleton	D - U	35.00	4.00	
30	Northridge, Milwaukee	D - U	26.00	8.00	
31	Northridge, Milwaukee	D - U	25.00	8.00	
32	Norwauk**, Pewaukee	D - U	25.00	8.00	
33	Norwich**, St. Francis	D - U	138.00	13.00	
34	Oak Creek, Oak Creek	GT - A	18.00	230.00	
35	Oak Creek, Oak Creek	GT - A	18.00	138.00	
36	Oak Park, Racine	D - U	25.00	8.00	
37	O'Connor**, Milwaukee	D - U	138.00	13.00	
38	Ohio, Milwaukee	D - U	26.00	4.00	
39	Okauchee, Oconomowoc	D - U	25.00	8.00	
40	Oneida, Oneida	D - U	35.00	12.00	

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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.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
2	3					1
8	1					2
31	4					3
28	2					4
168	2					5
168	2					6
13	2					7
11	1					8
10	2					9
45	2					10
8	1					11
8	1					12
8	1					13
2	3					14
10	1					15
25	3					16
40	1					17
78	2					18
252	3					19
5	1					20
168	2					21
3	1					22
90	1					23
14	2					24
8	2					25
5	1					26
35	1					27
252	3					28
7	1					29
14	1					30
28	2					31
32	3					32
130	2					33
974	3					34
306	1					35
32	3					36
67	2					37
26	4					38
14	2					39
11	1					40

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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Oostburg, Oostburg	D - U	25.00	8.00	
2	Orchard, Mequon	D - U	25.00	8.00	
3	Palmyra, Palmyra	D - U	25.00	8.00	
4	Paris**, Paris	D - U	138.00	25.00	
5	Paris**, Paris	GT - U	14.00	138.00	
6	Parkland**, Milwaukee	D - U	138.00	25.00	
7	Parkway, Wauwatosa	D - U	25.00	8.00	
8	Partridge, Weyauwega	D - U	35.00	4.00	
9	Pearl Street, Seymour	D - U	35.00	12.00	
10	Peavy Falls, Mastodon, Mich.	GT - U	7.00	69.00	
11	Pennsylvania**, Oak Creek	D - U	138.00	25.00	
12	Pewaukee, Pewaukee	D - U	25.00	8.00	
13	Phantom Lake, Mukwonago	D - U	25.00	8.00	
14	Pike Lake, Hartford	D - U	25.00	8.00	
15	Pilgrim, Germantown	D - U	25.00	8.00	
16	Pine, Commonwealth	GT - U	2.00	69.00	
17	Pioneer, Mequon	D - U	25.00	8.00	
18	Plainfield, Milwaukee	D - U	25.00	8.00	
19	Plainfield, Milwaukee	D - U	26.00	8.00	
20	Pleasant Prairie**, Pleasant P	GT - A	23.00	345.00	
21	Pleasant Valley**, Polk	D - U	138.00	25.00	
22	Point Beach**, Two Creeks	GT - A	19.00	345.00	
23	Polk, Polk	D - U	25.00	8.00	
24	Port Washington**, Port Washin	D - A	138.00	25.00	
25	Port Washington**, Port Washin	GT - A	18.00	138.00	
26	Powers**, Spalding, Mich.	D - U	69.00	25.00	
27	Presque Isle**, Marquette, Mic	GT - U	14.00	138.00	
28	Pretty Lake, Sullivan	D - U	25.00	8.00	
29	Prospect, Muskego	D - U	25.00	8.00	
30	Pulaski Village, Pulaski	D - U	35.00	4.00	
31	Racine, Mount Pleasant	D - U	138.00	25.00	
32	Ramsey**, Cudahy	D - U	138.00	13.00	
33	Randville**, Sagola, Mich.	D - U	69.00	14.00	
34	Range Line, Milwaukee	D - U	138.00	26.00	
35	Rawson, Oak Creek	D - U	25.00	8.00	
36	Raymond**, Franksville	D - U	138.00	25.00	
37	Readfield, Caledonia	D - U	35.00	12.00	
38	Reeseville, Lowell	D - U	25.00	8.00	
39	Richfield, Richfield	D - U	25.00	8.00	
40	Richmond Street, Appleton	D - U	35.00	12.00	

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
10	2					1
28	2					2
7	1					3
116	2					4
400	4					5
120	2					6
28	2					7
5	1					8
13	1					9
15	6					10
150	2					11
14	2					12
14	2					13
14	2					14
14	2					15
4	3					16
14	2					17
14	1					18
14	1					19
1458	6					20
120	2					21
1219	6					22
8	2					23
130	2					24
1516	6					25
11	1					26
500	5					27
3	1					28
14	2					29
5	1					30
238	3					31
67	2					32
4	1					33
168	2					34
14	2					35
60	1					36
8	1					37
6	2					38
14	2					39
45	2					40

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Richmond, Richmond	D - U	25.00	8.00	
2	Robin, New Berlin	D - U	25.00	8.00	
3	Rome, Sullivan	D - U	25.00	8.00	
4	Root River, Franklin	D - U	138.00	25.00	
5	Rose Lawn, Maple Grove	D - U	35.00	12.00	
6	Royalton, Royalton	D - U	35.00	12.00	
7	Rubicon**, Rubicon	D - U	138.00	25.00	
8	Rugby, Polk	D - U	25.00	8.00	
9	Rusco, West Bend	D - U	25.00	8.00	
10	Sagola, Sagola, Michigan	D - U	69.00	25.00	
11	Salem, Salem	D - U	25.00	8.00	
12	Saylesville, Rubicon	D - U	25.00	8.00	
13	Scott, Scott	D - U	25.00	8.00	
14	Sheldon, Burlington	D - U	25.00	8.00	
15	Shepard, Oak Creek	D - U	25.00	8.00	
16	Sheridan, Kenosha	D - U	25.00	8.00	
17	Shiocton, Shiocton	D - U	35.00	12.00	
18	Shirley, Mount Pleasant	D - U	25.00	8.00	
19	Shorewood**, Shorewood	D - U	138.00	13.00	
20	Silver Lake, Salem	D - U	25.00	8.00	
21	Six Mile, Caledonia	D - U	25.00	8.00	
22	65th Street, Kenosha	D - U	25.00	8.00	
23	68th Street**, Mequon	D - U	138.00	25.00	
24	Somers**, Somers	D - U	138.00	25.00	
25	South Park, Neenah	D - U	35.00	4.00	
26	Southport, Kenosha	D - U	25.00	8.00	
27	Sowauk, Waukesha	D - U	25.00	8.00	
28	Spring Valley, Salem	D - U	138.00	25.00	
29	Springbrook, Pleasant Prairie	D - U	25.00	8.00	
30	Springdale, New Berlin	D - U	25.00	8.00	
31	Springfield, Lyons	D - U	25.00	8.00	
32	St. Lawrence**, Hartford	D - U	25.00	8.00	
33	St. Lawrence**, Hartford	D - U	138.00	25.00	
34	St. Martins**, Franklin	D - U	25.00	8.00	
35	St. Martins**, Franklin	D - U	138.00	25.00	
36	St. Rita**, Caledonia	D - U	138.00	26.00	
37	St. Rita**, Caledonia	D - U	138.00	25.00	
38	Stony Brook, Waterloo	D - U	138.00	25.00	
39	Strawberry Hill, Iron River, M	D - U	69.00	25.00	
40	Sturtevant, Sturtevant	D - U	25.00	8.00	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
10	2					1
28	2					2
7	1					3
120	2					4
4	1					5
4	1					6
60	2					7
14	2					8
13	2					9
11	1					10
14	2					11
3	1					12
3	1					13
14	2					14
28	2					15
21	2					16
4	1					17
42	3					18
102	3					19
14	2					20
14	2					21
30	3					22
168	2					23
60	1					24
8	1					25
14	2					26
28	2					27
120	2					28
28	2					29
14	2					30
6	2					31
7	1					32
67	2					33
14	2					34
168	2					35
75	1					36
168	2					37
28	1					38
4	1					39
14	2					40

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Sugar Creek**, Sugar Creek	D - U	138.00	25.00	
2	Sullivan, Sullivan	D - U	25.00	8.00	
3	Summit**, Summit	D - U	138.00	25.00	
4	Sunny Slope, New Berlin	D - U	25.00	8.00	
5	Sunnyside, Kenosha	D - U	25.00	8.00	
6	Sussex**, Sussex	D - U	138.00	25.00	
7	Swan, Milwaukee	D - U	138.00	25.00	
8	Tamarack**, Menomonee Falls	D - U	138.00	25.00	
9	Teutonia, Glendale	D - U	25.00	8.00	
10	Theresa, Theresa	D - U	25.00	8.00	
11	Thiensville, Mequon	D - U	25.00	8.00	
12	Tibbits, Sugar Creek	D - U	25.00	8.00	
13	Tichigan, Waterford	D - U	138.00	25.00	
14	Tosa**, Wauwatosa	D - U	138.00	25.00	
15	Trenton, Trenton	D - U	25.00	8.00	
16	Trico, Pulaski	D - U	35.00	4.00	
17	28th Street**, Milwaukee	D - U	138.00	13.00	
18	28th Street**, Milwaukee	D - U	138.00	26.00	
19	Twin Falls, Breitung, Mich.	GT - U	7.00	69.00	
20	Twin Lake, Phelps	D - U	138.00	25.00	
21	Union Grove, Yorkville	D - U	25.00	8.00	
22	Union, Waukesha	D - U	25.00	8.00	
23	Uptown, Kenosha	D - U	25.00	8.00	
24	Valley, Milwaukee	GT - A	14.00	138.00	
25	Vernon, Vernon	D - U	25.00	8.00	
26	Viewpoint, Port Washington	D - U	25.00	8.00	
27	Vine, Oneida	D - U	138.00	25.00	
28	Wakoka, Watertown	D - U	25.00	8.00	
29	Waldo, Waldo	D - U	25.00	8.00	
30	Wales, Wales	D - U	25.00	8.00	
31	Walnut Street, Neenah	D - U	35.00	4.00	
32	Washington Street, Appleton	D - U	35.00	4.00	
33	Water Street, Appleton	D - U	35.00	4.00	
34	Water, Menomonee Falls	D - U	25.00	8.00	
35	Waterford, Waterford	D - U	25.00	8.00	
36	Watersmeet**, Watersmeet, Mich	D - U	69.00	25.00	
37	Waubeka, Fredonia	D - U	25.00	8.00	
38	Waukechon, Waukechon	D - U	35.00	12.00	
39	Waukesha Beach, Delafield	D - U	25.00	8.00	
40	Waukesha**, Pewaukee	D - U	138.00	25.00	

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
56	2					1
4	2					2
140	2					3
21	2					4
28	2					5
168	2					6
70	1					7
120	2					8
28	2					9
7	1					10
6	2					11
14	2					12
60	1					13
84	1					14
9	2					15
7	1					16
130	2					17
168	2					18
6	1					19
39	2					20
14	2					21
28	2					22
28	2					23
300	2					24
13	2					25
21	2					26
13	1					27
21	2					28
13	2					29
14	2					30
11	1					31
13	2					32
17	2					33
32	3					34
18	2					35
7	1					36
14	2					37
11	1					38
13	2					39
252	3					40

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	Way, Mansfield, Mich.	GD - U	4.00	25.00	
2	Weimar Court, Appleton	D - U	35.00	12.00	
3	Wescott, Wescott	D - U	35.00	12.00	
4	West Bend, West Bend	D - U	25.00	8.00	
5	West Junction, West Allis	D - U	138.00	13.00	
6	Western Avenue, Neenah	D - U	35.00	12.00	
7	Westtown, Milwaukee	D - U	26.00	4.00	
8	Wewauk, Waukesha	D - U	25.00	8.00	
9	White Clay**, Washington	D - U	35.00	12.00	
10	White Clay**, Washington	D - U	138.00	35.00	
11	White Lake**, Weyauwega	D - U	35.00	4.00	
12	White Lake**, Weyauwega	D - U	138.00	35.00	
13	White Rapids, Holmes, Mich.	GT - U	2.00	138.00	
14	Whitewater**, Whitewater	D - U	138.00	25.00	
15	Whitnall, Cudahy	D - U	13.00	4.00	
16	Whitnall, Cudahy	D - U	25.00	4.00	
17	Wildwood, West Allis	D - U	25.00	8.00	
18	Willow, Saukville	D - U	25.00	8.00	
19	Wind Lake, Norway	D - U	25.00	8.00	
20	Winnebago Street, Appleton	D - U	35.00	4.00	
21	Winneconne Ave., Neenah	D - U	35.00	12.00	
22	Wirth Park, Brookfield	D - U	25.00	8.00	
23	Wisconsin Ave., Appleton	D - U	35.00	4.00	
24	Woodenshoe**, Vinland	D - U	138.00	35.00	
25	Woods, Muskego	D - U	25.00	8.00	
26	Zachow, Angelica	D - U	35.00	12.00	
27					
28	Walker, West Allis	Switching Station			
29	Waterloo, Waterloo	Switching Station			
30	Summerfest, Milwaukee	Switching Station			
31					
32					
33	(a) All in Wisconsin except where indicated				
34	(b) D denotes Distribution				
35	GT denotes Generator - Transmission				
36	GD denotes Generator - Distribution				
37	U denotes Unattended				
38	A denotes Attended				
39	** denotes joint ownership with American				
40	Transmission Company-common facilities				

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
3	1					1
11	1					2
9	1					3
28	2					4
67	2					5
11	1					6
28	3					7
21	2					8
8	1					9
60	1					10
5	1					11
56	1					12
11	1					13
120	2					14
4	1					15
4	1					16
30	3					17
21	2					18
14	2					19
8	1					20
40	2					21
28	2					22
6	2					23
187	2					24
28	2					25
11	1					26
						27
25						28
25						29
13						30
						31
						32
						33
						34
9103	64		Transmission - GT***			35
16723	656		Distribution-D&GD***			36
25826	720		Totals			37
						38
						39
						40

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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	retained by Wisconsin Electric				
2	*** May not equal due to rounding				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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33					
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35					
36					
37					
38					
39					
40					

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/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)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
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						21
						22
						23
						24
						25
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						35
						36
						37
						38
						39
						40

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Services Provided Under Article VIII	Wisconsin Energy	930	6,318,386
3				
4	Labor and Vouchers	Wisconsin Energy		
5			431	42,524
6			500-514	433
7			921	26,943,071
8			928	74,924
9			930	81,660
10			426	1,221
11			143	246,881
12			186	896,687
13			228	6,615,067
14			253	5,767
15	Total Labor and Vouchers	Wisconsin Energy		34,908,235
16				
17	Labor and Non-Labor	Wisconsin Gas		19,363,034
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21		Wisconsin Energy	146	
22	Labor			6,628,578
23	Vouchers			11,754,378
24	Other			84,172
25	Total			18,467,128
26				
27		Wispark LLC	146	
28	Labor			141,105
29	Vouchers			278,951
30	Other			2,810
31	Total			422,866
32				
33		Wisvest Thermal	146	
34	Labor			778,327
35	Vouchers			27,296
36	Other			31,425
37	Total			837,048
38				
39				
40				
41				
42				

Name of Respondent Wisconsin Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report End of 2010/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Labor, Vouchers and Lease	We Power LLC		
3			500-514	20,901,229
4			546-558	12,549,459
5			921	72,304
6			107	1,883,981
7			182	320,560,041
8			186	13,855,297
9			232	-2,781
10	Total			369,819,530
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21		We Power LLC	146	
22	Labor			1,370,210
23	Vouchers			10,508,978
24	Other			1,035,247
25	Total			12,914,435
26				
27	Total Labor and Non-Labor	Wisconsin Gas		84,175,619
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/11	Dec. 31, 2010

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-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	1,038,753	280,810	19,233
2	Additions During Year:			
3	Purchases	20,471	4,300	273
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	20,471	4,300	273
6	Reductions During Year:			
7	Retirements	39,059	3,701	176
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	39,059	3,701	176
10	Number at End of Year (Lines 1 + 5 - 9)	1,020,165	281,409	19,330
11	In Stock	9,189	1,283	89
12	Locked Meters on Customers' Premises - N/A (1)			
13	Inactive Transformers on System			
14	In Customers' Use (1)	1,010,976	280,126	19,241
15	In Company's Use			
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 1)	1,020,165	281,409	19,330

Instructions #3 - None

1) Watt-hour meters "In Customer's Use" includes those meters 'Locked on Customers Premises'.

(2) There are no distribution Watt-hour meters or line transformers held by Respondent that are under lease from others.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/10	December 31, 2010

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	215	(448,190)	0	81,481,272	81,481,272
2	Water Pollution Control Facilities	10,631	0	0	12,417,070	12,417,070
3	Solid Waste Disposal Costs	0	0	0	24,270,327	24,270,327
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (Identify Significant)	41,230	(12,991)	0	1,281,556	1,281,556
8	TOTAL (Total of Lines 1 thru 7)	52,076	(461,181)	0	119,450,225	119,450,225
9	Construction Work in Progress	0	0	0	0	550,508

Note: Effective in 2002, data on this report reflects environmental protection facilities in the state of Michigan only.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 2010

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environ-

mentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	3,549,279	3,549,279
2	Labor, Maintenance, Materials, and Supplies Cost Related to Environmental Facilities and Programs	3,162,396	3,162,396
3	Fuel Related Costs:		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	2,292,260	2,292,260
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs		
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	9,003,935	9,003,935

Note: Data on this report reflects environmental protection facilities in the state of Michigan only.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 14 Column: c

Accumulated Provision for Amortization of Electric Utility Plant (Account 111) for intangible or other electric plant such as franchises, consents, software, etc. not subject to charges for depreciation expense include \$6,327,486 and \$6,544,133 at 12/31/10 and 12/31/09 respectively.

Schedule Page: 200 Line No.: 14 Column: d

Accumulated Provision for Amortization of Gas Utility Plant (Account 111) for intangible or other gas plant such as franchises, consents, software, etc. not subject to charges for depreciation expense include \$1,876,319 and \$1,097,084 at 12/31/10 and 12/31/09 respectively.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 16 Column: c

Electric Plant In Service - Steam Production Plant, Accounts 310-317, includes plant that jointly supports electric and steam heating customers. The investment allocation relating to steam heating was \$5,139,757 at 12/31/10 and \$4,551,538 at 12/31/09

Schedule Page: 204 Line No.: 56 Column: b

Note: FERC AFUDC Adjustment

Schedule Page: 204 Line No.: 97 Column: b

AFUDC accrued in the year 2010 adjusted for the difference in the FERC AFUDC method and rate compared to the PSCW's method and rate.

Schedule Page: 204 Line No.: 97 Column: e

AFUDC accrued in the year 2010 adjusted for the difference in the FERC AFUDC method and rate compared to the PSCW's method and rate.

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 214 Line No.: 9 Column: a

Electric Plant held for future use at year end includes the following values by function:

	<u>12/31/10</u>	<u>12/31/09</u>
Distribution	\$1,816,801	\$1,887,263
Steam Production	\$2,730,855	\$2,730,855
General Plant	\$ 191,099	\$ 191,099
Hydraulic Production	\$ 68,674	\$ 72,696
Nuclear Production	\$ 181,048	\$ 181,048
Other Production	\$ 99,298	\$ 99,298
Total	\$5,087,775	\$5,162,259

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) 04/15/2011	Year/Period of Report 2010/Q4
Wisconsin Electric Power Company			
FOOTNOTE DATA			

Schedule Page: 216.1 Line No.: 18 Column: a

The balance of Electric CWIP (Account 107) included \$541,813,907 and \$317,465,706 for pollution control projects at 12/31/10 and 12/31/09 respectively.

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 8 Column: c

Accumulated depreciation of electric utility plant includes depreciation on plant that jointly supports electric and steam heating customer. The accumulated depreciation allocation relating to steam heating was \$3,195,958 at 12/31/10 and \$3,643,229 at 12/31/09.

Depreciation expense for 2010 relating to the joint facility assets was \$196,503

Schedule Page: 219 Line No.: 16 Column: c

Depreciation adjustments on sale of assets and transfers between utilities and ARO correction.

AFUDC FERC Adj Amort of Carrying Charges	\$ (2,819,828)
ATC Asset Purchase	\$ 72,013
Cleared to 186005	\$ (80,806)
Transfer from Non-Utility	\$ 383,592
Transfer to Steam	\$ (31,566)
ARO Correction	\$ (2,194,582)

Total	\$ (4,671,177)
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Schedule Page: 219 Line No.: 19 Column: c

Accumulated depreciation of electric plant includes depreciation on legal asset retirement obligations required under SFAS 143 as follows.

Amounts at 12/31/10 by function:

Steam Production	\$10,259,980
Hydraulic Production	8,574
Distribution	972,305
Total	\$11,240,859

Amounts at 12/31/09 by function:

Steam Production	\$ 9,757,998
Hydraulic Production	8,481
Distribution	925,807
Total	\$10,692,286

Accumulated depreciation of electric utility plant excludes depreciation for removal amounts that would have been included if SFAS 143 had not been issued. The amounts by function were as follows at both 12/31/10 and 12/31/09.

Amounts at 12/31/10 and 12/31/09 by function:

Steam Production	\$18,730,000
Hydraulic Production	362,739
Distribution	780,000
Total	\$19,872,739

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 1 Column: b

The end of month amounts for Fuel Stock (account 151) are:

December 2008	\$132,245,678
January 2009	\$120,621,454
February 2009	\$120,124,671
March 2009	\$128,402,055
April 2009	\$150,848,749
May 2009	\$154,609,034
June 2009	\$157,583,229
July 2009	\$167,418,392
August 2009	\$173,617,792
September 2009	\$179,417,805
October 2009	\$181,011,537
November 2009	\$189,997,066
December 2009	\$181,009,912

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

The end of month amounts for Fuel Stock (account 151) are:

December 2009	\$181,009,912
January 2010	\$177,730,823
February 2010	\$179,435,430
March 2010	\$194,522,272
April 2010	\$203,759,811
May 2010	\$209,180,444
June 2010	\$215,347,345
July 2010	\$207,015,596
August 2010	\$200,929,229
September 2010	\$197,240,115
October 2010	\$200,338,316
November 2010	\$200,327,133
December 2010	\$182,325,055

Schedule Page: 227 Line No.: 11 Column: b

Corporate inventory for cafeteria, building maintenance and print shop.

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

Corporate inventory for cafeteria, building maintenance and print shop.

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) 04/15/2011	Year/Period of Report 2010/Q4
Wisconsin Electric Power Company			
FOOTNOTE DATA			

Schedule Page: 228 Line No.: 1 Column: b

Current Year Beginning Balance was decreased by 1,958 due to error in reporting allowances on 2009 FERC Form 1.

Surrender of SO2 allowances:

Pursuant to paragraphs 80 and 84 of the Consent Decree, We-Energies retired 37,677 SO2 allowances (2008 vintage, not previously reported) on June 15, 2009 and 47,704 SO2 allowances (2009 vintage) on June 18, 2010.

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 256.1 Line No.: 28 Column: a

The expenses and discount associated with the adjusted rate notes on lines 9 thru 16 will continue to be amortized until their original due dates per PSCW.

Schedule Page: 256.1 Line No.: 28 Column: h

The December of 2009 through December of 2010 monthly and average long term balances in accounts 221, 222, 223, and 224 were as follows:

Dec 2009	1,985,000,000.00
Jan 2010	1,985,000,000.00
Feb 2010	1,985,000,000.00
Mar 2010	1,985,000,000.00
Apr 2010	1,985,000,000.00
May 2010	1,985,000,000.00
Jun 2010	1,985,000,000.00
Jul 2010	1,985,000,000.00
Aug 2010	1,985,000,000.00
Sep 2010	1,985,000,000.00
Oct 2010	1,985,000,000.00
Nov 2010	1,985,000,000.00
Dec 2010	1,985,000,000.00
Total	25,805,000,000.00
Avg	1,985,000,000.00

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 5 Column: b

Contributions in Aid of Construction	10,473,968
Deferred Billings	101,490,880
Deferred Transmission Revenue	5,558,091
Interest Income	442,323
Nox Escrowed Revenue	2,870,131
Section 162 Adjustment	14,727,801
Total	135,563,194

Schedule Page: 261 Line No.: 10 Column: b

Federal and State Income Taxes Accrued	90,616,293
Provision for Deferred Taxes	72,941,497
FIN 48 Interest	4,553,091
Bad Debts	23,853,578
Bonus Accrual	1,422,794
Conservation	185,417
Construction Period Interest and Taxes	27,275,948
Deferred Compensation	22,198,001
Deferred Transmission Costs	19,722,810
Medical/Dental Expense	4,723,740
MISO Day 2 Charges	4,902,820
Non-Deductible Lobbying Expense	1,732,500
Non-Deductible Meals	725,000
Non-Deductible Penalties	8,000
Prepaid Expenses	6,992,306
Regulatory Reserve Adjustment - Book	14,653,530
Renewable Energy Development	4,896,707
Severance Compensation	779,630
Stock Options Exercised	1,358,183
Vacation Accrual	948,312
Division Net Income	82,631
Total	304,572,788

Schedule Page: 261 Line No.: 15 Column: b

AFUDC	(45,884,142)
Partnership Income	(50,788,500)
Point Beach Sale	(47,950,157)
Investment Tax Credit - Net	(3,298,273)
Gain/Loss on Asset Disposition	(21,442,314)
Total	(169,363,386)

Schedule Page: 261 Line No.: 20 Column: b

Bond Redemption	(206,462)
Tax Depreciation in Excess of Book Depreciation	(159,974,138)
Casualty Losses	(10,000,000)
Environmental Settlement	(4,764,474)
Flood Damages	(70,377)
Interest Expense	(6,022,906)
Removal Costs	(16,207,711)
Wisconsin Franchise Tax Accrued	(33,135,155)
Pension Expense	(35,841,972)
Section 199 Adjustment	(28,400,000)
Tax Repair Expense	(15,922,771)
Preferred Stock Dividend Deduction	(481,197)
Miscellaneous Deductible Expenses	(128,688)
Total	(311,155,851)

Schedule Page: 261 Line No.: 28 Column: 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) 04/15/2011	Year/Period of Report 2010/Q4
Wisconsin Electric Power Company			
FOOTNOTE DATA			

Taxable Income	<u>\$275,050,516</u>
Tax @ 35%	96,267,680
Plus Superfund Tax	<u>0</u>
Taxes Applied to Current Year	96,267,680
Adjustment to Prior Year's Taxes	(26,805,489)
Other*	<u>(3,238,022)</u>
Net Tax Accrual	<u>66,224,169</u>

*		
Reserve Adjustment	4,007,016	
R&D Credit	(43,700)	
Wind Credit	(7,191,338)	
Fuel Credit	<u>(10,000)</u>	
	<u>(3,238,022)</u>	

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 1 Column: a

Tax rates effective for year 2010

Federal Income Tax Rate 35.0%

Wisconsin State Income Tax Rate - Statutory 7.9%
Composite Wisconsin and Michigan State Income Tax Rate 7.74815%

Schedule Page: 262 Line No.: 5 Column: a

Footnote Linked. See note on 262, Row: 1, col/item:

Schedule Page: 262 Line No.: 6 Column: a

Revenues derived from wholesale transactions are subject to a Wisconsin license fee of 1.59%. A three-factor Wisconsin apportionment rate of 93.7% was applied for 2010.

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 8 Column: a

Schedule Page 276 and 277 – Accumulated Deferred Income Taxes – Other (Account 283)

Total electric utility production function account 283 deferred income taxes had credit balances of \$9,201,392 and \$8,047,947 at December 31, 2009 and December 31, 2010 respectively. Electric utility general function account 283 deferred income taxes had credit balances of \$34,618,405 and \$32,645,510 at December 31, 2009 and December 31, 2010 respectively. These amounts are based on specific deferred income tax amounts assigned to each function including related FAS 109 deferred income tax amounts.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Electric Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 19 Column: b

Line 19, 454 Rent from Electric Property, includes:

1. WI Bell, Inc., dba AT&T (WI)	\$2,862,205
2. Various Cable TV Companies (WI)	1,349,148
3. Other Telephone Companies (WI)	337,875
4. Various Fiber Optic (WI)	309,197
5. Various Telephone Companies (MI)	82,059
6. Various Cable TV Companies (MI)	37,800
7. Various Fiber Optic (MI)	0
8. We Power Ground Lease	803,565
9. T-Mobile	492,480
10. Verizon Wireless	327,600
11. AT&T Mobility	227,880
12. Sprint Spectrum	167,184
13. Sprint PCS	80,352
14. Michigamme Reservoir	76,023
15. Empower Credit Union	114,438
16. Braeger Chevrolet	34,020
17. Border States Industries Inc	28,785
18. Nextel Communications	27,000
19. E-Z Paints Corporation	22,453
20. Miscellaneous (Less than \$20,000)	290,295

Total Account 454 \$7,670,359

Schedule Page: 300 Line No.: 21 Column: b

Line 21, 456 Other Electric Revenue includes:

1. Nox Escrow Adjustment (WI)	(\$2,870,131)
2. Coal Combustion Product (WI)	\$ 2,017,553
3. Generating Svcs - Ancillary (WI)	\$ 0
4. Generating Svcs - Miscellaneous (WI)	\$ 320,824
5. Mine Coal Deliveries (MI)	\$ 5,580,309
6. Hydro Camp / Coal Combustion Product (MI)	\$ 1,455,582
7. Discount on MI Sales and Use Tax	\$ 6,775
8. Discount on WI Sales and Use Tax	\$ 12,000
9. Coal Revenue (WI)	\$ 105,713
10. Generating Svcs - Ancillary (MI)	\$ 344,343
11. Edison Sault MISO Asset Owner Charge	\$ 2,610,179
12. Generating Svcs - Miscellaneous (MI)	\$ 106,028
13. Generating Svcs - Ancillary - Other	\$ 869,764
14. Gypsum Sales (WI)	\$ 118,635
15. Hydro Camp Site Rental (WI)	\$ 3,394
16. Levelization of Transmission Revenue	(\$4,090,000)
17. SO2 Emissions	\$ 4,360,000
18. Off System Gas Sales	\$ 2,860
19. Miscellaneous (WI)	\$ 147,658
20. MI Act 295 Renewable Energy True-Up	(\$1,384,273)
21. Lake Michigan Funding - WI	(\$1,430,000)
TOTAL	\$ 8,287,213

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 304.1 Line No.: 26 Column: a

All rate schedules in Michigan and Wisconsin 2010 have a fuel adjustment clause.

Estimated additional revenue pursuant to fuel adjustment is \$52,578,958. We included in the 2010 unbilled estimate an amount of \$52,322 that represents an amount booked to true-up the regulatory asset established to account for the RSG (Revenue Sufficiency Guarantee) credits from MISO. Estimated additional revenue net of RSG credits is \$52,631,280.

Reconciliation: \$52,578,958 plus the 2010 true-up to the deferral of \$52,322 = \$52,631,280.

Total Residential	\$ 15,810,151
Total Farm	\$ 404,356
Total Small Commercial	\$ 17,091,225
Total Large Commercial	\$ 19,033,855
Total Street/Hwy Lighting	\$ 291,693

Total	\$ 52,631,280
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Estimated reduction of revenue pursuant to a credit adjustment due to the sale of Point Beach is \$198,483,364 for our retail customers.

Total Residential	\$ 49,886,351
Total Farm	\$ 1,323,034
Total Small Commercial	\$ 72,597,019
Total Large Commercial	\$ 73,729,956
Total Street/Hwy Lighting	\$ 947,004

Total	\$ 198,483,364
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Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 2 Column: j
Distribution Facility Charge and Customer Charge

Schedule Page: 310 Line No.: 4 Column: h
Prior Year Annual Capacity True-up

Schedule Page: 310 Line No.: 4 Column: i
Prior Year Annual Energy True-up and Prior Year Energy Rate Part 1 True-up

Schedule Page: 310 Line No.: 4 Column: j
Prior Year Distribution Charge True-up

Schedule Page: 310 Line No.: 6 Column: j
Amount consists of Customer Charge.

Schedule Page: 310 Line No.: 8 Column: h
Prior Year Annual Capacity True-up

Schedule Page: 310 Line No.: 8 Column: i
Prior Year Annual Energy True-up and Prior Year Energy Rate Part 1 True-up

Schedule Page: 310 Line No.: 10 Column: j
Amount consists of Customer Charge.

Schedule Page: 310 Line No.: 12 Column: h
Prior Year Annual Energy Capacity True-up

Schedule Page: 310 Line No.: 12 Column: i
Prior Year Annual Energy True-up and Prior Year Energy Rate Part 1 True-up

Schedule Page: 310 Line No.: 14 Column: j
Amount consists of customer charge

Schedule Page: 310.1 Line No.: 2 Column: h
Prior Year Annual Capacity True-up

Schedule Page: 310.1 Line No.: 2 Column: i
Prior-year Annual Energy Rate Part 1 True-up and Prior year Annual Energy True-up.

Schedule Page: 310.1 Line No.: 4 Column: j
Amount consists of Customer Charge

Schedule Page: 310.1 Line No.: 6 Column: h
Prior Year Annual Capacity True-up

Schedule Page: 310.1 Line No.: 6 Column: i
Prior Year Annual Energy True-up and Prior Year Energy Rate Part 1 True-up

Schedule Page: 310.1 Line No.: 7 Column: j
Amount consist of Stand-By Charges

Schedule Page: 310.1 Line No.: 8 Column: j
Prior Period refund related to PI Flood Settlement and Department of Energy SWU Settlement.

Schedule Page: 310.1 Line No.: 9 Column: j
Distribution Facility Charge and Customer Charge

Schedule Page: 310.1 Line No.: 10 Column: h
Prior Year Annual Capacity True-up

Schedule Page: 310.1 Line No.: 10 Column: i
Prior Year Annual Energy True-up and Prior Year Energy Rate Part 1 True-up

Schedule Page: 310.1 Line No.: 11 Column: j
Amount consist of Reserve Capacity Charge.

Schedule Page: 310.1 Line No.: 13 Column: a
Both the Oconto Falls Municipal and Oconto Electric Cooperative were served at the same delivery point.

Schedule Page: 310.1 Line No.: 13 Column: j
Amount consist of Wholesale Distribution Charge.

Schedule Page: 310.2 Line No.: 1 Column: j
Distribution Facility Charge and Customer Charge

Schedule Page: 310.2 Line No.: 3 Column: h
Prior Year Annual Energy True-up

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 310.2 Line No.: 3 Column: i

Prior Year Annual Energy True-up

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

Amount consist of Customer Charges.

Schedule Page: 310.2 Line No.: 7 Column: h

Prior Year Annual Energy True-up

Schedule Page: 310.2 Line No.: 7 Column: i

Prior Year Annual Capacity True-up

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

Amount consists of meter charges and Gross receipts tax on energy and capacity sales - \$1,290,799 and End of Year Accounting Entries of (\$2,042,249) primarily related to the Elm Road unit In-Service delay.

Schedule Page: 310.2 Line No.: 9 Column: h

Prior Year Annual Capacity True-up

Schedule Page: 310.2 Line No.: 9 Column: i

Prior Year Annual Energy True-up and Prior Month Energy Rate Part 1 True-up and Prior period Metering Adjustments for WPPI consisting of adjustments to Alger Delta Big Bay, John Street Hydro and Florence.

Schedule Page: 310.2 Line No.: 9 Column: j

Prior Year DOE refund related to PI Flood event.

Schedule Page: 310.2 Line No.: 11 Column: h

Annual Capacity true-up and Prior Year Capacity True-up.

Schedule Page: 310.2 Line No.: 11 Column: i

Amounts consists of Prior Year Energy and Energy rate part 1 True-ups and Annual Energy True-up.

Schedule Page: 310.2 Line No.: 12 Column: j

Amount consist of \$125,213 for a Fuel Accrual processed in December, 2010, and an accrual for \$(600,000) credit related to the delay in the commercial operation of the Elm Road unit 2 power plant.

Schedule Page: 310.2 Line No.: 13 Column: j

Gross-receipts tax charged on Energy and capacity amounts = \$294,020 and End of year accounting entries for Elm Road unit delay and rate true-up = (\$303,500)

Schedule Page: 310.2 Line No.: 14 Column: h

Prior Year Annual Capacity True-Up

Schedule Page: 310.2 Line No.: 14 Column: i

Prior Year Annual Energy, Gross Receipts tax (energy), Exhibit C and Prior Year Energy Rate part 1 True-up

Schedule Page: 310.3 Line No.: 11 Column: j

Amount consists of Dynamic Operations Fixed Charge and Dynamic Operations Variable Charge.

Schedule Page: 310.3 Line No.: 12 Column: j

Sale of MISO Ancillary Service Products - Regulation Service, Spinning Reserves, and Supplemental Reserves.

Schedule Page: 310.3 Line No.: 13 Column: a

Accounting Adjustment relates to prior years Resettlement Statements received in the current year.

Schedule Page: 310.3 Line No.: 13 Column: j

Sale of MISO Ancillary Service Products - Regulation Service, Spinning Reserves, and Supplemental Reserves.

Schedule Page: 310.4 Line No.: 7 Column: a

In 2010 WE sold energy to Wisconsin and Non-Wisconsin based companies. During 2010 Wisconsin based sales consisted of 1,360,964 mwhs and \$99,143,344 and Non-Wisconsin based sales consisted of 3,065,462 mwhs and \$115,854,664.

OS=OTHER SERVICE: Consisted of sales of General Purpose and Negotiated Capacity, and

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FOOTNOTE DATA			

Hedging Settlement Costs associated with Energy Sales.

FERC MWH Netting Difference: Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. For 2010 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows:

	<u>MWH</u>		<u>MWH</u>
FERC Form 1 Purchases	12,448,636	FERC Form 1 Sales (Non-RQ)	2,421,835
MWH Netting Adjustment	<u>(1,318,026)</u>	MWH Netting Adjustment	<u>(1,318,026)</u>
PSCW Purchases	11,130,610	PSCW Sales (Non-RQ)	1,103,809
	<u>Dollars</u>		<u>Dollars</u>
FERC Form 1 Purchases	560,977,944	FERC Form 1 Sales (Non-RQ)	80,375,281 *
MWH Netting Adjustment	<u>(39,955,166)</u>	MWH Netting Adjustment	<u>(39,955,166)</u>
PSCW Purchases	521,022,778	PSCW Sales (Non-RQ)	40,420,115

*The Non-RQ dollar total in the body of the FERC page = \$78,677,110. This amount includes out-of-period adjustments or "true-ups" (AD) of \$(1,698,171) related to the Company's sales to Municipalities.

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) 04/15/2011	Year/Period of Report 2010/Q4
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FOOTNOTE DATA			

Schedule Page: 320 Line No.: 11 Column: b

Account 507, Steam Power Generation Rents, and account 550, Other Power Generation Rents, reflect Power The Future (PTF) expense of \$254,981,650 and \$101,827,703 respectively in 2010, for a combined total actual generation rent expense of \$356,809,353 for the year. The actual rent expense in these accounts consists of a component equal to Wisconsin regulatory rate recovery provided under PSCW authorized regulatory escrow accounting treatment, and a second component equal to the non-Wisconsin portion of actual PTF lease charges from We Power plus an amortization of prepaid lease amounts. Total company We Power operating lease billings and amortization of prepaid lease amounts would have totaled \$304,452,285 for 2010 on a GAAP basis if the Wisconsin regulatory treatment did not exist. The difference between the \$356,809,353 actual booked expense and \$304,452,285 total prospective billings plus amortization equals a \$52,357,068 adjustment to restate (reduce) the total 2010 expense in accounts 507 and 550 to remove the PSCW regulatory escrow accounting treatment.

Schedule Page: 320 Line No.: 66 Column: b

See footnote on Schedule Page 320, line 11, column (b).

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

Account 561.4 "Scheduling, System Control and Dispatch Services" includes the following charges:

Balancing Authority Costs	2,497,633.65
MISO Schedule 1	2,914,465.89
MISO Schedule 24 Allocation Amt.	645,972.88
MISO Schedule 24 Distribution Amt.	2,327,436.01-
Total	3,730,636.41

Schedule Page: 320 Line No.: 96 Column: c

Account 565 "Transmission of Electricity by Others" for 2009 includes charges for MISO Schedule 24 of the following amounts:

Allocation Amount	724,564
Distribution Amount	-1,972,258
Total	-1,247,694

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FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: a

PPA for Energy & RECs

Schedule Page: 326 Line No.: 3 Column: a

PPA for Energy & RECs

Schedule Page: 326 Line No.: 4 Column: j

Includes a Performance Bonus Accrual of \$484,450

Schedule Page: 326 Line No.: 6 Column: g

Includes incremental purchases of energy for marginally priced sales to specific retail customers amounting to \$1,053,591 and 36,798 MWs.

Schedule Page: 326 Line No.: 6 Column: k

Includes incremental purchases of energy for marginally priced sales to specific retail customers amounting to \$1,053,591 and 36,798 MWs.

Schedule Page: 326 Line No.: 6 Column: l

Financial distribution to Resource Adequacy Requirement participants of money collected from another participant that did not meet their obligation in the market.

Schedule Page: 326 Line No.: 7 Column: a

Accounting Adjustment relates to prior years Resettlement Statements received in the current year.

Schedule Page: 326 Line No.: 9 Column: a

PPA for RRCs only

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

6-year amortization beginning January 2008 for MISO Day 2 Costs; extended to 8-year amortization beginning January 2010.

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

6-year amortization beginning January 2008 for UPPCO Settlement; changed to 2-year amortization beginning January 2010.

Schedule Page: 326 Line No.: 14 Column: l

6-year amortization beginning January 2008 for DOE SWU Settlement; changed to 2-year amortization beginning January 2010.

Schedule Page: 326.1 Line No.: 1 Column: a

Includes matters in litigation or likely to go to litigation.

Schedule Page: 326.1 Line No.: 7 Column: l

Seller did not produce any surplus power this period; credit represents a facilities charge that was billed to them.

Schedule Page: 326.1 Line No.: 8 Column: a

PPA for Energy & RECs

Schedule Page: 326.1 Line No.: 9 Column: l

Seller did not produce any surplus power this period; credit represents a facilities charge that was billed to them.

Schedule Page: 326.1 Line No.: 12 Column: a

Energy under COGS Tariff with separate REC PA

Schedule Page: 326.1 Line No.: 13 Column: a

Energy under COGS Tariff with separate REC PA

Schedule Page: 326.1 Line No.: 14 Column: a

Energy under COGS Tariff with separate REC PA

Schedule Page: 326.2 Line No.: 6 Column: a

Energy under COGS Tariff with separate REC PA

Schedule Page: 326.2 Line No.: 8 Column: l

Seller did not produce any surplus power this period; credit represents a facilities charge that was billed to them.

Schedule Page: 326.2 Line No.: 9 Column: a

Energy under COGS Tariff with separate REC PA

Schedule Page: 326.2 Line No.: 10 Column: a

Energy under COGS Tariff with separate REC PA

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) 04/15/2011	Year/Period of Report 2010/Q4
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FOOTNOTE DATA			

Schedule Page: 326.2 Line No.: 11 Column: a

Energy under COGS Tariff with separate REC PA

Schedule Page: 326.2 Line No.: 12 Column: a

PPA for Energy & RECs

Schedule Page: 326.2 Line No.: 13 Column: l

Seller did not produce any surplus power this period; credit represents a facilities charge that was billed to them.

Schedule Page: 326.3 Line No.: 3 Column: a

Wisconsin purchases consist of:

	<u>Mwh</u>
MegaWatt hours purchased	921,480

	<u>Dollars</u>
Demand Charges	\$47,120,648
Energy Charges	\$40,830,682
Other Charges	\$4,857,402

Total	\$92,808,732
-------	--------------

Schedule Page: 326.3 Line No.: 4 Column: a

The Other Service category could include purchases of General Purpose, Spin, Reliability, Negotiated Capacity Non-Firm, Market Based Non-Firm, Renewable, Joint Operating Agreement--Balance of Requirements, Firm-Liquidated Damages, and Surplus Energy.

Schedule Page: 326.3 Line No.: 5 Column: a

Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. Since 2007 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows:

	<u>PURCHASES</u>	<u>NON-RQ SALES</u>
	<u>Mwh</u>	<u>Mwh</u>
FERC Form 1 Amount	12,448,636	2,421,835
MWH Netting Adjustment	(1,318,026)	(1,318,026)
PSCW Amount	11,130,610	1,103,809
	<u>Dollars</u>	<u>Dollars</u>
FERC Form 1 Amount	\$560,977,944	\$80,375,281
MWH Netting Adjustment	(\$39,955,166)	(\$39,955,166)
PSCW Amount	\$521,022,778	\$40,420,115

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: g

Column (g), "Other Charges" consists of Schedule 2 - Reactive Supply and Voltage Control Amounts

Schedule Page: 332 Line No.: 2 Column: g

Column (g), "Other Charges" consists of Schedule 2 - Reactive Supply & Voltage Control Charges and Black Start Service amounts.

Schedule Page: 332 Line No.: 3 Column: g

Column (g), "Other Charges" consist of amounts for amortization of regulatory asset and liability dollars per the Public Service Commission of Wisconsin Rate Order.

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 1 Column: c

For all units of measure, we are combining different Independent System Operators, and these ISO's do not use the same unit of measurement. Therefore we are unable to display a single common unit of measure.

Schedule Page: 398 Line No.: 7 Column: d

Other consists of Schedule 1 and Schedule 2 true-ups from MISO, which are comingled and sent under a separate schedule. Also in "other" is Black Start Service Charges from PJM.

General Footnote: Counterparties in which ancillary services were purchased and/or sold are: MISO and PJM.

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) 04/15/2011	Year/Period of Report 2010/Q4
Wisconsin Electric Power Company			
FOOTNOTE DATA			

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

Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. Since 2007 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows:

	<u>PURCHASES</u>	<u>NON-RQ SALES</u>
	<u>Mwh</u>	<u>Mwh</u>
FERC Form 1 Amount	12,448,636	2,421,835
MWH Netting Adjustment	(1,318,026)	(1,318,026)
PSCW Amount	11,130,610	1,103,809
	<u>Dollars</u>	<u>Dollars</u>
FERC Form 1 Amount	\$560,977,944	\$80,375,281
MWH Netting Adjustment	(\$39,955,166)	(\$39,955,166)
PSCW Amount	\$521,022,778	\$40,420,115

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

Beginning in early June 2006, the FERC issued a clarification to its Order 668 that requires the separate netting of the Day Ahead and Real Time Energy Market transactions for RTO markets. Prior to that period, all Day Ahead and Real Time Energy Market transactions were netted together on an hourly basis to determine the net purchase or sale position for each hour. Since 2007 reporting, the PSCW has allowed the combined netting of the Day Ahead and Real Time Energy Market transactions for RTO markets in order to be consistent with the 2005 netting methodology. Due to these differences in reporting requirements, the purchase and sale amounts reported to the FERC are higher than the amounts reported to the PSCW as follows:

	<u>PURCHASES</u>	<u>NON-RQ SALES</u>
	<u>Mwh</u>	<u>Mwh</u>
FERC Form 1 Amount	12,448,636	2,421,835
MWH Netting Adjustment	(1,318,026)	(1,318,026)
PSCW Amount	11,130,610	1,103,809
	<u>Dollars</u>	<u>Dollars</u>
FERC Form 1 Amount	\$560,977,944	\$80,375,281
MWH Netting Adjustment	(\$39,955,166)	(\$39,955,166)
PSCW Amount	\$521,022,778	\$40,420,115

Schedule Page: 401 Line No.: 27 Column: b

Transmission Losses are financially settled in the MISO Market. Average transmission losses for the ATC LLC system were estimated to be 1.84% for 2010.

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

There were zero Mwh's of marginally priced non-firm sales.

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

The following footnote is the amount of non-firm load available at the time of the system peak for each month.

Month	Total Non-Firm Load Available at	Total Non-Firm Load of Actual
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	Time of System Peak (MW)	Interruption at Time of System Peak (MW)
January	351.8	0.0
February	386.0	0.0
March	396.3	0.0
April	394.2	0.0
May	398.7	0.0
June	402.5	0.0
July	442.4	0.0
August	415.6	0.0
September	414.0	0.0
October	430.6	0.0
November	390.8	0.0
December	406.3	0.0
Average	402.4	0.0

Note: Marginal Capacity Cost (based on cost of combustion turbine) is estimated to be \$78.77 /kW-Year (as filed in PSCW Docket 05-UR-103).

The following footnote details WPPI's Scheduled MW during the hour of Wisconsin Electric's monthly peak as reported on page 401b and WPPI's nominated MW.

2010 WPPI Scheduled and Nominated Demands

Month	Scheduled Mw	Nominated Mw
January	230	230
February	230	230
March	230	230
April	170	230
May	230	230
June	180	180
July	180	180
August	180	180
September	180	180
October	150	180
November	90	180
December	180	180

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) 04/15/2011	Year/Period of Report 2010/Q4
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FOOTNOTE DATA			

Schedule Page: 402.2 Line No.: -1 Column: b

ELM ROAD GENERATION STATION

Unit 1 went in service February 2, 2010.

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FOOTNOTE DATA			

Schedule Page: 410 Line No.: 19 Column: i

Milwaukee County Fuel Expense

Coal	\$2,435,146
Gas	409,897
Total	\$2,845,043

Name of Respondent Wisconsin Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 17 Column:

Wisconsin Gas includes only intercompany services provided. It does not include vouchers paid by Wisconsin Electric's accounts payable department.

Schedule Page: 429.1 Line No.: 22 Column:

The nature of the goods and services provided to the affiliates are administrative and general which may include managerial, financial, accounting, legal, data processing and other services.

Schedule Page: 429.1 Line No.: 27 Column:

Wisconsin Gas includes only intercompany services provided. it does not include vouchers paid by Wisconsin Electric's accounts payable department.

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INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,456,719,282	3,288,319,734	1
Operating Expenses:			
Operating Expenses (401)	2,618,656,247	2,496,150,982	2
Maintenance Expenses (402)	213,912,606	171,725,806	3
Depreciation Expense (403)	208,636,512	256,597,290	4
Depreciation Expense for Asset Retirement Costs (403.1)	0	0	5
Amort. & Depl. Of Utility Plant (404-405)	4,279,469	4,394,504	6
Amort. Of Utility Plant Acq. Adj. (406)	0	0	7
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	3,253,404	4,092,000	8
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Regulatory Debits (407.3)	0	0	10
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Investment Tax Credit Adj. - Net (411.4)	(3,160,993)	(3,323,597)	17
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Losses from Disp. Of Utility Plant (411.7)	0	0	19
Less: Gains from Disposition of Allowances (411.8)	0	0	20
Losses from Disposition of Allowances (411.9)	0	0	21
Accretion Expense (411.10)	0	0	22
Total Utility Operating Expenses:	3,099,935,208	2,948,098,566	
Net Operating Income	356,784,074	340,221,168	
OTHER INCOME			
Revenues From Merchandising, Jobbing and Contract Work (415)	0	2,974	23
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Revenues From Nonutility Operations (417)	3,240	3,257	25
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Interest and Dividend Income (419)	(131,980)	14,165,149	29
Allowance for Other Funds Used During Construction (419.1)	32,394,198	15,878,055	30
Miscellaneous Nonoperating Income (421)	55,874,202	51,874,709	31
Gain on Disposition of Property (421.1)	4,693,006	757,986	32
Total Other Income	93,906,518	83,780,886	
OTHER INCOME DEDUCTIONS			
Loss on Disposition of Property (421.2)	(7,136)	(878,344)	33
Miscellaneous Amortization (425)			34
Donations (426.1)	102,357	4,084,552	35
Life Insurance (426.2)			36
Penalties (426.3)	(27,528)	185,600	37
Exp. For Certain Civic, Political & Related Activities (426.4)	1,156,092	975,249	38

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
OTHER INCOME DEDUCTIONS			
Other Deductions (426.5)	1,108,236	954,031	39
Total Other Income Deductions	2,332,021	5,321,088	
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS			
Taxes Other Than Income Taxes (408.2)	679,500	577,500	40
Income Taxes-Federal (409.2)	13,063,451	2,483,229	41
Income Taxes-Other (409.2)	5,647,301	5,748,065	42
Provision for Deferred Inc. Taxes (410.2)	28,984,633	43,926,282	43
Less: Provision for Deferred Inc. Taxes - Cr. (411.2)	19,776,344	21,618,002	44
Investment Tax Credit Adj.-Net (411.5)	(137,280)	(137,280)	45
Less: Investment Tax Credits (420)			46
Total Taxes Applicable to Other Income and Deductions	28,461,261	30,979,794	
Net Other Income and Deductions	63,113,236	47,480,004	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,318,293	101,136,341	47
Amort. of Debt. Disc. And Expense (428)	1,832,104	1,622,611	48
Amortization of Loss on Reaquired Debt (428.1)	0	0	49
Less: Amort. of Premium on Debt-Credit (429)	0	0	50
Less: Amortization of Gain on Reaquired Debt-Credit (429.1)	0	0	51
Interest on Debt to Assoc. Companies (430)	0	0	52
Other Interest Expense (431)	5,803,089	2,957,180	53
Less: Allowance for Borrowed Funds Used During Construction-Cr. (432)	13,489,947	6,612,079	54
Total Interest Charges	104,463,539	99,104,053	
Income Before Extraordinary Items	315,433,771	288,597,119	
EXTRAORDINARY ITEMS			
Extraordinary Income (434)	0	0	55
Less: Extraordinary Deductions (435)	0	0	56
Net Extraordinary Items:	0	0	
Income Taxes-Federal and Other (409.3)			57
Extraordinary Items After Taxes	0	0	
Net Income	315,433,771	288,597,119	

INCOME STATEMENT - REVENUES & EXPENSES BY UTILITY TYPE

Particulars (a)	TOTAL		
	This Year (b)	Last Year (c)	
Operating Revenues (400)	3,456,719,282	3,288,319,734	1
Operating Expenses:			
Operating Expenses (401)	2,618,656,247	2,496,150,982	2
Maintenance Expenses (402)	213,912,606	171,725,806	3
Depreciation Expense (403)	208,636,512	256,597,290	4
Depreciation Expense for Asset Retirement Costs (403.1)	0	0	5
Amort. & Depl. Of Utility Plant (404-405)	4,279,469	4,394,504	6
Amort. Of Utility Plant Acq. Adj. (406)	0	0	7
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	3,253,404	4,092,000	8
Amort. Of Conversion Expenses (407.2)	0	0	9
Regulatory Debits (407.3)	0	0	10
Less: Regulatory Credits (407.4)	0	0	11
Taxes Other Than Income Taxes (408.1)	117,171,708	118,815,433	12
Income Taxes - Federal (409.1)	49,210,990	2,800,700	13
Income Taxes - Other (409.1)	22,694,551	14,123,565	14
Provision for Deferred Income Taxes (410.1)	757,874,825	715,968,796	15
Less: Provision for Deferred Income Taxes-Cr. (411.1)	694,141,617	602,524,275	16
Investment Tax Credit Adj. - Net (411.4)	(3,160,993)	(3,323,597)	17
Less: Gains from Disp. Of Utility Plant (411.6)	198,452,494	230,722,638	18
Losses from Disp. Of Utility Plant (411.7)	0	0	19
Less: Gains from Disposition of Allowances (411.8)	0	0	20
Losses from Disposition of Allowances (411.9)	0	0	21
Accretion Expense (411.10)	0	0	22
Total Utility Operating Expenses:	3,099,935,208	2,948,098,566	
Net Operating Income:	356,784,074	340,221,168	

INCOME STATEMENT - REVENUES & EXPENSES BY UTILITY TYPE (cont.)

Electric Utility		Gas Utility		Other Utility		
This Year (d)	Last Year (e)	This Year (f)	Last Year (g)	This Year (h)	Last Year (000's) (i)	
2,936,327,893	2,684,998,572	481,629,652	564,242,710	38,761,737	39,078,452	1
2,194,532,244	2,016,532,779	400,254,919	457,990,976	23,869,084	21,627,227	2
197,619,493	158,674,190	8,721,045	7,851,506	7,572,068	5,200,110	3
180,782,782	218,545,990	24,564,531	34,160,367	3,289,199	3,890,933	4
						5
2,910,223	3,076,844	1,339,621	1,284,825	29,625	32,835	6
						7
3,253,404	4,092,000					8
						9
						10
						11
107,562,027	107,439,882	7,828,022	9,580,663	1,781,659	1,794,888	12
37,906,753	(1,904,829)	10,848,814	2,500,861	455,423	2,204,668	13
21,226,461	9,826,139	1,385,396	3,799,042	82,694	498,384	14
729,724,807	683,045,622	26,758,526	31,182,340	1,391,492	1,740,834	15
663,890,257	580,392,601	28,817,904	19,701,673	1,433,456	2,430,001	16
(2,956,638)	(3,084,954)	(184,231)	(218,341)	(20,124)	(20,302)	17
198,452,494	230,722,638					18
						19
						20
						21
						22
2,610,218,805	2,385,128,424	452,698,739	528,430,566	37,017,664	34,539,576	
326,109,088	299,870,148	28,930,913	35,812,144	1,744,073	4,538,876	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-106, 114)	9,676,012,389	8,616,066,016	1
Construction Work in Progress (107)	803,247,294	382,565,402	2
Total Utility Plant:	10,479,259,683	8,998,631,418	
Less: Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	3,430,574,820	3,307,765,879	3
Net Utility Plant:	7,048,684,863	5,690,865,539	
Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	0	0	4
Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	0	0	5
Nuclear Fuel Assemblies in Reactor (120.3)	0	0	6
Spent Nuclear Fuel (120.4)	0	0	7
Nuclear Fuel Under Capital Leases (120.6)	0	0	8
Less: Accum. Prov. For Amort. Of Nucl. Fuel Assemblies (120.5)	0	0	9
Net Nuclear Fuel:	0	0	
Net Utility Plant:	7,048,684,863	5,690,865,539	
Utility Plant Adjustments (116)	0	0	10
Gas Stored Underground - Noncurrent (117)	0	0	11
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,609,825	17,535,052	12
Less: Accum. Prov. for Depr. And Amort. (122)	3,502,923	3,723,912	13
Investments in Associated Companies (123)	0	0	14
Investments in Subsidiary Companies (123.1)	3,015,698	3,098,329	15
Noncurrent Portion of Allowances		0	16
Other Investments (124)	290,848,315	276,957,753	17
Sinking Funds (125)	217,035	210,107	18
Depreciation Fund (126)	0	0	19
Amortization Fund - Federal (127)	0	0	20
Other Special Finds (128)	0	0	21
Special Funds (129)		0	22
Long-Term Portion of Derivative Assets (175)	657,460	758,640	23
Long-Term Portion of Derivative Assets - Hedges (176)		0	24
Total Other Property and Investments	306,845,410	294,835,969	
CURRENT AND ACCRUED ASSETS			
Cash (131)	23,112,901	18,071,197	25
Special Deposits (132-134)	2,634,410	10,038,600	26
Working Fund (135)	11,425	11,425	27
Temporary Cash Investments (136)	0	0	28
Notes Receivable (141)	0	0	29
Customer Accounts Receivable (142)	295,826,457	253,015,157	30
Other Accounts Receivable (143)	3,424,437	(1,236,586)	31
Less: Accum. Prov. For Uncollectible Acct.-Credit (144)	34,226,551	31,468,562	32
Notes Receivable from Associated Companies (145)	0	0	33
Accounts Receivable from Assoc. Companies (146)	18,612,035	25,429,147	34
Fuel Stock (151)	182,325,055	181,009,912	35
Fuel Stock Expenses Undistributed (152)	0	0	36
Residuals (Elec) and Extracted Products (153)	0	0	37
Plant Materials and Operating Supplies (154)	97,535,278	95,829,986	38
Merchandise (155)	12,156	12,751	39

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
CURRENT AND ACCRUED ASSETS			
Other Materials and Supplies (156)	0	0	40
Nuclear Materials Held for Sale (157)	0	0	41
Allowances (158.1 and 158.2)	6,146	6,674	42
Less: Noncurrent Portion of Allowances		0	43
Stores Expense Undistributed (163)	3,380,000	3,449,687	44
Gas Stored Underground - Current (164.1)	37,251,635	39,856,881	45
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	1,260,182	1,312,690	46
Prepayments (165)	110,176,881	114,195,808	47
Advances for Gas (166-167)	0	0	48
Interest and Dividends Receivable (171)	0	0	49
Rents Receivable (172)	0	0	50
Accrued Utility Revenues (173)	208,727,106	212,763,972	51
Miscellaneous Current and Accrued Assets (174)	12,449,883	201,123,784	52
Derivative Instrument Assets (175)	14,145,655	9,706,888	53
(Less) Long-Term Portion of Derivative Instrument Assets (175)	657,460	758,640	54
Derivative Instrument Assets - Hedges (176)		0	55
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	56
Total Current and Accrued Assets	976,007,631	1,132,370,771	
DEFERRED DEBITS			
Unamortized Debt Expenses (181)	2,892,974	3,218,419	57
Extraordinary Property Losses (182.1)		0	58
Unrecovered Plant and Regulatory Study Costs (182.2)		0	59
Other Regulatory Assets (182.3)	1,075,906,371	1,082,907,375	60
Prelim. Survey and Investigation Charges (Electric) (183)		0	61
Preliminary Natural Gas Survey and Investigation Charges (183.1)		0	62
Other Preliminary Survey and Investigation Charges (183.2)		0	63
Clearing Accounts (184)	1,625,574	1,156,657	64
Temporary Facilities (185)		0	65
Miscellaneous Deferred Debits (186)	166,110,927	154,964,779	66
Def. Losses from Disposition of Utility Plt. (187)		0	67
Research, Devel. And Demonstration Expend. (188)	0	0	68
Unamortized Loss on Reacquired Debt (189)		0	69
Accumulated Deferred Income Taxes (190)	424,583,807	385,520,040	70
Unrecovered Purchased Gas Costs (191)		0	71
Total Deferred Debits	1,671,119,653	1,627,767,270	
Total Assets and Other Debits	10,002,657,557	8,745,839,549	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Common Stock Issued (201)	332,893,270	332,893,270	72
Preferred Stock Issued (204)	30,449,800	30,449,800	73
Capital Stock Subscribed (202, 205)		0	74
Stock Liability for Conversion (203, 206)		0	75
Premium on Capital Stock (207)	153,089,947	153,089,947	76
Other Paid-In Capital (208-211)	775,450,665	649,242,385	77
Installments Received on Capital Stock (212)		0	78
(Less) Discount on Capital Stock (213)	0	0	79
(Less) Capital Stock Expense (214)	0	0	80
Retained Earnings (215, 215.1, 216)	1,800,666,139	1,378,530,593	81
Unappropriated Undistributed Subsidiary Earnings (216.1)	3,015,598	3,098,229	82
Less: Required Capital Stock (217)		0	83
Accumulated Other Comprehensive Income (219)		287,394,131	84
Total Proprietary Capital	3,095,565,419	2,834,698,355	
LONG-TERM DEBT			
Bonds (221)	1,985,000,000	1,985,000,000	85
(Less) Required Bonds (222)	0	0	86
Advances from Associated Companies (223)	0	0	87
Other Long-Term Debt (224)	0	0	88
Unamortized Premium on Long-Term Debt (225)	0	0	89
(Less) Unamortized Discount on Long-Term Debt-Debit (226)	14,875,352	16,374,031	90
Total Long-Term Debt	1,970,124,648	1,968,625,969	
OTHER NONCURRENT LIABILITIES			
Obligations Under Capital Leases - Noncurrent (227)	2,060,682,773	1,111,300,781	91
Accumulated Provision for Property Insurance (228.1)		0	92
Accumulated Provision for Injuries and Damages (228.2)	11,607,978	6,168,624	93
Accumulated Provision for Pensions and Benefits (228.3)	452,857,629	416,463,439	94
Accumulated Miscellaneous Operating Provisions (228.4)	13,722,560	35,487,555	95
Accumulated Provision for Rate Refunds (229)		0	96
Long-Term Portion of Derivative Instrument Liabilities (244)	228,130	2,632,895	97
Long-Term Portion of Derivative Instrument Liabilities - Hedges (245)		0	98
Asset Retirement Obligations (230)	50,783,775	52,566,529	99
Total Other Noncurrent Liabilities	2,589,882,845	1,624,619,823	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	210,493,822	91,998,259	100
Accounts Payable (232)	249,227,887	218,467,475	101
Notes Payable to Associated Companies (233)	0	0	102
Accounts Payable to Associated Companies (234)	65,114,029	63,426,664	103
Customer Deposits (235)	23,219,625	18,495,317	104
Taxes Accrued (236)	(2,697,901)	59,882,014	105
Interest Accrued (237)	13,575,571	13,774,898	106
Dividends Declared (238)	66,747	66,747	107
Matured Long-Term Debt (239)	0	0	108
Matured Interest (240)	0	0	109
Tax Collections Payable (241)	3,990,771	4,731,833	110
Miscellaneous Current and Accrued Liabilities (242)	121,093,759	132,011,552	111
Obligations Under Capital Leases-Current (243)	21,759,837	11,970,683	112
Derivative Instrument Liabilities (244)	6,273,999	6,602,575	113

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
CURRENT AND ACCRUED LIABILITIES			
(Less) Long-Term Portion of Derivative Instrument Liabilities (244)	228,130	2,632,895	114
Derivative Instrument Liabilities - Hedges (245)		0	115
(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges (245)		0	116
Total Current and Accrued Liabilities	711,890,016	618,795,122	
DEFERRED CREDITS			
Customer Advances for Construction (252)	80,499,069	94,466,251	117
Accumulated Deferred Investment Tax Credits (255)	32,331,752	35,630,025	118
Deferred Gains from Disposition of Utility Plant (256)			119
Other Deferred Credits (253)	28,923,764	7,701,763	120
Other Regulatory Liabilities (254)	128,300,764	334,490,883	121
Unamortized Gain on Reacquired Debt (257)	0	0	122
Accumulated Deferred Income Taxes-Accel. Amort. (281)	0	0	123
Accumulated Deferred Income Taxes-Other Property (282)	1,272,308,773	1,115,768,880	124
Accumulated Deferred Income Taxes-Other (283)	92,830,507	111,042,478	125
Total Deferred Credits	1,635,194,629	1,699,100,280	
Total Liabilities and Other Credits	10,002,657,557	8,745,839,549	

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.

Description (a)	Amount (b)	
Net Cash Flow from Operating Activities:		1
Net Income	315,433,771	2
Noncash Charges (Credits) to Income:		3
Depreciation and Depletion	219,056,800	4
Amortization of:		5
Debt Premium, Discount and Expense	1,837,446	6
		7
Deferred Income Taxes (Net)	72,941,496	8
Investment Tax Credit Adjustment (Net)	(3,298,273)	9
Net (Increase) Decrease in Receivables	(48,017,088)	10
Net (Increase) Decrease in Inventory	(292,400)	11
Net (Increase) Decrease in Allowances Inventory	528	12
Net Increase (Decrease) in Payables and Accrued Expenses	23,043,630	13
Net (Increase) Decrease in Other Regulatory Assets	7,001,005	14
Net (Increase) Decrease in Other Regulatory Liabilities	(139,510,060)	15
(Less) Allowance for Other Funds Used During Construction	32,394,198	16
(Less) Undistributed Earnings from Subsidiary Companies	(82,631)	17
Other (provide details in footnote):	21,025,328	18
Increase (Decrease) in Other Misc Current Liabilities	(35,137,669)	19
Other, net	22,346,773	20
		21
Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	424,119,720	22
		23
Cash Flows from Investment Activities:		24
Construction and Acquisition of Plant (including land):		25
Gross Additions to Utility Plant (less nuclear fuel)	(664,325,808)	26
Gross Additions to Nuclear Fuel		27
Gross Additions to Common Utility Plant	(303,179)	28
Gross Additions to Nonutility Plant	1,925,227	29
(Less) Allowance for Other Funds Used During Construction	(32,394,198)	30
Other (provide details in footnote):	13,489,947	31
		32
		33
Cash Outflows for Plant (Total of lines 26 thru 33)	(616,819,615)	34
		35
Acquisition of Other Noncurrent Assets (d)	186,208,556	36
Proceeds from Disposal of Noncurrent Assets (d)	5,459,250	37
Investment in American Transmission Company	(4,608,000)	38

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.

Description (a)	Amount (b)	
Investments in and Advances to Assoc. and Subsidiary Companies		39
Contributions and Advances from Assoc. and Subsidiary Companies		40
Disposition of Investments in (and Advances to)		41
Associated and Subsidiary Companies		42
		43
Purchase of Investment Securities (a)		44
Proceeds from Sales of Investment Securities (a)		45
Loans Made or Purchased		46
Collections on Loans		47
		48
Net (Increase) Decrease in Receivables		49
Net (Increase) Decrease in Inventory		50
Net (Increase) Decrease in Allowances Held for Speculation		51
Net Increase (Decrease) in Payables and Accrued Expenses		52
Other (provide details in footnote):		53
Other, net	(40,518,757)	54
		55
Net Cash Provided by (Used in) Investing Activities		56
Total of lines 34 thru 55)	(470,278,566)	57
		58
Cash Flows from Financing Activities:		59
Proceeds from Issuance of:		60
Long-Term Debt (b)		61
Preferred Stock		62
Common Stock		63
Other (provide details in footnote):	13,493,298	64
Capital Contribution from Parent	100,000,000	65
Net Increase in Short-Term Debt (c)	118,495,563	66
Other (provide details in footnote):		67
		68
		69
Cash Provided by Outside Sources (Total 61 thru 69)	231,988,861	70
		71
Payments for Retirement of:		72
Long-term Debt (b)		73
Preferred Stock		74
Common Stock		75
Other (provide details in footnote):	(13,323)	76

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.

Description (a)	Amount (b)	
		77
Net Decrease in Short-Term Debt (c)		78
		79
Dividends on Preferred Stock	(1,202,988)	80
Dividends on Common Stock	(179,572,000)	81
Net Cash Provided by (Used in) Financing Activities		82
(Total of lines 70 thru 81)	51,200,550	83
		84
Net Increase (Decrease) in Cash and Cash Equivalents		85
(Total of lines 22, 57 and 83)	5,041,704	86
		87
Cash and Cash Equivalents at Beginning of Year	18,082,622	88
		89
Cash and Cash Equivalents at End of Year	23,124,326	90

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Classification (a)	Total (b)	Electric (c)	
Utility Plant in Service			1
Plant in Service(101,101.1)/Unclassified Completed Construction(106,major only)	7,820,086,817	6,606,975,313	2
Property Under Capital Leases	1,850,715,290	1,850,715,290	3
Plant Purchased or Sold	0		4
Completed Construction not Classified	0		5
Experimental Plant Unclassified	0		6
Total In Service	9,670,802,107	8,457,690,603	7
Leased to Others	0		8
Held for Future Use	5,210,282	5,087,775	9
Construction Work in Progress	803,247,294	771,793,822	10
Acquisition Adjustments	0		11
Total Utility Plant	10,479,259,683	9,234,572,200	12
Accum Prov for Depr, Amort, & Depl	3,430,574,820	2,740,988,119	13
Net Utility Plant	7,048,684,863	6,493,584,081	14
Detail of Accum Prov for Depr, Amort & Depl in Service			15
Depreciation	3,422,371,016	2,734,660,634	16
Amort & Depl of Producing Nat Gas Land/land Right	0		17
Amort of Underground Storage Land/Land Rights	0		18
Amort of Other Utility Plant	8,203,804	6,327,485	19
Total In Service	3,430,574,820	2,740,988,119	20
Leased to Others			21
Depreciation	0		22
Amortization and Depletion	0		23
Total Leased to Others	0	0	24
Held for Future Use			25
Depreciation	0		26
Amortization	0		27
Total Held for Future Use	0	0	28
Abandonment of Leases (Natural Gas)	0		29
Amort of Plant Acquisition Adj	0		30
Total Accum Prov	3,430,574,820	2,740,988,119	31

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (cont.)

Gas (d)	Steam (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	
					1
					2
882,296,181	91,417,459			239,397,864	3
					4
					5
					6
					7
882,296,181	91,417,459	0	0	239,397,864	8
					9
122,507					10
1,160,667	1,243,854			29,048,951	11
					12
883,579,355	92,661,313	0	0	268,446,815	13
525,742,891	47,580,003			116,263,807	14
357,836,464	45,081,310	0	0	152,183,008	15
					16
					17
523,866,572	47,580,003			116,263,807	18
					19
					20
1,876,319					21
525,742,891	47,580,003	0	0	116,263,807	22
					23
					24
					25
0	0	0	0	0	26
					27
					28
					29
0	0	0	0	0	30
					31
					32
525,742,891	47,580,003	0	0	116,263,807	33

INVESTMENTS AND FUNDS (ACCTS. 123-128, INCL.)

1. Report with separate descriptions for each amount, the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned.
2. Designate any securities pledged and explain purpose of pledge in footnote.
3. Investments less than \$1,000 may be grouped by classes.
4. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Description (a)	Date Acquired (b)	Maturity Date (c)	
Acct. 123 - Investment in Associated Companies			1
Acct. 123.1 - Investment in Subsidiary Companies			
123198-Investment in Bostco Earnings			2
123199-Investment in Bostco	12/21/2000		3
Acct. 124 - Other Investments			
124002-Othr Inv-Non Assoc Comp North Mke St Bk			4
124004-Othr Inv-Decin Project			5
124006-Othr Inv-American Transmission Co			6
124009-Other Inv-ATC Earnings			7
124111-Othr Inv-Conservation CCE Loans WI			8
124112, 124122-Othr Inv-Conserv CCE Rebates WI			9
124119, 124129-Othr Inv-Conserv CCE Accum Amor			10
124202, 124222-Othr Inv-Conserv CLME Rebates MI			11
124219 & 124239-Othr Inv-Conserv CLME Accum Amort MI			12
124020-Restricted Cash Point Beach			13
			14
Acct. 125 - Sinking Funds			
Presque Isle Ash Landfill Perpetual Care fund			15
Acct. 126 - Depreciation Fund			16
Acct. 127 - Amortization Fund - Federal			17
Acct. 128 - Other Special Funds			18

INVESTMENTS AND FUNDS (ACCTS. 123-128, INCL.) (cont.)

	Amount of Investment at Beginning Of Year (d)	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)	
Acct. 123 - Investment in Associated Companies						
				0		1
Acct. 123 Subtotal:	0	0	0	0	0	
Acct. 123.1 - Investment in Subsidiary Companies						
	3,098,229	(82,631)		3,015,598		2
	100			100		3
Acct. 123.1 Subtotal:	3,098,329	(82,631)	0	3,015,698	0	
Acct. 124 - Other Investments						
	20,000			20,000		4
	200,000			200,000		5
	209,035,536	4,608,000		213,643,536		6
	67,702,217	52,709,675	(43,427,113)	76,984,779		7
	0			0		8
	198,872,355			198,872,355		9
	(198,872,355)			(198,872,355)		10
	11,106,470			11,106,470		11
	(11,106,470)			(11,106,470)		12
	0			0		13
	0			0		14
Acct. 124 Subtotal:	276,957,753	57,317,675	(43,427,113)	290,848,315	0	
Acct. 125 - Sinking Funds						
	210,107		6,928	217,035		15
Acct. 125 Subtotal:	210,107	0	6,928	217,035	0	
Acct. 126 - Depreciation Fund						
				0		16
Acct. 126 Subtotal:	0	0	0	0	0	
Acct. 127 - Amortization Fund - Federal						
				0		17
Acct. 127 Subtotal:	0	0	0	0	0	
Acct. 128 - Other Special Funds						
				0		18
Acct. 128 Subtotal:	0	0	0	0	0	
Total:	280,266,189	57,235,044	(43,420,185)	294,081,048	0	

ACCOUNTS RECEIVABLE (ACCTS. 142-143)

Particulars (a)	Amount End of Year (b)	
Customer Accounts Receivable (142)		
Electric department	222,553,078	1
Gas department	38,534,040	2
Water department		3
Steam department	2,762,566	4
Other	16,230,217	* 5
	Total Utility Service:	
	280,079,901	
Merchandising, jobbing and contract work	9,868,874	6
Other	5,877,682	* 7
	Total (Acct. 142):	
	295,826,457	
Other Accounts Receivable (143)		
Officers and employees	782,189	8
Subscriptions to capital stock		9
All other (list separately items in excess of \$250,000; group remaining items as Miscellaneous):		
ATC Construction Financing	3,790,267	10
Sales for Resale	306,416	11
Customer Nonutility Services Accounts Receivable	1,571,076	12
MISO Asset Owner Billing	792,708	13
Coal Revenue Accrual	2,388,091	14
Ash Revenue Accrual	499,029	15
Dividend Receivable on Nuclear Insurance	3,050,000	16
Electric Power Research Institute Royalty Receivable	773,949	17
Miscellaneous	1,360,982	18
Cash-in-transit	(11,890,270)	19
	Total (Acct. 143):	
	3,424,437	

ACCOUNTS RECEIVABLE (ACCTS. 142-143)

Accounts Receivable (Accts. 142-143) (Page F-24)

Explain any non-zero amounts under "Other," line 5.

Reclass of credit balance mainly from Budget Billing.

Explain any non-zero amounts under "Other," line 7.

Customer Accounts Receivable - True-up Accruals

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (ACCT. 144)

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Water Utility Customers (d)	Steam Utility Customers (e)	Other Utility Customers (f)	
Balance First of Year	26,286,744	4,831,818	0	0	0	1
Add: provision for uncollectibles during year						
Provision for uncollectibles during year	28,726,021	4,177,255		9,312		2
Collection of accts prev written off: Utility Customers	26,981,724	5,560,012		75,334		3
Other credits (explain in footnotes)						4
Total Credits:	55,707,745	9,737,267	0	84,646	0	
Less: Accounts written off						
Accounts written off during the year: Utility Customers	52,492,969	10,194,054		84,646		5
Other debits (explain in footnotes)						6
Total Debits:	52,492,969	10,194,054	0	84,646	0	
Balance End of Year:	29,501,520	4,375,031	0	0	0	

Particulars (a)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)	
Balance First of Year	31,118,562	0	350,000	31,468,562	1
Add: provision for uncollectibles during year					
Provision for uncollectibles during year	32,912,588			32,912,588	2
Collection of accts prev written off: Utility Customers	32,617,070			32,617,070	3
Other credits (explain in footnotes)	0			0	4
Total Credits:	65,529,658	0	0	65,529,658	
Less: Accounts written off					
Accounts written off during the year: Utility Customers	62,771,669			62,771,669	5
Other debits (explain in footnotes)	0			0	6
Total Debits:	62,771,669	0	0	62,771,669	
Balance End of Year:	33,876,551	0	350,000	34,226,551	
Loss on Wisconsin utility accounts					
Accounts written off	0			62,458,227	7
Collection of such accounts	0			32,495,553	8
Net Loss:				29,962,674	

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making process of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show the period of amortization in column (a).
3. Minor items (5% of the Balance End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Description and Purpose of Other Regulatory Assets (a)	Balance First of Year (b)	Debit Amount (c)	Credits		Balance End of Year (f)	
			Account Charged (d)	Amount (e)		
FAS 109 Regulatory Asset - Federal	56,148,133	19,671,965	190, 282	7,400,844	68,419,254	1
FAS 109 Regulatory Asset - State	19,387,296	4,476,753	190, 282	5,557,866	18,306,183	2
Tax/Interest Assessment	176,688	3,090,387	408, 431	78,000	3,189,075	3
Gas Plant Clean-Up	44,766,810	(20,759,098)	735	3,777,976	20,229,736	4
LS Power Plant	78,469,623	(1,412,318)			77,057,305	5
Transmission Charges - WI	157,762,452		Various	19,722,810	138,039,642	6
FAS 133	11,573,946	28,294,704	Various	28,863,593	11,005,057	7
Pensions	378,607,615	6,262,931			384,870,546	8
PW Power Plant Retirement	21,601,760	2,222,438	407	3,256,660	20,567,538	9
Deferred MISO Day 2 Charges	32,070,356		555	4,008,794	28,061,562	10
Deferred MISO Day 2 WUMS Amounts	7,570,777		555	946,347	6,624,430	11
Deferred Residential Uncollectibles	15,989,096	35,601,904	904	51,591,000	0	12
Environmental Trust Costs	2,589,523	(2,589,523)			0	13
Energy Efficiency Gas Program	(1,017,743)	2,917,210	908	2,001,996	(102,529)	14
NOx Escrow	22,961,051		456	2,870,131	20,090,920	15
Deferred Nuclear Fuel Legal Costs	13,169,158	419,916			13,589,074	16
Marquette Interchange Escrow	390,715		467	97,679	293,036	17
FAS 143 ARO Accounting	46,810,760	(1,234,181)			45,576,579	18
OPEB FAS 158	77,865,250	(27,239,955)			50,625,295	19
Misc Regulatory Reserve	(19,557,000)	4,246,622	921	700,152	(16,010,530)	20
Act 141 Payments and Large Customer Refund	18,890,812	45,839,207	908	45,918,000	18,812,019	21
Deferred ERGS Settlement	1,666,000				1,666,000	22
Deferred Coal Legal Costs	2,482,763	(29,230)	930	1,211,992	1,241,541	23
PTF Capital Lease	85,220,425	69,449,590			154,670,015	24
Escrow PTF Costs	(797,001)	317,564,148	507 & 550	317,956,839	(1,189,692)	25
MISO RSG Deferral	8,049,367	52,322			8,101,689	26
MI Energy Optimization	58,743	321,823	908	450,974	(70,408)	27
Point Beach Sale Regulatory Asset	0	2,243,034			2,243,034	28
Total:	1,082,907,375	489,410,649		496,411,653	1,075,906,371	

NOTES PAYABLE (ACCT. 231)

1. Report each issue separately.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Name of Payee and Purpose for which Issued (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)	
DEUTSCHE BANK - COMMERCIAL PAPER	12/20/2010	01/04/2011	0.25%	49,498,969	1
DEUTSCHE BANK - COMMERCIAL PAPER	12/29/2010	01/07/2011	0.25%	39,998,333	2
DEUTSCHE BANK - COMMERCIAL PAPER	12/16/2010	01/06/2011	0.25%	29,998,958	3
DEUTSCHE BANK - COMMERCIAL PAPER	12/30/2010	01/03/2011	0.25%	25,499,646	4
DEUTSCHE BANK - COMMERCIAL PAPER	12/21/2010	01/05/2011	0.25%	23,999,333	5
DEUTSCHE BANK - COMMERCIAL PAPER	12/28/2010	01/07/2011	0.25%	16,999,292	6
DEUTSCHE BANK - COMMERCIAL PAPER	12/27/2010	01/06/2011	0.28%	11,999,533	7
DEUTSCHE BANK - COMMERCIAL PAPER	12/20/2010	01/04/2011	0.25%	9,999,792	8
DEUTSCHE BANK - COMMERCIAL PAPER	12/30/2010	01/03/2011	0.25%	2,499,966	9
Total:				210,493,822	

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DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Revenues From Merchandising, Jobbing and Contract Work (415):			
DISCOUNT ON JOBBING	0	2,974	1
Total (Acct. 415):	0	2,974	
Less: Costs and Exp. Of Merchandising, Job. & Contract Work (416):			
BAD DEBT NON UTILITY	257	(2,672)	2
Total (Acct. 416):	257	(2,672)	
Revenues From Nonutility Operations (417):			
BILLED RENTAL	24,872	26,570	3
ENERLINK SOFTWARE BILLED THRU CSS	(21,632)	(23,313)	4
LIGHTING CONTROL SERVICE	0	0	5
Total (Acct. 417):	3,240	3,257	
Less: Expenses of Nonutility Operations (417.1):			
MISCELLANEOUS	37,694	7,083	6
Total (Acct. 417.1):	37,694	7,083	
Nonoperating Rental Income (418):			
Operation Expense	(370)		7
Maintenance Expense	(49,324)	(31,314)	8
Rent Expense			9
Depreciation Expense	(190,151)	(211,779)	10
Amortization Expense			11
Other (specify):			
RENTAL OF ANNEX BUILDING	685,243	671,812	12
RENTAL OF ADAM TRACT	8,040	8,040	13
RENTAL OF BIONDI TRACT	11,640	11,640	14
RENTAL RACINE TRACT	596,523	596,523	15
RENTAL OF KRAMER TRACT	12,000	12,075	16
RENTAL OF RETZLAFF TRACT	11,175	10,275	17
RENTAL OF GUILBORD TRACT	11,460	11,460	18
RENTAL OF VELOON TRACT	11,848	10,998	19
RENTAL OF NEMETZ TRACT	10,740	10,740	20
RENTAL OF KOPETSKY TRACT	11,490	11,490	21
RENTAL OF HOPPE TRACT	9,900	9,900	22
RENTAL OF RESAG TRACT	9,000	9,750	23
RENTAL OF OBERG TRACT	780	5,760	24
RENTAL OF WILLIAMS TRACT	7,700	9,600	25
RENTAL OF SALM TRACT	11,125	11,125	26

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Nonoperating Rental Income (418):			
MISCELLANEOUS RENTALS	25,615	27,845	27
Total (Acct. 418):	1,194,434	1,185,940	
Allowance for Other Funds Used During Construction (419.1):			
CS001STS IT - SOFTWARE PLANNING	14,509	0	28
FO CC3 & CC4 C INSPECTION & TAT	0	249,166	29
FO OC6-7 FANS VFD DRIVES	0	38,252	30
CS005ESS WEB SELF-SERVICE PROJECT-S	38,717	0	31
EO004WIT FIELD AUTOMATION SW	85,561	0	32
CS UNIFIED DESKTOP (CRM)	151,500	80,440	33
CS INTEGRATED PERFORMANCE MGMT		17,562	34
FO OC7-8 AQCS	27,830,940	13,997,344	35
FOEW005638 EW5 SCR	30,207	0	36
FO VA NOX REDUCTION	100,877	75,499	37
FOOC003386 OC DUST COLLECTION-BELTS	12,023	0	38
OAK CREEK CAPITAL PROJECTS	120,373	69,726	39
HE CAPITAL PROJECTS	39,910	19,406	40
NEW BOILER STEAMING	0	77,225	41
FOOC004359 OC8 ID FANS VFD DRIVES R	22,608		42
EO INSPECTION MAINTENANCE PROJECTS	0	90,850	43
EO WSS SUBSTATIONS PROJECTS	158,103	174,064	44
P4 CALCIUM BROMIDE INJECTION	0	136,473	45
P42 REPLACE HIGH TEMP SH	0	51,041	46
FOP4002320 P4 1-1 & 1-2 AIR HEATER	21,059	0	47
FOP4005111 P4 REPL POLISHER RESIN R	23,962	0	48
ER SPARE GSU	14,937	90,298	49
FOPI007019 PI FLEX CO INITIATIVE	28,653	0	50
P4 CAPITAL PROJECTS	0	15,440	51
GO WST STATIONS	45,409	28,740	52
PI UNITS 7-9 CLEAN COAL	0	73,859	53
GPMS006040 50MW BIOMASS	233,397	0	54
GPWIPL2 GLACIER HILLS WIND PARK	3,028,388	0	55
IT0009SINT SERVER EQUIPMENT - INTEL	12,076	0	56
IT0023ST07 NEXT DESKTOP UPGRADE-SER	29,574	0	57
IT0050MSSW MICROSOFT-OFFICE SUITE	61,667	0	58
P4 MILL OVERHAULS	0	12,601	59
MAIN REPLACEMENTS	40,386	25,889	60
AS CAP 5 STRUCTURES	81,415	37,487	61
PI CAPITAL PROJECTS	0	19,270	62

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Allowance for Other Funds Used During Construction (419.1):			
IT SERVER EQUIPMENT	0	15,411	63
OC FIRE PROTECTION UPGRADE	0	122,274	64
FO PTF APPLICATION	0	13,161	65
EN ENVIRONMENTAL CAPITAL PROJECTS	0	14,633	66
EO IT SERVICES	10,768	48,883	67
EO SYSTEM MAINTENANCE	0	23,827	68
FO P41 INSTALL CATALYST LAYER	52,447	35,971	69
FO OC6 REPLANC SH DIVISION	0	48,156	70
FO VALLEY CAPITAL PROJECTS	26,529	22,946	71
GP OAK CREEK CAPITAL PROJECTS	0	63,615	72
OTHER (UNDER 10,000)	78,203	88,546	73
Total (Acct. 419.1):	32,394,198	15,878,055	
Miscellaneous Nonoperating Income (421):			
EARNINGS FROM INVESTMENT IN ATC	52,709,675	51,930,455	74
CARRYING COSTS ON TRANSMISSION DEFERRAL	0	8	75
ATC CONSTRUCTION FINANCING	0	960,307	76
EPRI REFUND	1,200,000	0	77
ALLCONNECT PROCEEDS	129,691		78
CARRYING COSTS ON MISO DAY 2 CHARGES	(1,230)	0	79
CARRYING COSTS ON SECTION 199 DPMD	1,939,000	(946,014)	80
CONNECTION SERVICES PROCEEDS	62,765	95,653	81
ATC INVESTMENT BASED DIFFERENCE	(165,699)	(165,700)	82
SAFETY & RELIABILITY REFUND OBLIGATION	0	0	83
Total (Acct. 421):	55,874,202	51,874,709	
Gain on Disposition of Property (421.1):			
ALLIANT	0	177	84
HARTFORD	0	2,574	85
CITY OF ST. FRANCIS TRACT ADJ	356,450	(12,275)	86
OBERT TRACT	0	271,328	87
S&M LAND TO ALDRICH	0	145,410	88
MAYER SHOE TO WIEGAND	0	189,468	89
VARIOUS LAND TO TRESTLE CREEK LLC	0	128,750	90
EDGEWOOD FARMS	0	54,830	91
TURNER DAM LAND SALE	11,843	0	92
TOWN OF FLORENCE LIABILITY	231,619	0	93
SAND PORTAGE TO WDNR	3,089,846	0	94
TIMBER CREEK REALTY	53,768	0	95

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Gain on Disposition of Property (421.1):			
FREDONIA LAND SALE	89,787	0	96
92ND & COLDSPRING TRACT	321,241	0	97
EARL HANSEN LAND SALE	281,845	0	98
RACINE LAND SALE	12,655	0	99
FORMER WATERLOO SITE	16,891	0	00
EDITHTON LAND SALE	93,500	0	01
PETER GEORGE LAND SALE	24,468	0	02
FREDONIA LAND SALE	64,341	0	03
CZERWINSKI TRACT	24,240	0	04
ADJUSTMENTS TO PRIOR YEARS SALES	(15,084)	(8,270)	05
LAND SALES CLEAN UP	35,275	0	06
OTHER	321	(14,006)	07
Total (Acct. 421.1):	4,693,006	757,986	
Loss on Disposition of Property (421.2):			
TOWN OF FLORENCE LIABILITY	0	0	08
LANGLOIS ENVIRONMENTAL WRITE OFF	0	0	09
MISC ADJUSTMENTS	(7,136)	(103,597)	10
LAKE GENEVA WRITE OFF	0	(774,747)	11
Total (Acct. 421.2):	(7,136)	(878,344)	
Amort. of Debt. Disc. And Expense (428):			
DEBT DISCOUNT 2007	0	0	12
DEBT DISCOUNT 4.5% 2013	219,300	219,300	13
DEBT EXPENSE 4.5% 2019	35,831	1,458	14
DEBT DISCOUNT 4.5% 2019	243,000	10,125	15
DEBT DISCOUNT 5-5/8% 2033	130,092	130,092	16
DEBT DISCOUNT 5.7% DUE 2036	95,199	95,199	17
DEBT EXPENSE VARIABLE 2016 OAK CREEK	86,900	79,690	18
DEBT EXPENSE 6.5% 2028	6,016	6,016	19
DEBT DISCOUNT 6.5% 2028	69,900	69,900	20
DEBT EXP VARIABLE PLEASANT PRAIRIE 2030	32,905	29,783	21
DEBT EXPENSE 4.5% 2013	34,723	34,723	22
DEBT EXPENSE 6 7/8 2095	2,448	2,448	23
DEBT DISCOUNT D 6 7/8 2095	31,350	31,350	24
DEBT DISCOUNT VARIABLE 2016 OAK CREEK	21,631	28,841	25
DEBT EXPENSE 5-5/8% 2033	12,925	12,925	26
DEBT DISCOUNT VAR 2016 POLLUTION CONTROL	0	0	27
DEBT DISCOUNT VARIABLE PLEASANT PRAIRIE 2030	9,367	12,489	28

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Amort. of Debt. Disc. And Expense (428):			
DEBT EXPENSE 5.7% 2036	11,965	11,965	29
DEBT EXPENSE 6% 2014	68,834	68,834	30
DEBT DISCOUNT 6% 2014	433,091	433,091	31
DEBT EXPENSE 6.25% 2015	40,879	50,299	32
DEBT DISCOUNT 6.25% 2015	245,748	245,749	33
DEBT EXPENSE VARIABLE DUE 2015	0	26,647	34
DEBT EXPENSE VARIABLE DUE 2015	0	21,687	35
DEBT DISCOUNT REFINANCING ADJUSTMENTS	0	0	36
OTHER	0	0	37
Total (Acct. 428):	1,832,104	1,622,611	
Amortization of Loss on Reaquired Debt (428.1):			
NONE	0	0	38
Total (Acct. 428.1):	0	0	
Less: Amort. of Premium on Debt-Credit (429):			
NONE	0	0	39
Total (Acct. 429):	0	0	
Less: Amortization of Gain on Reaquired Debt-Credit (429.1):			
NONE	0	0	40
Total (Acct. 429.1):	0	0	
Less: Allowance for Borrowed Funds Used During Construction-Cr. (432):			
FOCC003440 CC4 C INSPECTION & TAT P	0	58,476	41
FOCC003310 OC FIRE PROTECTION UPGRA	0	50,919	42
FOCC003439 CC3 C INSPECTION & TAT P	0	45,285	43
FOER004367 ER SPARE GSU	0	37,603	44
CS005EDT UNIFIED DESKTOP (CRM) PROJ	63,090	33,498	45
GPOCCAP GP OAK CREEK - CAPITAL	0	26,491	46
EO001WIT CO - IT SERVICES	0	20,357	47
FOCC005700 OC 6 REPLANC SH DIVISION	0	20,054	48
AS0000C003 AS CAP-WE01-5-STRUCTURES	0	15,611	49
FNP4003385 P41 INSTALL LAYER CATALY	0	14,979	50
FOVA003460 VA2 DCS UPGRADE	0	11,716	51
FOCC004361 OC6 FD/ID FANS VFD DRIVE	0	11,436	52
GO001WMR MAIN REPLACEMENTS	16,818	10,781	53
EO004WIT FIELD AUTOMATION SW	35,631	0	54
AS0000C003 AS CAP-WE01-5-STRUCTURES	33,904	0	55
GPWIPL2 GLACIER HILLS WIND PARK	1,261,114	0	56
GPOC004968 OC 5-8 AQCS	11,589,662	5,828,922	57

DETAIL OF OTHER INCOME STATEMENT ACCOUNTS

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Particulars (a)	This Year Amount (b)	Last Year Amount (c)	
Less: Allowance for Borrowed Funds Used During Construction-Cr. (432):			
GPMS006040 50MW BIOMASS	97,194	0	58
IT0050MSSW MICROSOFT-OFFICE SUITE	25,680	0	59
FOVA003459 VA1 DCS UPGRADE	19,106	0	60
FOCCAP OC CAPITAL PROJECTS UNDER M	50,128	29,036	61
FOHECAP HE CAPITAL PROJECTS UNDER M	16,620	8,081	62
FMMC005228 NEW BOILER STEAMING CAPACITY	0	32,159	63
EO001WIM INSPECTION MAINTENANCE PROGRAM	0	37,833	64
EO001WSS SUBSTATIONS - NEW & ADDITIONS	65,839	72,486	65
FNP4005714 P4 CALCIUM BROMIDE INJECTION	0	56,832	66
FOP4005096 P42 REPLACE HIGH TEMP SH	0	21,255	67
CS005ESS WEB SELF-SERVICE PROJECT-S	16,123	0	68
FOEW005638 EW5 SCR	12,579	0	69
IT0023ST07 NEXT DESKTOP UPGRADE-SER	12,316	0	70
FOPI007019 PI FLEX CO INITIATIVE	11,932	0	71
FOVACAP VA CAPITAL PROJECTS UNDER M	11,047	0	72
GO001WST STATIONS	18,910	11,967	73
GPPI002573 PI UNITS 7,8,9 CLEAN COAL	0	30,757	74
CS001AOT CS OTHER	0	0	75
VARIOUS PROJECTS (UNDER 10,000)	132,254	125,545	76
Total (Acct. 432):	13,489,947	6,612,079	
Extraordinary Income (434):			
NONE	0	0	77
Total (Acct. 434):	0	0	
Less: Extraordinary Deductions (435):			
NONE	0	0	78
Total (Acct. 435):	0	0	

COMMON PLANT IN SERVICE

1. Include in column (e) entries reclassifying property from one account or utility service to another, etc..
2. Corrections of entries of the current or immediately preceding year should be recorded in columns (c) or (d), accordingly, as they are corrections of additions or retirements.

Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	
INTANGIBLE PLANT				
Organization (301)	0			1
Franchises and Consents (302)	0			2
Miscellaneous Intangible Plant (303)	13,219,827	3,394,191	3,517,887	3
Total Intangible Plant	13,219,827	3,394,191	3,517,887	
GENERAL PLANT				
Land and Land Rights (389)	4,672,146	21,845		4
Structures and Improvements (390)	138,367,749	2,956,495	570,792	5
Office Furniture and Equipment (391)	24,519,060	3,421,839	5,688,104	6
Transportation Equipment (392)	0			7
Stores Equipment (393)	2,617,946	356,491	140,080	8
Tools, Shop and Garage Equipment (394)	15,529,789	1,170,808		* 9
Laboratory Equipment (395)	0			10
Power Operated Equipment (396)	0			11
Communication Equipment (397)	33,566,478	1,246,722	2,320,795	* 12
Miscellaneous Equipment (398)	6,601,690	819	102,639	13
Other Tangible Property (399)	0			14
Asset Retirement Costs for General Plant (399.1)	0			15
Total General Plant	225,874,858	9,175,019	8,822,410	
Total utility plant in service	239,094,685	12,569,210	12,340,297	

COMMON PLANT IN SERVICE (cont.)

Account (a)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year		
			Total (g)	Located in Wisconsin (h)	
Organization (301)			0		1
Franchises and Consents (302)			0		2
Miscellaneous Intangible Plant (303)			13,096,131	13,096,131	3
	0	0	13,096,131	13,096,131	
Land and Land Rights (389)			4,693,991	4,649,249	4
Structures and Improvements (390)		(5,702)	140,747,750	140,265,445	5
Office Furniture and Equipment (391)			22,252,795	22,089,107	6
Transportation Equipment (392)			0		7
Stores Equipment (393)			2,834,357	2,805,097	8
Tools, Shop and Garage Equipment (394)		79,767	16,780,364	16,447,402	* 9
Laboratory Equipment (395)			0		10
Power Operated Equipment (396)			0		11
Communication Equipment (397)		201	32,492,606	31,121,043	* 12
Miscellaneous Equipment (398)			6,499,870	6,456,960	13
Other Tangible Property (399)			0		14
Asset Retirement Costs for General Plant (399.1)			0		15
	0	74,266	226,301,733	223,834,303	
	0	74,266	239,397,864	236,930,434	

COMMON PLANT IN SERVICE

Common Plant in Service (Page F-65)

General footnotes

Line 5: Transfer to Gas to correct account location.

Line 9: Transfer in from Gas.

Line 12: Transfer in from Electric to correct Business Segment.

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COMMON ACCUMULATED DEPRECIATION

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year	
			Straight Line Amount (d)	Additional Amount (e)
Organization (301)	0			1
Franchises and Consents (302)	0			2
Miscellaneous Intangible Plant (303)	8,444,408	20.000%	2,345,116	3
Total Intangible Plant	8,444,408		2,345,116	0
Land and Land Rights (389)	0			* 4
Structures and Improvements (390)	70,632,593	1.510%	2,110,074	5
Office Furniture and Equipment (391)	10,001,186	Various	7,062,696	6
Transportation Equipment (392)	0			7
Stores Equipment (393)	1,126,710	6.670%	172,050	8
Tools, Shop and Garage Equipment (394)	4,952,553	6.670%	1,068,078	* 9
Laboratory Equipment (395)	0			10
Power Operated Equipment (396)	0			11
Communication Equipment (397)	13,880,263	10.000%	3,267,114	* 12
Miscellaneous Equipment (398)	3,138,042	6.670%	435,806	13
Other Tangible Property (399)	0			14
Asset Retirement Costs for General Plant (399.1)	0			15
Retirement Work in Progress	0			16
Total General Plant	103,731,347		14,115,818	0
Total accum. prov. for depreciation	112,175,755		16,460,934	0

COMMON ACCUMULATED DEPRECIATION (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year		
					Total (j)	Located in Wisconsin (k)	
301					0	1	
302					0	2	
303	3,517,887			350,161	7,621,798	7,621,798	3
	3,517,887	0	0	350,161	7,621,798	7,621,798	
389					0		* 4
390	570,792	132,640	25,000	(3,024,822)	69,039,413	68,933,478	5
391	5,688,104	12,229		1,737,912	13,101,461	12,993,529	6
392					0		7
393	140,080	2,242	7,400	76,901	1,240,739	1,219,402	8
394		2,074	3,000	189,881	6,211,438	6,105,537	* 9
395					0		10
396					0		11
397	2,320,795	58,376	55,000	634,291	15,457,497	14,627,643	* 12
398	102,639		83,388	36,864	3,591,461	3,575,733	13
399					0		14
399.1					0		15
RWIP					0		16
	8,822,410	207,561	173,788	(348,973)	108,642,009	107,455,322	
	12,340,297	207,561	173,788	1,188	116,263,807	115,077,120	

COMMON ACCUMULATED DEPRECIATION

Common Accumulated Depreciation (Page F-67)

General footnotes

Adjustments are mainly due to a depreciation study that was done that lead to a reallocation of the reserve.

The balance of \$1,188 is due to assets being transfered to different business segments.

**COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION -
ALLOCATION TO UTILITY DEPARTMENTS**

Particulars (a)	Plant End of Year (b)	Accumulated Depreciation End of Year (c)	Depreciation Accruals (d)	
Electric	209,880,107	101,928,480	14,431,301	1
Gas	24,777,679	12,033,304	1,703,707	2
Steam	4,740,078	2,302,023	325,926	3
Total:	<u>239,397,864</u>	<u>116,263,807</u>	<u>16,460,934</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year	
			Straight Line Amount (d)	Additional Amount (e)
INTANGIBLE PLANT				
Organization (301)	0			
Franchises and Consents (302)	3,895,605	2.580%	355,694	
Miscellaneous Intangible Plant (303)	2,648,528	20.000%	795,467	
Total Intangible Plant	6,544,133		1,151,161	0
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	752,581	Various	18,706	*
Structures and Improvements (311)	203,399,216	Various	5,769,546	*
Boiler Plant Equipment (312)	640,065,059	Various	36,415,908	*
Engines and Engine-Driven Generators (313)	0	Various		
Turbogenerator Units (314)	168,194,362	Various	4,661,069	*
Accessory Electric Equipment (315)	140,776,074	Various	5,588,463	*
Miscellaneous Power Plant Equipment (316)	25,824,984	Various	1,210,049	*
Asset Retirement Costs for Steam Production (317)	(8,972,002)	Various	501,982	
Total Steam Production Plant	1,170,040,274		54,165,723	0
NUCLEAR PRODUCTION PLANT				
Land and Land Rights (320)	0	Various		
Structures and Improvements (321)	0	Various		
Reactor Plant Equipment (322)	0	Various		
Turbogenerator Units (323)	0	Various		
Accessory Electric Equipment (324)	0	Various		
Miscellaneous Power Plant Equipment (325)	0	4.750%		
Asset Retirement Costs for Nuclear Production (326)	0	2.312%		
Total Nuclear Production Plant	0		0	0
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	442,564	Various	14,231	
Structures and Improvements (331)	1,954,069	Various	79,843	
Reservoirs, Dams and Waterways (332)	17,211,478	Various	869,812	
Water Wheels, Turbines and Generators (333)	5,499,907	Various	402,230	
Accessory Electric Equipment (334)	3,430,553	Various	208,034	
Miscellaneous Power Plant Equipment (335)	2,068,302	Various	42,419	
Roads, Railroads and Bridges (336)	277,334	Various	11,716	
Asset Retirement Costs for Hydraulic Production (337)	(354,258)	Various	92	
Total Hydraulic Production Plant	30,529,949		1,628,377	0
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	20,110	Various	120,661	*
Structures and Improvements (341)	17,714,369	Various	1,878,429	
Fuel Holders, Producers and Accessories (342)	7,793,695	Various	491,689	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
301					0	1
302					4,251,299	2
303	1,367,809				2,076,186	3
	1,367,809	0	0	0	6,327,485	
310	10,529	(8,526)		(103,544)	665,740	* 4
311	618,302	282,231		(7,031,252)	201,236,977	* 5
312	12,170,667	6,261,340	148,683	14,481,094	672,678,737	* 6
313					0	7
314	339,403	476,100	448,406	4,189,557	176,677,891	* 8
315	3,410,443	354,465		(3,854,147)	138,745,482	* 9
316	162,572	14,733	3,770	(7,627,695)	19,233,803	* 10
317	(2,194,581)			(2,194,581)	(8,470,020)	11
	14,517,335	7,380,343	600,859	(2,140,568)	1,200,768,610	
320					0	12
321					0	13
322					0	14
323					0	15
324					0	16
325					0	17
326					0	18
	0	0	0	0	0	
330	17,634			(113,042)	326,119	19
331	12,991	2,974		(635,168)	1,382,779	20
332	7,099			2,106,255	20,180,446	21
333		22,948		335,896	6,215,085	22
334	98,112	5,781		(39,476)	3,495,218	23
335		6		(1,641,313)	469,402	24
336				(13,152)	275,898	25
337					(354,166)	26
	135,836	31,709	0	0	31,990,781	
340				132,806	273,577	* 27
341	3,931,364	21		(2,510,832)	13,150,581	28
342		3		(2,654,667)	5,630,714	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year	
			Straight Line Amount (d)	Additional Amount (e)
OTHER PRODUCTION PLANT				
Prime Movers (343)	62,213,105	Various	8,490,723	30
Generators (344)	43,416,097	Various	11,135,311	31
Accessory Electric Equipment (345)	12,315,130	Various	2,629,322	32
Miscellaneous Power Plant Equipment (346)	1,399,952	Various	64,700	33
Asset Retirement Costs for Other Production (347)	0	Various		34
Total Other Production Plant	144,872,458		24,810,835	0
TRANSMISSION PLANT				
Land and Land Rights (350)	0			35
Structures and Improvements (352)	0			36
Station Equipment (353)	0			37
Towers and Fixtures (354)	0			38
Poles and Fixtures (355)	0			39
Overhead Conductors and Devices (356)	0			40
Underground Conduit (357)	0			41
Underground Conductors and Devices (358)	0			42
Roads and Trails (359)	0			43
Asset Retirement Costs for Transmission Plant (359.1)	0			44
Total Transmission Plant	0		0	0
DISTRIBUTION PLANT				
Land and Land Rights (360)	2,258,292	1.220%	44,506	* 45
Structures and Improvements (361)	17,803,404	1.890%	517,265	* 46
Station Equipment (362)	169,020,431	2.560%	9,540,674	* 47
Storage Battery Equipment (363)	0			48
Poles, Towers and Fixtures (364)	182,590,527	3.540%	11,563,398	* 49
Overhead Conductors and Devices (365)	168,279,504	2.420%	15,530,050	* 50
Underground Conduit (366)	65,238,187	2.190%	3,798,310	51
Underground Conductors and Devices (367)	312,554,663	2.150%	21,660,423	* 52
Line Transformers (368)	189,349,257	2.320%	11,315,647	53
Services (369)	89,926,219	3.500%	7,396,603	* 54
Meters (370)	23,974,726	3.820%	4,921,410	55
Installations on Customers' Premises (371)	1,165,404	9.330%	758,428	56
Leased Property on Customers' Premises (372)	12,904	1.560%	60	57
Street Lighting and Signal Systems (373)	11,886,014	4.470%	968,146	58
Asset Retirement Costs for Distribution Plant (374)	145,807	Various	46,499	59
Total Distribution Plant	1,234,205,339		88,061,419	0
GENERAL PLANT				
Land and Land Rights (389)	5,067	Various		60
Structures and Improvements (390)	11,459,852	1.920%	457,826	* 61
Office Furniture and Equipment (391)	244,702	6.670%	44,470	62

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
343		(228)		8,759,012	79,463,068	30
344	269,061	36,681		(8,455,581)	45,790,085	31
345		106		5,444,222	20,388,568	32
346	26,251	31		(714,960)	723,410	33
347					0	34
	4,226,676	36,614	0	0	165,420,003	
350					0	35
352					0	36
353					0	37
354					0	38
355					0	39
356					0	40
357					0	41
358					0	42
359					0	43
359.1					0	44
	0	0	0	0	0	
360	233,107		(311)	642,030	2,711,410	* 45
361	64,406	474,826		(967,365)	16,814,072	* 46
362	3,563,840	1,171,347	308,518	(44,950,060)	129,184,376	* 47
363					0	48
364	1,901,295	1,151,139	595,019	(17,758,538)	173,937,972	* 49
365	9,488,444	3,965,920	1,472,890	(12,814,109)	159,013,971	* 50
366	197,937	225,176		16,564,004	85,177,388	51
367	13,045,760	2,299,887	891,088	(8,700,867)	311,059,660	* 52
368	3,364,819	174,317	688,659	(34,239,322)	163,575,105	53
369	564,152	391,596	150,003	55,860,233	152,377,310	* 54
370	4,056,755	32,036		39,547,271	64,354,616	55
371	176,821	127,434		8,306,551	9,926,128	56
372				(3,651)	9,313	57
373	253,688	150,695	123,414	(1,303,524)	11,269,667	58
374					192,306	59
	36,911,024	10,164,373	4,229,280	182,653	1,279,603,294	
389				1,579	6,646	60
390	1,645,996	110,698		(3,538,500)	6,622,484	* 61
391				46,892	336,064	62

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year	
			Straight Line Amount (d)	Additional Amount (e)
GENERAL PLANT				
Transportation Equipment (392)	20,444,686	Various	1,780,094	* 63
Stores Equipment (393)	14,460	6.670%	6,984	64
Tools, Shop and Garage Equipment (394)	35,482	6.670%	74,241	65
Laboratory Equipment (395)	1,409,601	6.670%	180,934	66
Power Operated Equipment (396)	23,383,667	5.640%	2,971,751	67
Communication Equipment (397)	33,614	10.000%	754,723	68
Miscellaneous Equipment (398)	1,935	6.670%	3,255	69
Other Tangible Property (399)	0			70
Asset Retirement Costs for General Plant (399.1)	0			71
Retirement Work in Progress	0			72
Total General Plant	57,033,066		6,274,278	0
Electric Plant Purchased (102)	0			73
(Less) Electric Plant Sold (102)	0			74
Experimental Plant Unclassified (103)	0			75
Total accum. prov. for depreciation	2,643,225,219		176,091,793	0

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (a)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
392	1,820,042	10,375	236,000	(5,160,221)	15,470,142	* 63
393				2,531	23,975	64
394		99		17,945	127,569	65
395	198,637			15,959	1,407,857	66
396	3,523,737	8,156	304,100	4,866,118	27,993,743	67
397		1,960		4,097,899	4,884,276	68
398					5,190	69
399					0	70
399.1					0	71
RWIP					0	72
	7,188,412	131,288	540,100	350,202	56,877,946	
102					0	73
102b					0	74
103					0	75

64,347,092	17,744,327	5,370,239	(1,607,713)	2,740,988,119
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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

Accumulated Provision for Depreciation - Electric (Page E-14)

General footnotes

Adjustment column includes transfers, reclasses, adjustments and retirements of land for the current year.

There was a depreciation study done that resulted in new deprecation rates and also resulted in a reallocation of reserves.

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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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: CONCORD - UNIT 1 (b)			Plant Name: CONCORD - UNIT 2 (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine			Combustion Turbine			1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional			Conventional			2
Year Originally Constructed	1993			1993			3
Year Last Unit was Installed							4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	119.20			119.20			5
Net Peak Demand on Plant - MW (60 minutes)	0			0			6
Plant Hours Connected to Load	227			138			7
Net Continuous Plant Capability (Megawatts)	0						8
When Not Limited by Condenser Water	100,000			100,000			9
When Limited by Condenser Water	100,000			100,000			10
Average Number of Employees	0			0			11
Net generation, Exclusive of Plant Use - KWh (000's)	14,047			7,589			12
Cost of Plant: Land and Land Rights	206,743			206,743			13
Structures and Improvements	1,264,926			1,264,926			14
Equipment Costs	29,472,506			29,322,607			15
Asset Retirement Costs	0			0			16
Total Cost	30,944,175			30,794,276			17
Cost per KW of Installed Capacity (line 17/5) Including	260			258			18
Production Expenses: Oper, Supv, & Engr	20,409			11,026			19
Fuel	1,240,425			773,509			20
Coolants and Water (Nuclear Plants Only)	0			0			21
Steam Expenses	0			0			22
Steam From Other Sources	0			0			23
Steam Transferred (Cr)	0			0			24
Electric Expenses	130,191			70,337			25
Misc Steam (or Nuclear) Power Expenses	20,603			11,131			26
Rents	0			0			27
Allowances	0			0			28
Maintenance Supervision and Engineering	26,177			14,142			29
Maintenance of Structures	23,500			12,696			30
Maintenance of Boiler (or reactor) Plant	0			0			31
Maintenance of Electric Plant	568,911			307,359			32
Maintenance of Misc Steam (or Nuclear) Plant	0			0			33
Total Production Expense	2,030,216			1,200,200			34
Expenses per Net KWh	0.1445			0.1581			35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	GAS		OIL	GAS		OIL	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF		BBLS	MCF		BBLS	37
Quantity (Units) of Fuel Burned	197,040	0	314	102,241	0	826	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,010	0	138,500	1,010	0	138,500	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	5.807	0.000	54.645	6.723	0.000	54.645	40
Average Cost of Fuel per Unit Burned	5.807	0.000	54.645	6.723	0.000	54.645	41
Average Cost of Fuel Burned per Million BTU	574.916	0.000	939.449	665.599	0.000	939.371	42
Average Cost of Fuel Burned per KWh Net Gen	8.220	0.000	13.409	9.478	0.000	13.394	43
Average BTU per KWh Net Generation	0.000	14,002.000	0.000	0.000	14,490.000	0.000	44
Footnotes							45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: CONCORD - UNIT 3 (d)				Plant Name: CONCORD - UNIT 4 (e)				Plant Name: CONCORD-TOTAL (f)				
Combustion Turbine				Combustion Turbine				Combustion Turbine				1
Conventional				Conventional				Conventional				2
1994				1994				1993				3
								1994				4
119.20				119.20				476.80				5
0				0				0				6
490				212				1,067				7
0				0				0				8
100,000				100,000				400,000				9
100,000				100,000				400,000				10
0				0				0				11
12,320				12,023				45,979				12
206,743				206,743				826,972				13
1,264,926				1,264,926				5,059,704				14
31,413,340				31,455,462				121,663,915				15
0				0				0				16
32,885,009				32,927,131				127,550,591				17
276				276				268				18
17,900				17,469				66,804				19
1,166,142				1,126,557				4,306,633				20
0				0				0				21
0				0				0				22
0				0				0				23
0				0				0				24
114,185				111,432				426,145				25
18,070				17,634				67,438				26
0				0				0				27
0				0				0				28
22,959				22,405				85,683				29
20,610				20,114				76,920				30
0				0				0				31
498,967				486,937				1,862,174				32
0				0				0				33
1,858,833				1,802,548				6,891,797				34
0.1509				0.1499				0.1499				35
GAS				GAS				GAS				36
MCF				MCF				MCF				37
173,140				168,288				640,709				38
1,010				1,010				1,010				39
6.064				6.164				6.116				40
6.064				6.164				6.116				41
600.343				610.343				605.563				42
8.764				8.745				8.706				43
0.000				0.000				0.000				44
13,755.000				14,144.000				14,049.000				45

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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: EDGEWATER-1 UNIT (b)		Plant Name: ELM ROAD - UNIT 1 (c)		
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam		Steam		1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional		Conventional		2
Year Originally Constructed	1985		2010		3
Year Last Unit was Installed	1985				4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	95.00		615.00		5
Net Peak Demand on Plant - MW (60 minutes)			0		6
Plant Hours Connected to Load	7,948		3,750		7
Net Continuous Plant Capability (Megawatts)			0		8
When Not Limited by Condenser Water	104,000		615,000		9
When Limited by Condenser Water	103,000		615,000		10
Average Number of Employees			146		11
Net generation, Exclusive of Plant Use - KWh (000's)	620,088		1,210,846		12
Cost of Plant: Land and Land Rights	413,990		1,122,256		13
Structures and Improvements	11,128,685		0		14
Equipment Costs	72,769,075		4,733,318		15
Asset Retirement Costs			0		16
Total Cost	84,311,750		5,855,574		17
Cost per KW of Installed Capacity (line 17/5) Including	887		10		18
Production Expenses: Oper, Supv, & Engr	199,976		1,039,693		19
Fuel	14,658,354		37,419,698		20
Coolants and Water (Nuclear Plants Only)			0		21
Steam Expenses	593,532		1,527,645		22
Steam From Other Sources			0		23
Steam Transferred (Cr)			0		24
Electric Expenses	163,557		0		25
Misc Steam (or Nuclear) Power Expenses	(172,267)		6,886,213		26
Rents			254,981,650		27
Allowances	45		0		28
Maintenance Supervision and Engineering	45,827		90,903		29
Maintenance of Structures	8,559		157,134		30
Maintenance of Boiler (or reactor) Plant	479,354		4,526,055		31
Maintenance of Electric Plant	191,223		2,047,556		32
Maintenance of Misc Steam (or Nuclear) Plant	316,535		3,498,269		33
Total Production Expense	16,484,695		312,174,816		34
Expenses per Net KWh	0.0266		0.2578		35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	COAL	OIL	GAS	COAL	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	TONS	BBLS	MCF	TONS	37
Quantity (Units) of Fuel Burned	386,320	1,227	379,241	0	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,740	138,500	1,010	0	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	35.779	92.608	6.667	0.000	40
Average Cost of Fuel per Unit Burned	35.779	92.608	6.667	0.000	41
Average Cost of Fuel Burned per Million BTU	211.209	1,592.385	667.393	0.000	42
Average Cost of Fuel Burned per KWh Net Gen	2.231	16.830	9.861	0.000	43
Average BTU per KWh Net Generation		10,565.000	0.000	9,817.000	44
Footnotes					45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: GERMANTOWN - UNIT 1 (d)			Plant Name: GERMANTOWN - UNIT 2 (e)			Plant Name: GERMANTOWN - UNIT 3 (f)			
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1978			1978			1978			3
68.00			68.00			68.00			4
511			45			29			5
63,000			63,000			63,000			6
63,000			63,000			63,000			7
177			460			692			8
235,147			235,147			235,147			9
1,152,091			1,152,091			1,152,091			10
13,051,875			13,031,046			13,046,568			11
14,439,113			14,418,284			14,433,806			12
212			212			212			13
647			1,681			2,529			14
124,330			165,228			237,664			15
7,257			18,860			28,372			16
2,346			6,098			9,173			17
60,749			157,878			237,505			18
2,619			6,805			10,237			19
9,179			23,856			35,887			20
207,127			380,406			561,367			21
1.1702			0.8270			0.8112			22
OIL			OIL			OIL			23
BBLs			BBLs			BBLs			24
1,178			1,566			2,254			25
138,500			138,500			138,500			26
95.680			95.683			95.580			27
95.680			95.683			95.580			28
1,644.829			1,644.874			1,643.287			29
63.684			32.565			31.135			30
17,377.000			15,039.000			15,596.000			31
									32
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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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: GERMANTOWN - UNIT 4 (b)		Plant Name: GERMANTOWN - UNIT 5 (c)		
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine		Combustion Turbine		1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional		Conventional		2
Year Originally Constructed	1978		2000		3
Year Last Unit was Installed					4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	68.00		106.90		5
Net Peak Demand on Plant - MW (60 minutes)					6
Plant Hours Connected to Load	25		145		7
Net Continuous Plant Capability (Megawatts)					8
When Not Limited by Condenser Water	63,000		93,000		9
When Limited by Condenser Water	63,000		93,000		10
Average Number of Employees					11
Net generation, Exclusive of Plant Use - KWh (000's)	581		7,230		12
Cost of Plant: Land and Land Rights	235,147		235,147		13
Structures and Improvements	1,152,091		1,452,305		14
Equipment Costs	13,269,874		36,866,281		15
Asset Retirement Costs					16
Total Cost	14,657,112		38,553,733		17
Cost per KW of Installed Capacity (line 17/5) Including	216		361		18
Production Expenses: Oper, Supv, & Engr	2,123		26,422		19
Fuel	210,285		806,892		20
Coolants and Water (Nuclear Plants Only)					21
Steam Expenses					22
Steam From Other Sources					23
Steam Transferred (Cr)					24
Electric Expenses	23,821		296,425		25
Misc Steam (or Nuclear) Power Expenses	7,702		95,841		26
Rents					27
Allowances					28
Maintenance Supervision and Engineering	199,407		2,481,443		29
Maintenance of Structures	8,595		106,961		30
Maintenance of Boiler (or reactor) Plant					31
Maintenance of Electric Plant	30,131		374,947		32
Maintenance of Misc Steam (or Nuclear) Plant					33
Total Production Expense	482,064		4,188,931		34
Expenses per Net KWh	0.8297		0.5794		35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	OIL		OIL	GAS	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	BBLS		BBLS	MCF	37
Quantity (Units) of Fuel Burned	1,994		189	116,506	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	138,500		138,500	1,010	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	95.587		95.582	5.044	40
Average Cost of Fuel per Unit Burned	95.587		95.582	5.044	41
Average Cost of Fuel Burned per Million BTU	643,383.000		1,642.941	499.375	42
Average Cost of Fuel Burned per KWh Net Gen	32.811		26.949	8.204	43
Average BTU per KWh Net Generation	17,483.000			14,481.000	44
Footnotes					45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: GERMANTOWN-TOTAL (d)				Plant Name: PARIS - UNIT 1 (e)				Plant Name: PARIS - UNIT 2 (f)				
Combustion Turbine				Combustion Turbine				Combustion Turbine				1
Conventional				Conventional				Conventional				2
1978				1995				1995				3
2000				1995				1995				4
378.90				119.20				119.20				5
754				32				223				7
345,000				100,000				100,000				9
345,000				100,000				100,000				10
13												11
9,140				1,981				12,260				12
1,175,735				17,091				17,091				13
6,060,669				1,204,425				1,204,425				14
89,265,644				28,837,321				30,811,086				15
96,502,048				30,058,837				32,032,602				17
255				252				269				18
33,402				4,639				28,710				19
1,544,399				217,822				1,152,044				20
374,735				28,838				178,472				25
121,160				5,032				31,144				26
3,136,982				89,156				551,763				29
135,217				1,864				11,537				30
474,000				5,218				32,294				32
5,819,895				352,569				1,985,964				34
0.6368				0.1780				0.1620				35
OIL		GAS		GAS				GAS				36
BBLs		MCF		MCF				MCF				37
7,181		116,506		28,832				185,650				38
138,500		1,010		1,010				1,010				39
95.621		5.044		6.922				5.572				40
95.621		5.044		6.922				5.572				41
1,643.904		499.375		685.307				551.729				42
34.732		8.204		10.074				8.438				43
	14,892.000				16,127.000				14,069.000			44
												45

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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: PARIS - UNIT 3 (b)	Plant Name: PARIS - UNIT 4 (c)	
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine	Combustion Turbine	1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional	Conventional	2
Year Originally Constructed	1995	1995	3
Year Last Unit was Installed	1995	1995	4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	119.20	119.20	5
Net Peak Demand on Plant - MW (60 minutes)			6
Plant Hours Connected to Load	183	39	7
Net Continuous Plant Capability (Megawatts)			8
When Not Limited by Condenser Water	100,000	100,000	9
When Limited by Condenser Water	100,000	100,000	10
Average Number of Employees			11
Net generation, Exclusive of Plant Use - KWh (000's)	8,946	5,341	12
Cost of Plant: Land and Land Rights	17,091	17,091	13
Structures and Improvements	1,204,425	1,204,425	14
Equipment Costs	31,003,244	28,737,109	15
Asset Retirement Costs			16
Total Cost	32,224,760	29,958,625	17
Cost per KW of Installed Capacity (line 17/5) Including	270	251	18
Production Expenses: Oper, Supv, & Engr	27,447	6,009	19
Fuel	1,071,425	263,099	20
Coolants and Water (Nuclear Plants Only)			21
Steam Expenses			22
Steam From Other Sources			23
Steam Transferred (Cr)			24
Electric Expenses	170,626	37,354	25
Misc Steam (or Nuclear) Power Expenses	29,775	6,518	26
Rents			27
Allowances			28
Maintenance Supervision and Engineering	527,505	115,484	29
Maintenance of Structures	11,030	2,415	30
Maintenance of Boiler (or reactor) Plant			31
Maintenance of Electric Plant	30,874	6,759	32
Maintenance of Misc Steam (or Nuclear) Plant			33
Total Production Expense	1,868,682	437,638	34
Expenses per Net KWh	0.2089	0.0819	35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	GAS	GAS	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	MCF	37
Quantity (Units) of Fuel Burned	167,876	36,866	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,010	1,010	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	5.749	6.504	40
Average Cost of Fuel per Unit Burned	5.749	6.504	41
Average Cost of Fuel Burned per Million BTU	569.223	643.910	42
Average Cost of Fuel Burned per KWh Net Gen	8.234	9.344	43
Average BTU per KWh Net Generation	13,805.000	15,488.000	44
Footnotes			45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: PARIS-TOTAL (d)			Plant Name: PLSNT PRAIRIE-UNIT 1 (e)			Plant Name: PLSNT PRAIRIE-UNIT 2 (f)				
	Combustion Turbine			Steam			Steam			1	
	Conventional			Conventional			Conventional			2	
	1995			1980			1980			3	
	1995			1985						4	
	476.80			1,233.20			616.60			5	
										6	
	477			6,741			7,813			7	
										8	
	400,000			594,000			594,000			9	
	400,000			594,000			594,000			10	
										11	
	28,528			3,260,390			3,887,361			12	
	68,364			1,688,181			1,688,181			13	
	4,817,700			83,670,357			78,255,234			14	
	119,388,760			489,037,554			522,591,889			15	
										16	
	124,274,824			574,396,092			602,535,304			17	
	261			932			977			18	
	66,805			718,671			856,871			19	
	2,704,390			64,798,088			76,823,532			20	
										21	
				5,362,196			6,393,344			22	
										23	
										24	
	415,290			274,964			327,839			25	
	72,469			2,154,712			2,569,063			26	
										27	
				10			11			28	
	1,283,908			1,717,216			2,047,436			29	
	26,846			1,388,121			1,655,057			30	
				6,725,921			8,019,313			31	
	75,145			2,289,118			2,729,314			32	
				857,825			1,022,785			33	
	4,644,853			86,286,842			102,444,565			34	
	0.1628			0.0265			0.0264			35	
	GAS			COAL			GAS	COAL		GAS	36
	MCF			TONS			MCF	TONS		MCF	37
	419,224			2,169,642			95,204	2,560,815		124,660	38
	1,010			8,360			1,010	8,339		1,010	39
	5.818			27.764			5.436	27.858		5.812	40
	5.818			27.764			5.436	27.858		5.812	41
	576.028			166.051			538.200	167.033		575.430	42
	8.549			1.852			6.004	1.841		6.341	43
		14,199.000			11,151.000				10,924.000		44
											45

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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: PLSNT PRARIE- TOTAL (b)			Plant Name: PRESQUE ISLE- UNIT 1 (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam			Steam			1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional			Conventional			2
Year Originally Constructed	1980			1955			3
Year Last Unit was Installed	1985						4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	616.60			25.00			5
Net Peak Demand on Plant - MW (60 minutes)	0						6
Plant Hours Connected to Load	14,554						7
Net Continuous Plant Capability (Megawatts)	0						8
When Not Limited by Condenser Water	1,188,000						9
When Limited by Condenser Water	1,188,000						10
Average Number of Employees	198						11
Net generation, Exclusive of Plant Use - KWh (000's)	7,147,751						12
Cost of Plant: Land and Land Rights	3,376,362			80,783			13
Structures and Improvements	161,925,591			2,180,322			14
Equipment Costs	1,011,629,443			11,232,209			15
Asset Retirement Costs	0						16
Total Cost	1,176,931,396			13,493,314			17
Cost per KW of Installed Capacity (line 17/5) Including	954			540			18
Production Expenses: Oper, Supv, & Engr	1,575,542						19
Fuel	141,621,620						20
Coolants and Water (Nuclear Plants Only)	0						21
Steam Expenses	11,755,540						22
Steam From Other Sources	0						23
Steam Transferred (Cr)	0						24
Electric Expenses	602,803						25
Misc Steam (or Nuclear) Power Expenses	4,723,775						26
Rents	0						27
Allowances	21						28
Maintenance Supervision and Engineering	3,764,652						29
Maintenance of Structures	3,043,178						30
Maintenance of Boiler (or reactor) Plant	14,745,234						31
Maintenance of Electric Plant	5,018,432						32
Maintenance of Misc Steam (or Nuclear) Plant	1,880,610						33
Total Production Expense	188,731,407			0			34
Expenses per Net KWh	0.0264						35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	COAL			GAS			36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	TONS			MCF			37
Quantity (Units) of Fuel Burned	4,730,457	0		219,864			38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,346	0		1,010			39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	27.815	0.000		5.649			40
Average Cost of Fuel per Unit Burned	27.815	0.000		5.649			41
Average Cost of Fuel Burned per Million BTU	166.757	0.000		559.310			42
Average Cost of Fuel Burned per KWh Net Gen	1.846	0.000		6.196			43
Average BTU per KWh Net Generation	0.000	11,027.000		0.000			44
Footnotes							45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: PRESQUE ISLE- UNIT 2 (d)			Plant Name: PRESQUE ISLE- UNIT 3 (e)			Plant Name: PRESQUE ISLE- UNIT 4 (f)			
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1962			1964			1966			3
									4
37.50			54.40			57.80			5
									6
									7
									8
									9
									10
									11
									12
80,783			80,783			80,783			13
2,220,288			2,621,703			2,474,776			14
11,415,994			11,332,290			11,245,131			15
									16
13,717,065			14,034,776			13,800,690			17
366			258			239			18
									19
									20
									21
									22
									23
									24
									25
									26
									27
			(6)			6			28
									29
									30
									31
									32
									33
0			(6)			6			34
									35
									36
									37
									38
									39
									40
									41
									42
									43
									44
*			*						45

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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: PRESQUE ISLE- UNIT 5 (b)		Plant Name: PRESQUE ISLE- UNIT 6 (c)		
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam		Steam		1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional		Conventional		2
Year Originally Constructed	1974		1975		3
Year Last Unit was Installed					4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	90.00		90.00		5
Net Peak Demand on Plant - MW (60 minutes)					6
Plant Hours Connected to Load	6,863		6,772		7
Net Continuous Plant Capability (Megawatts)					8
When Not Limited by Condenser Water	88,000		88,000		9
When Limited by Condenser Water	88,000		88,000		10
Average Number of Employees					11
Net generation, Exclusive of Plant Use - KWh (000's)	420,635		406,721		12
Cost of Plant: Land and Land Rights	80,783		80,783		13
Structures and Improvements	6,704,778		6,228,369		14
Equipment Costs	49,065,288		49,286,297		15
Asset Retirement Costs					16
Total Cost	55,850,849		55,595,449		17
Cost per KW of Installed Capacity (line 17/5) Including	621		618		18
Production Expenses: Oper, Supv, & Engr	301,208		291,244		19
Fuel	18,735,538		18,420,000		20
Coolants and Water (Nuclear Plants Only)					21
Steam Expenses	409,032		395,502		22
Steam From Other Sources					23
Steam Transferred (Cr)					24
Electric Expenses	211,532		204,535		25
Misc Steam (or Nuclear) Power Expenses	731,731		707,526		26
Rents					27
Allowances	26		30		28
Maintenance Supervision and Engineering	405,612		392,195		29
Maintenance of Structures	423,079		409,084		30
Maintenance of Boiler (or reactor) Plant	1,612,028		1,558,704		31
Maintenance of Electric Plant	599,691		579,855		32
Maintenance of Misc Steam (or Nuclear) Plant	280,701		271,416		33
Total Production Expense	23,710,178		23,230,091		34
Expenses per Net KWh	0.0564		0.0571		35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	OIL	COAL	OIL	COAL	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	BBLS	TONS	BBLS	TONS	37
Quantity (Units) of Fuel Burned	2,092	202,728	2,300	200,368	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	138,500	11,679	138,500	11,690	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	95.275	87.516	96.139	86.906	40
Average Cost of Fuel per Unit Burned	95.275	87.516	96.138	86.906	41
Average Cost of Fuel Burned per Million BTU	1,637.888	374.674	1,652.694	371.712	42
Average Cost of Fuel Burned per KWh Net Gen	18.491	4.229	19.092	4.294	43
Average BTU per KWh Net Generation		11,235.000		11,497.000	44
Footnotes	*				45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: PRESQUE ISLE- UNIT 7 (d)			Plant Name: PRESQUE ISLE- UNIT 8 (e)			Plant Name: PRESQUE ISLE- UNIT 9 (f)			
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1978			1978			1979			3
90.00			90.00			90.00			4
7,087			7,910			6,694			5
85,000			85,000			85,000			6
85,000			85,000			85,000			7
513,120			573,049			484,127			8
80,783			80,783			80,783			9
11,679,143			1,114,420			11,308,989			10
48,451,874			47,151,863			49,225,885			11
60,211,800			48,347,066			60,615,657			12
669			537			674			13
367,435			410,349			346,673			14
12,332,199			13,729,284			11,785,348			15
498,966			557,241			470,772			16
258,042			288,180			243,462			17
892,617			996,868			842,181			18
22			27			25			19
494,794			552,582			466,836			20
516,101			576,378			486,939			21
1966463			2,196,135			1,855,354			22
731,545			816,985			690,210			23
342,419			382,411			323,071			24
18,400,603			20,506,440			17,510,871			25
0.0359			0.0358			0.0362			26
OIL		COAL	OIL		COAL	OIL		COAL	27
BBLs		TONS	BBLs		TONS	BBLs		TONS	28
3,256		343,629	2,391		385,590	2,713		328,900	29
138,500		9,029	138,500		9,029	138,500		9,029	30
95.849		31.951	95.415		31.986	94.308		32.026	31
95.849		31.951	95.415		31.986	94.308		32.026	32
1,647.753		176.937	1,640.130		177.128	1,621.159		177.350	33
19.981		2.146	19.973		2.157	19.943		2.182	34
	12,069.000			12,125.000			12,251.000		35
									36
									37
									38
									39
									40
									41
									42
									43
									44
									45

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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: PRESQUE ISLE-TOTAL (b)		Plant Name: PT WASHINGTON-BLOCK1 (c)		
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam		GAS TURB-COMBINED CY		1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional		Conventional		2
Year Originally Constructed	1955		2008		3
Year Last Unit was Installed	1979				4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	624.70		545.00		5
Net Peak Demand on Plant - MW (60 minutes)					6
Plant Hours Connected to Load	35,332		3,978		7
Net Continuous Plant Capability (Megawatts)					8
When Not Limited by Condenser Water	431,000		575,000		9
When Limited by Condenser Water	431,000		575,000		10
Average Number of Employees	170				11
Net generation, Exclusive of Plant Use - KWh (000's)	2,397,652		1,409,562		12
Cost of Plant: Land and Land Rights	727,047		275,763		13
Structures and Improvements	46,532,788		2,712,050		14
Equipment Costs	288,406,831		3,556,187		15
Asset Retirement Costs					16
Total Cost	335,666,666		6,544,000		17
Cost per KW of Installed Capacity (line 17/5) Including	537		12		18
Production Expenses: Oper, Supv, & Engr	1,716,909		157,167		19
Fuel	75,002,369		60,909,943		20
Coolants and Water (Nuclear Plants Only)					21
Steam Expenses	2,331,513				22
Steam From Other Sources					23
Steam Transferred (Cr)					24
Electric Expenses	1,205,751		1,377,283		25
Misc Steam (or Nuclear) Power Expenses	4,170,923		680,139		26
Rents			54,113,224		27
Allowances	130				28
Maintenance Supervision and Engineering	2,312,019		608,239		29
Maintenance of Structures	2,411,581		114,495		30
Maintenance of Boiler (or reactor) Plant	9,188,684				31
Maintenance of Electric Plant	3,418,286		8,488,684		32
Maintenance of Misc Steam (or Nuclear) Plant	1,600,018		24,015		33
Total Production Expense	103,358,183		126,473,189		34
Expenses per Net KWh	0.0431		0.0897		35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	OIL	COAL	GAS		36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	BBLS	TONS	MCF		37
Quantity (Units) of Fuel Burned	12,752	1,461,215	10,281,151		38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	138,500	9,761	1,010		39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	95.398	47.222	5.924		40
Average Cost of Fuel per Unit Burned	95.398	47.222	5.924		41
Average Cost of Fuel Burned per Million BTU	1,639.938	241.891	586.577		42
Average Cost of Fuel Burned per KWh Net Gen	19.548	2.885	4.321		43
Average BTU per KWh Net Generation		11,876.000	7,197.000		44
Footnotes					45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: PT WASHINGTON-BLOCK2 (d)			Plant Name: PT WASHINGTON-TOTAL (e)			Plant Name: SO OAK CREEK- UNIT 5 (f)			
GAS TURB-COMBINED CY			GAS TURB-COMBINED CY			Steam			1
Conventional			Conventional			Conventional			2
2005			2005			1959			3
0			2008						4
545.00			1,090.00			275.00			5
									6
3,710			7,669			4,667			7
									8
575,000			1,150,000			262,000			9
575,000			1,150,000			261,000			10
			34						11
1,242,885			2,652,447			813,883			12
275,763			551,525			1,122,256			13
2,712,050			5,424,100			14,059,685			14
3,556,187			7,112,375			110,161,626			15
									16
6,544,000			13,088,000			125,343,567			17
12			12			456			18
138,582			295,749			333,937			19
53,509,301			114,419,244			22,198,638			20
									21
						551,425			22
									23
									24
1,214,423			2,591,706			170,757			25
599,714			1,279,853			1,499,545			26
47,714,478			101,827,702						27
						39			28
536,317			1,144,556			746,549			29
100,957			215,452			437,442			30
						2,479,021			31
7,484,919			15,973,603			2,136,181			32
21,175			45,190			479,252			33
111,319,866			237,793,055			31,032,786			34
0.0896			0.0897			0.0381			35
GAS			GAS			GAS		COAL	36
MCF			MCF			MCF		TONS	37
8,903,485			19,184,636			34,375		487,880	38
1,010			1,010			1,010		8,724	39
6.010			5.964			6.441		42.423	40
6.010			5.964			6.441		42.423	41
595.043			590.506			637.738		243.141	42
4.305			4.314			6.697		2.553	43
7,027.000			7,171.000				10,498.000	0.000	44
								*	45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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: SO OAK CREEK- UNIT 8 (d)			Plant Name: SO OAK CREEK-TOTAL (e)			Plant Name: VALLEY - UNIT 1 (f)			
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1967			1959			1968			3
			1967						4
324.00			1,191.60			136.00			5
									6
5,985			25,035			5,854			7
									8
314,000			1,139,000			140,000			9
312,000			1,135,000			140,000			10
			265						11
1,334,875			4,774,637			295,827			12
1,122,256			4,589,024			2,189,281			13
12,963,867			53,169,687			7,826,723			14
112,276,288			436,561,772			57,295,330			15
			15,279,797						16
126,362,411			509,600,280			67,311,334			17
390			428			495			18
547,701			1,959,039			360,433			19
34,501,063			126,771,780			23,103,550			20
									21
904,409			3,234,929			1,026,634			22
									23
						3,839,292			24
280,065			1,001,747			221,825			25
2,459,450			8,797,065			913,943			26
									27
65			235			39			28
1,224,439			4,379,625			897,321			29
717,462			2,566,249			290,637			30
4065919			14,543,149			1,888,428			31
3,503,617			12,531,886			980,264			32
786,036			2,811,526			287,544			33
48,990,226			178,597,230			26,131,326			34
0.0367			0.0374			0.0883			35
GAS		COAL	GAS		COAL	PROP	COAL	GAS	36
MCF		TONS	MCF		TONS	GALS	TONS	MCF	37
51,479		756,010	188,487		2,761,348	143	193,326	8,426	38
1,010		8,728	1,010		8,727	91,500	11,642	1,010	39
6.096		42.596	6.018		42.875	1.290	98.455	6.256	40
6.096		42.596	6.018		42.875	1.290	98.455	6.256	41
603.584		244,021.000	595.879		245.643	1,419.000	422.846	617.510	42
5.990		2.422	6.040		2.489	21.728	6.446	9.410	43
	9,829.000			10,106.000			15,307.000		44
	*			*			*		45

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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: SO OAK CREEK- UNIT 6 (b)		Plant Name: SO OAK CREEK- UNIT 7 (c)		
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam		Steam		1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional		Conventional		2
Year Originally Constructed	1961		1965		3
Year Last Unit was Installed					4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	275.00		317.60		5
Net Peak Demand on Plant - MW (60 minutes)					6
Plant Hours Connected to Load	7,078		7,305		7
Net Continuous Plant Capability (Megawatts)					8
When Not Limited by Condenser Water	265,000		298,000		9
When Limited by Condenser Water	264,000		298,000		10
Average Number of Employees					11
Net generation, Exclusive of Plant Use - KWh (000's)	1,242,154		1,383,725		12
Cost of Plant: Land and Land Rights	1,222,256		1,122,256		13
Structures and Improvements	13,315,347		12,830,788		14
Equipment Costs	110,187,348		103,936,510		15
Asset Retirement Costs			15,279,797		16
Total Cost	124,724,951		133,169,351		17
Cost per KW of Installed Capacity (line 17/5) Including	454		419		18
Production Expenses: Oper, Supv, & Engr	509,657		567,744		19
Fuel	33,003,573		37,068,506		20
Coolants and Water (Nuclear Plants Only)					21
Steam Expenses	841,589		937,506		22
Steam From Other Sources					23
Steam Transferred (Cr)					24
Electric Expenses	260,611		290,314		25
Misc Steam (or Nuclear) Power Expenses	2,288,616		2,549,454		26
Rents					27
Allowances	56		75		28
Maintenance Supervision and Engineering	1,139,389		1,269,248		29
Maintenance of Structures	667,627		743,718		30
Maintenance of Boiler (or reactor) Plant	3,783,498		4,214,711		31
Maintenance of Electric Plant	3,260,255		3,631,833		32
Maintenance of Misc Steam (or Nuclear) Plant	731,437		814,801		33
Total Production Expense	46,486,308		52,087,910		34
Expenses per Net KWh	0.0374		0.0376		35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	GAS	COAL	GAS	COAL	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	MCF	TONS	MCF	TONS	37
Quantity (Units) of Fuel Burned	48,684	719,236	53,949	798,222	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,010	8,727	1,010	8,729	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	5.842	42.868	5.834	43.420	40
Average Cost of Fuel per Unit Burned	5.842	42.868	5.834	43.420	41
Average Cost of Fuel Burned per Million BTU	578.422	245.603	577.608	248.711	42
Average Cost of Fuel Burned per KWh Net Gen	5.869	2.492	5.839	2.515	43
Average BTU per KWh Net Generation		10,135.000		10,120.000	44
Footnotes	*		*		45

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 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 shown on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Item (a)	Plant Name: VALLEY - UNIT 2 (b)			Plant Name: VALLEY -TOTAL (c)			
Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam			Steam			1
Type of Constr (Conventional, Outdoor, Boiler, etc.)	Conventional			Conventional			2
Year Originally Constructed	1969			1968			3
Year Last Unit was Installed				1969			4
Total Installed Cap (Max Gen Name Plate Ratings-MW)	136.00			272.00			5
Net Peak Demand on Plant - MW (60 minutes)							6
Plant Hours Connected to Load	8,411			14,289			7
Net Continuous Plant Capability (Megawatts)							8
When Not Limited by Condenser Water	140,000			280,000			9
When Limited by Condenser Water	140,000			280,000			10
Average Number of Employees				103			11
Net generation, Exclusive of Plant Use - KWh (000's)	483,760			779,587			12
Cost of Plant: Land and Land Rights	2,189,281			4,378,562			13
Structures and Improvements	6,897,117			14,723,840			14
Equipment Costs	53,780,823			111,076,153			15
Asset Retirement Costs							16
Total Cost	62,867,221			130,178,555			17
Cost per KW of Installed Capacity (line 17/5) Including	462			479			18
Production Expenses: Oper, Supv, & Engr	589,410			949,843			19
Fuel	34,461,479			57,565,029			20
Coolants and Water (Nuclear Plants Only)							21
Steam Expenses	1,678,837			2,705,471			22
Steam From Other Sources							23
Steam Transferred (Cr)	6,278,331			10,117,623			24
Electric Expenses	362,747			584,572			25
Misc Steam (or Nuclear) Power Expenses	1,494,556			2,408,499			26
Rents							27
Allowances	57			96			28
Maintenance Supervision and Engineering	1,467,375			2,364,696			29
Maintenance of Structures	475,274			765,911			30
Maintenance of Boiler (or reactor) Plant	3,088,115			4,976,543			31
Maintenance of Electric Plant	1,603,009			2,583,273			32
Maintenance of Misc Steam (or Nuclear) Plant	470,216			757,760			33
Total Production Expense	39,412,744			65,544,070			34
Expenses per Net KWh	0.0898			0.0892			35
Fuel Kind (Coal, Gas, Oil, or Nuclear)	PROP	COAL	GAS	PROP	COAL	GAS	36
Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	GALS	TONS	MCF	GALS	TONS	MCF	37
Quantity (Units) of Fuel Burned	144	287,487	12,853	287	480,813	21,279	38
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	91,500	11,633	1,010	91,500	11,637	1,010	39
Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	1.290	96.283	6.092	1.290	97.157	6.157	40
Average Cost of Fuel per Unit Burned	1.290	96.283	6.092	1.290	97.157	6.157	41
Average Cost of Fuel Burned per Million BTU	1,428.923	413.836	602.087	1,423.962	417.447	608.198	42
Average Cost of Fuel Burned per KWh Net Gen	19.804	5.733	8.338	20.718	6.004	8.739	43
Average BTU per KWh Net Generation		13,853.000			14,403.000		44
Footnotes							45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (cont.)

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	Plant	Plant	
(d)	(e)	(f)	
			1
			2
			3
			4
			5
			6
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			9
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			11
			12
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0	0	0	17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
0	0	0	34
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			44
			45

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)

Steam-Electric Generating Plant Statistics (Large Plants) (Page E-16)

General footnotes

ELM ROAD GENERATING STATION

Unit 1 went in service February 2, 2010.
