

**MICHIGAN PUBLIC SERVICE COMMISSION**

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

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

<b>Report submitted for year ending:</b> December 31, 2010																	
<b>Present name of respondent:</b> Wisconsin Public Service Corp.																	
<b>Address of principal place of business:</b> 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001																	
<b>Utility representative to whom inquires regarding this report may be directed:</b> <table><tr><td><b>Name:</b></td><td>Barth J. Wolf</td><td><b>Title:</b></td><td>Vice President-Chief Legal Officer &amp; Secretary</td></tr><tr><td><b>Address:</b></td><td colspan="3">700 North Adams Street, P. O. Box 19001</td></tr><tr><td><b>City:</b></td><td>Green Bay</td><td><b>State:</b></td><td>WI      <b>Zip:</b> 54307-9001</td></tr><tr><td><b>Telephone, Including Area Code:</b></td><td colspan="3">(920) 433-1727</td></tr></table>		<b>Name:</b>	Barth J. Wolf	<b>Title:</b>	Vice President-Chief Legal Officer & Secretary	<b>Address:</b>	700 North Adams Street, P. O. Box 19001			<b>City:</b>	Green Bay	<b>State:</b>	WI <b>Zip:</b> 54307-9001	<b>Telephone, Including Area Code:</b>	(920) 433-1727		
<b>Name:</b>	Barth J. Wolf	<b>Title:</b>	Vice President-Chief Legal Officer & Secretary														
<b>Address:</b>	700 North Adams Street, P. O. Box 19001																
<b>City:</b>	Green Bay	<b>State:</b>	WI <b>Zip:</b> 54307-9001														
<b>Telephone, Including Area Code:</b>	(920) 433-1727																
<b>If the utility name has been changed during the past year:</b> <table><tr><td><b>Prior Name:</b></td><td></td></tr><tr><td><b>Date of Change:</b></td><td></td></tr></table>		<b>Prior Name:</b>		<b>Date of Change:</b>													
<b>Prior Name:</b>																	
<b>Date of Change:</b>																	
<b>Two copies of the published annual report to stockholders:</b> <table><tr><td>[    X    ]</td><td>were forwarded to the Commission</td></tr><tr><td>[        ]</td><td>will be forwarded to the Commission</td></tr><tr><td></td><td><u>on or about</u></td></tr></table>		[    X    ]	were forwarded to the Commission	[        ]	will be forwarded to the Commission		<u>on or about</u>										
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<b>Annual reports to stockholders:</b> <table><tr><td>[    X    ]</td><td>are published</td></tr><tr><td>[        ]</td><td>are not published</td></tr></table>		[    X    ]	are published	[        ]	are not published												
[    X    ]	are published																
[        ]	are not published																

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

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

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

**Deloitte & Touche LLP**

Suite 1400  
555 East Wells Street  
Milwaukee, WI 53202-3824  
USA

Tel: +1 414 271 3000  
Fax: +1 414 347 6200  
[www.deloitte.com](http://www.deloitte.com)

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Wisconsin Public Service Corporation:

We have audited the balance sheet — regulatory basis of Wisconsin Public Service Corporation (the “Company”) as of December 31, 2010, and the related statement 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 Michigan Public Service Commission Form P-521. These regulatory-basis financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these regulatory-basis financial statements based on our audit.

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

As discussed in Note A, these regulatory-basis financial statements were prepared in accordance with the accounting requirements of Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such regulatory-basis financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of the Company as of December 31, 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 Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

*Deloitte & Touche LLP*

February 23, 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](mailto:bmstosi@michigan.gov)**

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **GENERAL INSTRUCTIONS**

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



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


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

#### DEFINITIONS

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

**MPSC FORM P-521**

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

IDENTIFICATION		
01 Exact Legal Name of Respondent  Wisconsin Public Service Corporation	02 Year of Report  December 31, 2010	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip)  700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
05 Name of Contact Person  Barth J. Wolf	06 Title of Contact Person  Vice President-Chief Legal Officer & Secretary	
07 Address of Contact Person (Street, City, St., Zip)  700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person, Including Area Code:  (920) 433-1727	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr)  April 28, 2011
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name  Diane L. Ford	03 Signature  	04 Date Signed (Mo, Da,Yr)  April 28, 2011
02 Title  Vice President & Corporate Controller		

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
<b>LIST OF SCHEDULES (Electric Utility)</b>			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule  (a)	Reference Page No.  (b)	Remarks  (c)	
<p style="text-align: center;"><b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b></p> <p>General Information 101 See FERC Form 1, Page 101</p> <p>Control Over Respondent &amp; Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103 See FERC Form 1, Page 103</p> <p>Officers and Employees M 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109 See FERC Form 1, Pages 108-109</p> <p>Comparative Balance Sheet M 110-113 See FERC Form 1, Pages 110-113</p> <p>Statement of Income for the Year 114-117 See FERC Form 1, Pages 114-117</p> <p>Statement of Retained Earnings for the Year 118-119 See FERC Form 1, Pages 118-119</p> <p>Statement of Cash Flows 120-121 See FERC Form 1, Pages 120-121</p> <p>Notes to Financial Statements 122-123 See FERC Form 1, Pages 122-123</p> <p style="text-align: center;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b></p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201 See FERC Form 1, Pages 200-201</p> <p>Nuclear Fuel Materials 202-203 None</p> <p>Electric Plant in Service M 204-211 See FERC Form 1, Pages 204-207</p> <p>Electric Plant Leased to Others 213 None</p> <p>Electric Plant Held for Future Use 214 None</p> <p>Construction Work in Progress - Electric M 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219 See FERC Form 1, Page 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225 See FERC Form 1, Pages 224-225</p> <p>Materials and Supply 227 See FERC Form 1, Page 227</p> <p>Allowances 228-229 See FERC Form 1, Pages 228a-229b</p> <p>Extraordinary Property Losses 230B None</p> <p>Unrecovered Plant and Regulatory Study Costs 230B None</p> <p>Other Regulatory Assets M 232 See FERC Form 1, Page 232</p> <p>Miscellaneous Deferred Debits M 233 See FERC Form 1, Page 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B See Note 1 below</p> <p style="text-align: center;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b></p> <p>Capital Stock 250-251 See FERC Form 1, Pages 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock 252</p>			

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

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253	See FERC Form 1, Page 253	
Discount on Capital Stock	254	None	
Capital Stock Expense	254		
Long-Term Debt	256-257	See FERC Form 1, Pages 256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B	See Note 1 below	
Calculation of Federal Income Tax			
Taxes Accrued, Prepaid and Charged During Year	M 262-263	See Note 1 below	
Distribution of Taxes Charged	M 262-263	See Note 1 below	
Accumulated Deferred Investment Tax Credits	266-267	See FERC Form 1, Pages 266-267	
Other Deferred Credits	269	See FERC Form 1, Page 269	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	See Note 1 below	
Accumulated Deferred Income Taxes - Other Property	M 274-275	See Note 1 below	
Accumulated Deferred Income Taxes - Other	M 276A-B	See Note 1 below	
Other Regulatory Liabilities	M 278	See FERC Form 1, Page 278	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues	M 300-301		
Customer Choice Electric Operating Revenues	M 302 & 303	Not Applicable	
Sales of Electricity by Rate Schedules	304	See FERC Form 1, Page 304	
Customer Choice Sales of Electricity by Rate Schedule	305	Not Applicable	
Sales for Resale	310-311	See FERC Form 1, Pages 310-311	
Electric Operation and Maintenance Expenses	320-323	See FERC Form 1, Pages 320-323	
Number of Electric Department Employees	323A		
Purchased Power	326-327	See FERC Form 1, Pages 326-327	
Transmission of Electricity for Others	328-330	None	
Transmission of Electricity by Others	332	See FERC Form 1, Page 332	
Miscellaneous General Expenses - Electric	M 335	See FERC Form 1, Page 335	
Depreciation and Amortization of Electric Plant	M 336-337	See FERC Form 1, Page 336 Page 337 - Not Applicable	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351	See FERC Form 1, Pages 350-351	
Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Monthly Transmission System Peak Load	M 400	Not Applicable	
Electric Energy Account	401	See FERC Form 1, Page 401a	
Monthly Peaks and Output	401	See FERC Form 1, Page 401b	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	See FERC Form 1, Pages 402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	See FERC Form 1, Page 406 Page 407 - None	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None	
Generating Plant Statistics (Small Plants)	410-411	See FERC Form 1, Pages 410-411	

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

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 31, 2010

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

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>		
Transmission Line Statistics	422-423	None
Transmission Lines Added During Year	424-425	None
Substations	426-427	See FERC Form 1, Pages 426-427
Electric Distribution Meters and Line Transformers	429	
Environmental Protection Facilities	430	Filing Not Required
Environmental Protection Expenses	431	Filing Not Required
Footnote Data	450	See FERC Form 1, Pages 101-427
Stockholders' Report	---	
<b>MPSC SCHEDULES</b>		
Reconciliation of Deferred Income Tax Expense	117A-B	
Operating Loss Carry Forward	117C	None
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215	Not Applicable
Construction Work In Progress and Completed Construction Not Classified - Electric	216	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	
Investments	222-223	
Notes & Accounts Receivable Summary for Balance Sheet	226A	
Accumulated Provision for Uncollectible Accounts - Credit	226A	
Receivables From Associated Companies	226B	
Production Fuel and Oil Stocks	227A-B	
Miscellaneous Current and Accrued Assets	230A	
Preliminary Survey and Investigation Charges	231A-B	None
Deferred Losses for Disposition of Utility Plant	235A-B	None
Unamortized Loss and Gain on Reacquired Debt	237A-B	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	None
Notes Payable	260A	
Payables to Associated Companies	260B	
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC
Miscellaneous Current and Accrued Liabilities	268	
Customer Advances for Construction	268	
Deferred Gains from Disposition of Utility Plant	270A-B	None
Accumulated Deferred Income Taxes - Temporary	277	None
Gain or Loss on Disposition of Property	280A-B	
Income from Utility Plant Leased to Others	281	None
Particulars Concerning Certain Other Income Accounts	282	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	Not Applicable
Number of Electric Department Employees	324N	Not Applicable
Sales to Railroads & Railways and Interdepartmental Sales	331A	None
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	None
Misc. Service Revenues & Other Electric Revenues	331B	
Lease Rentals Charged	333A-D	
Expenditures for Certain Civic, Political and Related Activities	341	Included on MPSC Page 340

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

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>MPSC SCHEDULES (Continued)</b>			
Extraordinary Items	342	None	
Charges for Outside Professional and Other Consultative Services	357		
Summary of Costs Billed to Associated Companies	358-359		
Summary of Costs Billed from Associated Companies	360-361		
Monthly Transmission System Peak Load	400	Not Applicable	
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	None	
Steam-Electric Generating Plants	413A-B		
Hydroelectric Generating Plants	414-415		
Pumped Storage Generating Plants	416-418	None	
Internal Combustion Engine and Gas Turbine Generating Plants	420-421		
 <b>INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF MAJOR AND NONMAJOR ELECTRIC UTILITIES - TAX SCHEDULES -</b>			
Accumulated Deferred Income Taxes	234A-B	See FERC Form 1, Page 234	
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes	261A-B	See FERC Form 1, Page 261	
Calculation of Federal Income Tax	261C-D	See FERC Form 1, Page 261	
Taxes Accrued, Prepaid and Charged During Year	262-263	See FERC Form 1, Pages 262-263	
Distribution of Taxes Charged	M 262-263	See FERC Form 1, Pages 262-263	
Accumulated Deferred Income Taxes	272-276	See FERC Form 1, Pages 274-277 Pages 272-273 - None	

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



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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.

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

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

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

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

None.

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

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

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

(1) ☐ Yes...Enter the date when such independent accountant was initially engaged:  
(2) ☒ No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 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. Wisconsin Public Service Corporation is a wholly owned subsidiary of Integrys Energy Group, Inc.

2. Associated companies include:

American Transmission Company, LLC	Solar Hold 2008-1, LLC
ATC Management, Inc.	Solar Man, LLC
Combined Locks Energy Center, LLC	Solar Star California II, LLC
Crimson Solar, LLC	Solar Star New Jersey I, LLC
ECO Coal Pelletization No. 12, LLC	Solar Star New Jersey II, LLC
Hemlock Solar, LLC	Solar Star New Jersey VI, LLC
INDU Solar Holdings, LLC	Solar Star TM2, LLC
Integrys Business Support, LLC	Soltage-ADC 630 Jamesburg, LLC
Integrys Energy Services - Electric, LLC	Soltage-MAZ 700 Tinton Falls, LLC
Integrys Energy Services - Natural Gas, LLC	Soltage-PLG 500 Millford, LLC
Integrys Energy Services of Canada Corp.	Sun Devil Solar, LLC
Integrys Energy Services of New York, Inc.	Sunbury Holdings, LLC
Integrys Energy Services, Inc.	TEGE Solar, LLC
LGS Renewables, I, L.C.	The Peoples Gas Light and Coke Company
Michigan Gas Utilities Corporation	Upper Peninsula Power Company
Minnesota Energy Resources Corporation	Winnebago Energy Center, LLC
North Shore Gas Company	Wisconsin Energy Operations, LLC
PDI Stoneman, Inc.	Wisconsin River Power Company
Penvest, Inc.	Wisconsin Valley Improvement Company
Peoples Energy Corporation	Wisconsin Woodgas, LLC
Peoples Energy Home Services, LLC	WPS Beaver Falls Generation, LLC
Peoples Energy Neighborhood Development, LLC	WPS Empire State, Inc.
Peoples Energy Resources Company, LLC	WPS Investments, LLC
Peoples Energy Ventures, LLC	WPS Leasing, Inc.
Peoples Gas Neighborhood Development Corp.	WPS Power Development, LLC
Peoples Natural Gas Liquids, LLC	WPS Syracuse Generation, LLC
Peoples Technology, LLC	WPS Visions, Inc.
PERC Holdings, LLC	WPS Westwood Generation, LLC
Quest Energy, LLC	

NOTE: Integrys Energy Group, Inc. SEC 10-K Report (2010) includes Wisconsin Public Service Corporation.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Wisconsin River Power Company	Producing and selling	50.0	
2		electric energy through		
3		ownership and operation		
4		of two hydro electric plants		
5		and a combustion turbine.		
6				
7	WPS Leasing, Inc.	Established October 1994.	100	
8		A wholly owned subsidiary		
9		which engages in unit		
10		train leasing.		
11				
12	WPS Investments, LLC	Established December 2000.	12.54	
13		Entity holds an investment		
14		in American Transmission		
15		Company, LLC.		
16				
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27				

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

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

WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group with a minority interest owned by Wisconsin Public Service Corporation. The other joint owners are Integrys Energy Group, our holding company, and Upper Peninsula Power Company, another utility subsidiary of Integrys Energy Group, with ownership interests of 84.79% and 2.67% respectively, at December 31, 2010.

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Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 31, 2010

### OFFICERS AND EMPLOYEES

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

Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	L. T. Borgard President & Chief Operating Officer	428,842	902,130 927,728	B & D C	2,258,700
2	J. P. O'Leary Senior Vice President & Chief Financial Officer	466,740	915,044 923,185	B & D C	2,304,969
3	B. J. Wolf Vice President, Chief Legal Officer and Secretary	321,594	674,657 425,096	B & D C	1,421,347
4	D. L. Ford Vice President & Corporate Controller	263,774	545,383 244,570	B & D C	1,053,727
5	W. J. Guc Treasurer	197,669	249,558 81,081	B & D C	528,308
6	B. A. Johnson Treasurer (Retired as of 11/30/10)	276,853	1,547,528 214,818	B & D C	2,039,199

#### Footnote Data

- 1 Note: Salary for the year includes deferred compensation, FASB ASC Topic 718 Stock Compensation expense, above market earning compensation, bonuses, and company contributions under the Employee Stock Ownership Plan and Trust.
- 2 Balances reported agree with amount in the Integrys Energy Group Proxy or WPS Form 10-K, if applicable.
- 3
- 4

#### Compensation Type Codes:

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/28/2011	December 31, 2010

### DIRECTORS

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

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
1 Lawrence T. Borgard President & Chief Executive Officer	Integrus Energy Group, Inc. 130 E. Randolph Street Chicago, IL 60601	10	
2 William D. Laakso Vice President - Human Resources	Integrus Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	10	
3 Thomas P. Mainz (1) Executive VP & Chief External Affairs Officer	Integrus Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	3	
4 Phillip M. Mikulsky Executive VP - Business Performance and Shared Services	Integrus Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	10	
5 Joseph P. O'Leary Senior VP & Chief Financial Officer	Integrus Energy Group, Inc. 130 E. Randolph Street Chicago, IL 60601	10	
6 James F. Schott (2) Vice President - External Affairs	Integrus Energy Group, Inc. 700 N. Adams Street Green Bay, WI 54301	6	
7 Charles A. Schrock Chairman, President & Chief Executive Officer	Integrus Energy Group, Inc. 130 E. Randolph Street Chicago, IL 60601	10	

Footnote Data

Number of Directors meetings includes in person meetings and unanimous consent actions.

The Company does not have an Executive Committee.

(1) Thomas P. Mainz retired as a Director of the company as of March 31, 2010.

(2) Effective April 1, 2010, James F. Schott was appointed to the Board of Directors.



Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 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.

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

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

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

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

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

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

2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:

Total: 23,896,962

Meeting conducted by unanimous consent of the sole shareholder - on May 11, 2010.

By Proxy: 0

3. Give the date and place of such meeting:

Directors were elected May 11, 2010, via unanimous consent of the sole shareholder in lieu of an Annual Meeting.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	(Mo, Da, Yr) 4/28/2011	December 31, 2010

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

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities		23,896,962		
5	TOTAL number of security holders		1		
6	TOTAL votes of security holders listed below		23,896,962		
7	Integrus Energy Group, Inc.		23,896,962		
8	130 East Randolph Street				
9	Chicago, IL 60601				
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**# RESPONSE/NOTES TO INSTRUCTION #**

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

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2011	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> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

See listing of Acronyms Used in this Report at Page 123.1.

1. None.
2. None.
3. None.
4. None.
5. None.
6. See WPS Notes to Financial Statements, Note 1, Summary of Significant Accounting Policies, Section (q); Note 12, Guarantees; Note 8, Long-Term Debt; and Note 7, Short-Term Debt and Lines of Credit.  
  
At December 31, 2010, WPS had no commercial paper outstanding and \$10 million of other short-term debt. WPS is authorized by PSCW Docket 6690-SB-130 and Wisconsin Statute 201.03 to have up to \$250 million in short-term debt outstanding.
7. None.
8. The 2010 average increase of 2.00% for non-union employees was effective February 21, 2010. All administrative employees were required to take an unpaid furlough during 2010. The 2010 average increase of 2.00% for union wage and hour employees was effective October 18, 2009. All union employees were required to take unpaid furlough during 2010-2011.
9. See WPS Notes to Financial Statements, Note 11, Commitments and Contingencies.
10. None.
11. Reserved.
12. Not Applicable.
13. Thomas P. Meinz retired as a Director of the company as of March 31, 2010. James F. Schott was appointed to the Board of Directors effective as of April 1, 2010. Bradley A. Johnson retired as Treasurer of the company as of November 30, 2010. William J. Guc was appointed as Treasurer of the company effective as of December 1, 2010. Paul J. Spicer was appointed Vice President - Energy Supply and Control effective as of May 31, 2010.
14. Not Applicable.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of <u>2010/Q4</u>
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	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	3,526,609,654	3,525,979,843
3	Construction Work in Progress (107)	200-201	18,060,472	20,520,632
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,544,670,126	3,546,500,475
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,432,999,497	1,386,630,366
6	Net Utility Plant (Enter Total of line 4 less 5)		2,111,670,629	2,159,870,109
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)		2,111,670,629	2,159,870,109
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		383,885	343,975
19	(Less) Accum. Prov. for Depr. and Amort. (122)		35,057	34,668
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	65,457,083	64,034,954
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	51,257	751,257
24	Other Investments (124)		1,343,312	1,550,069
25	Sinking Funds (125)		0	0
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)		3,695,239	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		70,895,719	66,645,587
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		4,829,981	5,328,062
36	Special Deposits (132-134)		3,921,663	246,958
37	Working Fund (135)		32,250	47,050
38	Temporary Cash Investments (136)		65,600,168	375,000
39	Notes Receivable (141)		607,057	594,679
40	Customer Accounts Receivable (142)		120,820,270	117,365,053
41	Other Accounts Receivable (143)		15,837,621	23,427,138
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,100,000	5,000,000
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		4,244,882	8,195,396
45	Fuel Stock (151)	227	36,130,558	38,085,583
46	Fuel Stock Expenses Undistributed (152)	227	580,640	568,454
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	25,157,391	24,621,062
49	Merchandise (155)	227	0	0
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	3,153,842	1,445,160

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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		51,257	751,257
54	Stores Expense Undistributed (163)	227	361,766	209,256
55	Gas Stored Underground - Current (164.1)		30,541,465	30,837,223
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		95,096,137	77,999,814
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		809	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		69,661,705	69,033,111
62	Miscellaneous Current and Accrued Assets (174)		6,812,032	5,982,535
63	Derivative Instrument Assets (175)		6,550,995	5,038,070
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		3,695,239	0
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)		483,094,736	403,648,347
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		4,103,320	4,924,873
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	423,531,864	394,965,786
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)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	59,327,681	57,112,387
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 Reaquired Debt (189)		402,595	504,307
82	Accumulated Deferred Income Taxes (190)	234	99,558,677	83,991,453
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		586,924,137	541,498,806
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,252,585,221	3,171,662,849



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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 72 Column: c**

Amount includes a Health Care regulatory asset in the amount of \$7,388,261. Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the 2010 Act), beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. Therefore, a deferred tax benefit and asset had been recorded in periods prior to the date of enactment of the 2010 Act. On the date of enactment in first quarter of 2010, a re-measurement of the deferred tax asset was triggered. On April 8, 2010, a joint filing was sent to the PSCW to request deferral of anticipated and potential costs of each utility having to comply with the 2010 Act, including the re-measurement of deferred taxes. On December 16, 2010, the PSCW authorized deferral in Order 5-GF-195, but the authorization is subject to review and each utility satisfying three conditions in seeking recovery of those deferrals in future rate cases. Account 182.3 in this filing reflects deferral of re-measurement of the deferred tax asset for future benefit costs. The deferral authorized in Order 5-GF-195 is reflected in the FERC Form 1 following the principles of full normalization and average rate assumption method that has been consistently used by WPS to account for re-measurement of deferred taxes in similar cases. This is the accounting treatment WPS requested in the 2011 rate case, that PSCW staff reviewed, but delayed a recommendation per WPS's request pending the PSCW's decision on the Utilities joint deferral request. This is the accounting treatment and amortization WPS intends to propose in seeking recovery in our next rate case filing. In the GAAP financial statements, the deferral was not reflected in the regulatory asset balance.

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/18/2011	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	95,587,848	95,587,848
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		627,847,951	641,281,753
7	Other Paid-In Capital (208-211)	253	130,451	130,451
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	1,240,435	1,240,435
11	Retained Earnings (215, 215.1, 216)	118-119	400,486,271	369,213,376
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	24,391,787	22,977,812
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)		1,198,392,073	1,179,139,005
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	872,100,000	872,100,000
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)		978,156	1,154,595
24	Total Long-Term Debt (lines 18 through 23)		871,121,844	870,945,405
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		220,445,432	258,634,260
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		10	14,040
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		18,837,932	17,821,823
35	Total Other Noncurrent Liabilities (lines 26 through 34)		239,283,374	276,470,123
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		10,000,000	17,000,000
38	Accounts Payable (232)		121,471,134	139,207,640
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		22,326,838	26,705,937
41	Customer Deposits (235)		3,463,575	1,972,118
42	Taxes Accrued (236)	262-263	1,437,887	1,346,698
43	Interest Accrued (237)		7,975,750	7,975,751
44	Dividends Declared (238)		0	777,652
45	Matured Long-Term Debt (239)		0	0

[illegible]

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

**Schedule Page: 112 Line No.: 48 Column: c**

Included in this account are short-term balances of pension and postretirement obligations of \$4,610,431. These items had previously been recorded as Other Deferred Credits in Account 253.

**Schedule Page: 112 Line No.: 48 Column: d**

Included in this account are short-term balances of pension and postretirement obligations of \$6,403,409. These items had previously been recorded as Other Deferred Credits in Account 253.

**Schedule Page: 112 Line No.: 64 Column: c**

Increase in tax account balances caused by change in tax strategies. See additional information in the Income Taxes footnote on Page 123.3.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	1,604,344,420	1,595,911,769		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,116,535,512	1,143,686,815		
5	Maintenance Expenses (402)	320-323	69,554,981	71,846,106		
6	Depreciation Expense (403)	336-337	104,242,662	95,899,679		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	6,364,079	11,219,161		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		10,567,936	4,626,032		
13	(Less) Regulatory Credits (407.4)		6,978,802	8,804,121		
14	Taxes Other Than Income Taxes (408.1)	262-263	48,948,814	51,227,090		
15	Income Taxes - Federal (409.1)	262-263	-35,863,930	-33,982,908		
16	- Other (409.1)	262-263	-8,731,981	2,320,201		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	244,245,997	205,637,841		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	124,820,487	105,906,810		
19	Investment Tax Credit Adj. - Net (411.4)	266	-602,137	-912,603		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		-199,859	-199,277		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,423,662,503	1,437,055,760		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		180,681,917	158,856,009		



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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
1,238,720,723	1,200,342,665	365,623,697	395,569,104			2
						3
835,377,417	834,578,840	281,158,095	309,107,975			4
63,644,121	65,732,589	5,910,860	6,113,517			5
83,035,667	75,080,558	21,206,995	20,819,121			6
						7
5,197,789	9,003,962	1,166,290	2,215,199			8
						9
						10
						11
9,947,488	4,619,717	620,448	6,315			12
6,978,802	8,189,988		614,133			13
42,916,768	43,901,202	6,032,046	7,325,888			14
-31,645,788	-31,742,913	-4,218,142	-2,239,995			15
-7,540,340	1,447,852	-1,191,641	872,349			16
191,877,183	166,117,040	52,368,814	39,520,801			17
94,024,232	83,406,628	30,796,255	22,500,182			18
-527,766	-839,854	-74,371	-72,749			19
						20
						21
-199,859	-199,277					22
						23
						24
1,091,479,364	1,076,501,654	332,183,139	360,554,106			25
147,241,359	123,841,011	33,440,558	35,014,998			26

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
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)		180,681,917	158,856,009			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		2,319	1,794			
34	(Less) Expenses of Nonutility Operations (417.1)		95,961	7,835			
35	Nonoperating Rental Income (418)		5,021	4,632			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	10,951,218	11,060,529			
37	Interest and Dividend Income (419)		372,600	403,923			
38	Allowance for Other Funds Used During Construction (419.1)		700,193	5,141,866			
39	Miscellaneous Nonoperating Income (421)		123,908	161,040			
40	Gain on Disposition of Property (421.1)		21,173	-33,770			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		12,080,471	16,732,179			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		46,159	116,513			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		1,011,598	19,054			
46	Life Insurance (426.2)		-1,586,803	-1,163,454			
47	Penalties (426.3)		-19,908	676,581			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		518,552	475,887			
49	Other Deductions (426.5)		365,177	955,391			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		334,775	1,079,972			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	37,363	49,850			
53	Income Taxes-Federal (409.2)	262-263	-2,638,686	-2,196,587			
54	Income Taxes-Other (409.2)	262-263	-18,661	146,538			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	6,985,495	6,568,100			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	852,422	3,235,413			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		3,513,089	1,332,488			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		8,232,607	14,319,719			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		48,384,873	48,382,019			
63	Amort. of Debt Disc. and Expense (428)		997,991	995,810			
64	Amortization of Loss on Required Debt (428.1)		101,712	101,712			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)		295,256	536,517			
68	Other Interest Expense (431)		4,402,336	4,807,081			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		288,449	2,039,815			
70	Net Interest Charges (Total of lines 62 thru 69)		53,893,719	52,783,324			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		135,020,805	120,392,404			
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)		135,020,805	120,392,404			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

**Schedule Page: 114 Line No.: 17 Column: c**

Differences for tax balances caused by change in tax strategies. See additional information in the Income Taxes footnote on Page 123.3.

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

Includes allocated unrealized gains on fuel options of \$(10,592), unrealized mark-to-market losses of \$40,000, and energy efficiency funding costs of \$335,769.

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

Includes allocated Integrys merger-related costs of \$21,508, unrealized losses on fuel options of \$23,652, and energy efficiency funding costs of \$910,231.

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

Commercial Paper interest expense of \$23,510 is included in this total. Capital lease interest expense was \$0 for 2010.

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

Commercial Paper interest expense of \$191,180 is included in this total. Capital lease interest expense was \$0 for 2009.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 31, 2010

### RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.
2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.
- In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.

Line No.	Electric Utility	Gas Utility
1 Debits to Account 410 from:		
2 Account 190	43,405,748	13,360,707
3 Account 281		
4 Account 282	42,466,141	12,771,744
5 Account 283	106,005,294	26,236,363
6 Account 284		
7 Reconciling Adjustments		
8 TOTAL Account 410.1 (on pages 114-115 line 17)	<b>191,877,183</b>	<b>52,368,814</b>
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	(33,012,754)	(14,703,158)
12 Account 281		
13 Account 282	(2,250,555)	(686,309)
14 Account 283	(58,760,923)	(15,406,788)
15 Account 284		
16 Reconciling Adjustments		
17 TOTAL Account 411.1 ( on page 114-115 line 18)	<b>(94,024,232)</b>	<b>(30,796,255)</b>
18 TOTAL Account 411.2 ( on page 117 line 56)		
19 Net ITC Adjustment:		
20 ITC Utilized for the Year DR		
21 ITC Amortized for the Year CR	(527,766)	(74,371)
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return		
24 Other (specify)		
25 Net Reconciling Adjustments Account 411.4*	<b>(527,766)</b>	<b>(74,371)</b>
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 31, 2010

### RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

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

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	56,766,455	516,977	57,283,432	2
				3
	55,237,885	6,290,472	61,528,357	4
	132,241,657	178,046	132,419,703	5
				6
				7
0	244,245,997			8
		6,985,495		9
				10
	(47,715,912)	(143,374)	(47,859,286)	11
				12
	(2,936,864)	(356,939)	(3,293,803)	13
	(74,167,711)	(352,109)	(74,519,820)	14
				15
				16
0	(124,820,487)			17
		(852,422)		18
				19
			0	20
	(602,137)		(602,137)	21
				22
			0	23
			0	24
0	(602,137)	0		25
		0		26
		0		27

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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		367,842,903	349,734,902
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Reverse preferred dividend liability previously accrued incorrectly		777,652	
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		777,652	
16	Balance Transferred from Income (Account 433 less Account 418.1)		124,069,587	109,331,875
17	Appropriations of Retained Earnings (Acct. 436)			
18	Change in Amortization Reserve-Federal in accordance with FERC Order No. 387	215.1	5,095	( 104,554)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		5,095	( 104,554)
23	Dividends Declared-Preferred Stock (Account 437)			
24	5.00 % Series - \$5.00 per Share	238	-659,580	( 659,580)
25	5.04 % Series - \$5.04 per Share	238	-151,114	( 151,114)
26	5.08 % Series - \$5.08 per Share	238	-253,914	( 253,914)
27	6.76 % Series - \$6.76 per Share	238	-1,014,000	( 1,014,000)
28	6.88 % Series - \$6.88 per Share	238	-1,032,000	( 1,032,000)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,608	( 3,110,608)
30	Dividends Declared-Common Stock (Account 438)			
31	Dividends Declared on Common Stock	238	-99,600,000	( 96,700,000)
32	Dividends of Deferred Comp Fixed Stock	Various	-670,220	( 730,179)
33	Deferred Tax on Dividends of Deferred Comp Fixed Stock	190	269,241	294,022
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-100,000,979	( 97,136,157)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	9,537,243	9,127,445
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		399,120,893	367,842,903
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		1,365,378	1,370,473
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,365,378	1,370,473
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		400,486,271	369,213,376
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		22,977,812	21,044,728
50	Equity in Earnings for Year (Credit) (Account 418.1)		10,951,218	11,060,529
51	(Less) Dividends Received (Debit)		9,529,088	9,119,284
52	WPS Investment LLC amortization		-8,155	( 8,161)
53	Balance-End of Year (Total lines 49 thru 52)		24,391,787	22,977,812

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	135,020,805	120,392,404
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	104,242,662	95,899,679
5	Amortization of		
6			
7	Other	7,678,486	12,376,768
8	Deferred Income Taxes (Net)	134,371,997	100,049,630
9	Investment Tax Credit Adjustment (Net)	-602,137	-912,603
10	Net (Increase) Decrease in Receivables	5,961,186	62,093,459
11	Net (Increase) Decrease in Inventory	2,825,103	47,579,534
12	Net (Increase) Decrease in Allowances Inventory	-1,708,682	-163,910
13	Net Increase (Decrease) in Payables and Accrued Expenses	-41,658,472	58,123,411
14	Net (Increase) Decrease in Other Regulatory Assets	-12,340,115	17,275,176
15	Net Increase (Decrease) in Other Regulatory Liabilities	6,037,620	17,776,775
16	(Less) Allowance for Other Funds Used During Construction	700,193	5,141,866
17	(Less) Undistributed Earnings from Subsidiary Companies	10,951,218	11,060,529
18	Other (provide details in footnote):	-58,941,344	-65,443,751
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	269,235,698	448,844,177
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-78,555,824	-239,899,913
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-3,529,890	-16,572,488
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-700,193	-5,141,867
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-81,385,521	-251,330,534
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Assets transferred to/received from IBS	54,977	
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		9,119,285
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
STATEMENT OF CASH FLOWS					
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>					
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)		
46	Loans Made or Purchased				
47	Collections on Loans				
48					
49	Net (Increase) Decrease in Receivables				
50	Net (Increase ) Decrease in Inventory				
51	Net (Increase) Decrease in Allowances Held for Speculation				
52	Net Increase (Decrease) in Payables and Accrued Expenses				
53	Other (provide details in footnote):				
54	Investing - Construction Advances	3,538,322	2,930,407		
55					
56	Net Cash Provided by (Used in) Investing Activities				
57	Total of lines 34 thru 55)	-77,792,222	-239,280,842		
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)				
62	Preferred Stock				
63	Common Stock				
64	Other (provide details in footnote):				
65					
66	Net Increase in Short-Term Debt (c)				
67	Other (provide details in footnote):	-774,219			
68	Debt Issuance Costs		-66,782		
69	Changes in Loan on Executive Life Insurance	2,428,343	391,069		
70	Cash Provided by Outside Sources (Total 61 thru 69)	1,654,124	324,287		
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)				
74	Preferred Stock				
75	Common Stock				
76	Other (provide details in footnote):				
77	Equity Adjustments to Parent	-15,000,000	-70,000,000		
78	Net Decrease in Short-Term Debt (c)	-7,000,000	-43,000,000		
79					
80	Dividends on Preferred Stock	-3,110,608	-3,110,608		
81	Dividends on Common Stock	-99,600,000	-96,700,000		
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)	-123,056,484	-212,486,321		
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22,57 and 83)	68,386,992	-2,922,986		
87					
88	Cash and Cash Equivalents at Beginning of Period	5,997,070	8,920,056		
89					
90	Cash and Cash Equivalents at End of period	74,384,062	5,997,070		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Amortization Other	
Utility Plant in Service	\$ 6,364,079
Debt related	1,314,018
Nonutility property	389
TOTAL	\$ 7,678,486

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

Amortization Other	
Utility Plant in Service	\$11,219,161
Debt related	1,157,218
Nonutility property	389
TOTAL	\$12,376,768

**Schedule Page: 120 Line No.: 8 Column: b**

Increase in balance caused by change in tax strategies. See additional information in the Income Taxes footnote on Page 123.3.

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

Other Operating	
Change in accrued revenues	\$ (628,593)
Pension and postretirement expense	24,235,764
Pension and postretirement funding	(93,847,677)
Change in prepayments and misc. current assets	(17,917,972)
Change in other long-term liabilities	14,080,095
Dividends on equity investments	9,529,088
Other operating	5,607,951
TOTAL	\$ (58,941,344)

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

Other Operating	
Change in accrued revenues	\$ 19,189,636
Pension and postretirement expense	14,017,955
Pension and postretirement funding	(10,432,410)
Change in prepayments and misc. current assets	(31,521,846)
Change in regulatory liabilities	(32,864,797)
Change in regulatory assets	(32,913,376)
Change in other long-term liabilities	12,622,862
Other operating	(3,541,775)
TOTAL	\$ (65,443,751)

**Schedule Page: 120 Line No.: 67 Column: b**

Credit Line Syndication Fees

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2011	Year/Period of Report End of 2010/Q4
NOTES TO FINANCIAL STATEMENTS			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Acronyms Used in this Report

AFUDC	Allowance for Funds Used During Construction
ASC	Accounting Standards Codification
ATC	American Transmission Company LLC
EPA	United States Environmental Protection Agency
ESOP	Employee Stock Ownership Plan
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	United States Generally Accepted Accounting Principles
IBS	Integrus Business Support, LLC
IRS	United States Internal Revenue Service
KNPP	Kewaunee Nuclear Power Plant
MISO	Midwest Independent Transmission System Operator, Inc.
MPSC	Michigan Public Service Commission
N/A	Not Applicable
NYMEX	New York Mercantile Exchange
PEC	Peoples Energy Corporation
PSCW	Public Service Commission of Wisconsin
RTO	Regional Transmission Organization
SEC	United States Securities and Exchange Commission
SFAS	Statement of Financial Accounting Standards
UPPCO	Upper Peninsula Power Company
WDNR	Wisconsin Department of Natural Resources
WPS	Wisconsin Public Service Corporation
WRPC	Wisconsin River Power Company

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Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**WISCONSIN PUBLIC SERVICE CORPORATION  
SUPPLEMENTAL NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

Notes A-E below are supplemental notes to the following Notes 1-21, modified for the requirements of the FERC, included in the Wisconsin Public Service Corporation Form 10-K.

**NOTE A--FERC FORM 1 REPORTING COMPARED TO SEC REPORTING IN ACCORDANCE WITH GAAP**

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differ from GAAP. As required by the FERC, WPS classifies certain items in its 2010 Form 1 in a manner different than the presentation in the SEC Form 10-K, as described below. These items have no impact on the reported net income.

- Removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas these costs are recognized for GAAP as a regulatory liability.
- WPS accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by GAAP.
- Accumulated deferred income taxes are reported as deferred debits and deferred credits and are not netted into short-term or long-term classifications as required by GAAP.
- The FERC requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour on the statement of income, whereas WPS combines the transactions of these two markets for a given hour for GAAP reporting purposes.
- Unrealized gains and losses on derivative instruments and other costs related to a gas fixed bill program are reported as miscellaneous non-operating income and other deductions rather than revenue and operating and maintenance expenses as required by GAAP.
- The FERC financial statement presentation reports unamortized loss on reacquired debt and energy costs receivable or refundable through rate adjustments as deferred debits and current assets and liabilities whereas the GAAP financial statement presentation reports these balances as regulatory assets and liabilities.
- The GAAP financial statements are reported in accordance with the Income Taxes Topic of the FASB ASC, whereas the Form 1 is reported in accordance with the FERC-issued accounting guidance. As such, in the Form 1, WPS recognizes deferred income taxes based on the difference between positions taken in tax returns filed and amounts reported in the financial statements and does not report interest and penalties on tax deficiencies as income tax expense.
- Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the 2010 Act), beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. Therefore, a deferred tax benefit and asset had been recorded in periods prior to the date of enactment of the 2010 Act. On the date of enactment in first quarter of 2010, a re-measurement of the deferred tax asset was triggered. On April 8, 2010, a joint filing was sent to the PSCW to request deferral of anticipated and potential costs of each utility having to comply with the 2010 Act, including the re-measurement of deferred taxes. On December 16, 2010, the PSCW authorized deferral in Order 5-GF-195, but the authorization is subject to review and each utility satisfying three conditions in seeking recovery of those deferrals in future rate cases. Account 182.3 in this filing reflects deferral of re-measurement of the deferred tax asset for future benefit costs. The deferral authorized in Order 5-GF-195 is reflected in the FERC Form 1 following the principles of full normalization and average rate assumption method that has been consistently used by WPS to account for re-measurement of deferred taxes in similar cases. This is the accounting treatment WPS requested in the 2011 rate

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NOTES TO FINANCIAL STATEMENTS (Continued)			

case, that PSCW staff reviewed, but delayed a recommendation per WPS's request pending the PSCW's decision on the Utilities joint deferral request. This is the accounting treatment and amortization WPS intends to propose in seeking recovery in our next rate case filing. In the GAAP financial statements, the deferral was not reflected in the regulatory asset balance.

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

WPS occasionally repurchases bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement consistent with rate treatment as directed by the PSCW.

WPS repurchased its 8.20% Series Due 2012 bonds in 1993. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the PSCW. The following deferral was outstanding as of December 31, 2010, and December 31, 2009:

<u>Year</u>	<u>Series</u>	<u>Repurchased</u>	<u>December 31, 2010</u>	<u>December 31, 2009</u>
1993	8.20%	\$45,000,000	\$402,595	\$504,307

#### NOTE C--INCOME TAXES

WPS accounts for income taxes using the liability method. Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation on WPS, certain adjustments made to deferred income taxes are recorded as regulatory assets or liabilities. Tax refunds or additional taxes due are deferred and returned to or collected from ratepayers.

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

Integrus Energy Group, Inc., parent company of WPS, files a consolidated United States income tax return that includes domestic subsidiaries in which its ownership is 80 percent or more. Integrus Energy Group and its consolidated subsidiaries, including WPS, are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis, after which effects of federal consolidation are accounted for.

For tax year 2004, Integrus Energy Group elected on behalf of WPS not to take bonus depreciation on the consolidated return for that year. To keep WPS whole, Integrus Energy Group advanced WPS the tax benefit forgone so as not to harm the rate payers. This advance will be paid down by WPS to Integrus Energy Group over the depreciation unwind period of the assets eligible for the forgone bonus, thus creating the same effect at WPS as if bonus depreciation had been taken in 2004. The balance due to Integrus Energy Group was \$9.0 million and \$10.5 million at December 31, 2010, and 2009, respectively, and is recorded in Account 253, less the amount due in one year, which is recorded in Account 234.

For tax years beginning after December 31, 2008, WPS filed three separate requests with the IRS to change its tax accounting method of accounting. All three method changes were simply a matter of changing when a tax deduction was allowed for expenditures classified as capital for financial accounting purposes. Two methods were filed under automatic procedures and consent was not required to begin using those two methods, so the impact was reflected in our ending 2009 and beginning 2010 deferred tax balances. One method was filed under manual procedures and consent of the IRS Commission was not granted until fourth quarter 2010, which, along with the extension and expansion of bonus depreciation, caused a significant increase in WPS's plant-related deferred tax liability. IRS consent, or the fact that the change in method of accounting is an automatic change, only means WPS can begin using the new method in its tax and other filings, the IRS could modify the method or adjust the results in future audits beginning with 2009 Federal income tax filings.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

In third quarter 2010, a federal tax law was enacted that extended 50% bonus depreciation deduction to assets placed in service during 2010. In fourth quarter 2010, a federal tax law was enacted that increased the bonus depreciation deduction to 100% for assets placed in service after September 8, 2010, and before December 31, 2011. Not all assets placed in service qualify for bonus depreciation, and not all assets placed in service between September 8, 2010, and December 31, 2011, will qualify for 100% and instead will qualify for 50% bonus depreciation. December 31, 2010 deferred tax balances reflect the bonus depreciation deductions that WPS expects to claim in filing its 2010 federal income tax return.

WPS, as a member of the Integrys Energy consolidated group, currently has an audit examination open for the 2006 through 2008 tax years with the IRS.

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

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

	<u>December 31, 2010</u>	<u>December 31, 2009</u>
Cash	\$ 4,829,981	\$ 5,328,062
Special Deposits	3,921,663	246,958
Working Funds	32,250	47,050
Temporary Cash Investments	<u>65,600,168</u>	<u>375,000</u>
Total	\$ 74,384,062	\$ 5,997,070

#### NOTE E--RETAINED EARNINGS RESTRICTIONS

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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NOTES TO FINANCIAL STATEMENTS (Continued)			

**WISCONSIN PUBLIC SERVICE CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010**

The following Notes 1-21, modified for the requirements of the FERC, are included in the Wisconsin Public Service Corporation Annual Report.

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

**(a) Nature of Operations**--WPS is a regulated electric and natural gas utility, serving customers in northeastern Wisconsin and an adjacent portion of Michigan's Upper Peninsula. WPS is subject to the jurisdiction of, and regulation by, the PSCW and the MPSC, which have general supervisory and regulatory powers over virtually all phases of the public utility business in Wisconsin and Michigan, respectively. WPS is also subject to the jurisdiction of the FERC, which regulates WPS's natural gas pipelines and wholesale electric rates.

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

**(b) Basis of Presentation**--The cost method of accounting is used for investments when WPS does not have significant influence over the operating and financial policies of the investee. Investments in businesses not controlled by WPS, but over which it has significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method. These financial statements also reflect WPS's proportionate interests in certain jointly owned utility facilities.

**(c) Use of Estimates**--WPS prepares its Form 1 financial statements in conformity with the rules and regulation of the FERC. WPS makes estimates and assumptions that affect assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

**(d) Change in Accounting Policy**--During the fourth quarter of 2010, WPS changed its method of accounting for ITCs from the flow-through method to the deferral method. WPS's regulated natural gas and electric utilities historically used the flow-through method of accounting for ITCs. However, after also applying the Regulated Operations Topic of the FASB ASC, accounting for ITCs for regulated operations effectively resulted in the deferral of such credits because the benefit reduces customer rates and the provision for income taxes over the life of the asset that generated the ITC. Therefore, the change in accounting policy had no effect on WPS's Financial Statements when applied retrospectively.

**(e) Cash and Cash Equivalents**--Short-term investments with an original maturity of three months or less are reported as cash equivalents.

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

<b>(Millions)</b>	<b>2010</b>	<b>2009</b>
Cash paid for interest	<b>\$48.4</b>	\$48.6
Cash (received) paid for income taxes	<b>(30.2)</b>	(4.4)

Construction costs funded through accounts payable and treated as noncash investing activities totaled \$5.7 million and \$13.5 million at December 31, 2010 and 2009, respectively.

**(f) Revenue and Customer Receivables**--Revenues are recognized on the accrual basis and include estimated amounts for electric and natural gas services provided but not billed. At December 31, 2010 and 2009, WPS's unbilled revenues were \$69.7 million and \$69.0 million, respectively. At December 31, 2010, there were no customers or industries that accounted for more than 10% of WPS's revenues.



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

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

WPS is required to provide service and grant credit (with applicable deposit requirements) to customers within its service territories. WPS continually reviews its customers' credit-worthiness and obtains or refunds deposits accordingly. WPS is precluded from discontinuing service to residential customers during winter moratorium months.

WPS both sells and purchases power in the MISO market. Sales of power are reported as revenues and purchases are recorded within cost of fuel, natural gas, and purchased power on the Statement of Income.

WPS presents revenues net of pass-through taxes on the Statement of Income.

**(g) Inventories**--Inventories consist of natural gas in storage and fossil fuels, including coal. Average cost is used to value fossil fuels and natural gas in storage.

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

All derivatives are recognized on the balance sheet at their fair value unless they are designated as and qualify for the normal purchases and sales exception. WPS continually assesses its contracts designated as normal and will discontinue the treatment of these contracts as normal if the required criteria are no longer met. Most energy-related physical and financial derivatives at WPS qualify for regulatory deferral. These derivatives are marked to fair value; the resulting risk management assets are offset with regulatory liabilities or decreases to regulatory assets, and risk management liabilities are offset with regulatory assets or decreases to regulatory liabilities. Management believes any gains or losses resulting from the eventual settlement of these derivative instruments will be collected from or refunded to customers in rates.

WPS classifies unrealized gains and losses on derivative instruments that do not qualify for regulatory deferral as miscellaneous nonoperating income or deductions.

Derivative accounting rules provide the option to present certain asset and liability derivative positions net on the balance sheet and to net the related cash collateral against these net derivative positions. WPS elected not to net these items. On the Balance Sheet, cash collateral provided to others is reflected in Special Deposits.

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

**(j) Property, Plant, and Equipment**--Utility plant is stated at cost, including any associated AFUDC and asset retirement costs. The costs of renewals and betterments of units of property (as distinguished from minor items of property) are capitalized as additions to the utility plant accounts. Except for land, no gain or loss is recognized in connection with ordinary retirements of utility property units. WPS charges the cost of units of property retired, sold, or otherwise disposed of, less salvage value, to the accumulated provision for depreciation. The cost of removal associated

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with the retirement is also charged to accumulated depreciation. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses.

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

Annual Utility Composite Depreciation Rates	2010	2009
Electric	3.05%	3.04%
Natural gas	3.28%	3.30%

WPS capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expense over the estimated useful life of the related software, which ranges from three to five years. If software is retired prior to being fully amortized, the difference is recorded as a loss on the Statement of Income.

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

Approximately 50% of WPS's retail jurisdictional construction work in progress expenditures are subject to the AFUDC calculation. For 2010, WPS's average AFUDC retail rate was 8.61%, and its AFUDC wholesale rate was 4.73%.

WPS's allowance for equity funds used during construction for 2010 and 2009 was \$0.7 million and \$5.1 million, respectively. WPS's allowance for borrowed funds used during construction for 2010 and 2009 was \$0.3 million and \$2.0 million, respectively.

(l) **Regulatory Assets and Liabilities**--Regulatory assets represent probable future revenue associated with certain costs or liabilities that have been deferred and are expected to be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts collected in rates for future costs. If at any reporting date a previously recorded regulatory asset is no longer probable of recovery, the regulatory asset is reduced to the amount considered probable of recovery with the reduction charged to expense in the year the determination is made. See Note 5, "*Regulatory Assets and Liabilities*," for more information.

(m) **Goodwill**--Goodwill is not amortized, but is subject to an annual impairment test. WPS's natural gas utility reporting unit contains goodwill and performs its annual goodwill impairment test during the second quarter of each year, and interim impairment tests when impairment indicators are present.

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

(o) **Asset Retirement Obligations**--WPS recognizes legal obligations at fair value associated with the retirement of tangible long-lived assets that result from the acquisition, construction or development, and/or normal operation of the assets. A liability is recorded for these obligations as long as the fair value can be reasonably estimated, even if the timing or method of settling the obligation is unknown. The asset retirement obligations are accreted using a credit-adjusted risk-free interest rate commensurate with the expected settlement dates of the asset retirement obligations; this rate is determined at the date the obligation is incurred. The associated retirement costs are capitalized as part of the related long-lived assets and are depreciated over the useful lives of the assets. Subsequent changes resulting from revisions to the timing or the amount of the original estimate of undiscounted cash flows are recognized as an increase or a decrease in the carrying amount of the liability and the associated retirement cost. See Note 9, "*Asset Retirement Obligations*," for more information.

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**(p) Income Taxes**--Deferred income taxes have been recorded to recognize the expected future tax consequences of events that have been included in the financial statements by using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. WPS records valuation allowances for deferred tax assets when it is uncertain if the benefit will be realized in the future. WPS is allowed to defer certain adjustments made to income taxes that will impact future rates and record regulatory assets or liabilities related to these adjustments.

In 2010, WPS changed its method of accounting for ITCs from the flow-through method to the deferral method. Under the deferral method, WPS defers the ITCs in the year the credit is received and reduces the provision for income taxes over the useful life of the related property. See Note 1 (d), "*Change in Accounting Policy*," for additional information on this change in accounting policy.

Production tax credits generally reduce the provision for income taxes in the year that electricity from the qualifying facility is generated and sold. Investment tax credits and production tax credits that do not reduce income taxes payable for the current year are eligible for carryover and recognized as a deferred tax asset. A valuation allowance is established unless it is more likely than not that the credits will be realized during the carryforward period.

WPS is included in the consolidated United States income tax return filed by Integrys Energy Group. WPS is a party to a federal and state tax allocation arrangement with Integrys Energy Group and its subsidiaries under which each entity determines its provision for income taxes on a stand-alone basis. WPS settles the intercompany liabilities at the time that payments are made to the applicable taxing authority. See Note 20, "*Related Party Transactions*," for disclosure of intercompany payables or receivables related to income taxes.

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

**(q) Guarantees**--WPS follows the guidance of the Guarantees Topic of the FASB ASC, which requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee. For additional information on guarantees, see Note 12, "*Guarantees*."

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

WPS recognizes the funded status of defined benefit postretirement plans on the balance sheet, and recognizes changes in the plans' funded status in the year in which the changes occur. WPS records changes in the funded status to regulatory asset or liability accounts, pursuant to the Regulated Operations Topic of the FASB ASC.

WPS accounts for its participation in benefit plans sponsored by IBS and other postretirement benefit plans sponsored by WPS as multiple employer plans. Under affiliate agreements, WPS is responsible for its share of plan costs and obligations and is entitled to its share of plan assets; accordingly, WPS accounts for its pro rata share of these plans as its own plan.

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

**(s) Fair Value**--Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). WPS utilizes a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical expedient for valuing certain derivative assets and liabilities.

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Fair value accounting rules provide a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are defined as follows:

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

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

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

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

WPS determines fair value using a market based approach that incorporates observable market inputs where available, and internally developed inputs where observable market data is not readily available. For the unobservable inputs, consideration is given to the assumptions that market participants would use in valuing the asset or liability. These factors include not only the credit standing of the counterparties involved, but also the impact of WPS's nonperformance risk on its liabilities.

See Note 18, "Fair Value," for additional information.

## NOTE 2--RISK MANAGEMENT ACTIVITIES

WPS uses derivative instruments to manage commodity costs. None of these derivatives are designated as hedges for accounting purposes. The derivatives include physical commodity contracts, financial transmission rights (FTRs) used by the electric utility segment to manage electric transmission congestion costs, and NYMEX futures and options used by both the electric and natural gas utility segments to mitigate the risks associated with the market price volatility of natural gas costs, the costs of gasoline and diesel fuel used by WPS's utility vehicles, and the cost of coal transportation.

The following table shows WPS's assets and liabilities from risk management activities:

(Millions)	Balance Sheet Presentation *	December 31, 2010	
		Assets	Liabilities
FTRs	Other Current	\$2.2	\$0.2
Natural gas contracts	Other Current	0.4	2.3
Petroleum product contracts	Other Current	0.3	-
Coal contract	Other Current	-	1.2
Coal contract	Other Long-term	3.7	-
<b>Total commodity contracts</b>	<b>Other Current</b>	<b>\$2.9</b>	<b>\$3.7</b>
<b>Total commodity contracts</b>	<b>Other Long-term</b>	<b>\$3.7</b>	<b>\$ -</b>

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

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(Millions)	Balance Sheet	December 31, 2009	
	Presentation *	Assets	Liabilities
Commodity contracts	Other Current	\$5.0	\$2.5

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

The tables below show the unrealized gains (losses) recorded related to derivatives at WPS.

(Millions)	Financial Statement Presentation	2010
FTRs	Balance Sheet – Regulatory assets (current)	\$0.9
FTRs	Balance Sheet – Regulatory liabilities (current)	(2.1)
Natural gas contracts	Balance Sheet – Regulatory assets (current)	(1.4)
Petroleum product contract	Balance Sheet – Regulatory liabilities (current)	0.1
Coal contract	Balance Sheet – Regulatory assets (current)	(1.2)
Coal contract	Balance Sheet – Regulatory liability (long-term)	3.7

(Millions)	Financial Statement Presentation	2009
Commodity contracts	Balance Sheet – Regulatory assets (current)	\$10.5
Commodity contracts	Balance Sheet – Regulatory assets (long-term)	0.2
Commodity contracts	Balance Sheet – Regulatory liabilities (current)	(0.8)
Commodity contracts	Income Statement – Miscellaneous non-operating income	0.1

WPS had the following notional volumes of outstanding derivative contracts:

Commodity	December 31, 2010		December 31, 2009	
	Purchases	Other Transactions	Purchases	Other Transactions
Natural gas (millions of therms)	100.6	N/A	54.6	N/A
FTRs (millions of kilowatt-hours)	N/A	5,645.3	N/A	4,306.0
Petroleum products (barrels)	44,648.0	N/A	15,144.0	N/A
Coal contract (millions of tons)	4.9	N/A	N/A	N/A

The following table shows WPS's cash collateral positions:

(Millions)	December 31, 2010	December 31, 2009
Cash collateral provided to others	\$3.7	\$1.9

### NOTE 3--RESTRUCTURING EXPENSE

In an effort to permanently remove costs from its operations, Integrys Energy Group developed a strategy at the end of 2009 that included a reduction in the workforce supporting WPS. In connection with this strategy, employee-related costs shown in the operating expense line item on the Statement of Income were distributed across WPS's segments as follows:

(Millions)	2010	2009
Natural gas utility	\$ -	\$ 2.6
Electric utility	(0.3)	7.8
<b>Total restructuring costs</b>	<b>\$(0.3)</b>	<b>\$10.4</b>

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The following table summarizes the activity related to restructuring costs incurred in connection with this plan:

<i>(Millions)</i>	2010	2009
Accrued restructuring costs at beginning of period	\$10.7	\$ -
Add: Adjustments to accrual during the period	- *	10.7 *
Deduct: Cash payments	7.4	-
Deduct: Payments to IBS for allocated restructuring costs	3.3	-
<b>Accrued restructuring costs at end of period</b>	<b>\$ -</b>	<b>\$10.7</b>

\* \$0.3 million of restructuring costs were billed to certain companies in both 2010 and 2009 in accordance with provisions in the operating agreements with these companies that allow WPS to recover a portion of its administrative and general expenses.

#### NOTE 4--JOINTLY OWNED UTILITY FACILITIES

WPS holds a joint ownership interest in certain electric generating facilities. WPS is entitled to its share of generating capability and output of each facility equal to its respective ownership interest. WPS also pays its ownership share of additional construction costs, fuel inventory purchases, and operating expenses, unless specific agreements have been executed to limit its maximum exposure to additional costs. WPS's share of significant jointly owned electric generating facilities as of December 31, 2010, was as follows:

<i>(Millions, except for percentages and megawatts)</i>	Weston 4	West Marinette Unit No. 33 *	Columbia Energy Center Units 1 and 2	Edgewater Unit No. 4
Ownership	70.0%	68.0%	31.8%	31.8%
WPS's share of rated capacity (megawatts)	374.5	65.8	335.2	105.0
Utility plant in service	\$614.7	\$18.3	\$165.3	\$38.5
Accumulated depreciation	\$75.9	\$10.2	\$103.4	\$24.4
In-service date	2008	1993	1975 and 1978	1969

\* On February 1, 2011, the joint owner of this facility sold all of its ownership interest to WPS, making WPS the sole owner.

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

#### NOTE 5--REGULATORY ASSETS AND LIABILITIES

WPS expects to recover its regulatory assets and incur future costs or refund its regulatory liabilities through rates charged to customers based on specific ratemaking decisions over periods specified by the regulators or over the normal operating period of the assets and liabilities to which they relate. Based on prior and current rate treatment for such costs, WPS believes it is probable that it will continue to recover from customers the regulatory assets described below.

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

(Millions)	2010	2009	See Note
<b>Regulatory assets</b>			
Unrecognized pension and other postretirement benefit costs	\$222.8	\$201.7	13
Environmental remediation costs (net of insurance recoveries) (1)	72.7	74.2	11
Decoupling	43.5	21.0	19
De Pere Energy Center (2)	31.0	33.4	
Weston 3 lightning strike (1) (3)	14.5	18.1	
Income tax related items	6.7	6.4	10
Health care(4)	5.8	-	
Asset retirement obligations	5.6	4.8	9
Costs of previously owned nuclear plant (5)	4.7	14.3	
Other	14.7	21.1	
<b>Total</b>	<b>\$422.0</b>	<b>\$395.0</b>	
<b>Regulatory liabilities</b>			
Unrecognized pension and other postretirement benefit costs	19.8	22.2	13
Other	12.3	11.4	
<b>Total</b>	<b>\$32.1</b>	<b>\$33.6</b>	

- (1) Not earning a return. The carrying costs associated with these regulatory assets are borne by Integrys Energy Group's shareholders.
- (2) Prior to WPS purchasing the De Pere Energy Center, WPS had a long-term power purchase contract with the De Pere Energy Center that was accounted for as a capital lease. As a result of the purchase, the capital lease obligation was reversed and the difference between the capital lease asset and the purchase price was recorded as a regulatory asset. WPS is authorized recovery of this regulatory asset over a 20-year period.
- (3) In 2007, a lightning strike caused significant damage to the Weston 3 generating facility. The PSCW approved the deferral of the incremental fuel and purchased power expenses, as well as the non-fuel operating and maintenance expenditures incurred as a result of the outage that were not covered by insurance. WPS is authorized recovery of this regulatory asset over a six-year period.
- (4) Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. WPS intends to seek recovery of these costs in our next rate case filing.
- (5) In 2005, a previously jointly owned nuclear plant at WPS was temporarily removed from service after a potential design weakness was identified in its auxiliary feedwater system. WPS is authorized recovery of this regulatory asset over a five-year period.

#### NOTE 6--LEASES

WPS leases various property, plant, and equipment. Terms of the leases vary, but generally require WPS to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Many of WPS's leases contain one of the following options upon the end of the lease term: (a) purchase the property at the current fair market value or (b) exercise a renewal option, as set forth in the lease agreement. Rental expense attributable to operating leases was \$4.3 million and \$5.1 million, in 2010 and 2009, respectively. Future minimum rental obligations under non-cancelable operating leases are payable as follows:

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**Year ending December 31**  
**(Millions)**

2011	\$ 2.4
2012	1.6
2013	1.7
2014	1.0
2015	0.7
Later years	15.0
Total payments	\$22.4

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

WPS's short-term borrowings consist of sales of commercial paper and short-term notes. Amounts shown are as of December 31:

<b>(Millions, except for percentages)</b>	<b>2010</b>	<b>2009</b>
Commercial paper outstanding	-	\$7.0
Average discount rate on outstanding commercial paper	-	0.22%
Short-term notes payable outstanding	\$10.0	\$10.0
Average interest rate on short-term notes payable outstanding	0.32%	0.18%

The table below presents WPS's average amount of short-term borrowings outstanding based on daily outstanding balances during the years ended December 31:

<b>(Millions)</b>	<b>2010</b>	<b>2009</b>
Average amount of commercial paper outstanding	\$0.1	\$3.2
Average amount of short-term notes payable outstanding	10.0	10.0

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

<b>(Millions)</b>	<b>Maturity</b>	<b>2010</b>	<b>2009</b>
Revolving credit facility (1)	04/23/13	\$115.0	\$ -
Revolving credit facility (2)	06/02/10	-	115.0
Revolving short-term notes payable (3)	05/13/11	10.0	10.0
Total short-term credit capacity		125.0	125.0
Less:			
Letters of credit issued inside credit facilities		0.2	3.2
Loans outstanding under credit agreements and notes payable		10.0	10.0
Commercial paper outstanding		-	7.0
Available capacity under existing agreements		\$114.8	\$104.8

(1) In April 2010, WPS entered into a new revolving credit agreement to provide support for its commercial paper borrowing program.

(2) This facility was replaced with a new revolving credit agreement in April 2010. Upon entering into the new agreement, the maturing facility was terminated.

(3) This Note is renewed every six months and is used for general corporate purposes.



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At December 31, 2010, WPS was in compliance with all financial covenants related to outstanding short-term debt. WPS's revolving credit agreement contains financial and other covenants, including but not limited to, a requirement to maintain a debt to total capitalization ratio not to exceed 65%, excluding non-recourse debt. Failure to meet these covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreement.

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

At December 31 (Millions)		2010	2009
First mortgage bond			
Series	Year Due		
7.125%	2023	0.1	0.1
Senior notes			
Series	Year Due		
6.125%	2011	150.0	150.0
4.875%	2012	150.0	150.0
4.80%	2013	125.0	125.0
3.95%	2013	22.0	22.0
6.375%	2015	125.0	125.0
5.65%	2017	125.0	125.0
6.08%	2028	50.0	50.0
5.55%	2036	125.0	125.0
Total bonds		872.1	872.1
Unamortized discount and premium on bonds and debt		(1.0)	(1.2)
Total long-term debt		\$871.1	\$870.9

WPS's First Mortgage Bonds and Senior Notes are subject to the terms and conditions of WPS's First Mortgage Indenture. Under the terms of the Indenture, substantially all property owned by WPS is pledged as collateral for these outstanding debt securities. All of these debt securities require semi-annual payments of interest. WPS Senior Notes become non-collateralized if WPS retires all of its outstanding First Mortgage Bonds and no new mortgage indenture is put in place.

At December 31, 2010, WPS was in compliance with all financial covenants related to outstanding long-term debt. WPS's long-term debt obligations contain covenants related to payment of principal and interest when due and various financial reporting obligations. Failure to comply with these covenants could result in an event of default which, if not cured or waived, could result in the acceleration of outstanding debt obligations.

A schedule of all principal debt payment amounts related to bond maturities, excluding those associated with long-term debt to parent, is as follows:

Year ending December 31 (Millions)	
2011	\$150.0
2012	150.0
2013	147.0
2014	-
2015	125.0
Later years	300.1
Total payments	\$872.1

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## NOTE 9--ASSET RETIREMENT OBLIGATIONS

WPS has asset retirement obligations primarily related to asbestos abatement at certain generation facilities, office buildings, and service centers; dismantling wind generation projects; disposal of PCB-contaminated transformers; and closure of fly-ash landfills at certain generation facilities. WPS establishes regulatory assets and liabilities to record the differences between ongoing expense recognition under the Asset Retirement and Environmental Obligations accounting rules, and the ratemaking practices for retirement costs authorized by the applicable regulators.

The following table shows changes to the asset retirement obligations of WPS through December 31, 2010.

### (Millions)

Asset retirement obligations at December 31, 2008	\$ 9.0
Accretion	0.5
Additions and revisions to estimated cash flows	8.3 *
Asset retirement obligations at December 31, 2009	17.8
Accretion	1.0
<b>Asset retirement obligations at December 31, 2010</b>	<b>\$18.8</b>

\* This amount includes a \$6.3 million asset retirement obligation related to the 99-megawatt Crane Creek wind generation project that became operational in the fourth quarter of 2009.

## NOTE 10--INCOME TAXES

### Deferred Income Tax Assets and Liabilities

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

(Millions)	2010	2009
<b>Deferred income tax assets</b>		
Plant-related	\$ 50.3	\$ 30.3
Employee benefits	32.9	35.9
Price risk management	10.1	8.7
Other	6.3	9.1
<b>Total deferred income tax assets</b>	<b>\$ 99.6</b>	<b>\$ 84.0</b>
<b>Deferred income tax liabilities</b>		
Plant-related	\$ 436.8	\$ 337.3
Regulatory deferrals	33.7	17.2
Employee benefits	29.4	-
Deferred income	20.8	31.5
Other	10.2	-
<b>Total deferred income tax liabilities</b>	<b>\$ 530.9</b>	<b>\$ 386.0</b>

In December 2010, WPS received consent from the IRS to change its tax accounting method related to capitalization of overhead costs. This allows WPS to currently deduct overhead costs that were previously capitalized to the basis of certain assets for tax purposes. Also during 2010, the federal government passed legislation providing for bonus tax depreciation. Both of these items generated significant additional tax deductions, which drove the increase in deferred income tax liabilities.

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## Federal Income Tax Expense

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

(Millions, except for percentages)	2010		2009	
	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$ 74.5	35.0%	\$ 66.0
State income taxes, net	4.8	10.3	5.2	9.7
Federal tax credits	(2.8)	(5.9)	(0.1)	(0.3)
Other differences, net	(0.4)	(1.2)	(3.7)	(6.9)
<b>Effective income tax</b>	<b>36.6%</b>	<b>\$ 77.7</b>	<b>36.4%</b>	<b>\$ 68.5</b>
<b>Current provision</b>				
Federal		\$ (38.5)		\$ (36.1)
State		(8.8)		2.7
<b>Total current provision</b>		<b>(47.3)</b>		<b>(33.4)</b>
Deferred provision		125.6		103.1
Unrecognized tax benefits		-		(0.3)
Investment tax credit, net		(0.6)		(0.9)
<b>Total provision for income taxes</b>		<b>\$ 77.7</b>		<b>\$ 68.5</b>

As the related temporary differences reverse, WPS is prospectively refunding taxes to or collecting taxes from customers for which deferred taxes were recorded in prior years at rates different than current rates. The net regulatory assets for these and other regulatory tax effects totaled \$3.7 million and \$4.5 million at December 31, 2010, and 2009, respectively.

WPS files income tax returns in the United States federal jurisdiction and in various state and local jurisdictions on a stand-alone basis or as part of Integrys Energy Group filings. WPS is no longer subject to income tax examinations by tax authorities for years prior to 2005 in its United States federal, Wisconsin and Michigan state, and local tax jurisdictions.

WPS has open examinations for the following major jurisdiction for the following tax years:

- IRS - for the 2006, 2007, and 2008 tax years.

## NOTE 11--COMMITMENTS AND CONTINGENCIES

### Commodity and Purchase Order Commitments

WPS routinely enters into long-term purchase and sale commitments that have various quantity requirements and durations. WPS has obligations to distribute and sell electricity and natural gas to its customers and expects to recover costs related to these obligations in future customer rates.

The obligations described below were as of December 31, 2010.

- WPS's electric utility segment had obligations of \$185.0 million related to coal supply and transportation that extend through 2016, obligations of \$1,146.8 million for either capacity or energy related to purchased power that extend through 2030, and obligations of \$9.8 million for other commodities that extend through 2013.
- WPS's natural gas utility segment had obligations of \$386.6 million related to natural gas supply and transportation contracts that extend through 2024.
- WPS also had commitments of \$99.4 million in the form of purchase orders issued to various vendors that relate to normal business operations, including construction projects.

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## Environmental

### Clean Air Act New Source Review Issues

#### Weston and Pulliam Plants:

In 2009, the EPA issued a Notice of Violation (NOV) to WPS alleging violations of the CAA's New Source Review requirements pertaining to certain projects undertaken at the Weston and Pulliam generation stations from 1994 to 2009. WPS met with the EPA and exchanged proposals related to a possible resolution. WPS continues to review the allegations but is currently unable to predict the impact on its financial statements.

On May 20, 2010, WPS received from the Sierra Club a Notice of Intent (NOI) to file a civil lawsuit based on allegations and violations of the CAA at Weston and Pulliam. WPS entered into a Standstill Agreement with the Sierra Club and has had discussions related to a possible resolution with the Sierra Club in conjunction with the EPA. However, WPS is currently unable to predict the impact on its financial statements.

#### Columbia Plant:

In 2009, WPS, along with its co-owners, received from the Sierra Club an NOI to file a civil lawsuit based on allegations that major modifications were made at the Columbia generation station without complying with the CAA. The allegations suggest that Prevention of Significant Deterioration (PSD) permits that imposed BACT limits on emissions from the facility should have been obtained for Columbia.

In September 2010, the Sierra Club filed suit against Wisconsin Power and Light (WP&L), the operator of the plant, in the Federal District Court for the Western District of Wisconsin, alleging that WP&L violated the CAA with respect to its operation of the Columbia generation station and the Nelson E. Dewey generation station. The parties have entered into a confidentiality agreement to allow the Sierra Club to participate in settlement negotiations with the EPA, WP&L, and the other co-owners of the Columbia and Edgewater plants, as discussed below. WPS is currently unable to predict the impact on its financial statements.

#### Edgewater Plant:

In 2009, WPS, along with its co-owners, received from the Sierra Club a copy of an NOI to file a civil lawsuit against the EPA due to the EPA's failure to take actions against the co-owners and operator of the Edgewater generation station based upon allegations of failure to comply with the CAA. The allegations suggest that PSD permits that imposed BACT limits on emissions from the facility should have been obtained for Edgewater. WP&L is the operator of Edgewater. WPS is currently unable to predict the impact on its financial statements.

Also in 2009, WPS, along with its co-owners, received from the Sierra Club an NOI to file a civil lawsuit based on allegations that major modifications were made at the Edgewater generation station without complying with the CAA. The allegations suggest that PSD permits that imposed BACT limits on emissions from the facility should have been obtained for Edgewater.

In September 2010, the Sierra Club filed suit against WP&L in the Federal District Court for the Eastern District of Wisconsin, alleging that WP&L violated the CAA with respect to its operation of the Edgewater generation station. The complaint was not served on WP&L until December 2010. The parties have entered into a confidentiality agreement to allow Sierra Club to participate in settlement negotiations with the EPA, WP&L, and the other co-owners of the Columbia and Edgewater plants, as discussed below. WPS is currently unable to predict the impact on its financial statements.

#### Columbia and Edgewater Plants:

In 2009, the EPA issued an NOV to WP&L relative to its Nelson E. Dewey Plant and to WP&L and the other joint owners of the Columbia and Edgewater generation stations alleging violations of the CAA's New Source Review requirements pertaining to certain projects undertaken at those plants. WP&L is the operator of these plants and, along with the joint owners, exchanged proposals with the EPA related to a possible resolution. WPS is currently unable to predict the impact on its financial statements.

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#### EPA Settlements with Other Utilities:

In response to the EPA's CAA enforcement initiative, several utilities elected to settle with the EPA, while others are in litigation. The fines and penalties (including the cost of supplemental environmental projects) associated with settlements involving comparably-sized facilities to Weston and Pulliam range between \$7 million and \$30 million. The regulatory interpretations upon which the lawsuits or settlements are based may change depending on future court decisions made in the pending litigation.

If it were determined that historic projects at the Weston, Pulliam, Columbia, and Edgewater generation stations required either a state or federal CAA permit, WPS may, under the applicable statutes, be required to:

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

In addition, under the CAA, citizen groups may pursue a claim.

#### Weston Air Permits

##### Sierra Club Weston 4 Construction Permit Petitions:

From 2004 to 2009, the Sierra Club filed various petitions related to the construction permit issued for the Weston 4 generation station, all of which were denied. On June 24, 2010, the Wisconsin Court of Appeals affirmed the Weston 4 air permit, but directed the WDNR to reopen the permit to establish specific visibility limits. In July 2010, the WDNR, WPS, and the Sierra Club filed Petitions for Review with the Wisconsin Supreme Court. WPS and the WDNR objected to the Sierra Club's Petition. To date, no action has been taken by the Wisconsin Supreme Court. WPS is currently unsure how the Wisconsin Supreme Court will respond. WPS believes that it has substantial defenses to the Sierra Club's challenges. Until the Sierra Club's challenges are resolved and the revised permit is finalized, WPS will not be able to make a final determination of the probable impact on future costs, if any, of compliance with any changes to the air permit.

##### Weston Title V Permit:

On November 29, 2010, the WDNR provided a draft revised permit. WPS objected to proposed changes in the mercury limits and the requirements on the boiler as beyond the authority of the WDNR, and provided technical comments. WPS and the WDNR continue to meet to resolve these issues.

##### WDNR Issued NOV's:

Since 2008, WPS has received three NOV's from the WDNR alleging various violations of the air permits for Weston 4, Weston 1 and Weston 2, and one NOV for a clerical error involving pages missing from a quarterly report for Weston. Corrective actions have been taken for the events in the four NOV's. Discussions with the WDNR on the severity classification of the events continue. While management believes it is likely that the WDNR will refer the NOV's to the state Justice Department for enforcement, management does not believe that these matters will have a material adverse impact on the financial statements of WPS.

##### Other:

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

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#### Pulliam Air Permit

The renewal of the Title V air permit for the Pulliam generation station was issued by the WDNR in April 2009. On June 28, 2010, the EPA issued an order directing the WDNR to respond to the comments raised by the Sierra Club in its Petition objecting to the Title V permit, which was filed in June 2009. WPS has been working with the WDNR to address the order.

WPS also challenged the Title V permit in a contested case proceeding and Petition for Judicial Review. The Petition was dismissed in an order remanding the matter to the WDNR and on February 11, 2011, the WDNR granted a contested case proceeding on the issues raised by WPS, which included averaging times in the emission limits in the permit. WPS will participate in the contested case proceeding.

On October 22, 2010, WPS received from the Sierra Club a copy of an NOI to file a civil lawsuit against the EPA based on what the Sierra Club alleges to be the EPA's unreasonable delay in performing its duties related to the grant or denial of the Title V permit. WPS is reviewing all these allegations but is currently unable to predict the impact on its financial statements.

#### Columbia Air Permit

In 2009, the EPA issued an order objecting to the Title V air permit renewal issued by the WDNR for the Columbia generation station. The order determined that a project in 2006 should have been permitted as a "major modification." The order directed the WDNR to resolve the EPA's objections within 90 days and "terminate, modify, or revoke and reissue" the Title V permit accordingly.

On July 14, 2010, WPS, along with its co-owners, received from the Sierra Club a copy of an NOI to file a civil lawsuit against the EPA based on what the Sierra Club alleges to be the EPA's unreasonable delay in performing its duties related to the granting or denial of the Title V permit. The Sierra Club alleges that the EPA failed to take actions against the WDNR for its failure to take action regarding the Title V permit as ordered by the EPA.

On September 22, 2010, the WDNR issued a draft construction permit and a draft revised Title V permit. The co-owners submitted comments on these draft permits. In correspondence dated November 24, 2010, the EPA notified the WDNR that the EPA does not believe the WDNR's proposal is responsive to the order. The letter requested a response from the WDNR. On January 24, 2011, the WDNR issued a letter stating that upon review of the submitted public comments, the WDNR has determined not to issue the draft construction permit and draft revised Title V permit that were proposed to respond to the EPA's order. WPS is currently discussing potential responses to the WDNR's action with WP&L. While WPS believes the previously issued air permit is still valid, WPS is currently unable to predict the outcome of this matter and the impact on its financial statements.

#### Mercury and Interstate Air Quality Rules

##### Mercury

The State of Wisconsin's mercury rule, Chapter NR 446, requires a 40% reduction from the 2002 through 2004 baseline mercury emissions in Phase I, beginning January 1, 2010, through the end of 2014. In Phase II, which begins in 2015, electric generating units above 150 megawatts will be required to reduce mercury emissions by 90%. Reductions can be phased in and the 90% target delayed until 2021 if additional sulfur dioxide and nitrogen oxide reductions are implemented. By 2015, electric generating units above 25 megawatts but less than 150 megawatts must reduce their mercury emissions to a level defined by the BACT rule. As of December 31, 2010, WPS estimates capital costs of approximately \$19.0 million, which includes estimates for both wholly owned and jointly owned plants, to achieve the required Phase I and Phase II reductions. The capital costs are expected to be recovered in future rate cases. Because of the vacatur of the federal mercury control and monitoring rule in 2008, the EPA is reviewing options for a new rulemaking to address hazardous air pollutants, including mercury, and is expected to issue a draft rule in 2011.

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### *Sulfur Dioxide and Nitrogen Oxide*

The EPA issued the Clean Air Interstate Rule (CAIR) in 2005 in order to reduce sulfur dioxide and nitrogen oxide emissions from utility boilers located in 29 states, including Wisconsin, Michigan, Pennsylvania, and New York. Subsequently, the United States Court of Appeals (Court of Appeals) issued a decision vacating CAIR, which the EPA appealed, and in 2008, the Court of Appeals reinstated CAIR. The Court of Appeals directed the EPA to address the deficiencies noted in its ruling to vacate CAIR, and the EPA issued a draft CAIR replacement rule for comment on July 6, 2010. The State of Wisconsin's rule to implement CAIR, which incorporates the cap and trade approach, was forwarded to the EPA for final review.

As a result of the Court of Appeals' decision, CAIR was in place for 2010. WPS has not acquired any nitrogen oxide allowances for vintage years beyond 2010 other than those allocated by the EPA and does not expect any material impact as a result of the vacatur and subsequent reinstatement of CAIR. WPS will continue to evaluate the impacts of any subsequent rulemaking.

Due to the reinstatement of CAIR, units affected by the Best Available Retrofit Technology (BART) rule are considered in compliance with BART for sulfur dioxide and nitrogen oxide emissions. Although particulate emissions also contribute to visibility impairment, the WDNR's modeling has shown the impairment to be so insignificant that additional capital expenditures on controls are not warranted.

For planning purposes, it is still assumed that additional sulfur dioxide and nitrogen oxide controls will be needed on existing units. The installation of any controls will need to be scheduled as part of WPS's long-term maintenance plan for its existing units. As such, controls may need to be installed before 2015. On a preliminary basis, and assuming controls are still required, WPS estimates capital costs of \$437.5 million, which includes estimates for both wholly owned and WPS's share of jointly owned plants, in order to meet an assumed 2015 compliance date. This estimate is based on costs of current control technology and current information regarding the final state and federal rules. The capital costs are anticipated to be recovered in future rate cases.

### Manufactured Gas Plant Remediation

WPS operated facilities in the past at multiple sites for the purpose of manufacturing and storing manufactured gas. In connection with manufacturing and storing manufactured gas, waste materials were produced that may have resulted in soil and groundwater contamination at these sites. Under certain laws and regulations relating to the protection of the environment, WPS is required to undertake remedial action with respect to some of these materials and is coordinating the investigation and cleanup of the sites subject to EPA jurisdiction under what is called a "multi-site" program. This program involves prioritizing the work to be done at the sites, preparation and approval of documents common to all of the sites, and utilization of a consistent approach in selecting remedies.

WPS is responsible for the environmental remediation of ten manufactured gas plant sites, of which seven have been transferred to the EPA Superfund Alternative Sites Program. As of December 31, 2010, WPS estimated and accrued for \$76.1 million of future undiscounted investigation and cleanup costs for all sites. WPS may adjust these estimates in the future, contingent upon remedial technology, regulatory requirements, remedy determinations, and any claims of natural resource damages. As of December 31, 2010, WPS recorded a regulatory asset of \$72.7 million, which is net of insurance recoveries received of \$22.2 million, related to the expected recovery of both cash expenditures and estimated future expenditures. Under current PSCW policies, WPS may not recover carrying costs associated with the cleanup expenditures.

Management believes that any costs incurred for environmental activities relating to former manufactured gas plant operations that are not recoverable through contributions from other entities or from insurance carriers have been prudently incurred and are, therefore, recoverable through rates. Accordingly, management believes that these costs will not have a material adverse effect on the financial statements of WPS. However, any changes in the approved rate mechanisms for recovery of these costs, or any adverse conclusions by the various regulatory commissions with respect to the prudence of costs actually incurred, could materially adversely affect rate recovery of such costs.

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### Greenhouse Gases

WPS is evaluating both the technical and cost implications that may result from future state, regional, or federal greenhouse gas regulatory programs. This evaluation indicates it is probable that any regulatory program which caps emissions or imposes a carbon tax will increase costs for WPS and its customers. The greatest impact is likely to be on fossil fuel-fired generation, with a less significant impact on natural gas storage and distribution operations. Efforts are underway within the utility industry to find a feasible method for capturing carbon dioxide from pulverized coal-fired units and to develop cleaner ways to burn coal. The use of alternate fuels is also being explored by the industry, but there are many cost and availability issues.

The EPA began regulating greenhouse gas emissions under the CAA in January 2011, by applying the BACT requirements associated with the New Source Review program to new and modified larger greenhouse gas emitters. Technology to remove and sequester greenhouse gas emissions is not commercially available at scale; hence, the EPA issued guidance that defines BACT in terms of improvements in energy efficiency as opposed to relying on pollution control equipment. In December 2010, the EPA announced its intent to develop new source performance standards for greenhouse gas emissions for new and modified, as well as existing, electric utility steam generating units. The EPA plans to propose standards in 2011, and finalize standards in 2012. Efforts have been initiated to develop state and regional greenhouse gas programs, to create federal legislation to limit carbon dioxide emissions, and to create national or state renewable portfolio standards. Currently there is no applicable federal or state legislation pending that specifically addresses greenhouse gas emissions.

A risk exists that such legislation or regulation will increase the cost of energy. However, WPS believes the capital expenditures being made at its generation units are appropriate under any reasonable mandatory greenhouse gas program and that future expenditures related to control of greenhouse gas emissions or renewable portfolio standards by WPS will be recoverable in rates. WPS will continue to monitor and manage potential risks and opportunities associated with future greenhouse gas legislative or regulatory actions.

### **NOTE 12--GUARANTEES**

The following table shows outstanding guarantees at WPS:

(Millions)	Total Amounts Committed at December 31, 2010	Expiration		
		Less Than 1 Year	1 to 2 Years	Over 2 Years
Standby letters of credit (1)	\$0.3	\$0.2	\$0.1	\$ -
Other guarantee (2)	0.4	-	-	0.4
<b>Total guarantees</b>	<b>\$0.7</b>	<b>\$0.2</b>	<b>\$0.1</b>	<b>\$0.4</b>

(1) At WPS's request, financial institutions have issued standby letters of credit for the benefit of third parties that have extended credit to WPS. These amounts are not reflected on the Balance Sheet.

(2) Issued for workers compensation coverage in Michigan. This amount is not reflected on the Balance Sheet.

### **NOTE 13--EMPLOYEE BENEFIT PLANS**

#### **Defined Benefit Plans**

WPS participates in the Integrys Energy Group Retirement Plan, a non-contributory, qualified retirement plan sponsored by IBS. WPS is responsible for its share of the plan assets and obligations, and the WPS Balance Sheet reflects only the liabilities associated with past and current WPS employees and its share of the plan assets.



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WPS serves as plan sponsor for certain unfunded nonqualified retirement plans. WPS's Balance Sheet reflects the liabilities associated with these plans. WPS also serves as plan sponsor and administrator for certain other postretirement benefit plans and funds benefits for retirees through irrevocable trusts, as allowed for income tax purposes. WPS's Balance Sheet reflects only the liabilities associated with past and current WPS employees and its share of the plan assets for these other postretirement benefit plans.

In addition, Integrys Energy Group offers medical, dental, and life insurance benefits to active WPS employees and their dependents. WPS expenses the allocated costs of these benefits as incurred.

Effective January 1, 2008, and December 18, 2009, the defined benefit pension plans were closed to new non-union and union hires, respectively. In addition, changes in the WPS union contract resulted in a plan amendment in December 2009.

The following tables provide a reconciliation of the changes in the plans' benefit obligations and fair value of assets for WPS during 2010 and 2009.

(Millions)	Pension Benefits		Other Benefits	
	2010	2009	2010	2009
<b>Reconciliation of benefit obligation</b>				
Obligation at January 1	\$622.6	\$598.7	\$243.6	\$276.1
Service cost	12.6	11.5	5.8	5.7
Interest cost	37.7	38.8	14.1	14.1
Plan amendments	-	3.0	-	-
Plan curtailment	-	0.2 (1)	-	-
Transfer to affiliates	(16.0)(2)	(3.6)(2)	-	(55.8)(3)
Actuarial (gain) loss, net	43.3	(1.9)	14.2	12.6
Participant contributions	-	-	0.5	0.4
Benefit payments	(42.0)	(24.1)	(10.1)	(10.2)
Federal subsidy on benefits paid	-	-	0.8	0.7
Obligation at December 31	\$658.2	\$622.6	\$268.9	\$243.6
<b>Reconciliation of fair value of plan assets</b>				
Fair value of plan assets at January 1	\$435.5	\$379.8	\$165.7	\$175.4
Actual return on plan assets	56.3	82.1	18.3	24.9
Employer contributions	83.2	1.3	10.6	9.1
Participant contributions	-	-	0.5	0.4
Benefit payments	(42.0)	(24.1)	(10.1)	(10.2)
Transfer to affiliates	(16.0)(2)	(3.6)(2)	0.1	(33.9)(3)
Fair value of plan assets at December 31	\$517.0	\$435.5	\$185.1	\$165.7

(1) In connection with the reduction in workforce discussed in Note 3, "Restructuring Expense," a curtailment loss was recognized.

(2) The transfer of pension plan assets and obligations to affiliates relates to past WPS employees who at retirement were employed by IBS. The assets and corresponding obligations are transferred to IBS, as IBS pays the benefits.

(3) The transfer of other benefit plan assets and obligations to affiliates occurred in connection with an agreement whereby each participating affiliate in the WPS-sponsored other postretirement benefit plans is responsible for its share of plan obligations and is entitled to its share of plan assets. The amounts shown as transferred in the table above relate to the participation, prior to December 31, 2009, of Integrys Energy Group and certain subsidiaries other than WPS, in the WPS other postretirement benefit plans.

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

(Millions)	Pension Benefits		Other Benefits	
	2010	2009	2010	2009
Current liabilities	\$ 4.4	\$ 6.2	\$ 0.2	\$ 0.2
Noncurrent liabilities	136.8	180.9	83.6	77.7
Total liabilities	\$141.2	\$187.1	\$83.8	\$77.9

The accumulated benefit obligation for the defined benefit pension plans was \$584.3 million and \$545.0 million at December 31, 2010, and 2009, respectively. Information for pension plans with an accumulated benefit obligation in excess of plan assets is presented in the following table.

(Millions)	December 31	
	2010	2009
Projected benefit obligation	\$658.2	\$622.6
Accumulated benefit obligation	584.3	545.0
Fair value of plan assets	517.0	435.5

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

(Millions)	Pension Benefits		Other Benefits	
	2010	2009	2010	2009
<b>Net regulatory assets</b>				
Net actuarial loss	\$150.5	\$131.3	\$57.5	\$48.6
Prior service cost (credit)	15.3	20.1	(20.8)	(24.4)
Transition obligation	-	-	0.5	0.7
Regulatory deferral *	-	4.5	-	(1.3)
Total	\$165.8	\$155.9	\$37.2	\$23.6

\* The PSCW authorized recovery for net increased 2009 pension and other postretirement benefit costs related to plan asset losses that occurred in 2008. Amortization and recovery of these deferred costs occurred in 2010.

The estimated net actuarial losses and prior service costs for defined benefit pension plans that will be amortized as a component of net periodic benefit cost during 2011 are \$8.9 million and \$4.8 million, respectively. The estimated net actuarial losses, prior service credits, and transition obligation for other postretirement benefit plans that will be amortized as a component of net periodic benefit cost during 2011 are \$3.5 million, \$3.5 million, and \$0.2 million, respectively.

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The following table shows the components of WPS's net pension and other postretirement benefit costs:

(Millions)	<u>Pension Benefits</u>		<u>Other Benefits</u>	
	2010	2009	2010	2009
<b>Net periodic benefit cost</b>				
Service cost	\$11.5	\$10.3	\$ 5.8	\$ 5.7
Interest cost	36.6	38.0	14.1	14.1
Expected return on plan assets	(39.6)	(39.4)	(14.2)	(13.9)
Amortization of transition obligation	-	-	0.2	0.2
Amortization of prior service cost (credit)	4.8	4.5	(3.5)	(3.5)
Amortization of net actuarial loss (gain)	4.1	1.1	1.2	0.1
Regulatory deferral *	4.5	(4.5)	(1.3)	1.3
<b>Net periodic benefit cost</b>	<b>\$21.9</b>	<b>\$10.0</b>	<b>\$ 2.3</b>	<b>\$ 4.0</b>

\* The PSCW authorized recovery for net increased 2009 pension and other postretirement benefit costs related to plan asset losses that occurred in 2008. Amortization and recovery of these deferred costs occurred in 2010.

#### Assumptions – Pension and Other Postretirement Benefit Plans

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

	<u>Pension Benefits</u>		<u>Other Benefits</u>	
	2010	2009	2010	2009
Discount rate	5.80%	6.15%	5.80%	6.05%
Rate of compensation increase	4.29%	4.29%	N/A	N/A
Assumed medical cost trend rate (under age 65)	N/A	N/A	7.5%	8.0%
Ultimate trend rate	N/A	N/A	5.0%	5.0%
Ultimate trend rate reached in	N/A	N/A	2016	2013
Assumed medical cost trend rate (over age 65)	N/A	N/A	8.0%	8.5%
Ultimate trend rate	N/A	N/A	5.5%	5.5%
Ultimate trend rate reached in	N/A	N/A	2016	2013
Assumed dental cost trend rate	N/A	N/A	5.0%	5.0%

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

	<b>Pension Benefits</b>	
	<b>2010</b>	<b>2009</b>
Discount rate	<b>6.15%</b>	6.45%
Expected return on assets	<b>8.50%</b>	8.50%
Rate of compensation increase	<b>4.29%</b>	4.27%

	<b>Other Benefits</b>	
	<b>2010</b>	<b>2009</b>
Discount rate	<b>6.05%</b>	6.50%
Expected return on assets	<b>8.50%</b>	8.50%
Assumed medical cost trend rate (under age 65)	<b>8.0%</b>	9.0%
Ultimate trend rate	<b>5.0%</b>	5.0%
Ultimate trend rate reached in	<b>2013</b>	2013
Assumed medical cost trend rate (over age 65)	<b>8.5%</b>	9.5%
Ultimate trend rate	<b>5.5%</b>	5.5%
Ultimate trend rate reached in	<b>2013</b>	2013
Assumed dental cost trend rate	<b>5.0%</b>	5.0%

WPS establishes its expected return on assets assumption based on consideration of historical and projected asset class returns, as well as the target allocations of the benefit trust portfolios. Beginning in 2011, WPS's expected return on assets assumption for the plans is 8.25%.

Assumed health care cost trend rates have a significant effect on the amounts reported by WPS for the health care plans. For the year ended December 31, 2010, a one-percentage-point change in assumed health care cost trend rates would have had the following effects:

<b>(Millions)</b>	<b>One-Percentage-Point</b>	
	<b>Increase</b>	<b>Decrease</b>
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 3.5	\$ (2.8)
Effect on the health care component of the accumulated postretirement benefit obligation	41.0	(33.2)

#### **Pension and Other Postretirement Benefit Plan Assets**

Integrus Energy Group's investment policy includes various guidelines and procedures designed to ensure assets are invested in an appropriate manner to meet expected future benefits to be earned by participants. The investment guidelines consider a broad range of economic conditions. Central to the policy are target allocation ranges by major asset categories. The policy is established and administered in a manner that is compliant at all times with applicable regulations.

The objectives of the target allocations are to maintain investment portfolios that diversify risk through prudent asset allocation parameters and to achieve asset returns that meet or exceed the plans' actuarial assumptions and that are competitive with like instruments employing similar investment strategies. The portfolio diversification provides protection against significant concentrations of risk in the plan assets. The target asset allocations for pension and other postretirement benefit plans that have significant assets are: 70% equity securities and 30% fixed income securities. Equity securities primarily include investments in large-cap and small-cap companies. Fixed income securities primarily include corporate bonds of companies from diversified industries, United States government securities, and mortgage-backed securities.

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The Board of Directors of Integrys Energy Group established the Employee Benefits Administrator Committee (composed of members of Integrys Energy Group and its subsidiaries management) to manage the operations and administration of all benefit plans and trusts. The committee periodically reviews the asset allocation, and the portfolio is rebalanced when necessary.

Pension and other postretirement benefit plan investments recorded at fair value were as follows, by asset class. See Note 1(r), "Summary of Significant Accounting Policies – Fair Value," for information on the fair value hierarchy and the inputs used to measure fair value.

**December 31, 2010**

(Millions)	Pension Plan Assets				Other Benefit Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
<b>Asset Class</b>								
Cash and cash equivalents	\$ 1.6	\$ 16.0	\$ -	\$ 17.6	\$ -	\$ 5.6	\$ -	\$ 5.6
Equity securities:								
United States equity	59.1	141.0	-	200.1	21.1	49.8	-	70.9
International equity	35.8	116.7	-	152.5	12.5	41.9	-	54.4
Fixed income securities:								
United States government	-	34.5	-	34.5	8.1	27.3	-	35.4
Foreign government	-	6.2	3.7	9.9	-	-	-	-
Corporate debt	-	67.5	1.0	68.5	-	15.4	-	15.4
Asset-backed securities	-	24.9	0.1	25.0	-	-	-	-
Other	-	2.4	-	2.4	0.2	-	-	0.2
Real estate securities	-	-	14.1	14.1	-	-	-	-
	96.5	409.2	18.9	524.6	41.9	140.0	-	181.9
401(h) other benefit plan assets invested as pension assets *	(0.7)	(3.0)	(0.1)	(3.8)	0.7	3.0	0.1	3.8
<b>Total</b>	<b>\$95.8</b>	<b>\$406.2</b>	<b>\$18.8</b>	<b>\$520.8</b>	<b>\$42.6</b>	<b>\$143.0</b>	<b>\$0.1</b>	<b>\$185.7</b>

\* Pension trust assets are used to pay other postretirement benefits as allowed under Internal Revenue Code Section 401(h).

**December 31, 2009**

(Millions)	Pension Plan Assets				Other Benefit Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
<b>Asset Class</b>								
Cash and cash equivalents	\$ 1.0	\$ 15.3	\$ -	\$ 16.3	\$ -	\$ 7.8	\$ -	\$ 7.8
Equity securities:								
United States equity	122.3	76.1	-	198.4	38.0	31.8	-	69.8
International equity	14.5	67.4	-	81.9	-	21.8	-	21.8
Fixed income securities:								
United States government	-	49.7	-	49.7	-	27.8	-	27.8
Foreign government	-	5.7	0.2	5.9	-	1.3	-	1.3
Corporate debt	-	57.1	1.3	58.4	-	27.1	-	27.1
Asset-backed securities	-	18.0	-	18.0	-	7.8	-	7.8
Other	-	-	0.5	0.5	-	0.2	-	0.2
Real estate securities	-	-	11.7	11.7	-	-	-	-
	137.8	289.3	13.7	440.8	38.0	125.6	-	163.6
401(h) other benefit plan assets invested as pension assets *	(0.6)	(1.4)	(0.1)	(2.1)	0.6	1.4	0.1	2.1
<b>Total</b>	<b>\$137.2</b>	<b>\$287.9</b>	<b>\$13.6</b>	<b>\$438.7</b>	<b>\$38.6</b>	<b>\$127.0</b>	<b>\$0.1</b>	<b>\$165.7</b>

\* Pension trust assets are used to pay other postretirement benefits as allowed under Internal Revenue Code Section 401(h).

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

(Millions)	Foreign Government Debt	Corporate Debt	Asset- Backed Securities	Other Fixed Income Securities	Real Estate Securities	Total
Beginning balance at December 31, 2008	\$0.4	\$0.9	\$ -	\$0.7	\$16.7	\$18.7
Actual return on plan assets:						
Relating to assets still held at the reporting date	0.4	0.5	-	0.5	(5.6)	(4.2)
Relating to assets sold during the period	-	(0.2)	-	(0.2)	-	(0.4)
Purchases, sales, and settlements	-	0.3	-	(0.5)	0.6	0.4
Transfers in and/or out of Level 3	(0.6)	(0.2)	-	-	-	(0.8)
Ending balance at December 31, 2009	0.2	1.3	-	0.5	11.7	13.7
Actual return on plan assets:						
Relating to assets still held at the reporting date	(0.1)	0.2	-	-	1.8	1.9
Purchases, sales, and settlements	3.6	(0.5)	0.1	(0.5)	0.6	3.3
Ending balance at December 31, 2010	\$3.7	\$1.0	\$0.1	\$ -	\$14.1	\$18.9

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

WPS's funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. WPS expects to contribute \$62.4 million to pension plans and \$10.9 million to other postretirement benefit plans in 2011, dependent upon various factors affecting WPS, including its liquidity position and tax law changes.

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

(Millions)	Pension Benefits	Other Benefits	Federal Subsidies
2011	\$ 39.9	\$13.0	\$(0.9)
2012	41.5	13.6	(0.9)
2013	42.7	14.2	(1.0)
2014	44.1	14.9	(1.1)
2015	48.2	15.8	(1.1)
2016-2020	248.2	93.5	(6.1)

### Defined Contribution Benefit Plans

Integrys Energy Group maintains a 401(k) Savings Plan for substantially all full-time WPS employees. A percentage of employee contributions are matched through an employee stock ownership plan (ESOP) contribution up to certain limits. Certain union employees receive a contribution to their ESOP account regardless of their participation in the 401(k) Savings Plan. Employees who are no longer eligible to participate in the defined benefit pension plan participate in a defined contribution pension plan, in which certain amounts are contributed to an employee's account based on the employee's wages, age, and years of service. WPS's share of the total costs incurred under these plans was \$4.7 million in 2010 and \$5.2 million in 2009.

Integrys Energy Group maintains deferred compensation plans that enable certain key employees, including employees of WPS, to defer a portion of their compensation on a pre-tax basis. All employee deferrals related to the deferred compensation plan in place prior to the PEC merger are remitted to WPS and, therefore, the liabilities and costs associated with this deferred compensation plan are included on WPS's Balance Sheet and Statement of Income, respectively. The obligation classified within other long-term liabilities was \$35.7 million at December 31, 2010, and \$31.5 million at December 31, 2009. The costs incurred under this arrangement were \$3.4 million in 2010 and \$4.3 million in 2009.

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## NOTE 14--PREFERRED STOCK

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

<i>(Millions, except share amounts)</i>	<u>2010</u>		<u>2009</u>	
	Shares Outstanding	Carrying Value	Shares Outstanding	Carrying Value
5.00%	131,916	\$13.2	131,916	\$13.2
5.04%	29,983	3.0	29,983	3.0
5.08%	49,983	5.0	49,983	5.0
6.76%	150,000	15.0	150,000	15.0
6.88%	150,000	15.0	150,000	15.0
Total	511,882	\$51.2	511,882	\$51.2

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

In the event of WPS's dissolution or liquidation, the holders of preferred stock are entitled to receive (a) the par value of their preferred stock out of the corporate assets other than profits before any of such assets are paid or distributed to the holders of common stock and (b) the amount of dividends accumulated and unpaid on their preferred stock out of the surplus or net profits before any of such surplus or net profits are paid to the holders of common stock. Thereafter, the remainder of the corporate assets, surplus, and net profits shall be paid to the holders of common stock.

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

## NOTE 15--COMMON EQUITY

Integrus Energy Group is the sole holder of WPS's common stock.

The PSCW has restricted WPS to paying normal dividends on its common stock of no more than 103% of the previous year's common stock dividend without the PSCW's approval. Integrus Energy Group's right to receive dividends on the common stock of WPS is also subject to the prior rights of WPS's preferred shareholders and to provisions in WPS's restated articles of incorporation, which limit the amount of common stock dividends that WPS may pay if its common stock and common stock surplus accounts constitute less than 25% of its total capitalization. At December 31, 2010, these limitations amounted to \$1.4 million out of WPS's total retained earnings of \$424.9 million. Consequently, at December 31, 2010, WPS had \$423.5 million of retained earnings available for the payment of dividends.

The PSCW requires WPS to maintain a financial capital structure (i.e., the percentages by which each of common stock equity, preferred stock equity and debt constitute the total capital invested in a utility) that has a common equity range of 49% to 54%. Prior to the 2011 rate case, the PSCW established a targeted financial common equity ratio at 51% that results in a regulatory common equity ratio of 53.41%. The primary difference between the financial and the regulatory common equity ratio relates to certain off-balance sheet obligations, primarily purchased power obligations, considered by the PSCW in establishing the financial common equity target. Effective with the 2011 rate order, the PSCW established a targeted financial common equity ratio at 50.24% resulting in a regulatory common equity ratio of 51.65%. These percentages may be modified by the PSCW.

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Integrys Energy Group may provide equity contributions or request a return of capital in order to maintain utility common equity levels consistent with those allowed by the regulators. Wisconsin law prohibits WPS from making loans to or guaranteeing obligations of Integrys Energy Group or its other subsidiaries. During 2010, WPS made a return of capital to Integrys Energy Group in the amount of \$15.0 million, and WPS paid common dividends of \$99.6 million to Integrys Energy Group.

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

WPS employees may be granted awards under Integrys Energy Group's stock-based compensation plans. At December 31, 2010, stock options, performance stock rights, and restricted shares and restricted share units were outstanding under various plans. Compensation cost associated with these awards is allocated to WPS based on the percentages used for allocation of the award recipients' labor costs.

Performance stock rights, restricted shares, and restricted share units were accounted for as equity awards through June 30, 2010; however, in the third quarter of 2010, Integrys Energy Group determined that these awards should have been accounted for as liability awards due to certain changes to the deferred compensation plan approved by Integrys Energy Group's Board of Directors in the fourth quarter of 2007. In the third quarter of 2010, consistent with the guidance in the Stock Compensation Topic of the FASB ASC, Integrys Energy Group began accounting for performance stock rights, restricted shares, and restricted share units as liability awards, which are required to be recorded at fair value each reporting period. The cumulative effect of this change for WPS related to periods prior to the third quarter of 2010 was a decrease in net income attributed to common shareholder of \$0.9 million. Management determined that this amount was not material to prior periods and recorded the cumulative effect in earnings in the third quarter of 2010.

Compensation cost recognized for stock options and the total compensation cost capitalized were not significant during 2010 and 2009.

Compensation cost recognized for performance stock rights during 2010 and 2009, was \$3.8 million and \$1.7 million, respectively. The total compensation cost capitalized during these same years was not significant.

Compensation cost recognized for restricted share and restricted share unit awards during 2010 and 2009, was \$3.7 million and \$1.7 million, respectively. The total compensation cost capitalized during these same years was not significant.

#### NOTE 17--VARIABLE INTEREST ENTITIES

Effective January 1, 2010, WPS implemented SFAS No. 167, "Amendments to FASB Interpretation No. 46 (R)" (now incorporated as part of the Consolidation Topic of the FASB ASC). WPS has a variable interest in an entity through a power purchase agreement relating to the cost of fuel. This agreement contains a tolling arrangement in which WPS supplies the scheduled fuel and purchases capacity and energy from the facility. This contract expires in 2016. As of December 31, 2010 and December 31, 2009, WPS had approximately 500 megawatts of capacity available under this agreement.

At December 31, 2010, the assets and liabilities on the Balance Sheet that related to the involvement with this variable interest entity pertained to working capital accounts and represented the amounts owed by WPS for current deliveries of power. WPS has not provided or guaranteed any debt or equity support, liquidity arrangements, performance guarantees, or other commitments associated with this contract. There is no significant potential exposure to loss as a result of its involvement with the variable interest entity.



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## NOTE 18--FAIR VALUE

### Fair Value Measurements

The following tables show WPS's financial assets and liabilities that were accounted for at fair value on a recurring basis, categorized by level within the fair value hierarchy.

December 31, 2010				
(Millions)	Level 1	Level 2	Level 3	Total
<b>Risk management assets</b>				
FTRs	\$ -	\$ -	\$2.2	\$2.2
Natural gas contracts	0.4	-	-	0.4
Petroleum products contracts	0.3	-	-	0.3
Coal contract	-	-	3.7	3.7
<b>Total</b>	<b>\$0.7</b>	<b>\$ -</b>	<b>\$5.9</b>	<b>\$6.6</b>
<b>Risk management liabilities</b>				
FTRs	\$ -	\$ -	\$0.2	\$0.2
Natural gas contracts	2.3	-	-	2.3
Coal contract	-	-	1.2	1.2
<b>Total</b>	<b>\$2.3</b>	<b>\$ -</b>	<b>\$1.4</b>	<b>\$3.7</b>

December 31, 2009				
(Millions)	Level 1	Level 2	Level 3	Total
Risk management assets	\$0.7	\$ -	\$4.3	\$5.0
Risk management liabilities	\$1.3	\$ -	\$1.2	\$2.5

The risk management assets and liabilities listed in the tables above include a physical coal contract, NYMEX futures and options, as well as financial contracts used to manage transmission congestion costs in the MISO market. NYMEX contracts are valued using the NYMEX end-of-day settlement price, which is a Level 1 input. The valuation for FTRs is derived from historical data from MISO, which is considered a Level 3 input. The valuation for the physical coal contract is categorized in Level 3 due to the significance of internally-developed inputs. For more information on WPS's derivative instruments, see Note 2, "Risk Management Activities." There were no transfers between the levels of the fair value hierarchy during 2010.

The following table sets forth a reconciliation of changes in the fair value of FTRs and the physical coal contract, which are categorized as Level 3 measurements:

(Millions)	2010			2009
	FTRs	Coal Contract	Total	FTRs
Balance at beginning of period	\$3.1	\$ -	\$ 3.1	\$2.7
Net realized (loss) gain included in earnings	4.0	-	4.0	(2.9)
Net unrealized gain (loss) recorded as regulatory assets or liabilities	(1.2)	2.5	1.3	2.0
Net purchases and settlements	(3.9)	-	(3.9)	1.3
<b>Balance at end of period</b>	<b>\$2.0</b>	<b>\$2.5</b>	<b>\$4.5</b>	<b>\$3.1</b>

Unrealized gains and losses on FTRs and the physical coal contract are deferred as regulatory assets or liabilities. Therefore, these fair value measurements have no impact on earnings. Realized gains and losses on FTRs, as well as the related transmission congestion costs, are recorded in cost of fuel, natural gas, and purchased power on the Statement of Income.

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## Fair Value of Financial Instruments

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

(Millions)	2010		2009	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt	\$871.1	\$924.3	\$870.9	\$909.9
Preferred stock	51.2	46.9	51.2	44.4

The fair values of long-term debt are estimated based on the quoted market price for the same or similar issues, or on the current rates offered to WPS for debt of the same remaining maturity. The fair values of preferred stock are estimated based on quoted market prices when available, or by using a perpetual dividend discount model.

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

## NOTE 19--REGULATORY ENVIRONMENT

### Wisconsin

#### 2011 Rates

On January 13, 2011, the PSCW issued a final written order for WPS authorizing an electric rate increase of \$21.0 million, excluding the impact of a \$15.2 million estimated fuel refund (including carrying costs) from 2010, and requiring an \$8.3 million decrease in natural gas rates, effective January 14, 2011. The new rates reflect a 10.30% return on common equity and a common equity ratio of 51.65% in WPS's regulatory capital structure. The order also adopted new electric fuel rules effective January 1, 2011. The rulemaking process to implement the new fuel rules is expected to be complete in March 2011.

#### 2010 Rates

On December 22, 2009, the PSCW issued a final written order for WPS authorizing an electric rate increase of \$18.2 million, offset by an \$18.2 million refund of 2009 and 2008 fuel cost over-collections, and a retail natural gas rate increase of \$13.5 million, effective January 1, 2010. Based on an order issued on April 1, 2010, the remaining \$10.0 million of the total 2008 and 2009 fuel cost over-collections, plus interest of \$1.3 million, were refunded to customers in April and May 2010, and the 2010 fuel cost over-collections were made subject to refund as of that date. As of December 31, 2010, the balance of the 2010 fuel cost over-collections to be refunded to customers throughout 2011 was \$15.2 million, which was recorded as a short-term liability.

#### 2009 Rates

On December 30, 2008, the PSCW issued a final written order for WPS authorizing no change in retail electric rates from the fuel surcharge adjusted rates authorized effective July 4, 2008, and a \$3.0 million decrease in retail natural gas rates. The PSCW also approved a decoupling mechanism as a four-year pilot program, which allows WPS to defer and recover or refund in future rate proceedings all or a portion of the differences between the actual and authorized margin per customer impact of variations in volumes. The annual deferral or refund is limited to \$14.0 million for electric service and \$8.0 million for natural gas service. The mechanism does not adjust for changes in volume resulting from changes in customer count and does not cover large commercial and industrial customers.

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## NOTE 20--RELATED PARTY TRANSACTIONS

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

WPS provides and receives services, property, and other items of value to and from its parent, Integrys Energy Group, and other subsidiaries of Integrys Energy Group. All such transactions are made pursuant to an Affiliated Interest Agreement ("Regulated Agreement") approved by the PSCW. MGU, MERC, UPPCO, PGL, and NSG (together with WPS, the "regulated subsidiaries") have all been added as parties to the Regulated Agreement and, like WPS, can also provide and receive services, property, and other items of value to and from their parent, Integrys Energy Group, and other regulated subsidiaries of Integrys Energy Group. WPS is also a party to an agreement with Integrys Energy Group and Integrys Energy Group's non-regulated subsidiaries. This Master Affiliated Interest Agreement ("Non-Regulated Agreement") was also approved by the PSCW. The other regulated subsidiaries are not parties to the Non-Regulated Agreement. The Regulated Agreement requires that all services are provided at cost. The Non-Regulated Agreement provides that WPS must receive payment equal to the higher of their cost or fair value for services, property, and other items of value that WPS provides to Integrys Energy Group or its other non-regulated subsidiaries, and that WPS must make payments equal to the lower of the provider's cost or fair value for services, property, and other items of value that Integrys Energy Group or its other non-regulated subsidiaries provide to WPS. Modification or amendment to these agreements requires the approval of the PSCW.

IBS provides 15 categories of services (including financial, human resource, and administrative services) to WPS pursuant to a Master Regulated Affiliated Interest Agreement (IBS AIA) which has been approved by, or granted appropriate waivers from, the appropriate regulators, including the PSCW. As required by FERC regulations for centralized service companies, IBS renders services at cost. The PSCW must be notified prior to making changes to the services offered under and the allocation methods specified in the IBS AIA. Other modifications or amendments to the IBS AIA would require PSCW approval. Recovery of allocated costs is addressed in WPS's rate cases.

In 2010, a new affiliated interest agreement (Non-IBS AIA) that would govern the provision of intercompany services, other than IBS services, within Integrys Energy Group, was submitted to the PSCW for approval. (A previous filing in 2008 was withdrawn.) The Non-IBS AIA was written primarily to limit the scope of services now provided by IBS that had been provided under the Regulated Agreement and the Non-Regulated Agreement. The Non-IBS AIA would replace these current agreements, except the IBS AIA, after proper approvals. The pricing methodologies from the current agreements would carry forward to the Non-IBS AIA. The Non-IBS AIA has yet to be approved by the PSCW. On January 27, 2011, the PSCW issued a notice to consider the Non-IBS AIA.

WPS provides repair and maintenance services to ATC under an Operation and Maintenance Services Agreement for Transmission Facilities approved by the PSCW. Services are billed to ATC under this agreement at WPS's fully allocated cost.

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

<b>(Millions)</b>	<b>2010</b>	<b>2009</b>
Notes payable (1)		
Integrys Energy Group	\$ 8.6	\$ 9.3
Benefit costs (2)		
Receivables from related parties	11.8	10.9
Liability related to income tax allocation		
Integrys Energy Group	9.0	10.5

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

<b>(Millions)</b>	<b>2010</b>	<b>2009</b>
Electric transactions		
Sales to UPPCO	<b>\$26.7</b>	\$42.5
Purchases from UPPCO	-	0.2
Natural gas transactions		
Sales to Integrys Energy Services	<b>0.7</b>	0.5
Purchases from Integrys Energy Services	<b>1.2</b>	1.5
Interest expense (1)		
Integrys Energy Group	<b>0.8</b>	0.8
Transactions with equity method investments		
Charges from ATC for network transmission services	<b>96.6</b>	84.5
Charges to ATC for services and construction	<b>11.2</b>	7.2
Net proceeds from WRPC sales of energy to MISO	<b>4.5</b>	2.6
Purchases of energy from WRPC	<b>4.7</b>	4.6
Revenues from services provided to WRPC	<b>0.6</b>	0.6
Income from WPS Investments, LLC (3)	<b>9.8</b>	10.0

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

(2) WPS serves as plan sponsor and administrator for certain other postretirement benefit plans. The net periodic benefit cost associated with the plans and the portions of the funded status not yet recognized in income are allocated among Integrys Energy Group's subsidiaries. Prior to 2009, the liabilities for certain other postretirement benefit plans were recorded on WPS's Balance Sheet.

(3) WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group that is jointly owned by Integrys Energy Group, WPS, and UPPCO. At December 31, 2010, WPS had a 12.54% interest in WPS Investments accounted for under the equity method. WPS's percentage ownership interests have continued to decrease as additional equity contributions are made by Integrys Energy Group to WPS Investments.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (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)	3,526,609,654	2,698,192,058		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	3,526,609,654	2,698,192,058		
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress	18,060,472	13,628,442		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	3,544,670,126	2,711,820,500		
14	Accum Prov for Depr, Amort, & Depl	1,432,999,497	1,074,774,134		
15	Net Utility Plant (13 less 14)	2,111,670,629	1,637,046,366		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,428,156,865	1,071,556,950		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	4,842,632	3,217,184		
22	Total In Service (18 thru 21)	1,432,999,497	1,074,774,134		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,432,999,497	1,074,774,134		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
630,664,234				197,753,362	3
					4
					5
					6
					7
630,664,234				197,753,362	8
					9
					10
3,431,031				1,000,999	11
					12
634,095,265				198,754,361	13
263,677,366				94,547,997	14
370,417,899				104,206,364	15
					16
					17
263,401,975				93,197,940	18
					19
					20
275,391				1,350,057	21
263,677,366				94,547,997	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
263,677,366				94,547,997	33

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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	757,374			
4	(303) Miscellaneous Intangible Plant	4,428,460	117,485		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	5,185,834	117,485		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	6,045,671	40,500		
9	(311) Structures and Improvements	150,639,219	34,448,096		
10	(312) Boiler Plant Equipment	839,720,833			
11	(313) Engines and Engine-Driven Generators				
12	(314) Turbogenerator Units	135,127,089			
13	(315) Accessory Electric Equipment	101,260,444	3,798,951		
14	(316) Misc. Power Plant Equipment	23,477,686	677,907		
15	(317) Asset Retirement Costs for Steam Production	3,208,216			
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,259,479,158	38,965,454		
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	1,030,839			
28	(331) Structures and Improvements	4,279,428	64,770		
29	(332) Reservoirs, Dams, and Waterways	19,441,131	299,284		
30	(333) Water Wheels, Turbines, and Generators	8,239,649			
31	(334) Accessory Electric Equipment	7,720,001	54,288		
32	(335) Misc. Power Plant Equipment	268,560	8,267		
33	(336) Roads, Railroads, and Bridges	25,399			
34	(337) Asset Retirement Costs for Hydraulic Production				
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	41,005,007	426,609		
36	D. Other Production Plant				
37	(340) Land and Land Rights	4,207,988	71,724		
38	(341) Structures and Improvements	30,121,491	9,471		
39	(342) Fuel Holders, Products, and Accessories	4,942,788	80,812		
40	(343) Prime Movers				
41	(344) Generators	325,076,030	5,718,646		
42	(345) Accessory Electric Equipment	33,735,259	244,790		
43	(346) Misc. Power Plant Equipment	633,040	8,033		
44	(347) Asset Retirement Costs for Other Production	6,616,855			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	405,333,451	6,133,476		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,705,817,616	45,525,539		



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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
			757,374		3
741,922			3,804,023		4
741,922			4,561,397		5
					6
					7
		-13,043	6,073,128		8
254,189		13,043	184,846,169		9
5,558,536		-17,677,287	816,485,010		10
					11
207,944		-4,297,918	130,621,227		12
379,984			104,679,411		13
856,101			23,299,492		14
			3,208,216		15
7,256,754		-21,975,205	1,269,212,653		16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
			1,030,839		27
36,775			4,307,423		28
95,428			19,644,987		29
38,921			8,200,728		30
210,500		-1,334	7,562,455		31
7,242			269,585		32
6,581			18,818		33
					34
395,447		-1,334	41,034,835		35
					36
166,659			4,113,053		37
135			30,130,827		38
3,678			5,019,922		39
					40
1,596			330,793,080		41
344,486			33,635,563		42
9,334			631,739		43
			6,616,855		44
525,888			410,941,039		45
8,178,089		-21,976,539	1,721,188,527		46

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	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				
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)				
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	4,882,772			
61	(361) Structures and Improvements	3,016			
62	(362) Station Equipment	108,336,247	3,397,658		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	120,475,594	5,493,518		
65	(365) Overhead Conductors and Devices	108,471,568	2,388,217		
66	(366) Underground Conduit	6,227,652	107		
67	(367) Underground Conductors and Devices	103,386,346	340,294		
68	(368) Line Transformers	220,735,843	6,084,407		
69	(369) Services	158,815,899	5,210,540		
70	(370) Meters	74,880,432	1,833,011		
71	(371) Installations on Customer Premises	8,992,667	63,882		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	12,236,380	226,578		
74	(374) Asset Retirement Costs for Distribution Plant	410,043			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	927,854,459	25,038,212		
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	102,735			
87	(390) Structures and Improvements	2,351,213			
88	(391) Office Furniture and Equipment	3,094,586	20,206		
89	(392) Transportation Equipment				
90	(393) Stores Equipment				
91	(394) Tools, Shop and Garage Equipment	5,082,718	170,960		
92	(395) Laboratory Equipment	7,111,971	117,820		
93	(396) Power Operated Equipment				
94	(397) Communication Equipment	9,178,492	-16,579		
95	(398) Miscellaneous Equipment	54,686	4,268		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	26,976,401	296,675		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	26,976,401	296,675		
100	TOTAL (Accounts 101 and 106)	2,665,834,310	70,977,911		
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)	2,665,834,310	70,977,911		

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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
					56
					57
					58
					59
123			4,882,649		60
			3,016		61
215,192		-183,953	111,334,760		62
					63
731,282			125,237,830		64
249,401			110,610,384		65
-418			6,228,177		66
208,165			103,518,475		67
2,739,500		164,514	224,245,264		68
573,146			163,453,293		69
2,067,607			74,645,836		70
146,269			8,910,280		71
					72
145,112			12,317,846		73
			410,043		74
7,075,379		-19,439	945,797,853		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
1,707			101,028		86
			2,351,213		87
612,847			2,501,945		88
					89
					90
994			5,252,684		91
22,191			7,207,600		92
					93
11,829		20,773	9,170,857		94
			58,954		95
649,568		20,773	26,644,281		96
					97
					98
649,568		20,773	26,644,281		99
16,644,958		-21,975,205	2,698,192,058		100
					101
					102
					103
16,644,958		-21,975,205	2,698,192,058		104

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/11	December 31, 2010

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

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.
2. The information specified by this schedule for Account 106, Completed Construction
- Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant Service, pages 204-211, according to a tentative classification by primary accounts.
3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).
4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Weston 3 - Flue Gas Desulfurization for SO2 Control - Generation	3,872,266		106,127,734
2	Edgewater 3, 4, 5 - 358 Railcar Purchase - Generation	599,921		
3				
4	Columbia & Edgewater - Temporary Project - Generation	588,071		
5				
6				
7	Projects With Balances Less Than \$500,000	8,568,184		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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27				
28				
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>13,628,442</b>	<b>0</b>	<b>106,127,734</b>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>			
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	Special Engineering	133,982	
2	Local Engineering	140,595	
3	Allowance for Funds Used During Construction	759,071	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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38			
39	<b>TOTAL</b>	<b>1,033,648</b>	

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010	
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>				
<p>1. For each construction overhead explain: (a) the construction, and (f) whether the overhead is directly or indirectly assigned. intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of used during construction rates, if those differ from the distribution to construction jobs, (d) whether different overall rate of return authorized by the Michigan Public rates are applied to different types of construction, (e) Service Commission. basis of differentiation in rates for different types of</p> <p>Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs monthly.</p> <p>Allowance for Funds Used During Construction ("AFUDC") is calculated on the average monthly eligible Construction Work In Progress ("CWIP") balance using the FERC methodology pursuant to EPI 3(17). AFUDC is capitalized and compounded monthly and is allocated to each jurisdiction using the current jurisdictional split similar to the basic cost record plant. Any differences between the retail methodology and FERC methodology results in a retail-only difference, which is capitalized in Account 107. These differences result due to (1) retail AFUDC being calculated on 50% of average monthly eligible CWIP (except for any directly assignable FERC CWIP) and (2) retail AFUDC using the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case, which was at an annual rate of 2.5133% debt and 6.0967% equity.</p>				
<b>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</b>				
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.				
1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance Text	S 10,071,849	0.49%	
2	Short-Term Interest			s 0.23%
3	Long-Term Debt	D 872,100,000	42.31%	d 5.56%
4	Preferred Stock	P 51,188,200	2.48%	p 6.08%
5	Common Equity	C 1,127,949,832	54.72%	c 10.90%
6	Total Capitalization	\$2,061,309,881	100%	
7	Average Construction Work In Progress Balance	W 19,106,600		
2. Gross Rate for Borrowed Funds				
$\frac{S}{W} + \frac{D}{D+P+C} \left(1 - \frac{S}{W}\right) = 1.24\%$				
3. Rate for Other Funds				
$\left[1 - \frac{S}{W}\right] \left[\frac{P}{D+P+C}\right] + \frac{C}{D+P+C} = 2.91\%$				
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds - 1.38%				
b. Rate for Other Funds - 3.34%				

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.</p> <p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,006,992,304	1,006,992,304		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	78,242,244	78,242,244		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts	1,275,346	1,275,346		
8	Other Accounts (Specify, details in footnote):	291,528	291,528		
9		-273,323	-273,323		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	79,535,795	79,535,795		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	15,903,035	15,903,035		
13	Cost of Removal	2,582,882	2,582,882		
14	Salvage (Credit)	3,686,562	3,686,562		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	14,799,355	14,799,355		
16	Other Debit or Cr. Items (Describe, details in footnote):	-171,794	-171,794		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,071,556,950	1,071,556,950		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	511,798,865	511,798,865		
21	Nuclear Production				
22	Hydraulic Production-Conventional	33,224,425	33,224,425		
23	Hydraulic Production-Pumped Storage				
24	Other Production	75,415,164	75,415,164		
25	Transmission				
26	Distribution	432,155,433	432,155,433		
27	Regional Transmission and Market Operation				
28	General	18,963,063	18,963,063		
29	TOTAL (Enter Total of lines 20 thru 28)	1,071,556,950	1,071,556,950		

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
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**Schedule Page: 219 Line No.: 4 Column: b**

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

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

ARO Depreciation Expense (Non-Rate Base) \$291,528 - Debits to Account 182.3.

**Schedule Page: 219 Line No.: 9 Column: c**

ARO Depreciation Expense (Rate Base) \$(273,323) - Credits to Account 182.3.

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

Other Debit or Credit Items:

ARO Reclass (254 to 182.3) (1)	\$ (197,805)
(Gain)/Loss Related to Land Sales	24,986
Other Transfers and Reclassifications	1,025
Total Other	\$ (171,794)

(1) Reclass of Cost of Removal collected through rates for legal AROs.

**Schedule Page: 219 Line No.: 20 Column: c**

Steam Production:

End Balance	\$511,798,865
Less: 108 ARO Depreciation (Non-Rate Base)	1,050,751
Add: 182.3 ARO COR Depr (Rate Base)	2,305,702
Ending Rate Base Reserve	\$513,053,816

**Schedule Page: 219 Line No.: 22 Column: c**

Hydraulic Production - Conventional:

End Balance	\$33,224,425
Less: 108 ARO Depreciation (Non-Rate Base)	0
Add: 182.3 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$33,224,425

**Schedule Page: 219 Line No.: 24 Column: c**

Other Production:

End Balance	\$75,415,164
Less: 108 ARO Depreciation (Non-Rate Base)	341,958
Add: 182.3 ARO COR Depr (Rate Base)	487,467
Ending Rate Base Reserve	\$75,560,673

**Schedule Page: 219 Line No.: 26 Column: c**

Distribution:

End Balance	\$432,155,433
Less: 108 ARO Depreciation (Non-Rate Base)	410,043
Add: 182.3 ARO COR Depr (Rate Base)	1,428,959
Ending Rate Base Reserve	\$433,174,349

**Schedule Page: 219 Line No.: 28 Column: c**

General:

End Balance	\$18,963,063
Less: 108 ARO Depreciation (Non-Rate Base)	0
Add: 182.3 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$18,963,063

**Schedule Page: 219 Line No.: 29 Column: c**

Total:

End Balance	\$1,071,556,950
Less: 108 ARO Depreciation (Non-Rate Base)	1,802,752
Add: 182.3 ARO COR Depr (Rate Base)	4,222,128
Ending Rate Base Reserve	\$1,073,976,326



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<b>NONUTILITY PROPERTY (Account 121)</b>				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
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.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Purchased for Development	60,727		60,727
2	Arndt Street Substation Site	37,324		37,324
3	Pulaski Ind Park-Elec Dist Sys Only	40,398		40,398
4	Future Line S-305 Right of Way	51,020		51,020
5	Eastern Hydroland	6,330		6,330
6	Non-Utility CWIP	0	39,910	39,910
7	Minor Items Prev Devoted to Public Srvc	13,542		13,542
8	Minor Items-Other Nonutility Property	3,318		3,318
9	Former Stevens Point Garage Site	7,089		7,089
10	Land Improvements on Sale Properties	124,227		124,227
11				
12				
13				
14				
15				
16				
17				
TOTAL		343,975	39,910	383,885

<b>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)</b>		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	34,668
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations (Depreciation Expense)	389
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	389
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14	(Gain) Loss Related to Land Sales	
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	35,057

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**FOOTNOTE DATE**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
221(M)	6	(c)	Expenditures charged into Construction Work in Progress.

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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>INVESTMENTS (Accounts 123, 124, 136)</b>					
1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i> , 124, <i>Other Investment</i> , and 136, <i>Temporary Cash Investments</i> . 2. Provide a subheading for each account and list thereunder the information called for: (a) Investment in Securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, <i>Other</i>			<i>Investments</i> ), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes. (b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be listed giving date of issuance,		
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b)		Purchases or Additions During Year (c)	
		Original Cost	Book Value		
1	Wisconsin River Power Company	5,879,860	8,538,789	991,164	
2	Dates Acquired 01/26/1948 & 12/31/2000				
3	50% Interest (Common Equity)				
4					
5	Wisconsin Valley Improvement Company	253,560	804,103	8,272	
6	Dates Acquired 06/05/1933 (.16% Acquired 11/29/2004)				
7	27.10 % Interest (Common Equity)				
8					
9	WPS Leasing, Inc.	176,000	(499,729)	185,816	
10	Date Acquired 09/22/1994				
11	100% Interest (Common Equity)				
12					
13	WPS Investments, LLC	35,810,426	55,138,961	9,765,966	
14	Date Acquired 12/27/2000				
15	12.54% Membership Interest (Equity Interest in Company)				
16					
17	ATC Management, Inc.	52,830	52,830		
18	Date Acquired 01/01/2001				
19	32.11% Voting Interest				
20	(Common Equity)				
21	Subtotal - 123	42,172,676	64,034,954	10,951,218	
22					
23	Tomahawk Power & Pulp	498,789	1,381,464	0	
24	Advance Made 09/01/1993				
25					
26	PowerTree Carbon Company LLC	50,000	50,000	0	
27	Date Acquired 11/26/2003				
28	1.51% Interest				
29					
30	Portage County EDC	70,820	118,605	1,774	
31	Date Acquired 09/09/1994				
32	50% Interest				
33					
34					
35					
36					
37	Subtotal - 124	619,609	1,550,069	1,774	
38					
39	Temp. Cash Investment - Securities	375,000	375,000	65,225,168	
40	Subtotal - 136				
41					
42		43,167,285	65,960,023	76,178,160	

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)						
maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229. 3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge. 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or		docket number. 5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year. 6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).				
Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain of Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
	46,800 Shares	5,879,860	8,102,553	1,427,400		1
						2
						3
	42,016 Shares	253,560	791,367	21,008		4
						5
						6
	1,000 Shares	176,000	(313,913)			7
						8
						9
						10
						11
		35,810,426	56,824,246	8,080,681		12
						13
						14
	5,284 Shares	52,830	52,830			15
						16
						17
						18
						19
						20
0		42,172,676	65,457,083	9,529,089		21
88,152		498,789	1,293,312			22
						23
0		50,000	50,000			24
						25
						26
						27
						28
120,924		0	0		545	29
						30
						31
						32
						33
						34
						35
						36
209,076		548,789	1,343,312	0	545	37
						38
		65,600,168	65,600,168			39
						40
209,076	0	108,321,633	132,400,563	9,529,089	545	41
						42

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
222	1	(c)	Equity earnings.		
222	5	(c)	Equity earnings and includes audit adjustments of the prior year.		
222	9	(c)	Equity earnings.		
222	13	(c)	Equity earnings.		
222	19	(a)	The former five Class B shares were converted to Class A shares. The Class B shares were the voting shares and each voted 20%. Upon conversion, all voting rights are now with the Class A shareholders.		
222	30	(c)	Equity earnings.		
223	13	(g)	Dividends.		

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Wisconsin River Power Company	1948&2000		
2	50% Interest	12/31/01		
3	Common Equity			8,538,789
4				
5				
6	Wisconsin Valley Improvement Company	06/05/33		
7	27.10% Interest	11/29/04		
8	Common Equity			804,103
9				
10				
11	WPS Leasing, Inc.	09/22/94		
12	100% Interest			
13	Common Equity			-499,729
14				
15				
16	ATC Management, Inc.	01/01/01		
17	32.11% Voting Interest			
18	Common Equity			52,830
19				
20				
21	WPS Investments, LLC	12/27/00		
22	12.54% Membership Interest			
23	Equity Interest in Company			55,138,961
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	42,172,676	TOTAL	64,034,954



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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.
				1
				2
991,164	-1,427,400	8,102,553		3
				4
				5
				6
				7
8,272	-21,008	791,367		8
				9
				10
				11
				12
185,816		-313,913		13
				14
				15
				16
				17
		52,830		18
				19
				20
				21
				22
9,765,966	-8,080,681	56,824,246		23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
10,951,218	-9,529,089	65,457,083		42

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

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

WPS sold a 16.88% interest in WRPC to Alliant, effective December 31, 2001.

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

Dividends from WRPC.

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

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

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

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

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

Dividends from Wisconsin Valley Improvement Company.

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

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

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

ATC Management is the corporate manager of the ATC.

**Schedule Page: 224 Line No.: 17 Column: a**

The former five Class B shares were converted to Class A shares. The Class B shares were the voting shares and each voted 20%. Upon conversion, all voting rights are now with the Class A shareholders.

**Schedule Page: 224 Line No.: 21 Column: b**

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

**Schedule Page: 224 Line No.: 23 Column: f**

WPS Investments holds WPS's investment in the ATC. Included in column (f) are dividends from WPS Investments, LLC.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>				
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and		employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).		
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	594,679	607,057	
2	Customer Accounts Receivable (Account 142)	117,365,053	120,820,270	
3	Other Accounts Receivable (Account 143) * (Disclose any capital stock subscriptions received)	23,427,138	15,837,621	
4	<b>TOTAL</b>	<b>141,386,870</b>	<b>137,264,948</b>	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) **	5,000,000	3,100,000	
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>136,386,870</b>	<b>134,164,948</b>	
7				
8				
9	* Accounts Receivable from Employees: \$0 at 12/31/2010			
10	** Michigan's Portion of Account 144: \$60,194 at 12/31/2010			
11				
12				
13				
14				

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
1. Report below the information called for concerning this accumulated provision. 2. Explain any important adjustments of subaccounts. 3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	5,000,000				<b>5,000,000</b>
2	Provision for uncollectibles for current year	7,289,685				<b>7,289,685</b>
3	Less: Account written off	8,493,234				<b>8,493,234</b>
4	Collection of accounts written off	1,203,549				<b>1,203,549</b>
5	Adjustments (explain): To reserve based on analysis of uncollectible reserve	(1,900,000)				<b>(1,900,000)</b>
6	Balance end of year	<b>3,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,100,000</b>
7						
8						
9						
10						
11						

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010	
<b>RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)</b>						
<p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p>						
<p>* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.</p> <p>"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<u>Upper Peninsula Power Company</u>					
2	Accounts Receivable	5,193,439	38,187,377	41,368,790	2,012,026	
3	Inventory Receivable	77,132	164,703	241,835	-	
4	Total	5,270,571	38,352,080	41,610,625	2,012,026	
5						
6	<u>Minnesota Energy Resources Corporation</u>					
7	Accounts Receivable	117,314	1,606,887	1,537,532	186,669	
8	Inventory Receivable	2,048	19,055	21,103	-	
9	Total	119,362	1,625,942	1,558,635	186,669	
10						
11	<u>Michigan Gas Utilities Corporation</u>					
12	Accounts Receivable	70,092	1,542,715	1,456,900	155,907	
13	Inventory Receivable	18,331	113,632	131,963	-	
14	Total	88,423	1,656,347	1,588,863	155,907	
15						
16	<u>Accounts Receivable:</u>					
17	Integrus Energy Group, Inc.	305,344	2,679,974	2,965,218	20,100	
18	Integrus Energy Services, Inc.	471,317	1,246,898	1,624,103	94,112	
19	Integrus Energy Services - Natural Gas, LLC	-	1,238,699	687,323	551,376	
20	WPS Power Development, Inc.	-	495	495	-	
21	New England Generation, Inc.	132	-	132	-	
22	Westwood Generation, LLC	2,301	22,676	24,062	915	
23	Wisconsin River Power Company	131,645	1,676,119	1,748,857	58,907	
24	Combined Locks Energy Center, LLC	312	1,574	1,312	574	
25	WPS Investments, LLC	11,791	16,882	28,673	-	
26	WPS Beaver Falls Generation, LLC	445	3,394	2,556	1,283	
27	WPS Syracuse Generation, LLC	445	3,735	2,710	1,470	
28	Integrus Energy Services of Texas, LP	623	1,164	1,787	-	
29	Integrus Energy Services of New York, Inc.	771	10,551	10,443	879	
30	Wisconsin Valley Improvement Co.-Div Rec.	10,504	21,008	21,008	10,504	
31	The Peoples Gas Light and Coke Company	116,544	769,533	551,566	334,511	
32	North Shore Gas Company	9,174	104,652	101,603	12,223	
33	Integrus Business Support, LLC	1,655,431	11,894,529	12,746,534	803,426	
34	Sun Devil Solar, LLC	261	-	261	-	
35						
36						
37	TOTAL	8,195,396	61,326,252	65,276,766	4,244,882	0

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2010.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
<b>MATERIALS AND SUPPLIES</b>					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	38,085,583	36,130,558	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	568,454	580,640	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	4,024,437	3,547,763	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	12,698,957	14,639,350	Electric	
8	Transmission Plant (Estimated)				
9	Distribution Plant (Estimated)	6,679,738	5,850,529	Electric & Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	1,217,930	1,119,749	Electric & Gas	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	24,621,062	25,157,391		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	209,256	361,766	Electric & Gas	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	63,484,355	62,230,355		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)</b>					
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from			affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Electric Department - Coal		
			Quantity (Tons) (c)	Cost (d)	
1	On hand beginning of year	38,085,583	961,005	31,990,179	
2	Received during year	217,319,578	6,111,328	211,617,783	
3	TOTAL	255,405,161	7,072,333	243,607,962	
4	Used during year (specify department)	219,274,603	6,179,124	212,961,926	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	Sold or transferred				
16	TOTAL DISPOSED OF	219,274,603	6,179,124	212,961,926	
17	BALANCE END OF YEAR	36,130,558	893,209	30,646,036	



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11		Year of Report December 31, 2010	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>							
<b>KINDS OF FUEL AND OIL (Continued)</b>							
Electric Department - Oil		Electric Department - Ammonia		Electric Dept. - Alternate Fuel		Line	
Quantity (Gallons) (e)	Cost (f)	Quantity (Gallons) (g)	Cost (h)	Quantity (Tons) (i)	Cost (j)	Line No.	
2,878,363	5,431,978	38,405	19,012	9	451	1	
109,178	472,573	614,059	361,726	564	28,157	2	
<b>2,987,541</b>	<b>5,904,551</b>	<b>652,464</b>	<b>380,738</b>	<b>573</b>	<b>28,608</b>	3	
446,425	814,937	617,141	354,474	506	25,256	4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
446,425	814,937	617,141	354,474	506	25,256	16	
<b>2,541,116</b>	<b>5,089,614</b>	<b>35,323</b>	<b>26,264</b>	<b>67</b>	<b>3,352</b>	17	



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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
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.
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).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

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	75,699.00	601,250	30,838.00	601,250
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA	898.00			
6					
7					
8	Purchases/Transfers:				
9	Louis Dreyfus Energy Serv	5,000.00	3,527,500		
10					
11					
12					
13					
14					
15	Total	5,000.00	3,527,500		
16					
17	Relinquished During Year:				
18	Charges to Account 509	26,556.00	1,704,666		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	55,041.00	2,424,084	30,838.00	601,250
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	451.00		451.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	451.00			
40	Balance-End of Year			451.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	451.00	16,997		
45	Gains	451.00	16,997		
46	Losses				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
30,953.00	3,750	30,953.00		801,906.00		970,349.00	1,206,250	1
								2
								3
				30,952.00		30,952.00		4
						898.00		5
								6
								7
								8
						5,000.00	3,527,500	9
								10
								11
								12
								13
								14
						5,000.00	3,527,500	15
								16
								17
						26,556.00	1,704,666	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
30,953.00	3,750	30,953.00		832,858.00		980,643.00	3,029,084	29
								30
								31
								32
								33
								34
								35
451.00		451.00		22,099.00		23,903.00		36
				451.00		451.00		37
								38
				451.00		902.00		39
451.00		451.00		22,099.00		23,452.00		40
								41
								42
								43
				451.00	934	902.00	17,931	44
				451.00	934	902.00	17,931	45
								46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
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.
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).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	12,388.00	238,910	10,956.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	1,323.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Louis Dreyfus Energy Serv	250.00	197,500		
10					
11					
12					
13					
14					
15	Total	250.00	197,500		
16					
17	Relinquished During Year:				
18	Charges to Account 509	11,652.00	311,652		
19	Other:				
20	Correction of Allocation	16.00			
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	2,293.00	124,758	10,956.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
10,956.00		10,956.00		10,956.00		56,212.00	238,910	1
								2
								3
						1,323.00		4
								5
								6
								7
								8
						250.00	197,500	9
								10
								11
								12
								13
								14
						250.00	197,500	15
								16
								17
						11,652.00	311,652	18
								19
						16.00		20
								21
								22
								23
								24
								25
								26
								27
								28
10,956.00		10,956.00		10,956.00		46,117.00	124,758	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/11	December 31, 2010

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

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

Line No.	Item (a)	Balance End of Year (b)
1	Gas Revenue True-Up	6,725,426
2	Electric Revenue True-Up	86,606
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	6,812,032



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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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	Uncollectible Reserve	5,000,000	750,000	144	2,650,000	3,100,000
2	Columbia & Edgewater Environmental	1,543,445	7,795,696	407	7,228,766	2,110,375
3	Pension and Postretirement Benefit Related Items	198,560,963	234,930,134	Various	210,693,804	222,797,293
4	Environmental Cleanup - Gas Sites	74,186,404	3,166,308	253, 735	4,655,199	72,697,513
5	Asset Retirement Obligations	4,771,837	4,297,818	Various	3,428,339	5,641,316
6	Derivatives	2,938,199	10,582,547	Various	8,989,620	4,531,126
7	2001 KNPP GAP	95,717		407	95,717	
8	Security Costs	19,411		407	19,411	
9	De Pere Energy Center	33,374,100		407	2,388,156	30,985,944
10	KNPP Spring 2005 Purchase Power Deferral	7,890,001		555	7,890,001	
11	KNPP Spring 2005 O&M Deferral	1,677,623		407	1,677,623	
12	Reduced Coal Delivery	141,040				141,040
13	KNPP Sale	4,666,125	162,132	407	99,843	4,728,414
14	MI Under-Recovered PSCR	292,165		449	292,165	
15	Weston 3 Lightning Strike	18,125,286	275,020	Various	3,900,076	14,500,230
16	DMD & R&E Tax Credit	1,881,147	1,838,260	407	1,972,075	1,747,332
17	Gain on NOx Emission Allowances	247,753		411	247,753	
18	Wind Generation - Minnesota	460,236	2,764			463,000
19	Gain on SO2 Emission Allowances	123,889	47,263	411	17,161	153,991
20	Pension and Benefit Asset Performance	3,175,633		407	3,175,633	
21	Emission Control Allowance Deferral	1,097,038		407	1,097,038	
22	Federal Unemployment Tax Accrual Deferral	24,203	21,967			46,170
23	Demand Side Management Escrow	9,233,191	21,997,496	908	28,634,778	2,595,909
24	Revenue Decoupling - Electric	14,000,000	14,436,532			28,436,532
25	Revenue Decoupling - Gas	6,956,195	8,143,527			15,099,722
26	Deferred Taxes	4,484,185	17,287,929	Various	18,061,972	3,710,142
27	WUMS Socialization		492,988			492,988
28	Legal Fees for EPA Notice - Pulliam & Weston		383,523			383,523
29	Legal Fees for EPA Notice - Columbia & Edgewater		471,126			471,126
30	Deferred Production Tax Credits		1,309,917			1,309,917
31	Health Care Reform Tax Deferral		7,388,261			7,388,261
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	394,965,786	335,781,208		307,215,130	423,531,864

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2011	2010/Q4
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

GAAP accounting requires that receivables be stated at their net realizable value. The PSCW follows the direct write-off approach in rates. Therefore, a regulatory asset is recorded to offset the Accumulated Provision for Uncollectible Accounts balance required by GAAP.

**Schedule Page: 232 Line No.: 2 Column: a**

On September 6, 2007, the PSCW approved the request to defer a portion of WPS's allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia and Edgewater 4 electric generation units.

**Schedule Page: 232 Line No.: 3 Column: a**

GAAP accounting requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income (OCI). WPS received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset rather than to shareholder's equity.

**Schedule Page: 232 Line No.: 4 Column: a**

The PSCW issued memorandums regarding deferral accounting for Manufactured Gas Plant Site Cleanup costs. The estimated projected liability amount was recorded to a deferred credit account with the offsetting debit to a regulatory asset account. PSCW Rate Order 6690-UR-119 authorized amortization of \$260,688 per year from 2009 through 2012. Additional credits were recorded from insurance recoveries.

**Schedule Page: 232 Line No.: 5 Column: a**

Certain asset retirement obligations (ARO) are required to be recognized as a liability and measured at fair market value. The costs associated with the ARO are capitalized as part of the related assets' book cost and are depreciated over the expected life of the assets. Additionally, because the ARO is recorded initially at fair market value, accretion expense (similar to interest) is recognized as an operating expense in the income statement. WPS received written approval from the PSCW to record the offset to the depreciation expense and accretion as a regulatory asset/liability so that the income statement is not impacted.

**Schedule Page: 232 Line No.: 6 Column: a**

The Derivative and Hedging Topic of the FASB ASC requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income. WPS has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account.

**Schedule Page: 232 Line No.: 7 Column: a**

FERC Rate Order ER-03-606-000 allowed amortization over a 7-year period beginning May 2003.

**Schedule Page: 232 Line No.: 8 Column: a**

MPSC Rate Order U-15352 allowed amortization over a 3-year period beginning December 2007.

**Schedule Page: 232 Line No.: 9 Column: a**

FERC Rate Order ER-03-606-000 allowed amortization over a 20-year period beginning May 2003. PSCW Rate Order 6690-UR-115 allowed amortization over a 20-year period beginning January 2004. MPSC Rate Order U-13688 allowed amortization over a 20-year period beginning July 2003.

**Schedule Page: 232 Line No.: 10 Column: a**

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

**Schedule Page: 232 Line No.: 11 Column: a**

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

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**Schedule Page: 232 Line No.: 12 Column: a**

The PSCW approved the request to defer costs associated with reduced coal deliveries caused by the disruption of coal from the Powder River Basin region in Wyoming.

**Schedule Page: 232 Line No.: 13 Column: a**

In Rate Order 6690-UR-119, the PSCW allowed amortization for the non-contingent items over a 2-year period beginning January 2009. The contingent cost portion of the loss will be amortized in a future rate proceeding after all of the contingent items have been incurred.

**Schedule Page: 232 Line No.: 14 Column: a**

In Docket U-14272-R, the MPSC allowed WPS to amortize the under-recovered amount from the 2005 Power Supply Cost Recovery (PSCR) plan from January 2007 through July 2010.

**Schedule Page: 232 Line No.: 15 Column: a**

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 6-year period beginning January 2009.

**Schedule Page: 232 Line No.: 16 Column: a**

In Docket 6690-GF-115, the PSCW authorized WPS deferred accounting treatment for the reduction in income taxes resulting from the extension of the Research and Experimentation credit under Section 41 of the Internal Revenue Code (IRC) and the Domestic Manufacturing Deduction under Section 199 of the IRC. The deferral also includes the cost to engage outside third party experts to complete the analysis and computation of the benefit along with carrying costs at WPS's authorized pre-tax weighted average cost of capital. In Rate Order 6690-UR-119, the PSCW allowed amortization of \$135,072 per year for 2009 and 2010. Additional credits are recorded for current year tax activity.

**Schedule Page: 232 Line No.: 17 Column: a**

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

**Schedule Page: 232 Line No.: 18 Column: a**

On April 3, 2008, the PSCW approved the request to defer the retail portion of incremental pre-certification and pre-construction costs for a wind generation project. WPS is no longer pursuing the development of this wind farm project and will pursue recovery of the costs incurred in a future rate case.

**Schedule Page: 232 Line No.: 19 Column: a**

PSCW Rate Order 6690-UR-119 authorized the return to ratepayers of \$47,263 per year for 2009 and 2010 for retail electric operations.

**Schedule Page: 232 Line No.: 20 Column: a**

In PSCW Rate Order 6690-UR-119, the Commission authorized the deferral of the 2009 revenue requirement impacts resulting from the actual pension and benefit plan asset growth amount differing from the amount assumed in the rate filing calculations. In the reopening of docket 6690-UR-119, the Commission authorized amortization of the 2009 deferred balance in 2010.

**Schedule Page: 232 Line No.: 21 Column: a**

In PSCW Rate Order 6690-UR-119, the Commission authorized the deferral of costs incurred in purchasing NOx allowances in 2009 and 2010. In the reopening of docket 6690-UR-119, the Commission also authorized amortization of \$1,558,422 of the 2009 deferred NOx allowance costs in 2010. The amount collected from ratepayers for 2010 fully amortized the regulatory asset balance and the remaining amortization allowed was recorded as a regulatory liability.

**Schedule Page: 232 Line No.: 22 Column: a**

PSCW Order 5-6F-179, dated October 3, 2008, authorized the deferral of costs associated with the revenue requirement impacts resulting from the Emergency Economic Stabilization Act of 2008 until a future rate proceeding.

**Schedule Page: 232 Line No.: 23 Column: a**

PSCW Rate Orders have allowed conservation costs to be deferred. If costs incurred are in excess of recovery received/allowed, the balance is reclassified to a regulatory asset.

**Schedule Page: 232 Line No.: 24 Column: a**

In PSCW Rate Order 6690-UR-119, the Commission approved a revenue stabilization mechanism program (Decoupling) for specified residential and small commercial and industrial

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customer tariffs. Any over- or under-collection of WPS's margins within the rate adjustment cap shall be included in WPS's next full rate case or rate case reopener. Electric decoupling has a cap of plus/minus \$14 million per year. Carrying costs were also recorded on the 2009 balance.

**Schedule Page: 232 Line No.: 25 Column: a**

In PSCW Rate Order 6690-UR-119, the Commission approved a revenue stabilization mechanism program (Decoupling) for specified residential and small commercial and industrial customer tariffs. Any over- or under-collection of WPS's margins within the rate adjustment cap shall be included in WPS's next full rate case or rate case reopener. Gas decoupling has a cap of plus/minus \$8 million per year. Carrying costs were also recorded on the 2009 balance.

**Schedule Page: 232 Line No.: 26 Column: a**

WPS has net excess deferred income taxes due to higher income tax rates in earlier years. Over time these deferred taxes reverse and now WPS has a net excess deferred tax asset when netted against the excess deferred taxes related to Investment Tax Credit.

**Schedule Page: 232 Line No.: 27 Column: a**

In Docket 5-GF-165, the PSCW allowed deferral treatment of socialized congestion costs and revenues associated with an Agreement of the Wisconsin Upper Michigan System (WUMS) Load Serving Entities on Aggregation and Equitable Allocation of costs associated with the MISO Day 2 energy market. PSCW Order 6690-UR-119 authorized the return of \$1,567,337 per year for 2009 and 2010. The amount required to be returned to ratepayers for 2010 fully amortized the recorded regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

**Schedule Page: 232 Line No.: 28 Column: a**

In PSCW Amended Rate Order 6690-GF-126, the Commission authorized the deferral of the retail portion of incremental external legal and consultant costs and any other external undefined costs that the utility will incur to defend against claims made to date by Sierra Club and the EPA for WPS generating units allegedly not in compliance with environmental requirements.

**Schedule Page: 232 Line No.: 29 Column: a**

In PSCW Amended Rate Order 6690-GF-126, the Commission authorized the deferral of the retail portion of incremental external legal and consultant costs and any other external undefined costs that the utility will incur to defend against claims made to date by Sierra Club and the EPA for WPS generating units allegedly not in compliance with environmental requirements.

**Schedule Page: 232 Line No.: 30 Column: a**

In Rate Order 6690-UR-119, the PSCW authorized the deferral of production tax credits associated with the Crane Creek Wind Project. In the reopening of docket 6690-UR-119, the Commission authorized amortization of \$1,901,067 for 2010. The amount required to be returned to ratepayers for 2010 fully amortized the recorded regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

**Schedule Page: 232 Line No.: 31 Column: a**

Under provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 (the 2010 Act), beginning in 2013, a portion of WPS's expenditures for retiree prescription drug coverage would not be tax deductible. While these future prescription drug expenditures had yet to be realized at the date of the enactment, the cost had been accrued in prior years. Therefore, a deferred tax benefit and asset had been recorded in periods prior to the date of enactment of the 2010 Act. On the date of enactment in first quarter of 2010, a re-measurement of the deferred tax asset was triggered. On April 8, 2010, a joint filing was sent to the PSCW to request deferral of anticipated and potential costs of each utility having to comply with the 2010 Act, including the re-measurement of deferred taxes. On December 16, 2010, the PSCW authorized deferral in Order 5-GF-195, but the authorization is subject to review and each utility satisfying three conditions in seeking recovery of those deferrals in future rate cases. Account 182.3 in this filing reflects deferral of re-measurement of the deferred tax asset for future benefit costs. The deferral authorized in Order 5-GF-195 is reflected in the FERC Form 1 following the principles of full normalization and average rate assumption method that has been consistently used by WPS to account for re-measurement of deferred

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taxes in similar cases. This is the accounting treatment WPS requested in the 2011 rate case, that PSCW staff reviewed, but delayed a recommendation per WPS's request pending the PSCW's decision on the Utilities joint deferral request. This is the accounting treatment and amortization WPS intends to propose in seeking recovery in our next rate case filing. In the GAAP financial statements, the deferral was not reflected in the regulatory asset balance.

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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	Accruals to Subsidiaries	58,090	272,120	Various	330,210	
2	WI Fuel & Light Goodwill	36,400,146				36,400,146
3	Credit Line Fees	35,411	826,482	431, 930	258,245	603,648
4	Board of Dir Def Stock Units	349,376	900,000	930.2	1,204,549	44,827
5	Net Executive Life Cash Value	2,617,774	2,251,326	136, 186	2,428,342	2,440,758
6	Lbr Ldg/Transp Capital Accrual	413,900	5,771,106	184, 926	5,904,069	280,937
7	Truck Stock	131,194	993,808	Various	951,387	173,615
8	Long-Term Notes Receivable	1,472,426	16,400,407	141	16,663,922	1,208,911
9	Advances to Assoc. Companies	10,528,183	14,681,144	Various	11,486,501	13,722,826
10	Opr Deposits-Edgewater&Columbia	5,105,887	4,707,657	232	5,361,531	4,452,013
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46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	57,112,387				59,327,681

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**Schedule Page: 233 Line No.: 3 Column: a**

Credit line fees are amortized over a 12-month to 36-month period.

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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	Plant/Other Than Plant	53,003,762	63,501,201		
3	Plant/Other Than Plant (FASB 109)	5,695,552	5,314,308		
4					
5					
6					
7	Other				
8	TOTAL Electric (Enter Total of lines 2 thru 7)	58,699,314	68,815,509		
9	Gas				
10	Plant/Other Than Plant	22,070,797	27,915,676		
11	Plant/Other Than Plant (FASB 109)	744,849	681,298		
12					
13					
14					
15	Other				
16	TOTAL Gas (Enter Total of lines 10 thru 15)	22,815,646	28,596,974		
17	Other (Specify) Non-Utility	2,476,493	2,146,194		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	83,991,453	99,558,677		
Notes					



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

Included in this balance are deferred taxes related to the KNPP Non-Qualified Decommissioning Trust of \$193,803.

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

Included in this balance are deferred taxes related to the KNPP Non-Qualified Decommissioning Trust of \$27,349.

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Unamortized Loss on Reacquired Debt	7/15/1993	45,000,000	(2,175,140)
2	Early Retirement of First Mortgage Bonds			
3	Series Due 2/1/2012 8.20%			
4	(Replaced with First Mortgage Bonds Series			
5	Due 7/1/2023 7.125%)			
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)**

4. Show loss amounts in red or by enclosure in parentheses.

Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
504,307		101,712	402,595	2
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504,307		101,712	402,595	25

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of <u>2010/Q4</u>
CAPITAL STOCKS (Account 201 and 204)					
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement 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.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>					
Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)	
1	Account 201 - Common Stock	32,000,000	4.00		
2					
3	Total Common Stock	32,000,000			
4					
5	Account 204 - Preferred Stock	1,000,000	100.00		
6	5.00% Series (Cumulative)				107.50
7	5.04% Series (Cumulative)				102.81
8	5.08% Series (Cumulative)				101.00
9	6.76% Series (Cumulative)				103.35
10	6.88% Series (Cumulative)				102.41
11					
12	Total Preferred Stock	1,000,000			
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
23,896,962	95,587,848					1
						2
23,896,962	95,587,848					3
						4
						5
131,916	13,191,600					6
29,983	2,998,300					7
49,983	4,998,300					8
150,000	15,000,000					9
150,000	15,000,000					10
						11
511,882	51,188,200					12
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<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> <b>(Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>			
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for Conversion</i> , at the end of the year. 4. For Premium on Account 207, <i>Capital Stock</i> , designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 207 - Premium on Capital Stock		
2			
3	Common Stock	23,896,962	976,662,513
4			
5	Premiums on Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions Including Tax Effect		11,268,105
8			
9	Return of Capital Distribution		(385,300,000)
10			
11	Deferred Compensation Fixed Stock		16,686,396
12			
13	Deferred Compensation Fixed Stock - Permanent Tax Difference		8,244,966
14			
15	Long-Term Incentive Plan Liability		206,486
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40	TOTAL	24,046,962	627,847,951

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

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

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.  
 (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.  
 (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.  
 (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

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

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### DISCOUNT ON CAPITAL STOCK (Account 213)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
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3		
4		
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16		
17	TOTAL	0

### CAPITAL STOCK EXPENSE (Account 214)

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

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



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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Bonds		
2			
3	Series Due Dec 1, 2013 4.80%	125,000,000	1,017,567
4			442,500 D
5	Series Due Dec 1, 2028 6.08%	50,000,000	526,087
6			
7	Series Due July 1, 2023 7.125%	50,000,000	560,000
8			858,000 D
9	Series Due Aug 1, 2011 6.125%	150,000,000	1,162,215
10			349,500 D
11	Series Due Dec 1, 2012 4.875%	150,000,000	1,170,476
12			600,000 D
13	Series Due Feb 1, 2013 3.95%	22,000,000	854,525
14			
15	Series Due Dec 1, 2036 5.55%	125,000,000	1,505,013
16			723,750 D
17	Series Due Nov 1, 2017 5.65%	125,000,000	1,080,911
18			127,500 D
19	Series Due Dec 1, 2015 6.375%	125,000,000	1,138,612
20			
21	Subtotal	922,000,000	12,116,656
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	922,000,000	12,116,656

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)**

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
12/01/2003	12/01/2013	12/01/2003	12/01/2013	125,000,000	6,000,000	3
						4
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	5
						6
07/01/1993	07/01/2023	07/01/1993	07/01/2023	100,000	7,125	7
						8
08/01/2001	08/01/2011	08/01/2001	08/01/2011	150,000,000	9,187,500	9
						10
12/01/2002	12/01/2012	12/01/2002	12/01/2012	150,000,000	7,312,500	11
						12
12/14/2006	02/01/2013	12/01/2006	02/01/2013	22,000,000	869,000	13
						14
12/01/2006	12/01/2036	12/01/2006	12/01/2036	125,000,000	6,937,500	15
						16
11/01/2007	11/01/2017	11/01/2007	11/01/2017	125,000,000	7,062,500	17
						18
12/01/2008	12/01/2015	12/01/2008	12/01/2015	125,000,000	7,968,750	19
						20
				872,100,000	48,384,875	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				872,100,000	48,384,875	33

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/11	December 31, 2010

**NOTES PAYABLE (Accounts 231)**

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

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance End of Year (f)
1	Master Note	Corporate Borrowing	11/13/2010	Payable on Demand	*	\$10,000,000
2						
3						
4						
5						
6						
7						
8						
9	*Interest is based on the one-month LIBOR rate and varies by month.					
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
TOTAL						\$10,000,000

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)						
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.						
<i>*See definition on page 226B</i>						
Line No.	Particulars  (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<b>Account 234:</b>					
2	<u>Integrus Energy Group, Inc.</u>					
3	Accounts Payable	650,907	4,417,561	4,152,288	385,634	
4	Taxes Payable	1,442,280	1,442,280	1,023,260	1,023,260	
5	Total	2,093,187	5,859,841	5,175,548	1,408,894	
6						
7	<u>Upper Peninsula Power Company</u>					
8	Accounts Payable	13,279	248,074	245,505	10,710	
9	Inventory Payable	2,164	5,942	3,778	-	
10	Total	15,443	254,016	249,283	10,710	
11						
12	<u>Michigan Gas Utilities Corp.</u>					
13	Accounts Payable	2,318	84,329	82,049	38	
14	Inventory Payable	-	7,926	7,926	-	
15	Total	2,318	92,255	89,975	38	
16						
17	<u>The Peoples Gas Light and Coke Company</u>					
18	Accounts Payable	8,468	23,947	15,436	(43)	
19	Taxes Payable	4,351	4,351	-	-	
20	Total	12,819	28,298	15,436	(43)	
21						
22	<u>Accounts Payable:</u>					
23	WPS Leasing, Inc.	119,267	1,887,092	1,882,535	114,710	
24	Integrus Energy Services, Inc.	(2,784)	20,081	23,007	142	
25	Wisconsin River Power Company	77,443	1,226,445	1,266,149	117,147	
26	WPS Westwood Generation, LLC	10,878	15,300	4,422	-	
27	Integrus Energy Services of Texas, LP	1	-	-	1	
28	Integrus Energy Services of New York, Inc.	1	-	-	1	
29	Minnesota Energy Resources Corp.	19,580	48,189	28,626	17	
30	North Shore Gas Company	329	2,485	1,872	(284)	
31	Integrus Business Support, LLC	24,357,455	352,876,906	349,190,761	20,671,310	
32	Peoples Energy, LLC	-	21,318	25,513	4,195	
33						
34						
35						
36						
37						
38	TOTAL	26,705,937	362,332,226	357,953,127	22,326,838	

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2010.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	135,020,805
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal and State Income Tax Expense	77,703,188
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Schedule M (Addition of Taxable Income)	-183,695,919
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	29,028,073
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35%)	10,159,826
30		
31		
32	Tax Effect of Deferred Items:	
33	Other Current Adjustments	-41,263,478
34	Section 45 (Wind) Credits	-5,838,089
35	R&E Credit	-93,850
36	Tax Effects of Deferred Items	109,611,443
37	Deferrals with Health Care	-1,826,099
38	Audit Amortizations	359,074
39		
40	Investment Tax Credit	-647,608
41		
42	Federal Tax Per Books	70,461,219
43		
44	Instruction #2 - See Footnote	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

**Benefits**

Benefits Accrued	\$ (84,950,804)
Deferred Compensation	4,309,085
ESOP Dividends	(4,613,301)
Incentives Accrued	(1,532,837)
Vacation Pay Accrued	(278,093)

**Dividend Deduction/Exclusion**

Dividend Exclusion (>20%)	(1,158,726)
Dividend Exclusion (Preferred Utility Stock)	(197,874)

**Equity Investments**

C-Corp Equity and Investments	448,972
WPS Leasing, Inc.	(185,817)

**Mark-to-Market General Ledger**

Price Risk Hedging (Current)	2,499,489
Price Risk Hedging	(2,486,451)

**Other**

Contingent Liabilities	(496,253)
DMD/R&E Deferral	32,940
Deferred Income & Deductions	(4,228,160)
Interest	(76,360)
Interest M-1 related to below the line accounts	183,369
Key Executive Life Insurance	(1,586,802)
Lobbying	414,842
Meals & Entertainment	229,895
Penalties	(19,909)

**Plant-ATC**

Intangibles (Non-Plant)	(8,154)
Partnerships & Equity Investment	(9,298,153)
State Tax Liability	(724,556)

**Plant Intangibles**

AFUDC Equity (Plant)	736,860
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**Plant-Other**

Depreciation	(96,159,427)
Depreciation (Adjustment-Tax System)	16,867,748

**Regulatory Deferrals**

Environmental Cleanup	2,295,891
Regulatory Assets (Current)	(1,438,245)
Regulatory Assets (Non-current)	(2,292,721)
Regulatory Liabilities (Non-current)	17,633

<b>TOTAL M-1 ADJUSTMENTS</b>	<b>\$ (183,695,919)</b>
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**Schedule Page: 261 Line No.: 34 Column: b**

Total Crane Creek Production Tax Credit applied to 2010 Federal Income Taxes is \$7,739,156, consisting of \$5,838,089 related to 2010 Crane Creek output and \$1,901,067 from amortization of 2009 deferred Crane Creek Production Tax Credit.

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

Each corporation in the consolidation is taxed as a stand-alone corporation when allocating the federal income tax liability (per Integrys Energy Group and Consolidated Subsidiaries Tax Allocation Agreement under IRC 1.1561-3(a)). Consequently, intercompany sales and expenses are not eliminated when calculating individual federal taxable incomes and tax liabilities.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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					
2	Income		30,574,264	-38,502,616	-26,816,600	717,933
3	Highway Use Tax		1,719	1,229	375	
4	Federal Excise Tax			2,564	15,148	
5	FICA	514,026		7,341,039	7,338,676	
6	FUTA			80,392	80,370	
7						
8	State of Wisconsin					
9	Income Tax		3,065,156	-8,750,642	-3,085,458	226,249
10	Unauthorized Insurance Tax		110,606	160,742	146,998	
11	Gross Receipts Tax		38,957,000	35,751,142	36,120,399	
12	Unemployment	33		534,851	534,695	
13	Remainder Assessment		789,901	1,385,352	1,367,598	
14	Recycling Fee & Other			9,800	9,800	
15	Local RE & Personal	34,000		42,922	40,922	
16						
17	State of Michigan					
18	Unemployment	3,194		20,000	19,996	
19	Public Utility Assessment	30,345		102,518	71,880	
20	Local RE & Personal	589,000		566,670	470,703	
21						
22	State of Iowa					
23	RE & Personal			275	136	
24						
25	Other					
26	Carline Tax	176,100		107,355	147,455	
27	Use Tax			138,061	138,061	
28	Other Tax Fees			175	175	
29	Payroll Tax Billed			2,848,444	2,848,444	
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	1,346,698	73,498,646	1,840,273	19,449,773	944,182



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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 (l) 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
	41,542,347	-31,645,788			-6,856,828	2
	865	979			250	3
	12,583	2,060			504	4
516,389		6,120,019			1,221,020	5
22		73,945			6,447	6
						7
						8
	8,504,090	-7,540,340			-1,210,302	9
	96,861	129,124			31,618	10
	39,326,257	32,152,506			3,598,636	11
189		438,546			96,305	12
	772,148	1,078,068			307,284	13
		7,872			1,928	14
36,000		5,559			37,363	15
						16
						17
3,198		20,000				18
60,982		82,353			20,165	19
684,968		455,206			111,464	20
						21
						22
139		275				23
						24
						25
136,000					107,355	26
		111,774			26,287	27
		141			34	28
		2,238,341			610,103	29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
1,437,887	90,255,151	3,730,640			-1,890,367	41

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

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

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

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

Total Crane Creek Production Tax Credit applied to 2010 Federal Income Taxes is \$7,739,156 consisting of \$5,838,089 related to 2010 Crane Creek output and \$1,901,067 from amortization of 2009 deferred Crane Creek Production Tax Credit.

**Schedule Page: 262 Line No.: 3 Column: i**

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to vehicle usage between utilities based on payroll.

**Schedule Page: 262 Line No.: 5 Column: i**

FICA is net of taxes allocated to joint owners and non-utility operations and includes charges to Account 236 not completed through Account 408.

**Schedule Page: 262 Line No.: 6 Column: i**

FUTA is net of taxes allocated to joint owners and non-utility operations.

**Schedule Page: 262 Line No.: 9 Column: f**

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

**Schedule Page: 262 Line No.: 10 Column: i**

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to the inability to segregate, in most cases, various insurance policies as representing insurance coverage for a specific utility.

**Schedule Page: 262 Line No.: 11 Column: i**

Includes charges to Account 236 not completed through Account 408. Apportioned based on respective revenues.

**Schedule Page: 262 Line No.: 12 Column: i**

WI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 13 Column: i**

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to billing covering both utilities on an aggregated basis. Apportioned based on respective revenues.

**Schedule Page: 262 Line No.: 14 Column: i**

Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 15 Column: i**

Non-utility (non-operating) WI real and personal property taxes. Includes charges to Account 236 not completed through Account 408.

**Schedule Page: 262 Line No.: 18 Column: i**

MI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

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

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to billing covering both utilities on an aggregated basis. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 20 Column: i**

MI real and personal property taxes. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 23 Column: i**

IA real and personal property taxes. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

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

Includes charges to Account 236 not completed through Account 408.

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 27 Column: I**

Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 28 Column: I**

Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 29 Column: i**

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

FICA	\$2,036,510
FUTA	19,687
SUTA	182,144
TOTAL	\$2,238,341

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
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%	105,954			411.4	-43,145	
4	7%						
5	10%	8,233,468			411.4	601,018	
6	11%	211,759			411.4	9,787	
7		55,670			411.4	-40,897	
8	TOTAL	8,606,851				526,763	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Electric from above	8,606,851				526,763	
11	Electric Subtotal	8,606,851				526,763	
12							
13	4%	111,089			411.4	10,684	
14	7%	15,385			411.4	1,594	
15	10%	974,779			411.4	65,900	
16		7,291			411.4	-4,154	
17	Gas Subtotal	1,108,544				74,024	
18							
19	10%	32,327			411.4	1,770	
20		6,083			411.4	-420	
21	Common Subtotal	38,410				1,350	
22							
23	Totals	9,753,805				602,137	
24							
25							
26							
27							
28							
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	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
149,099	64.4 years				3
					4
7,632,450	44.7 years				5
201,972	47.5 years				6
96,567	38.5 years				7
8,080,088					8
					9
8,080,088					10
8,080,088					11
					12
100,405	47.0 years				13
13,791	47.0 years				14
908,879	45.3 years				15
11,445	39.6 years				16
1,034,520					17
					18
30,557	43.3 years				19
6,503	11.6 years				20
37,060					21
					22
9,151,668					23
					24
					25
					26
					27
					28
					30
					31
					32
					33
					34
					35
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/11	December 31, 2010

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

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

Line No.	Item (a)	Balance End of Year (b)
1	Pension and Postretirement Plan Contribution	4,693,940
2	Water Tolls	157,253
3	ESOP Contributions	931,362
4	Miscellaneous Payroll Deductions	138,411
5	Vacation Pay Accrued	6,576,654
6	Short-Term Variable Pay Plan	176,312
7	Accrued Wages Payable	2,326,283
8	Health Care Plan	1,345,515
9	Goal Sharing	4,542,867
10	Wisconsin 2009 Act 28 Fee	1,730,694
11	Wisconsin Electric True-Up	15,235,000
12	Michigan Electric True-Up	375,714
13	Miscellaneous (3 items)	86,033
14		
15		
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	<b>38,316,038</b>

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

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	26,218,345
24	Gas	2,673,819
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	<b>TOTAL</b>	<b>28,892,164</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Other Deferred Credits-Misc.	455,116	232	969,685	791,022	276,453
2	Outstanding Checks Cancelled	5,674	232	5,041	3,367	4,000
3	Long-Term Disability Benefits	519,840	Various	57,373	202,774	665,241
4	Dairyland Power Deposit	2,041,511	Various	5,132,508	5,526,502	2,435,505
5	Transformer Installation	950,550	Various	2,192,066	2,099,723	858,207
6	Executive Def Comp-Death Benefit	73,571	184	14,714		58,857
7	Direct Load Control Switch Install	258,898	Various	54,570	5,904	210,232
8	Meter Installation	1,507,162	Various	973,949	925,209	1,458,422
9	Environmental Cleanup-Gas Sites	75,273,000	Various	677,122	1,484,122	76,080,000
10	Deferred Compensation Plan	18,170,828	234, 431	1,944,010	1,216,897	17,443,715
11	Deferred Comp Variable Stock	3,544,026	Various	5,061,124	6,859,195	5,342,097
12	Deferred Comp Mutual Fund Option	9,747,436	Various	9,289,893	12,465,078	12,922,621
13	Alexander Falls Deposit	28,000			7,000	35,000
14	Advances from Assoc. Companies	9,030,757	Various	1,434,638	2,516,647	10,112,766
15	Health Care Tax Reform				4,427,686	4,427,686
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
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36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	121,606,369		27,806,693	38,531,126	132,330,802

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes 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	240,557,556	42,466,141	2,250,555
3	Gas	61,704,281	12,771,744	686,309
4	Nonutility	29,001,293		
5	TOTAL (Enter Total of lines 2 thru 4)	331,263,130	55,237,885	2,936,864
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	331,263,130	55,237,885	2,936,864
10	Classification of TOTAL			
11	Federal Income Tax	300,491,521	47,242,326	2,260,831
12	State Income Tax	30,771,609	7,995,559	676,033
13	Local Income Tax			

NOTES



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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
		190, 282	166,030	190,254,282	5,459,765	286,066,877	2
				190,254,282	2,283,683	76,073,399	3
6,290,472	356,939	190, 283	8,791,675			26,143,151	4
6,290,472	356,939		8,957,705		7,743,448	388,283,427	5
							6
							7
							8
6,290,472	356,939		8,957,705		7,743,448	388,283,427	9
							10
5,491,541	39,217		7,852,448		6,826,761	349,899,653	11
798,931	317,722		1,105,257		916,687	38,383,774	12
							13

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3					
4	Other Than Plant	31,904,101	106,005,294	58,760,923	
5					
6					
7					
8					
9	TOTAL Electric (Total of lines 3 thru 8)	31,904,101	106,005,294	58,760,923	
10	Gas				
11					
12	Other Than Plant	22,365,210	26,236,363	15,406,788	
13					
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)	22,365,210	26,236,363	15,406,788	
18	Nonutility	466,173			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	54,735,484	132,241,657	74,167,711	
20	Classification of TOTAL				
21	Federal Income Tax	47,132,404	118,004,726	66,858,728	
22	State Income Tax	7,603,080	14,236,931	7,308,983	
23	Local Income Tax				

NOTES

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)		
							1
							2
							3
				190,282	22,881,682	102,030,154	4
							5
							6
							7
							8
					22,881,682	102,030,154	9
							10
							11
				190,282	7,128,498	40,323,283	12
							13
							14
							15
							16
					7,128,498	40,323,283	17
178,046	352,109					292,110	18
178,046	352,109				30,010,180	142,645,547	19
							20
154,822	306,879				24,946,761	123,073,106	21
23,224	45,230				5,063,419	19,572,441	22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
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FOOTNOTE DATA			

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

Included in this balance are deferred taxes related to the (1) KNPP Spring 2005 outage fuel of \$3,160,924; (2) KNPP Spring 2005 outage non-fuel operating and maintenance of \$672,096; (3) KNPP non-contingent loss of \$32,496; and, (4) KNPP contingent loss of \$1,836,866.

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

Included in this balance are deferred taxes related to the (1) KNPP Spring 2005 outage fuel of \$0; (2) KNPP Spring 2005 outage non-fuel operating and maintenance of \$0; (3) KNPP non-contingent loss of \$0; and, (4) KNPP contingent loss of \$1,894,739.

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**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	DSM Escrow		908	106,789,318	111,370,388	4,581,070
2	Derivatives	4,015,920	Various	7,276,906	8,918,355	5,657,369
3	Deferred Production Tax Credits	591,150	Various	1,901,067	1,309,917	
4	ATC/MISO Day 1 Escrow	1,380,156	407	1,380,156		
5	KNPP Non-Qualified Decom Fund	483,752	407	455,841	40,340	68,251
6	3rd Party Wheeling Escrow	1,918,536	407	1,918,536		
7	Weston 4 Past Recovered O&M	18,583	407	18,583		
8	Pension and Postretirement	22,229,168	Various	24,775,168	22,333,266	19,787,266
9	KNPP Spent Fuel Dispute	1,528,887	407	1,586,926	58,039	
10	WUMS Socialization	1,074,349	555	1,074,349		
11	MISO Day 2	203,851	555	203,851		
12	Deferred Interest Contingency Tax	190,593	236	167,179		23,414
13	Emission Control Allowance Deferral				1,950,281	1,950,281
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	33,634,945		147,547,880	145,980,586	32,067,651

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

PSCW rate orders have allowed conservation costs under or in excess of authorized amounts to be deferred. PSCW Rate Order 6690-UR-119 allowed gas amortization of \$8,952,458 and electric amortization of \$14,188,227 in 2009 and 2010. The Rate Order also allowed deferral for any retail reduction impacts resulting from Wisconsin Act 141 billing limitations on certain retail customers and authorized WPS to complete at least three community-based pilot programs. In the reopening of docket 6690-UR-119, the PSCW authorized amortization of \$4,827,883 for Act 141 deferred costs and \$7,447,326 for the community-based pilot programs in 2010. If conservation costs incurred are in excess of recovery received/allowed, the balance is reclassified to a regulatory asset.

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

The Derivative and Hedging Topic of the FASB ASC requires mark-to-market accounting for derivative contracts. The difference between the cost and fair market value of the derivative contract is required to be recognized in income. WPS has received letter approval from the PSCW to defer the income effects of mark-to-market accounting for certain derivatives into a regulatory asset or liability account.

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

In Rate Order 6690-UR-119, the PSCW authorized the deferral of production tax credits associated with the Crane Creek wind project. In the reopening of docket 6690-UR-119, the Commission authorized amortization of \$1,901,067 for 2010. The amount required to be returned to ratepayers for 2010 fully amortized the recorded regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

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

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

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

MPSC Docket U-14040 allowed amortization over a 5-year period beginning in 2005. In the reopening of PSCW Docket 6690-UR-119, the Commission authorized amortization of \$157,889 in 2010 for the proceeds that were received from settlements related to the Non-Qualified Decommissioning Trust.

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

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

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

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

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

GAAP accounting requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through other comprehensive income (OCI). WPS received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset/liability rather than to shareholder's equity.

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

In docket 6690-UR-116, the PSCW authorized WPS to defer the revenue requirement impacts of all recoveries and incremental costs associated with the potential settlement of the lawsuit related to the Department of Energy's failure to pick up and store spent nuclear fuel. WPS reached settlement of this item with the owner of KNPP and recognized a regulatory liability for the settlement proceeds less associated expenses. PSCW Rate Order 6690-UR-119 authorized carrying costs to be recorded on the settlement proceeds. In the reopening of docket 6690-UR-119, the Commission authorized amortization of \$1,586,926 for 2010.

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

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

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FOOTNOTE DATA			

Day 2 energy market. PSCW Order 6690-UR-119 authorized the return of \$1,567,337 per year for 2009 and 2010. The amount required to be returned to ratepayers for 2010 fully amortized the recorded regulatory liability balance and the remaining amortization was recorded as a regulatory asset.

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

In Rate Order 6690-UR-119, the PSCW allowed amortization over a 2-year period beginning January 2009.

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

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

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

In PSCW Rate Order 6690-UR-119, the Commission authorized the deferral of costs incurred in purchasing NOx allowances in 2009 and 2010. In the reopening of docket 6690-UR-119, the Commission also authorized the amortization of \$1,558,422 of the 2009 deferred NOx allowance costs in 2010. The amount collected from ratepayers for 2010 fully amortized the regulatory asset balance and the remaining amortization allowed was recorded as a regulatory liability. Additional NOx deferrals were also recorded in 2010.

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Minor sales - Utility (2 properties)	1,832		21,173	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	1,832		21,173	



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19	Minor sale - Utility (1 property)	166,659			46,159
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	166,659			46,159

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS		
1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.	date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.	
2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.	5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.	
3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.	6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.	
4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration	7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.	

Line No.	Item (a)	Amount (b)
1	<b>Revenues from Nonutility Operations</b>	
2	Revenues from Nonutility Operations	2,319
3	Payments to Stora Enso	(34,632)
4	Coal Resale	(60,940)
5	Straight line Depreciation	(389)
6	<b>Subtotal 417</b>	<b>(93,642)</b>
7		
8	<b>Non-Operating Rental Income</b>	
9	Non-Operating Rental - Rent Revenue	5,021
10	<b>Subtotal 418</b>	<b>5,021</b>
11		
12	<b>Equity in Earnings of Subsidiary Companies</b>	
13	Equity in Earnings of Subsidiary - Wisconsin River Power Company	991,164
14	Equity in Earnings of Subsidiary - Wisconsin Valley Improvement Company	8,272
15	Equity in Earnings of Subsidiary - WPS Leasing, Inc.	185,816
16	Equity in Earnings of Subsidiary - American Transmission Company	9,765,966
17	<b>Subtotal 418.1</b>	<b>10,951,218</b>
18		
19	<b>Interest and Dividend Income</b>	
20	Interest and Dividend Revenue	121,259
21	Interest Revenue on Temporary Cash Investments	251,341
22	<b>Subtotal 419</b>	<b>372,600</b>
23		
24	<b>Miscellaneous Non-Operating Income</b>	
25	Miscellaneous Non-Operating Income	1,965
26	Unrealized Gain - Fuel Options	16,370
27	Train Derailment Settlement	105,573
28	<b>Subtotal 421</b>	<b>123,908</b>
29		
30		
31		
32		
33		

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Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/11	December 31, 2010

**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account.
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 pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	6,378,898	6,577,209
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	2,464,912	2,555,956
5	Large (or Industrial)	10,100,958	9,948,798
6	(444) Public Street and Highway Lighting	109,881	104,613
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	19,054,649	19,186,576
13			
14	(447) Sales for Resale	29,300,362	43,289,737
15	TOTAL Sales of Electricity	48,355,011 *	62,476,313
16			
17	(Less) (449.1) Provision for Rate Refunds	320,693	1,054,534
18	TOTAL Revenue Net of Provision for Refunds	48,034,318	61,421,779
19	Other Operating Revenues		
20	(450) Forfeited discounts	0	0
21	(451) Miscellaneous Service Revenues	7,078	5,062
22	(453) Sales of Water and Water Power	0	0
23	(454) Rent from Electric Property	84	334
24	(455) Interdepartmental Rents	0	0
25	(456) Other Electric Revenues	114,974	111,629
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	122,136	117,025
31			
32	TOTAL Electric Operating Revenues	48,156,454	61,538,804

Michigan Only

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2010
	(2) <input type="checkbox"/> A Resubmission	04/28/11	

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

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

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
65,902	64,839	8,011	8,024	1
				2
				3
25,383	25,206	874	871	4
185,758	164,886	41	42	5
746	769	21	21	6
				7
				8
				9
				10
				11
<b>277,789 **</b>	<b>255,700</b>	<b>8,947</b>	<b>8,958</b>	12
605,356	859,468	35	30	13
				14
<b>883,145</b>	<b>1,115,168</b>	<b>8,982</b>	<b>8,988</b>	15
				16
				17
<b>883,145</b>	<b>1,115,168</b>	<b>8,982</b>	<b>8,988</b>	18

\* Includes \$1,858 unbilled revenues.

\*\* Includes 181 MWH relating to unbilled revenues.

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>FOOTNOTE DATE</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	6	(b) & (d)	Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.		
300	17	(b)	Account 449.1 is used to record FERC, Michigan, and Wisconsin electric true-ups.		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Residential					
2	Rg-1	1,720,308	217,149,209	234,423	7,338	0.1262
3	Rg-1-MI	37,342	3,536,046	4,972	7,510	0.0947
4	Rg-3OTOU	65,659	7,152,581	6,171	10,640	0.1089
5	Rg-2	894,261	115,986,354	125,739	7,112	0.1297
6	Rg-2-MI	25,076	2,520,705	2,816	8,905	0.1005
7	Rg-4OTOU	92,093	9,764,973	7,646	12,045	0.1060
8	Rg-5OTOU	2,317	275,983	262	8,844	0.1191
9	Rg-6OTOU	1,787	209,165	176	10,153	0.1170
10	RGRR	1,838	208,960	193	9,523	0.1137
11	Rg-1T-MI	821	71,065	70	11,729	0.0866
12	Rg-2T-MI	2,533	221,730	153	16,556	0.0875
13	Rc-S1	130	9,248	13	10,000	0.0711
14	Gy-1	126	48,901			0.3881
15	Gy-1-MI	11	2,058			0.1871
16	Gy-3	2,432	868,753			0.3572
17	Gy-3-MI	119	25,911			0.2177
18	NAT-R		99,320			
19	NAT-R-MI		1,383			
20	PGSOLAR		783	32		
21	DLC		-76			
22	Decoupling		7,269,895			
23	Total Residential	2,846,853	365,422,947	382,666	7,440	0.1284
24						
25	Commercial & Industrial - Small					
26	Ats-1		43,316			
27	Mp-1-MI	1,060	81,080	4	265,000	0.0765
28	Cg-1	615,684	74,289,390	29,712	20,722	0.1207
29	Cg-1-MI	11,174	1,118,020	601	18,592	0.1001
30	Cg-2	268,206	32,774,629	15,473	17,334	0.1222
31	Cg-2RR	40	4,556	2	20,000	0.1139
32	Cg-2-MI	3,435	370,714	185	18,568	0.1079
33	Cg-1T-MI	867	82,614	41	21,146	0.0953
34	Cg-2T-MI	202	18,938	7	28,857	0.0938
35	Cg-3-MI	7,857	702,820	32	245,531	0.0895
36	Cg-3OTOU	48,514	5,063,858	1,839	26,381	0.1044
37	Cg-4-MI	417	37,718	3	139,000	0.0905
38	Cg-4OTOU	35,032	3,677,579	1,163	30,122	0.1050
39	Cg-5	347,425	35,168,833	2,121	163,802	0.1012
40	Cg-20	2,415,845	187,189,324	3,077	785,130	0.0775
41	TOTAL Billed	10,797,478	945,903,856	437,757	24,665	0.0876
42	Total Unbilled Rev.(See Instr. 6)	-2,569	14,461,426	0	0	-5.6292
43	TOTAL	10,794,909	960,365,282	437,757	24,660	0.0890

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Cg-20RR	89,075	7,576,116	77	1,156,818	0.0851
2	Pg-2		815	7		
3	Cg-S1	98	6,390	3	32,667	0.0652
4	Contract Parallel Generation		1,610	15		
5	Gy-1	2,897	954,137			0.3294
6	Gy-1-MI	175	25,720			0.1470
7	Gy-3	7,752	2,042,802			0.2635
8	Gy-3-MI	196	27,112			0.1383
9	NAT-C		22,169			
10	NAT-F		438			
11	NAT-F-MI		56			
12	PGSOLAR		292	12		
13	PG-3-MI		120	1		
14	Decoupling		7,166,638			
15	Total Small Com'l & Industrial	3,855,951	358,447,804	54,375	70,914	0.0930
16						
17	Commercial & Industrial - Large					
18	Ats-1		25,172			
19	Contact Parallel Generation	339,900	16,871,830	4	84,975,000	0.0496
20	CPB	4,309	380,563	48	89,771	0.0883
21	CPB-MI	438	38,097	2	219,000	0.0870
22	CP-PRI	1,791,740	100,484,688	56	31,995,357	0.0561
23	CP-PRI-MI	1,095	102,050	1	1,095,000	0.0932
24	CP-RR	248,412	14,637,815	11	22,582,909	0.0589
25	CP-SEC	648,944	41,261,375	81	8,011,654	0.0636
26	CP-SEC-MI	40,078	2,934,664	36	1,113,278	0.0732
27	CP-TRAN	813,874	41,725,667	7	116,267,714	0.0513
28	CP-TRAN-MI	144,100	7,019,504	2	72,050,000	0.0487
29	Gy-1	290	79,704			0.2748
30	Gy-1-MI	36	5,188			0.1441
31	Gy-3	856	199,851			0.2335
32	Gy-3-MI	11	1,455			0.1323
33	Pg-2		288	3		
34	NAT-C		118,488			
35	RTMP (GDS-1)	24,343	1,045,063	1	24,343,000	0.0429
36	Total Large Com'l & Industrial	4,058,426	226,931,462	252	16,104,865	0.0559
37						
38	Public Street & Highway					
39	Gy-1	2	555			0.2775
40	Gy-3	75	16,366			0.2182
41	TOTAL Billed	10,797,478	945,903,856	437,757	24,665	0.0876
42	Total Unbilled Rev. (See Instr. 6)	-2,569	14,461,426	0	0	-5.6292
43	TOTAL	10,794,909	960,365,282	437,757	24,660	0.0890



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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.
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- 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	Gy-3-MI	7	793			0.1133
2	Ms-1	27,044	8,623,346	406	66,611	0.3189
3	Ms-1-MI	550	90,767	19	28,947	0.1650
4	Ms-3	2,314	404,921	35	66,114	0.1750
5	Ms-31	158	9,827	1	158,000	0.0622
6	Ms-3-MI	189	18,321	2	94,500	0.0969
7	Total Public Street & Highway	30,339	9,164,896	463	65,527	0.3021
8						
9	Interdepartmental Sales	3,340	398,173	1	3,340,000	0.1192
10	Total Interdepartmental Sales	3,340	398,173	1	3,340,000	0.1192
11						
12						
13						
14						
15						
16						
17	Unbilled revenue (by revenue					
18	account subheading) included					
19	in totals above:					
20						
21	Residential \$7,322,507					
22	Small C&I 7,066,582					
23	Large C&I 72,337					
24	Total \$14,461,426					
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	10,797,478	945,903,856	437,757	24,665	0.0876
42	Total Unbilled Rev.(See Instr. 6)	-2,569	14,461,426	0	0	-5.6292
43	TOTAL	10,794,909	960,365,282	437,757	24,660	0.0890

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

**Schedule Page: 304.1 Line No.: 22 Column: b**

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible MWH = 516,839.828.

**Schedule Page: 304.1 Line No.: 22 Column: c**

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Demand Revenue for Wholesale Formula rate credit purposes = \$0.

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Energy Revenue = \$29,809,062.

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

Adjustment for Cost of Fuel/Power Supply Cost Recovery Billed:

Cg-1	\$ (1,617,718)
Cg-1-MI	(47,287)
Cg-1T-MI	(3,778)
Cg-2	(692,984)
Cg-2-MI	(14,675)
Cg-20	(6,499,421)
Cg-20RR	(247,950)
Cg-2RR	(96)
Cg-2T-MI	(877)
Cg-3-MI	(33,774)
Cg-3OTOU	(126,428)
Cg-4-MI	(1,593)
Cg-4OTOU	(89,635)
Cg-5	(917,723)
Cg-S1	(255)
Contract	(974,434)
CP-PRI	(5,068,743)
CP-PRI-MI	(6,249)
CP-RR	(706,783)
CP-SEC	(1,795,618)
CP-SEC-MI	(175,056)
CP-TRAN	(2,337,170)
CP-TRAN-MI	(641,092)
Gy-1	(8,723)
Gy-3	(29,125)
Mp-1-MI	(4,524)
Ms-1	(73,086)
Ms-3	(6,275)
Ms-31	(420)
NAT-C	17,997
NAT-F	63
NAT-R	17,279
Pg-2	62
Rc-S1	(338)
Rg-1	(4,305,635)
Rg-1-MI	(156,163)
Rg-1T-MI	(3,326)
Rg-2	(2,238,804)
Rg-2-MI	(105,812)
Rg-2T-MI	(10,308)
Rg-3OTOU	(164,777)
Rg-4OTOU	(233,085)
Rg-5OTOU	(5,512)
Rg-6OTOU	(4,375)
RGR	(4,582)
Total	\$ (29,318,808)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

WPS refunded a 2009 fuel cost over-collection of \$16.7 million in 2010. In addition, WPS refunded a 2009 fuel cost over-collection of \$11.4 million in April 2010. The total amount refunded in 2010 was \$28.1 million.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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.  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Alger Delta Co-Op	RQ		0.5650	0.6980	0.5650
2	Village of Daggett	RQ		0.2276	0.2496	0.2276
3	City of Stephenson	RQ		1.1064	1.1906	1.1065
4	Village of Stratford	RQ		2.9293	3.4054	2.9293
5	Manitowoc Public Utilities	RQ		9.000	13.0000	9.000
6	Manitowoc Public Utilities (Interrup)	RQ		5.000	5.000	4.5833
7	Marshfield Electric & Water Department	RQ		35.4342	79.7467	57.000
8	Upper Peninsula Power Company (Inter)	RQ		12.4167	12.4167	9.3333
9	Consolidated Water Power Company	RQ		86.1113	88.5833	88.5833
10	Consolidated Wtr Pwr Co (WRPC Inter)	RQ		8.25000	11.7508	8.2492
11	Consolidated Wtr Pwr Co (Conv Inter)	RQ		20.0000	20.0000	18.3333
12	Consolidated Wtr Pwr Co (Disc Inter)	RQ		44.5000	45.0000	14.1950
13	Badger Power Marketing Authority	RQ		30.0000	30.0000	30.0000
14	Oconto Electric Cooperative	RQ		17.0660	20.3182	17.0660
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)		
3,968	128,347	80,665	39,229	248,241	1
1,421	51,850	29,155	16,392	97,397	2
7,056	255,531	145,711	73,426	474,668	3
18,313	679,168	366,527	187,341	1,233,036	4
84,187	2,092,608	1,665,442	33,908	3,791,958	5
38,085	910,560	780,541	9,147	1,700,248	6
347,953	8,238,869	7,128,871	3,564,927	18,932,667	7
94,315	2,261,223	1,853,449	65,255	4,179,927	8
761,456	21,157,555	14,990,849	9,158,063	45,306,467	9
67,544	620,006	1,387,802		2,007,808	10
172,646	2,886,960	3,366,036	132,278	6,385,274	11
288,042	4,893,576	5,378,853	187,492	10,459,921	12
262,944	7,371,000	5,094,368	235,121	12,700,489	13
112,178	4,157,404	2,226,275	1,126,517	7,510,196	14
3,893,766	103,654,476	76,853,812	16,294,103	196,802,391	
1,478,287	2,942,494	60,439,287	1,721,345	65,103,126	
<b>5,372,053</b>	<b>106,596,970</b>	<b>137,293,099</b>	<b>18,015,448</b>	<b>261,905,517</b>	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 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	WPPI Energy	RQ		130.0000	130.0000	130.0000
2	Wis Rapids Wtr Works & Lighting Comm	RQ		2.3604	2.7416	2.3603
3	Washington Island Co-Op	RQ				
4	Washington Island Co-Op (Interrup)	RQ		1.7518	1.7447	1.3999
5	Upper Peninsula Power Company Firm	RQ		54.0000	54.0000	54.0000
6	Ontonagon County Rural Electification	RQ		3.7101	4.4940	3.7101
7	Great Lakes Utilities	RQ		4.0000	4.0000	4.0000
8	Ameren CILCO Capacity Sales	OS		N/A	N/A	N/A
9	Ameren CIPS Capacity Sales	OS		N/A	N/A	N/A
10	Ameren IP Capacity Sales	OS		N/A	N/A	N/A
11	Consolidated Water Power Company					
12	General Purpose Load Following	OS		N/A	N/A	N/A
13	General Purpose-Interrupted	OS		N/A	N/A	N/A
14	Resettlement True-Ups	OS		N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)		
1,078,584	31,941,000	21,440,788	609,323	53,991,111	1
14,880	577,003	297,978	167,803	1,042,784	2
	1,228		13	1,241	3
10,286	282,446	204,724	113,079	600,249	4
473,136	13,267,800	9,240,249	356,324	22,864,373	5
25,460	897,542	529,106	208,169	1,634,817	6
31,312	982,800	646,423	10,296	1,639,519	7
	212,157			212,157	8
	415,190			415,190	9
	623,738			623,738	10
					11
46,044		1,216,446		1,216,446	12
9,442		776,980		776,980	13
2		27,859		27,859	14
3,893,766	103,654,476	76,853,812	16,294,103	196,802,391	
1,478,287	2,942,494	60,439,287	1,721,345	65,103,126	
<b>5,372,053</b>	<b>106,596,970</b>	<b>137,293,099</b>	<b>18,015,448</b>	<b>261,905,517</b>	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Fox Energy	OS		N/A	N/A	N/A
2	Great Lakes Utilities Ancillary Serv	OS		N/A	N/A	N/A
3	Marshfield Elect & Wtr Dept Energy Rts	IU		N/A	N/A	N/A
4	MISO					
5	General Purpose	OS		N/A	N/A	N/A
6	Regulation Service	OS		N/A	N/A	N/A
7	Spinning Reserve Service	OS		N/A	N/A	N/A
8	Supplemental Reserve Service	OS		N/A	N/A	N/A
9	Ancillary Services	OS		N/A	N/A	N/A
10	Resource Adequacy Requirements	OS		N/A	N/A	N/A
11	Minnesota Power Company					
12	Capacity Sales	OS		N/A	N/A	N/A
13	General Purpose	OS		N/A	N/A	N/A
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)		
	8,400			8,400	1
			-143,864	-143,864	2
24,920		1,193,344		1,193,344	3
					4
1,229,834		43,132,884		43,132,884	5
		1,016,965		1,016,965	6
		613,027		613,027	7
		971,722		971,722	8
			2,351,523	2,351,523	9
	2,926			2,926	10
					11
	1,680,083			1,680,083	12
168,000		11,371,920		11,371,920	13
					14
3,893,766	103,654,476	76,853,812	16,294,103	196,802,391	
1,478,287	2,942,494	60,439,287	1,721,345	65,103,126	
5,372,053	106,596,970	137,293,099	18,015,448	261,905,517	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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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 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.  
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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	State of Wisconsin - Dept. of Admin					
2	Renewable Energy Credits	OS		N/A	N/A	N/A
3	MISO Fees	OS		N/A	N/A	N/A
4	UPPCO Ancillary Services	OS		N/A	N/A	N/A
5	Washington Island Co-op General Purpos	OS		N/A	N/A	N/A
6	Wisconsin Public Power Inc Ancillary	OS		N/A	N/A	N/A
7	Footnotes for Total Line					
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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
		110,738		110,738	2
		2,910		2,910	3
			-199,062	-199,062	4
45		4,492		4,492	5
			-287,252	-287,252	6
					7
					8
					9
					10
					11
					12
					13
					14
3,893,766	103,654,476	76,853,812	16,294,103	196,802,391	
1,478,287	2,942,494	60,439,287	1,721,345	65,103,126	
5,372,053	106,596,970	137,293,099	18,015,448	261,905,517	

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 1 Column: c**  
Rate Schedule W-1A, Vol. No. 2

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

Customer Charge	\$ 1,356
Transmission Charge	34,599
Prior Year-End Accrual to Actual True-Up Difference	3,274
Total	\$39,229

**Schedule Page: 310 Line No.: 2 Column: c**  
Rate Schedule W-1A, Vol. No. 2

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

Customer Charge	\$ 1,356
Transmission Charge	13,380
Prior Year-End Accrual to Actual True-Up Difference	1,656
Total	\$16,392

**Schedule Page: 310 Line No.: 3 Column: c**  
Rate Schedule W-1A, Vol. No. 2

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

Customer Charge	\$ 1,356
Transmission Charge	67,929
Prior Year-End Accrual to Actual True-Up Difference	4,141
Total	\$73,426

**Schedule Page: 310 Line No.: 4 Column: c**  
Rate Schedule W-1A, Vol. No. 2

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

Customer Charge	\$ 2,712
Transmission Charge	174,593
Prior Year-End Accrual to Actual True-Up Difference	10,036
Total	\$187,341

**Schedule Page: 310 Line No.: 5 Column: c**  
W-2A Tariff, Volume No. 2

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

Customer Charge	\$12,000
Prior Year-End Accrual to Actual True-Up Difference	21,908
Total	\$33,908

**Schedule Page: 310 Line No.: 6 Column: c**  
W-2A Tariff, Volume No. 2

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

Prior Year-End Accrual to Actual True-Up Difference	\$9,147
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**Schedule Page: 310 Line No.: 7 Column: c**  
Second Rev. Rate Sched. FERC No. 51

**Schedule Page: 310 Line No.: 7 Column: j**

Customer Charge	\$ 14,400
Transmission Charge	3,480,837
Prior Year-End Accrual to Actual True-Up Difference	69,690
Total	\$3,564,927

**Schedule Page: 310 Line No.: 8 Column: a**  
Upper Peninsula Power Company is a wholly owned subsidiary of Integrys Energy Group, Inc., parent company of WPS.

**Schedule Page: 310 Line No.: 8 Column: c**  
W-2A Tariff, Volume No. 2

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

Customer Charge	\$12,000
Prior Year-End Accrual to Actual True-Up Difference	53,255
Total	\$65,255

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 9 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 9 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	8,639,403
Prior Year-End Accrual to Actual True-Up Difference	508,364
Total	\$9,158,063

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

Market Based Rate Tariff, Vol. No. 10

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

Market Based Rate Tariff, Vol. No. 10

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

Prior Year-End Accrual to Actual True-Up Difference	\$132,278
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**Schedule Page: 310 Line No.: 12 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 12 Column: j**

Prior Year-End Accrual to Actual True-Up Difference	\$187,492
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**Schedule Page: 310 Line No.: 13 Column: c**

Market Based Rate Tariff, Vol. No. 10

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

Prior Year-End Accrual to Actual True-Up Difference	\$235,121
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**Schedule Page: 310 Line No.: 14 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310 Line No.: 14 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	985,311
Prior Year-End Accrual to Actual True-Up Difference	130,910
Total	\$1,126,517

**Schedule Page: 310.1 Line No.: 1 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 1 Column: j**

Prior Year-End Accrual to Actual True-Up Difference	\$609,323
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**Schedule Page: 310.1 Line No.: 2 Column: c**

Market Based Rate Tariff, Vol. No. 10

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

Customer Charge	\$10,296
Transmission Charge	142,610
Prior Year-End Accrual to Actual True-Up Difference	14,897
Total	\$167,803

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

Market Based Rate Tariff, Vol. No. 10

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

Prior Year-End Accrual to Actual True-Up Difference	\$13
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**Schedule Page: 310.1 Line No.: 4 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.1 Line No.: 4 Column: j**

Customer Charge	\$ 10,296
Transmission Charge	95,687
Prior Year-End Accrual to Actual True-Up Difference	7,096
Total	\$113,079

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

Original Rate Schedule FERC No. 74

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

Customer Charge	\$10,296
Prior Year-End Accrual to Actual True-Up Difference	346,028
Total	\$356,324

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

<b>Schedule Page: 310.1</b>	<b>Line No.: 6</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 6</b>	<b>Column: j</b>
Customer Charge		\$ 10,296
Transmission Charge		197,873
Total		\$208,169
<b>Schedule Page: 310.1</b>	<b>Line No.: 7</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 7</b>	<b>Column: j</b>
Customer Charge		\$10,296
<b>Schedule Page: 310.1</b>	<b>Line No.: 8</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 9</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 10</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 12</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 13</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.1</b>	<b>Line No.: 14</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 1</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 2</b>	<b>Column: c</b>
Joint Tariff for Sales of Ancillary Srv., Vol. No. 2		
<b>Schedule Page: 310.2</b>	<b>Line No.: 2</b>	<b>Column: j</b>
Ancillary services.		
<b>Schedule Page: 310.2</b>	<b>Line No.: 3</b>	<b>Column: c</b>
Second Rev. Rate Sched. FERC No. 51		
<b>Schedule Page: 310.2</b>	<b>Line No.: 5</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 5</b>	<b>Column: g</b>
Includes adjustment for compliance with FERC Order 668-A. The megawatt hours reported are the total megawatt hours sold to MISO. The megawatt hour sales when netted on an hourly basis with the megawatt hours purchased from MISO are 668,559.		
<b>Schedule Page: 310.2</b>	<b>Line No.: 5</b>	<b>Column: i</b>
Includes adjustment for compliance with FERC Order 668-A. The dollars reported are the total purchases from MISO. The dollars purchased when netted on an hourly basis with the dollars sold to MISO are \$27,861,787.		
<b>Schedule Page: 310.2</b>	<b>Line No.: 6</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 7</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 8</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 9</b>	<b>Column: c</b>
Joint Tariff for Sales of Ancillary Srv., Vol. No. 2		
<b>Schedule Page: 310.2</b>	<b>Line No.: 9</b>	<b>Column: j</b>
Ancillary services.		
<b>Schedule Page: 310.2</b>	<b>Line No.: 10</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		
<b>Schedule Page: 310.2</b>	<b>Line No.: 12</b>	<b>Column: c</b>
Market Based Rate Tariff, Vol. No. 10		

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

**Schedule Page: 310.2 Line No.: 13 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.3 Line No.: 2 Column: c**

Market Based Rate Tariff, Vol. No. 10

**Schedule Page: 310.3 Line No.: 3 Column: c**

Market Based Rate Tariff, Vol. No. 10

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

Joint Tariff for Sales of Ancillary Srv., Vol. No. 2

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

Ancillary services.

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

Market Based Rate Tariff, Vol. No. 10

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

Joint Tariff for Sales of Ancillary Srv., Vol. No. 2

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

Ancillary services.

**Schedule Page: 310.3 Line No.: 7 Column: g**

Formula Rate Attachment B Opportunity Sales MegaWatt Hours Sold, equals page 311.2 column G Subtotal non-RQ, less page 311.2 column G line 5 MISO General Purpose Sales MWH plus MISO General Purpose Sales MWH, 668-A adjusted, from footnote page 311.2 line 5 column G.

$1,478,287 \text{ (MWH)} - 1,229,834 \text{ (MWH)} + 668,559 \text{ (MWH)} = 917,012 \text{ (MWH)}$

**Schedule Page: 310.3 Line No.: 7 Column: i**

Formula Rate Attachment B Opportunity Sales Revenues, excluding Demand, equals page 311.2 column I Subtotal non-RQ, less page 311.2 column I line 5 MISO General Purpose Sales plus MISO General Purpose Sales, 668-A adjusted, from footnote page 311.2 line 5 column I.

$\$60,439,287 - \$43,132,884 + \$27,861,787 = \$45,168,190$

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	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	10,899,210	10,592,402		
5	(501) Fuel	220,192,396	184,960,627		
6	(502) Steam Expenses	8,639,878	8,605,331		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	2,000,835	2,240,503		
10	(506) Miscellaneous Steam Power Expenses	4,496,021	6,032,555		
11	(507) Rents	43,800	32,034		
12	(509) Allowances	2,016,318	1,202,840		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	248,288,458	213,666,292		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	1,566,566	2,954,587		
16	(511) Maintenance of Structures	1,954,330	3,065,618		
17	(512) Maintenance of Boiler Plant	20,796,637	23,955,455		
18	(513) Maintenance of Electric Plant	5,714,035	8,941,437		
19	(514) Maintenance of Miscellaneous Steam Plant	1,449,749	1,282,103		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	31,481,317	40,199,200		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	279,769,775	253,865,492		
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	889,715	917,239		
45	(536) Water for Power	526,530	526,574		
46	(537) Hydraulic Expenses	197,959	220,467		
47	(538) Electric Expenses	370,088	311,783		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	245,914	462,430		
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,230,206	2,438,493		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	669,261	373,034		
54	(542) Maintenance of Structures	149,496	123,363		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	868,881	889,436		
56	(544) Maintenance of Electric Plant	641,173	387,216		
57	(545) Maintenance of Miscellaneous Hydraulic Plant	-54	1,228		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	2,328,757	1,774,277		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	4,558,963	4,212,770		



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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	349,728	925,391		
63	(547) Fuel	5,451,736	3,039,476		
64	(548) Generation Expenses	131,530	175,005		
65	(549) Miscellaneous Other Power Generation Expenses	210,902	465,974		
66	(550) Rents	332,413	580,890		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	6,476,309	5,186,736		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	2,568,524	1,198,831		
70	(552) Maintenance of Structures	76,845	93,006		
71	(553) Maintenance of Generating and Electric Plant	2,532,741	1,350,861		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	49,782	53,848		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	5,227,892	2,696,546		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	11,704,201	7,883,282		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	301,768,938	351,192,402		
77	(556) System Control and Load Dispatching	897,678	1,076,574		
78	(557) Other Expenses	2,635,919	2,882,443		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	305,302,535	355,151,419		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	601,335,474	621,112,963		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering				
84	(561) Load Dispatching				
85	(561.1) Load Dispatch-Reliability				
86	(561.2) Load Dispatch-Monitor and Operate Transmission System				
87	(561.3) Load Dispatch-Transmission Service and Scheduling				
88	(561.4) Scheduling, System Control and Dispatch Services	1,929,746	2,008,347		
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	126,183	130,204		
93	(562) Station Expenses				
94	(563) Overhead Lines Expenses				
95	(564) Underground Lines Expenses				
96	(565) Transmission of Electricity by Others	107,693,821	94,200,713		
97	(566) Miscellaneous Transmission Expenses				
98	(567) Rents				
99	TOTAL Operation (Enter Total of lines 83 thru 98)	109,749,750	96,339,264		
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)	109,749,750	96,339,264		

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Page 323

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Account 561.4 includes \$385,643 of expenses incurred in 2010 related to Balancing Authority functions performed in connection with membership in the MISO. Recoveries of Balancing Authority costs are also recorded in this account.

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

Account 561.4 includes \$500,787 of expenses incurred in 2009 related to Balancing Authority functions performed in connection with membership in the MISO. Recoveries of Balancing Authority costs are also recorded in this account.

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

MISO Day 2 administration fees (schedules 16 & 17) of \$2,629,144 are included in this total.

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

MISO Day 2 administration fees (schedules 16 & 17) of \$2,600,712 are included in this total.

**Schedule Page: 320 Line No.: 168 Column: b**

Amount includes increased payments to Focus on Energy as agreed to with the PSCW.

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

Includes postemployment benefits and postretirement benefits other than pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$2,852,072.

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

Includes postemployment benefits and postretirement benefits other than pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$1,741,196.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>			
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)		12/25/2010	12/26/2009
2. Total Regular Full-Time Employees		975	1,114
3. Total Part-Time and Temporary Employees		61	82
4. Total Employees		1,036	1,196

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Clear Energy Brokerage & Consulting			N/A	N/A	N/A
2	Consolidated Water Power	LF	1	N/A	N/A	N/A
3	Dominion Energy Kewaunee, Inc.	LF		N/A	N/A	N/A
4	Forward Energy LLC	IF				
5	Fox Energy Center	LF		N/A	N/A	N/A
6	Illinois Power Agency			N/A	N/A	N/A
7	Interstate Power & Light			N/A	N/A	N/A
8	Manitoba Hydro	IF				
9	MISO	OS				
10	Risk Management Activity	OS				
11	Shirley Wind Farm, LLC					
12	Wisconsin River Power Company	LU	2	N/A	N/A	N/A
13	WUMS Socialized Congestion & Losses	OS				
14	Big Plover Mills	OS				
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
					500	500	1
22,551			5,775,280	1,660,549	35,863	7,471,692	2
2,940,842			102,981,814	17,013,631		119,995,445	3
146,156				9,728,358		9,728,358	4
585,894			46,056,487	21,588,430		67,644,917	5
			10,000			10,000	6
					11,966	11,966	7
526,686				15,067,030	412,303	15,479,333	8
1,303,342				53,286,383		53,286,383	9
					3,420,012	3,420,012	10
2,920				192,728		192,728	11
			584,758	-434,519		150,239	12
					-64,632	-64,632	13
1,051				69,816		69,816	14
5,733,898			155,408,339	142,544,587	3,816,012	301,768,938	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Chlubna, Sandra L.	OS				
2	Dairy Dreams, LLC	OS				
3	Domtar Paper Hydro	OS				
4	Ecker Bros	OS				
5	Fiber Recovery	OS				
6	Fox Valley Technical College	OS				
7	Georgia Pacific	OS				
8	Grotegut Dairy Farm, Inc.	OS				
9	Holsum Dairies, LLC	OS				
10	Larsen, Rob	OS				
11	Maple Leaf Dairy, LLC	OS				
12	NEW Hydro	OS				
13	Pagels Ponderosa Dairy, LLC	OS				
14	Packaging Corp of America Hydro	OS				
	Total					



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
12				753		753	1
1,444				103,042		103,042	2
9				47,488		47,488	3
69				4,067		4,067	4
15,526				1,268,152		1,268,152	5
				12		12	6
33,377				1,805,231		1,805,231	7
4,455				321,717		321,717	8
9,470				716,882		716,882	9
2,878				211,674		211,674	10
7,455				549,940		549,940	11
29,801				1,178,120		1,178,120	12
6,515				468,560		468,560	13
				467,684		467,684	14
5,733,898			155,408,339	142,544,587	3,816,012	301,768,938	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Port & Solid Waste Department	OS				
2	Robert Shanak Hydro	OS				
3	Suring Digestor	OS				
4	Tomahawk Power & Pulp	OS				
5	Vainisi, Dr. Samuel J.	OS				
6	Waste Management	OS				
7	Wausau Paper Mills Co.	OS				
8	Wausau School District	OS				
9	Wetzel, Charles	OS				
10	Winnebago County Landfill	OS				
11	Winnebago County Jail	OS				
12	Solar/ Windmills/ Net Metering	OS				
13	Parallel Generation Credit					
14	2010 Delivery Point Adjustment					
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
10,507				805,712		805,712	1
1,239				75,432		75,432	2
185				18,398		18,398	3
9,246				669,430		669,430	4
11				660		660	5
44,153				3,274,511		3,274,511	6
250				543,271		543,271	7
69				4,299		4,299	8
18				1,251		1,251	9
15,318				1,263,300		1,263,300	10
11,480				947,781		947,781	11
969				171,452		171,452	12
				-3		-3	13
				-122,969		-122,969	14
5,733,898			155,408,339	142,544,587	3,816,012	301,768,938	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)      Average Monthly CP Demand (f)	
1	WUMS Socialization Deferral					
2	MISO Day 2 Purchase Power Deferral					
3	2005 KNPP Purchase Power Deferral					
4	Weston 3 Purchase Power Deferral					
5	2010 Weston 4 Offline Aux (DPC Share)					
6	Footnotes for Total Line					
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
				-1,567,337		-1,567,337	1
				-203,851		-203,851	2
				7,890,001		7,890,001	3
				3,625,056		3,625,056	4
				-167,535		-167,535	5
							6
							7
							8
							9
							10
							11
							12
							13
							14
5,733,898			155,408,339	142,544,587	3,816,012	301,768,938	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 1 Column: l**

Amount represents payment made for miscellaneous purchased power contract fee.

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

Termination Date October 31, 2011.

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

Amounts represent payments made for purchases of renewable energy credits.

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

Termination Date December 21, 2013.

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

Termination Date May 31, 2016.

**Schedule Page: 326 Line No.: 7 Column: l**

Amounts represent payments made for purchases of renewable energy credits.

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

Amounts represent payments made for purchases of renewable energy credits.

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

MISO purchases have been reported in accordance with FERC Order 668 which requires transactions for the real-time and day-ahead RTO administered energy markets to be separately reported for each hour. The total MISO purchases when the purchases and sales are netted on an hourly basis are 742,067 MWh.

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

In accordance with FERC Order 668-A, the purchases as reported are calculated using the total gross purchases from MISO. The total purchases when the MISO purchases and sales are netted on an hourly basis are \$38,015,286.

**Schedule Page: 326 Line No.: 10 Column: l**

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

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

WPS owns a 50% interest in WRPC.

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

An agreement was in place for the reallocation of MISO congestion and loss costs among load serving entities in the Wisconsin and Upper Peninsula of Michigan system (WUMS) that are connected to the ATC transmission system. The agreement was that MISO congestion and loss costs will be socialized or reallocated among these entities for a period of five years beginning April 1, 2005. The agreement expired May 31, 2010.

**Schedule Page: 326 Line No.: 14 Column: k**

Includes General Purpose, Negotiated Capacity, Non-Firm Renewable.

**Schedule Page: 326.1 Line No.: 1 Column: k**

Lines 1 through 14: Includes General Purpose, Negotiated Capacity, Non-Firm Renewable.

**Schedule Page: 326.2 Line No.: 1 Column: k**

Lines 1 through 12: Includes General Purpose, Negotiated Capacity, Non-Firm Renewable.

**Schedule Page: 326.2 Line No.: 14 Column: k**

A tariff adjustment to accommodate delivery point location changes as a result of the implementation of MISO Auction Revenue Rights.

**Schedule Page: 326.3 Line No.: 1 Column: k**

WPS received credits related to the socialization/reallocation of MISO congestion costs resulting from the WUMS Socialization Agreement. The Wisconsin and Market Based Rate (MBR) jurisdictional portions of the WPS credits were deferred. PSCW Rate Order 6690-UR-119 authorized the return of approximately \$1.5 million per year for 2009 and 2010.

**Schedule Page: 326.3 Line No.: 2 Column: k**

In Rate orders 6690-UR-116, 6690-UR-117 and 6690-UR-118, for years 2005, 2006, and 2007 the PSCW authorized the deferral of marginal loss and congestion related costs due to the implementation of MISO Day 2. On August 31, 2007, the PSCW authorized the deferral of additional MISO Day 2 costs and credits for the remainder of 2007. These additional costs and credits include Revenue Sufficiency charges, Revenue Sufficiency Make Whole Payments,

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Revenue Neutrality Uplift charges and credits and Miscellaneous Uplift charges and credits. As approved in PSCW Rate Order 6690-UR-118, most of the deferred MISO Day 2 costs and credits were included in 2008 rates and the related deferred costs and credits were amortized in 2008. PSCW Rate Order 6690-UR-119 authorized the amortization of the remaining MISO Day 2 deferred credit balance over 2009 and 2010. The amortization of the MISO Day 2 deferral was complete at the end of 2010.

**Schedule Page: 326.3 Line No.: 3 Column: k**

The PSCW authorized a deferral of purchased power costs that were incurred while the KNPP was down for an extended outage in 2005. In PSCW Rate Order 6690-UR-117, WPS was authorized to begin recovery of these deferred replacement power costs starting in 2006 over a 5-year period. The amortization of the 2005 KNPP Purchase Power deferral was complete at the end of 2010.

**Schedule Page: 326.3 Line No.: 4 Column: k**

On October 6, 2007, WPS's Weston 3 coal-fired generating unit was struck by lightning and remained off-line until early January 2008. In a letter dated October 16, 2007, from the PSCW Administrator, WPS was authorized to defer replacement power costs related to the Weston 3 outage. In rate order 6690-UR-119, the PSCW authorized only partial recovery of the deferred replacement power costs without carrying costs over a 6-year period. PSCW Rate Order 6690-UR-119 authorized amortization of approximately \$3.6 million per year for the Weston 3 purchased power deferral for the years 2010 through 2014.

**Schedule Page: 326.3 Line No.: 5 Column: k**

The Weston 4 unit is jointly owned with Dairyland Power Cooperative (DPC). WPS invoices DPC for their portion of the off-line auxiliary power costs, resulting in a reduction to purchased power costs.

**Schedule Page: 326.3 Line No.: 6 Column: g**

Formula Rate Attachment B MegaWatt Hours Purchased equals page 327 total column G, less column G line 9 MISO MegaWatt Hours Purchased plus MISO MegaWatt Hours Purchased 668-A adjusted from footnote line 9 column G.

$$5,733,898 \text{ (MWH)} - 1,303,342 \text{ (MWH)} + 742,067 \text{ (MWH)} = 5,172,623 \text{ (MWH)}$$

**Schedule Page: 326.3 Line No.: 6 Column: k**

Formula Rate Attachment B Purchased Power equals page 327 total columns K + L, less column K line 9 MISO Purchased Power Energy, plus MISO Purchased Power Energy 668-A adjusted from footnote line 9 column K, plus MISO Day 2 administrative fees, footnote page 322 line 121 column B, account 575.7, less deferrals page 327.3 column K lines 1,2,3 and 4.

$$(\$142,544,587 + \$3,816,012) - \$53,286,383 + \$38,015,286 + \$2,629,144 - (\$1,567,337) - (\$203,851) - \$7,890,001 - \$3,625,056 = \$123,974,777$$

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

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

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	Geographic Basis - None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Geographic Basis		
17			
18	<u>Account 454:</u>		
19	Minor Rent		84
20			
21			
22			
23	<u>Account 455:</u>		
24	None		
25			
26			
27			
28			
29	Total		84



Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SALES OF WATER AND WATER POWER (Account 453)</b>					
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (d)	
1	Geographic Basis - None				
2					
3					
4					
5					
6					
7					
8					
9					
10	TOTAL			0	

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	Geographic Basis	
12		
13		
14	<u>Miscellaneous Service Revenues (451)</u>	
15	Minor Items	7,078
16	Total	7,078
17		
18	<u>Other Electric Revenues (456)</u>	
19	Telephone Company Poles and Related Services	4,912
20	Wholesale Distribution Services	108,122
21	Minor Items	1,941
22	Total	114,975
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	122,053

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	MISO - Network	FNS	16,030,031	16,030,031	12,036,111			12,036,111
2	ATC	OS			96,591,399			96,591,399
3	PJM Interconnection	LFP			-933,689			-933,689
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		16,030,031	16,030,031	107,693,821			107,693,821

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 2 Column: a**

WPS owns a minority interest in ATC through its equity ownership in WPS Investments, LLC.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
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#### LEASE RENTALS CHARGED

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

#### A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor	Basic Details of Lease	Terminal Dates of Lease, Primary (P) or Renewal ( R)
(a)	(b)	(c)
WPS Leasing, wholly owned subsidiary	Railroad Equipment (126 cars)	02/01/1995 to 01/31/2015 (R)
WPS Leasing, wholly owned subsidiary	Railroad Equipment (134 cars)	05/01/1996 to 04/30/2016 (R)
Wilmington Trust Company	Railroad Equipment (144 cars)	N/A
Wilmington Trust Company	Railroad Equipment (445 cars)	02/01/1994 to 01/31/2014 (P)
Wilmington Trust Company	Railroad Equipment (360 cars)	N/A
Wilmington Trust Company	Railroad Equipment (120 cars)	N/A
Chase Equipment Leasing, Inc.	Railroad Equipment (100 cars)	N/A
ICX Corporation	Railroad Equipment (59 cars)	N/A
AIG Rail Serv, Inc. (GE Railcar Serv Corp)	Railroad Equipment (100 cars)	N/A
AIG Rail Serv, Inc. (GE Railcar Serv Corp)	Railroad Equipment (30 cars)	N/A
First Union Rail Corp.	Railroad Equipment (150 cars)	05/15/2008 to 04/30/2011 (P)
First Union Rail Corp.	Railroad Equipment (150 cars)	07/05/2008 to 06/30/2011 (P)
First Union Rail Corp.	Railroad Equipment (150 cars)	09/22/2008 to 09/30/2011 (P)
Various Landowners	Crane Creek Wind Proj (Land Contracts)	07/16/2009 to 07/15/2041 (P)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/28/2011	December 31, 2010

### LEASE RENTALS CHARGED (Continued)

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

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

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

\* See definition on page 226 (B)

### A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property	Expenses to be Paid by Lessee Itemize	AMOUNT OF RENT - CURRENT TERM				Account Charged	Remaining Annual Charges Under Lease Est. if Not Known
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
\$6.4 Million (F)	-	643,737		10,241,189		501	2,628,593
\$8.7 Million (F)	-	769,236		11,747,231		501	3,969,221
N/A	N/A	217,842		N/A		501	N/A
\$19.6 Million(F)	-	523,143		8,806,196		501	1,656,619
N/A	N/A	196,856		N/A		501	N/A
N/A	N/A	60,117		N/A		501	N/A
N/A	N/A	158,949		N/A		501	N/A
N/A	N/A	85,708		N/A		501	N/A
N/A	N/A	114,192		N/A		501	N/A
N/A	N/A	67,314		N/A		501	N/A
\$9.3 Million (F)	-	612,000		1,581,000		501	255,000
\$9.3 Million (F)	-	612,000		1,479,000		501	357,000
\$10.8 Million(F)	-	718,200		1,615,950		501	538,650
N/A	-	(1) -		514,636		550	16,361,926

(1) The Crane Creek Wind Project rent for 2010 was expensed in December 2009. The 2011 rent payment was recorded to a prepaid rent account and will be expensed during 2011.

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)</b>			
Name of Lessor  (a)	Basic Details of Lease  (b)	Terminal Dates of Lease, Primary (P) or Renewal (R)  (c)	
<b>B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)</b>			
Harbinger Development, LLC	Office Space	06/01/2004 to 12/31/2010 (R) (2)	

(2) The office space rented in the Harbinger Development, LLC lease was vacated during 2010.



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	265,922			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses	287,487			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Intercompany billing from IBS, see IBS FERC Form 60	11,010,245			
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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41					
42					
43					
44					
45					
46	TOTAL	11,563,654			



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 335 Line No.: 4 Column: b**

These expenses are included in the intercompany billing from IBS amount on Line 6.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of <u>2010/Q4</u>			
<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)</b> (Except amortization of acquisition adjustments)						
<p>1. 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).</p> <p>2. 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.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>						
<b>A. Summary of Depreciation and Amortization Charges</b>						
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			5,197,789		5,197,789
2	Steam Production Plant	34,812,792				34,812,792
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,506,053				1,506,053
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	11,383,423				11,383,423
7	Transmission Plant					
8	Distribution Plant	29,192,346				29,192,346
9	Regional Transmission and Market Operation					
10	General Plant	1,347,630				1,347,630
11	Common Plant-Electric	4,793,423				4,793,423
12	<b>TOTAL</b>	83,035,667		5,197,789		88,233,456
<b>B. Basis for Amortization Charges</b>						
Amortization of Limited Term Electric Plant is for software and is based on a 3-, 5-, or 7-year period as determined by users of the software systems.						

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 1 Column: d**

The functional breakdown of Amortization of Limited Term Electric Plant for software (Account 404) is as follows:

Steam Production	\$ 273,452
Hydraulic Production-Conventional	21,513
Other Production	122,181
Distribution	417,322
General	252,328
Common Electric	4,110,993
Total Amortization	\$5,197,789

**Schedule Page: 336 Line No.: 12 Column: e**

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

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2011	Year of Report December 31, 2010
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)--Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p> <p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>		
Line No.	Item (a)	Amount (b)
1	<b>Miscellaneous Amortization (425)</b>	
2	Total - 425	0
3		
4	<b>Donations (426.1)</b>	
5	Wisconsin Public Service Foundation, Inc.	1,000,000
6	Miscellaneous	11,598
7	Total - 426.1	1,011,598
8		
9	<b>Key Executive Life Insurance (426.2)</b>	
10	Northwestern Mutual Life	(1,586,802)
11	Total - 426.2	(1,586,802)
12		
13	<b>Penalties (426.3)</b>	
14	Estimated Regulatory Penalties	150,000
15	Penalty Accrual Reversal	(170,000)
16	Miscellaneous	92
17	Total - 426.3	(19,908)
18		
20	<b>Expenses for Certain Civil, Political, &amp; Related Activities (426.4)</b>	
21	Memberships	151,162
22	Consultants Contracted	292,345
23	Employee Wages	33,099
24	Other	41,946
25	Total - 426.4	518,552
26		
27	<b>Other Deductions (426.5)</b>	
28	Unrealized Gain - Fuel Options	(10,592)
29	Statewide Energy Efficiency and Renewable Administration (SEERA) Funding Costs	335,769
30	Mark-to-Market Losses and Expenses Related to Gas Options for Fixed Bill Program	40,000
31	Total - 426.5	365,177
32		
33	<b>Other Interest Expense (431)</b>	
34	Short-Term Debt	23,510
35	Interest Expense Deferred Compensation Reserve	2,406,852
36	Interest Expense Key Executive Life Insurance	1,568,462
37	Interest on Customer Deposits	9,747
38	Other - Various Rates	18,352
39	Interest on Tax Adjustments	184,014
40	Credit Line Interest	191,399
41	Total - 431	4,402,336
42		

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission	108,411	357,263	465,674	
2					
3	Public Service Commission of Wisconsin	559,812	71,984	631,796	
4					
5	Michigan Public Service Commission		-6,445	-6,445	
6					
7	Miscellaneous		680	680	
8					
9					
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45					
46	TOTAL	668,223	423,482	1,091,705	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	968,043					1
							2
Gas	928	123,662					3
							4
							5
							6
							7
							8
							9
							10
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							45
		1,091,705					46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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		Electric:
2	B (1)	Electric Power Research Institute - Membership Dues
3		Electric Power Research Institute - Membership Dues
4		
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9	Total	
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute  
 (3) Research Support to Nuclear Power Groups  
 (4) Research Support to Others (Classify)  
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$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)		
					1
	174,802	930.2	174,802		2
	58,267	921	58,267		3
					4
					5
					6
					7
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	233,069		233,069		9
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**Schedule Page: 352 Line No.: 9 Column: f**

The balance reported for research, development, and demonstration activities is the amount recorded in the general ledger for activities in 2010 that have been determined to qualify. There is an annual study performed after the FERC Form 1 filing that calculates the balance for tax credit purposes.

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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	22,141,798		
4	Transmission	447,103		
5	Regional Market			
6	Distribution	14,285,058		
7	Customer Accounts	6,577,038		
8	Customer Service and Informational	3,351,992		
9	Sales			
10	Administrative and General	8,436,301		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	55,239,290		
12	Maintenance			
13	Production	13,948,594		
14	Transmission			
15	Regional Market			
16	Distribution	10,305,851		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,254,445		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	36,090,392		
21	Transmission (Enter Total of lines 4 and 14)	447,103		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	24,590,909		
24	Customer Accounts (Transcribe from line 7)	6,577,038		
25	Customer Service and Informational (Transcribe from line 8)	3,351,992		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	8,436,301		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	79,493,735	23,367,136	102,860,871
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply	553,899		
34	Storage, LNG Terminating and Processing	224		
35	Transmission	117,577		
36	Distribution	8,144,694		
37	Customer Accounts	4,420,320		
38	Customer Service and Informational	276,094		
39	Sales			
40	Administrative and General	1,971,241		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	15,484,049		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission	77,800		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	3,475,975			
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	3,553,775			
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)	553,899			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru	224			
56	Transmission (Lines 35 and 47)	195,377			
57	Distribution (Lines 36 and 48)	11,620,669			
58	Customer Accounts (Line 37)	4,420,320			
59	Customer Service and Informational (Line 38)	276,094			
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)	1,971,241			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	19,037,824	8,202,523	27,240,347	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	98,531,559	31,569,659	130,101,218	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	11,485,081	1,121,236	12,606,317	
69	Gas Plant	3,494,859	543,429	4,038,288	
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	14,979,940	1,664,665	16,644,605	
72	Plant Removal (By Utility Departments)				
73	Electric Plant				
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)				
77	Other Accounts (Specify, provide details in footnote):	16,896,808	3,512,615	20,409,423	
78	Clearing Accounts	8,726,295	-9,226,491	-500,196	
79	Co Tenant	-4,468,424	4,468,424		
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	21,154,679	-1,245,452	19,909,227	
96	TOTAL SALARIES AND WAGES	134,666,178	31,988,872	166,655,050	

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FOOTNOTE DATA			

**Schedule Page: 354 Line No.: 77 Column: b**

Other Accounts	
Subsidiaries	\$ 5,474,132
Proprietary capital	652,752
Deferred credits	2,599,801
Operating revenues	591,209
Interest charge	1,348,131
Cash	5,915,698
Other income and deductions	33,134
Misc. current and accrued liabilities	455,644
Unamortized debt expense	(173,693)
TOTAL	\$16,896,808

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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
Intangible-Software	2,392,729	1,898,152	494,577
Land & Land Rights	6,251,613	4,959,404	1,292,209
Structure & Improvements	85,822,870	68,083,283	17,739,587
Office Furniture & Equipment	15,211,389	12,067,195	3,144,194
Transportation Equipment	49,288,711	39,100,734	10,187,977
Stores Equipment	2,395,548	1,900,389	495,159
Tools, Shop & Garage Equipment	3,154,144	2,502,182	651,962
Laboratory Equipment	407,173	323,010	84,163
Power Operated Equipment	5,981,652	4,745,245	1,236,407
Communication Equipment	25,475,561	20,209,763	5,265,798
Miscellaneous Equipment	161,739	128,307	33,432
Asset Retirement Costs	1,210,233	960,078	250,155
 Total Common Plant	 197,753,362	 156,877,742	 40,875,620
 TOTAL COMMON CWIP	 1,000,999	 794,092	 206,907

**ACCUMULATED PROVISION FOR DEPRECIATION**

Balance, Beginning of Year	88,809,410
Depreciation accruals charged to:	
Depreciation Expense	6,042,383
Transportation Equipment Expense	4,477,026
	10,519,409
Depreciation Accrual Expense Adjustments	
Less: 254 Reg Liab Non-ARO COR Depr Expense (incl. in 403)	0
Add: 182.3 ARC Depreciation Expense	32,971
Less: 182.3 Reg Liab ARO Depr Expense (incl. in 403)	0
	32,971
Total Depreciation Provision for Year	10,552,380
Net Charges for Plant Retired:	
Book Cost of Plant Retired	6,372,722
Cost of Removal	26,846
Salvage - Credit	(224,120)
	6,175,448

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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.

Adjustment/Reclassification		
Reserve Adjustment for Donation	11,598	11,598
Balance, End of Year		93,197,940
Footnote:		
End Balance (above)		93,197,940
Less: 108 ARO Depreciation (Non-Rate base)		(643,681)
Add: 182.3 ARO COR Depr (Rate base)		-
Add: 254 Non-ARO COR Depr Exp (Rate Base)		-
Ending Rate Base Reserve		92,554,259

**ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION**

	Accruals for The Year	Balance End of Year
Electric Department	4,793,423	73,858,808
Gas Department	1,248,960	19,339,132
Totals	6,042,383	93,197,940

Footnotes:

End Balance - Electric	73,858,808
Less: 108 ARO Depreciation (Non-Rate base)	510,582
Add: 182.3 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve - Electric	73,348,226
End Balance - Gas	19,339,132
Less: 108 ARO Depreciation (Non-Rate base)	133,099
Add: 182.3 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve - Gas	19,206,033

**ACCUMULATED PROVISION FOR AMORTIZATION**

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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.

Balance, Beginning of Year		36,075,847
Amortization accruals charged to:		
Amortization Expense		5,182,141
Net Charges for Plant Retired:		
Book Cost of Plant Retired	39,907,931	
Cost of Removal	0	
Salvage - Credit	0	
		39,907,931
Adjustments/Reclassifications		
Other Reclassifications	0	
		0
Balance, End of Year		1,350,057

**ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION**

	Accruals for The Year	Balance End of Year
Electric Department	4,110,993	1,071,000
Gas Department	1,071,148	279,057
Totals	5,182,141	1,350,057



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<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>				
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported</p> <p>in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)</p> <p>(a) Name and address of person or organization rendering services,</p> <p>(b) description of services received during year and project or case to which services relate,</p> <p>(c) basis of charges,</p> <p>(d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p>				
Line No.	Name/Address	Description	Account(s)	Amount
1	Arby Construction, Inc.	Construction Services	Various	2,518,378
2	15418 Collections Center Dr			
3	Chicago, IL			
4				
5	Asplundh Tree Expert Co.	Line Clearance Services	Various	6,059,730
6	5907 Municipal Street			
7	Schofield, WI			
8				
9	Baker Botts LLP	Legal Services	923	57,221
10	P. O. Box 201626			
11	Houston, TX			
12				
13	Booz & Co	Strategic Planning	923	60,798
14	901 Main Street, Suite 6500			
15	Dallas, TX			
16				
17	Bruder Gentile & Marcoux LLP	Legal Services	107, 923, 928	408,395
18	1701 Pennsylvania Avenue, NW, Suite 900			
19	Washington, DC			
20				
21	Burns & McDonnell	Engineering Services	500, 506	34,258
22	P. O. Box 419173			
23	Kansas City, MO			
24				
25	Carlson Building Services Inc.	Construction Services	163, 184	269,778
26	4111 Mackenzi Court, NE Suite 100			
27	St Michael, MN			
28				
29	Centric Consulting LLC	Management and Technology Consulting Services	143	72,693
30	1950 Composite Drive			
31	Kettering, OH			
32				
33				
34				
35				

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Line No.	Name/Address	Description	Account(s)	Amount	
1	Clerk of Courts - Brown County	Record Services	903	85,541	
2	P. O. Box 23600				
3	Green Bay, WI				
4					
5	Davis & Kuelthau SC	Legal Services	903	95,118	
6	414 E. Walnut Street, Suite 150				
7	Green Bay, WI				
8					
9	Deloitte & Touche LLP	Accounting, Auditing and Tax Services	923	763,877	
10	111 South Wacker Drive				
11	Chicago, IL				
12					
13	Dewey & Leboeuf LLP	Legal Services	923	55,630	
14	180 North Stetson Ave., Suite 3700				
15	Chicago, IL				
16					
17	Diggers Hotline, Inc.	Locate Facilitation Services	584, 870, 880	168,156	
18	8112 West Bluemound Road, Suite 2FL				
19	Milwaukee, WI				
20					
21	Endpoint Solutions LLC	Environmental Consulting	546, 580, 923	32,875	
22	12065 West Janesville Road, Suite 300				
23	Hales Corners, WI				
24					
25	Everson Whitney Everson & Brehm SC	Legal Services	143, 923, 925	99,272	
26	P. O. Box 22248				
27	Green Bay, WI				
28					
29	Exclusive Use Express Ltd.	Transportation Services	163, 921, 923	89,204	
30	820 Coronis Way				
31	Green Bay, WI				
32					
33					
34					
35					

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<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>							
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Line No.	Name/Address	Description	Account(s)	Amount			
1	FABCO Equipment Inc.	Construction Services	512	39,025			
2	9601 Christie Lane						
3	P. O. Box 350						
4	Schofield, WI						
5							
6	Foley & Lardner	Legal Services	Various	2,118,919			
7	Firststar Center						
8	777 East Wisconsin Avenue						
9	Milwaukee, WI						
10							
11	Gannett Fleming, Inc.	Construction Management	923	27,005			
12	P. O. Box 67100						
13	Harrisburg, PA						
14							
15	Gas Supply Consulting Inc.	Consulting Services	804	98,639			
16	14811 St. Marys, Suite 175						
17	Houston, TX						
18							
19	Godfrey & Kahn SC	Legal Services	107, 500, 923	27,131			
20	P. O. Box 13067						
21	Green Bay, WI						
22							
23	Gonzalez Saggio & Harlan LLP	Legal Services	923	99,523			
24	35 East Wacker Dr., Suite 500						
25	Chicago, IL						
26							
27	Jacobs Engineering Group, Inc.	Engineering Services	Various	285,849			
28	421 Lawrence Drive, P. O. Box 5910						
29	De Pere, WI						
30							
31	Karcz Pole Inspection LLC	Pole Inspection Services	456, 593	112,600			
32	N1655 Laney Road						
33	Seymour, WI						
34							
35							

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)</p> <p>(a) Name and address of person or organization rendering services,  (b) description of services received during year and project or case to which services relate,  (c) basis of charges,  (d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p>					
Line No.	Name/Address	Description	Account(s)	Amount	
1	KS Energy Services, Inc.	Construction Services	Various	9,291,660	
2	19705 West Lincoln Avenue				
3	New Berlin, WI				
4					
5	Meinnert Delivery, Inc.	Delivery Services	Various	255,014	
6	315D South Eisenhower Parkway, P. O. Box 694				
7	Rhineland, WI				
8					
9	Miller Canfield Paddock & Stone PLC	Legal Services	923	48,916	
10	P. O. Drawer 640348				
11	Detroit, MI				
12					
13	Moorehead Machinery & Boiler CO	Construction Services	107	141,514	
14	3477 University Ave NE				
15	Minneapolis, MN				
16					
17	Natural Resource Technology, Inc.	Environmental Consulting	253	258,826	
18	23713 West Paul Road, Unit D				
19	Pewaukee, WI				
20					
21	North States Utility Contractors, Inc.	Construction Services	Various	3,192,470	
22	934 Highway 17 South, P. O. Box 1507				
23	Eagle River, WI				
24					
25	P. Moul & Assoc.	Utilities Consulting Services	923	35,242	
26	251 Hopkins Rd.				
27	Haddonfield, NJ				
28					
29	Pace Analytical Services Inc.	Environmental Consulting Services	Various	60,139	
30	1090 West Kennedy Ave.				
31	Kimberly, WI				
32					
33					
34					
35					

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported</p> <p>in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.)</p> <p>(a) Name and address of person or organization rendering services,</p> <p>(b) description of services received during year and project or case to which services relate,</p> <p>(c) basis of charges,</p> <p>(d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p>					
Line No.	Name/Address	Description	Account(s)	Amount	
1	Per Mar Security Services	Security Services	184, 506	122,347	
2	P. O. Box 1101				
3	Davenport, IA				
4					
5	PricewaterhouseCoopers LLP	Accounting Services	923	67,831	
6	2001 Market Street				
7	Philadelphia, PA				
8					
9	Public Service Commission of Wisconsin	Audit Expenses	923	56,689	
10	P. O. Box 78283	and Intervener Compensation			
11	Milwaukee, WI				
12					
13	Schiff Hardin LLP	Legal Services	923	174,074	
14	1666 K Street NW, Suite 300				
15	Washington, DC				
16					
17	Slover & Loftus	Legal Services	923	30,248	
18	1224 17th Street, NW				
19	Washington, DC				
20					
21	Stafflogix	Temporary Staffing	Various	989,428	
22	Wells Fargo Business Credit Inc.				
23	P. O. Box 60839				
24	Charlotte, NC				
25					
26	Structural Integrity Assoc. Inc.	Consulting Services	500, 512	152,518	
27	5215 Hellyer Ave, Suite 210				
28	San Jose, CA				
29					
30	Waste Management Corp.	Disposal Services	Various	56,220	
31	1001 Fannin, Suite 4000				
32	Houston, TX				
33					
34					
35					

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Energy Group, Inc.	Parent Company (WPS is a wholly owned subsidiary of Integrus)	Labor & Labor Loadings	920, 500	3,641
2			Employee Benefits **		
3			Materials & Supplies		
4			Invoices & Expenses		
5			Other Direct Costs		
6					
7					
8	Upper Peninsula Power Company	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings	920	37,006
9			Employee Benefits **		
10			Materials & Supplies		
11			Invoices & Expenses		
12			Other Direct Costs		
13			Electric Power Sales	447, 456, 555	26,749,471
14			Long-Term Incentive Plan	920	5,023
15			Annual Incentive Plan	920	1,781
16			Other Postretirement ***		
17					
18					
19	Integrus Energy Services, Inc.	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings	920	7,999
20			Employee Benefits **		
21			Invoices & Expenses		
22			Other Direct Costs		
23			Gas Sales		
24			Long-Term Incentive Plan	920	1,133
25			Other Postretirement ***		
26					
27					
28					
29					
30					
31					
32					
33					
34					

\*\* and other stock based compensation

\*\*\* benefits funding reimbursement

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	308,619	308,619	(1)	1
		Various	2,371,307	2,374,948	(1), (4)	2
		Various	1,403	1,403	(1)	3
		Various	174,308	174,308	(4)	4
		Various	(179,304)	(179,304)	(2)	5
				<b>2,679,974</b>		6
						7
		Various	2,209,902	2,209,902	(1)	8
		Various	31,342	68,348	(1), (4)	9
		Various	1,149,716	1,149,716	(1)	10
		Various	3,526,486	3,526,486	(4)	11
		Various	2,513,847	2,513,847	(2)	12
				26,749,471	(3)	13
				5,023	(4)	14
				1,781	(4)	15
		Various	2,127,506	2,127,506	(4)	16
		Total		<b>38,352,080</b>		17
						18
		Various	93,412	93,412	(1)	19
		Various	861,511	869,510	(1), (4)	20
		Various	26,246	26,246	(4)	21
		Various	11,110	11,110	(2)	22
				163,696	(5)	23
				1,133	(4)	24
		Various	81,791	81,791	(4)	25
		Total		<b>1,246,898</b>		26
						27
						28
						29
						30
						31
						32
						33
						34

(1) Fully Loaded Cost

(2) Market

(3) Tariff

(4) Actual Cost

(5) Contract

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
<p>1. In column (a) report the name of the associated company.</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).</p> <p>4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.</p>					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Energy Services -	Subsidiary of Integrus	Gas Sales	481, 489	552,636
2	Natural Gas, LLC	Energy Group, Inc.	Gas - Pass through		
3					
4					
5	WPS Power	Subsidiary of Integrus	Invoices & Expenses		
6	Development, Inc.	Energy Group, Inc.	Other Direct Costs		
7					
8					
9	WPS Investments, LLC	Subsidiary of Integrus	Other Direct Costs		
10		Energy Group, Inc.			
11					
12	Westwood Generation,	Subsidiary of Integrus	Labor & Labor Loadings		
13	LLC	Energy Group, Inc.	Invoices & Expenses		
14			Other Direct Costs		
15					
16					
17	Wisconsin River Power	WPS Owns 50%	Labor & Labor Loadings		
18	Company		Materials & Supplies		
19			Invoices & Expenses		
20			Other Direct Costs		
21			Purchased Power	555	1,116,282
22					
23					
24	Combined Locks Energy	Subsidiary of Integrus	Invoices & Expenses		
25	Center, LLC	Energy Group, Inc.			
26					
27	WPS Beaver Falls	Subsidiary of Integrus	Invoices & Expenses		
28	Generation, LLC	Energy Group, Inc.	Other Direct Costs		
29					
30					
31	WPS Syracuse	Subsidiary of Integrus	Invoices & Expenses		
32	Generation, LLC	Energy Group, Inc.	Other Direct Costs		
33					
34					



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	686,063	552,636	(5)	1
				686,063	(5)	2
		Total		<b>1,238,699</b>		3
						4
		Various	253	253	(4)	5
		Various	242	242	(2)	6
		Total		<b>495</b>		7
						8
		Various	16,882	16,882	(2)	9
		Total		<b>16,882</b>		10
						11
		Various	14,667	14,667	(1)	12
		Various	2,009	2,009	(4)	13
		Various	6,000	6,000	(2)	14
		Total		<b>22,676</b>		15
						16
		Various	445,304	445,304	(1)	17
		Various	5,787	5,787	(1)	18
		Various	41,725	41,725	(4)	19
		Various	67,021	67,021	(2)	20
				1,116,282	(2), (5)	21
		Total		<b>1,676,119</b>		22
						23
		Various	1,574	1,574	(4)	24
		Total		<b>1,574</b>		25
						26
		Various	3,084	3,084	(4)	27
		Various	310	310	(2)	28
		Total		<b>3,394</b>		29
						30
		Various	3,397	3,397	(4)	31
		Various	338	338	(2)	32
		Total		<b>3,735</b>		33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc. ). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Business	Subsidiary of Integrus	Labor & Labor Loadings		
2	Support, LLC	Energy Group, Inc.	Employee Benefits **	920	108,573
3			Materials & Supplies		
4			Invoices & Expenses		
5			Other Direct Costs		
6			Rent/Pre-Tax Carrying		
7			Other Postretirement ***		
8					
9					
10	Integrus Energy Services	Subsidiary of Integrus	Labor & Labor Loadings		
11	of Texas, LP	Energy Group, Inc.	Other Direct Costs		
12					
13					
14	Integrus Energy Services	Subsidiary of Integrus	Labor & Labor Loadings		
15	of New York, Inc.	Energy Group, Inc.	Other Direct Costs		
16					
17					
18	Minnesota Energy	Subsidiary of Integrus	Labor & Labor Loadings		
19	Resources Corporation	Energy Group, Inc.	Employee Benefits **	920	4,455
20			Materials & Supplies		
21			Invoices & Expenses		
22			Other Direct Costs		
23			Other Postretirement ***		
24					
25					
26	Michigan Gas Utilities	Subsidiary of Integrus	Labor & Labor Loadings		
27	Corporation	Energy Group, Inc.	Employee Benefits **	920	108
28			Materials & Supplies		
29			Invoices & Expenses		
30			Other Direct Costs		
31			Other Postretirement ***		
32					
33					
34					

\*\* and other stock based compensation

\*\*\* benefits funding reimbursement

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	251,567	251,567	(1)	1
		Various	5,855,526	5,964,099	(1), (4)	2
		Various	182,947	182,947	(1)	3
		Various	327,509	327,509	(4)	4
		Various	322,060	322,060	(4)	5
		Various	4,818,272	4,818,272	(4)	6
		Various	28,075	28,075	(4)	7
		Total		<b>11,894,529</b>		8
						9
		Various	29	29	(1)	10
		Various	1,135	1,135	(2)	11
		Total		<b>1,164</b>		12
						13
		Various	80	80	(1)	14
		Various	10,471	10,471	(4)	15
		Total		<b>10,551</b>		16
						17
		Various	77,749	77,749	(1)	18
		Various	6,694	11,149	(1), (4)	19
		Various	458,383	458,383	(1)	20
		Various	274,642	274,642	(4)	21
		Various	409,114	409,114	(2)	22
		Various	394,905	394,905	(4)	23
		Total		<b>1,625,942</b>		24
						25
		Various	52,360	52,360	(1)	26
		Various	11,877	11,985	(1), (4)	27
		Various	646,383	646,383	(1)	28
		Various	235,633	235,633	(4)	29
		Various	301,149	301,149	(2)	30
		Various	408,837	408,837	(4)	31
		Total		<b>1,656,347</b>		32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc. ).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	The Peoples Gas Light and Coke Company	Subsidiary of Integrys Energy Group, Inc.	Labor & Labor Loadings	920	(2,845)
2			Material & Supplies		
3			Invoices & Expenses		
4			Other Direct Costs		
5			Other Stock Based Comp.		
6					
7					
8	North Shore Gas Company	Subsidiary of Integrys Energy Group, Inc.	Labor & Labor Loadings	920	444
9			Material & Supplies		
10			Invoices & Expenses		
11			Other Direct Costs		
12			Other Stock Based Comp.		
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
<b>TOTAL</b>					<b>28,749,403</b>

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010			
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	301,414	301,414	(1)	1
		Various	92,947	92,947	(1)	2
		Various	148,206	148,206	(4)	3
		Various	229,811	229,811	(2)	4
				(2,845)	(4)	5
			Total	769,533		6
						7
		Various	19,904	19,904	(1)	8
		Various	16,684	16,684	(1)	9
		Various	43,842	43,842	(4)	10
		Various	23,778	23,778	(2)	11
				444	(4)	12
			Total	104,652		13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
	0		32,555,841	61,305,244		

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Energy Group, Inc.	Parent Company	Invoices & Expenses	Various	173,809
2		(WPS is a wholly	Other Direct Costs	Various	167,360
3		owned subsidiary of	Long-Term Incentive Plan	920, 500	255,735
4		Integrus)	Other Stock Based Comp.	920, 500	1,361,226
5			ESOP Match		
6					
7					
8	WPS Leasing, Inc.	WPS Owns 100%	Unit Train Lease		
9					
10					
11	Upper Peninsula Power	Subsidiary of Integrus	Labor & Labor Loadings	Various	56,893
12	Company	Energy Group, Inc.	Invoices & Expenses	Various	3,345
13			Materials & Supplies	Various	8
14			Other Direct Costs	Various	28,830
15			Energy Purchase	555	70,738
16			Long-Term Incentive Plan	920	191
17					
18					
19	Integrus Energy Services, Inc.	Subsidiary of Integrus	Labor & Labor Loadings	Various	3,336
20		Energy Group, Inc.	Other Direct Costs		
21			Other Stock Based Comp.	920	143
22					
23					
24	Westwood Generation, LLC	Subsidiary of Integrus	Invoices & Expenses		
25		Energy Group, Inc.			
26					
27	Wisconsin River Power	WPS Owns 50%	Labor & Labor Loadings	Various	(3,616)
28	Company		Invoices & Expenses	Various	5,777
29			Other Direct Costs		
30			Energy Purchase	555	1,254,520
31					
32					
33					
34					

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426		Various	173,377	347,186	(4)	1
430	295,256	Various	(107,941)	354,675	(2)	2
		253	83,363	339,098	(4)	3
		253	(719,259)	641,967	(4)	4
		242	2,469,362	2,469,362	(4)	5
				<b>4,152,288</b>		6
						7
421	(105,573)	143, 151	1,988,108	1,882,535	(5)	8
				<b>1,882,535</b>		9
						10
		Various	1,874	58,767	(1)	11
		Various	(1,103)	2,242	(4)	12
		Various	41,961	41,969	(1)	13
		Various	46,546	75,376	(2)	14
				70,738	(2)	15
				191	(4)	16
				<b>249,283</b>		17
						18
				3,336	(1)	19
		Various	19,528	19,528	(2)	20
				143	(4)	21
		Total		<b>23,007</b>		22
						23
		Various	4,422	4,422	(4)	24
		Total		<b>4,422</b>		25
						26
		Various	6,713	3,097	(1)	27
				5,777	(4)	28
		Various	2,755	2,755	(2)	29
				1,254,520	(2)	30
		Total		<b>1,266,149</b>		31
						32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Minnesota Energy	Subsidiary of Integrys	Labor & Labor Loadings		
2	Resources Corp.	Energy Group, Inc.	Invoices & Expenses	Various	945
3			Other Direct Costs	Various	(56,370)
4					
5					
6	Michigan Gas Utilities Corp.	Subsidiary of Integrys	Labor & Labor Loadings		
7		Energy Group, Inc.	Invoices & Expenses	Various	(90)
8			Material & Supplies	Various	71
9			Other Direct Costs	Various	(26,034)
10					
11					
12	The Peoples Gas Light	Subsidiary of Integrys	Labor & Labor Loadings		
13	and Coke Company	Energy Group, Inc.	Invoices & Expenses	Various	97
14			Material & Supplies	Various	1,756
15			Other Direct Costs	Various	(83,513)
16					
17					
18	North Shore Gas Company	Subsidiary of Integrys	Labor & Labor Loadings	Various	171
19		Energy Group, Inc.	Invoices & Expenses	Various	803
20			Materials & Supplies	Various	878
21			Other Direct Costs	Various	5
22					
23					
24	Peoples Energy, LLC	Subsidiary of Integrys	Other Direct Costs	Various	4,195
25		Energy Group, Inc.			
26					
27					
28					
29					
30					
31					
32					
33					
34					



Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
		Various	(18)	(18)	(1)	1
		Various	128	1,073	(4)	2
		Various	83,941	27,571	(2)	3
		Total		28,626		4
						5
		Various	15,513	15,513	(1)	6
		Various	8,262	8,172	(4)	7
		Various	14,712	14,783	(1)	8
		Various	77,541	51,507	(2)	9
		Total		89,975		10
						11
		Various	434	434	(1)	12
		Various	95	192	(4)	13
		Various	12,595	14,351	(1)	14
		Various	83,972	459	(2)	15
		Total		15,436		16
						17
				171	(1)	18
				803	(4)	19
		Various	12	890	(1)	20
		Various	3	8	(2)	21
		Total		1,872		22
						23
		Various	21,318	25,513	(2)	24
				25,513		25
						26
						27
						28
						29
						30
						31
						32
						33
						34

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

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc. ).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Integrus Business Support, LLC	Subsidiary of Integrus Energy Group, Inc.	Labor & Labor Loadings	Various	55,976,793
2			Employee Benefits **	Various	17,461,384
3			Invoices & Expenses	Various	4,470,028
4			Other Direct Costs	Various	4,429,850
5			Allocated Non-labor	Various	17,810,318
6			Long-Term Incentive Plan	920	343,928
7			Annual Incentive Plan	920	95,445
8			Insurance		
9			Pre-Tax Carrying Cost	930.2	1,859,780
10			Depreciation	930.2	9,553,094
11			Pass-through Payroll	Various	9,871,531
12			Pension Funding Reimb.		
13			Other Postretirement ***		
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	TOTAL				125,093,360

\*\* and other stock based compensation

\*\*\* benefits funding reimbursement

Name of Respondent Wisconsin Public Service Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010			
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
431	627	Various	5,148,259	61,125,052	(1), (2)	1
		Various	221,456	17,682,840	(1), (4)	2
		Various	1,480,912	5,950,940	(4)	3
		Various	1,278,001	5,707,851	(1), (2)	4
		Various	12,017	17,822,962		5
			343,928	(4)	6	
			95,445	(4)	7	
		165	6,795,823	6,795,823	(2), (4)	8
			1,859,780	(3), (4)	9	
			9,553,094	(3), (4)	10	
		Various	133,869,996	143,741,527	(4)	11
		Various	78,511,519	78,511,519	(4)	12
	Total	<b>349,190,761</b>		13		
				14		
				15		
				16		
				17		
				18		
				19		
				20		
				21		
				22		
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				30		
				31		
				32		
				33		
				34		
	<b>190,310</b>		<b>231,646,197</b>	<b>356,929,867</b>		

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



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report 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:**

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,398,481	127,197	1,819	4	19
30	February	1,249,521	108,393	1,767	1	19
31	March	1,340,032	129,384	1,681	1	19
32	April	1,270,084	128,490	1,604	15	12
33	May	1,388,183	165,912	2,019	24	18
34	June	1,426,162	121,585	2,044	22	19
35	July	1,651,339	219,043	2,112	27	15
36	August	1,576,409	122,341	2,292	12	16
37	September	1,303,181	64,578	1,954	1	14
38	October	1,320,399	121,456	1,650	28	19
39	November	1,272,347	86,073	1,751	30	18
40	December	1,395,168	113,548	1,873	15	19
41	TOTAL	16,591,306	1,508,000			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Purchases have been reported in accordance with FERC Order 668-A, which requires transactions for the real-time and day-ahead RTO administered energy markets to be reported separately for each hour. The total purchases when the MISO purchases and sales are netted on an hourly basis are 5,172,623.

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

Non-requirement Sales for Resale have been reported in accordance with FERC Order 668-A, which requires transactions for the real-time and day-ahead RTO administered energy markets to be reported separately for each hour. The total sales when the MISO sales and purchases are netted on an hourly basis are 917,012.

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

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

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

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

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

Column (d) consists of Firm Load only.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
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 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.</p>							
Line No.	Item (a)	Plant Name: Pulliam 5 (b)			Plant Name: Pulliam 6 (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1949			1951		
4	Year Last Unit was Installed	1949			1951		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	50.00			62.50		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	4958			5962		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	50			69		
10	When Limited by Condenser Water	49			67		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	142389000			240537000		
13	Cost of Plant: Land and Land Rights	172362			215453		
14	Structures and Improvements	4608881			4110905		
15	Equipment Costs	22869234			27443886		
16	Asset Retirement Costs	95780			95215		
17	Total Cost	27746257			31865459		
18	Cost per KW of Installed Capacity (line 17/5) Including	554.9251			509.8473		
19	Production Expenses: Oper, Supv, & Engr	4249			4175		
20	Fuel	4645849			7476072		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	32770			30763		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	185			406		
26	Misc Steam (or Nuclear) Power Expenses	2149			1555		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	75835			8924		
30	Maintenance of Structures	19031			13358		
31	Maintenance of Boiler (or reactor) Plant	1169257			991987		
32	Maintenance of Electric Plant	2021447			67712		
33	Maintenance of Misc Steam (or Nuclear) Plant	2235			1653		
34	Total Production Expenses	7973007			8596605		
35	Expenses per Net KWh	0.0560			0.0357		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF
38	Quantity (Units) of Fuel Burned	110615	0	72753	181609	0	97263
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8580	0	1008	8568	0	1011
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	36.640	0.000	5.340	36.640	0.000	5.440
41	Average Cost of Fuel per Unit Burned	38.490	0.000	5.340	38.250	0.000	5.440
42	Average Cost of Fuel Burned per Million BTU	2.300	0.000	5.294	2.289	0.000	5.385
43	Average Cost of Fuel Burned per KWh Net Gen	0.031	0.000	0.073	0.030	0.000	0.071
44	Average BTU per KWh Net Generation	13863.000	0.000	0.000	13099.000	0.000	0.000



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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: Pulliam 7 (d)			Plant Name: Pulliam 8 (e)			Plant Name: Pulliam-Common (f)			Line No.		
Steam			Steam						1		
Conventional			Conventional						2		
1958			1964						3		
1958			1964						4		
75.00			125.00			0.00			5		
0			0			0			6		
7719			8511			0			7		
0			0			0			8		
81			128			0			9		
79			126			0			10		
0			0			0			11		
424783000			877737000			0			12		
258543			430905			0			13		
5872053			8215921			0			14		
36542635			52765883			0			15		
123044			55384			221197			16		
42796275			61468093			221197			17		
570.6170			491.7447			0.0000			18		
6501			23297			3147498			19		
11479344			21624234			0			20		
0			0			0			21		
32260			33496			2590726			22		
0			0			0			23		
0			0			0			24		
173			155			1146080			25		
622			1279			1444519			26		
0			0			0			27		
0			0			0			28		
35309			2673			381548			29		
9428			16923			820432			30		
794388			601151			2692583			31		
149801			140086			529269			32		
1396			1159			261814			33		
12509222			22444453			13014469			34		
0.0294			0.0256			0.0000			35		
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36		
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37		
295131	0	35840	562606	0	26477	0	0	0	38		
8561	0	1009	8553	0	1009	0	0	0	39		
36.640	0.000	5.330	36.640	0.000	5.430	0.000	0.000	0.000	40		
38.250	0.000	5.330	38.180	0.000	5.430	0.000	0.000	0.000	41		
2.291	0.000	5.278	2.289	0.000	5.386	0.000	0.000	0.000	42		
0.027	0.000	0.062	0.025	0.000	0.058	0.000	0.000	0.000	43		
11712.000	0.000	0.000	10729.000	0.000	0.000	0.000	0.000	0.000	44		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<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 therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</p>							
Line No.	Item (a)	Plant Name: (b)			Plant Name: (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear						
2	Type of Constr (Conventional, Outdoor, Boiler, etc)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00			0.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	0			0		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	0			0		
13	Cost of Plant: Land and Land Rights	0			0		
14	Structures and Improvements	0			0		
15	Equipment Costs	0			0		
16	Asset Retirement Costs	0			0		
17	Total Cost	0			0		
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000			0.0000		
19	Production Expenses: Oper, Supv, & Engr	0			0		
20	Fuel	0			0		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	0			0		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	0			0		
26	Misc Steam (or Nuclear) Power Expenses	0			0		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	0			0		
30	Maintenance of Structures	0			0		
31	Maintenance of Boiler (or reactor) Plant	0			0		
32	Maintenance of Electric Plant	0			0		
33	Maintenance of Misc Steam (or Nuclear) Plant	0			0		
34	Total Production Expenses	0			0		
35	Expenses per Net KWh	0.0000			0.0000		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned	0	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: <i>Total-Pulliam</i> (d)			Plant Name: <i>Weston 1</i> (e)			Plant Name: <i>Weston 2</i> (f)		Line No.	
Steam			Steam			Steam		1	
Conventional			Conventional			Conventional		2	
1927			1954			1960		3	
1964			1954			1960		4	
312.50			60.00			75.00		5	
0			0			0		6	
8760			6039			7928		7	
0			0			0		8	
328			58			86		9	
320			57			83		10	
126			0			0		11	
1685446000			247811000			519498000		12	
1077263			279959			349949		13	
22807760			5432065			5448285		14	
139621638			22172736			26110413		15	
590620			141531			174407		16	
164097281			28026291			32083054		17	
525.1113			467.1049			427.7741		18	
3185720			11301			16101		19	
45225499			7513487			12625123		20	
0			0			0		21	
2720035			7200			14202		22	
0			0			0		23	
0			0			0		24	
1146999			472			412		25	
1450124			3032			12262		26	
0			0			0		27	
0			0			0		28	
504289			21518			58157		29	
879172			11874			7669		30	
6249366			663942			646324		31	
2908315			204456			89781		32	
268257			14482			2585		33	
64537776			8451764			13472616		34	
0.0383			0.0341			0.0259		35	
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37
1149961	0	232333	183659	0	47654	318466	0	18890	38
8560	0	1009	8736	0	1006	8729	0	1005	39
36.640	0.000	5.390	39.510	0.000	6.380	39.510	0.000	6.660	40
38.240	0.000	5.390	39.250	0.000	6.380	39.250	0.000	6.660	41
2.291	0.000	5.340	2.244	0.000	6.343	2.245	0.000	6.628	42
0.026	0.000	0.068	0.030	0.000	0.085	0.024	0.000	0.072	43
11574.000	0.000	0.000	13159.000	0.000	0.000	10752.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<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 therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</p>							
Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear						
2	Type of Constr (Conventional, Outdoor, Boiler, etc)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		0.00	0.00			
6	Net Peak Demand on Plant - MW (60 minutes)		0	0			
7	Plant Hours Connected to Load		0	0			
8	Net Continuous Plant Capability (Megawatts)		0	0			
9	When Not Limited by Condenser Water		0	0			
10	When Limited by Condenser Water		0	0			
11	Average Number of Employees		0	0			
12	Net Generation, Exclusive of Plant Use - KWh		0	0			
13	Cost of Plant: Land and Land Rights		0	0			
14	Structures and Improvements		0	0			
15	Equipment Costs		0	0			
16	Asset Retirement Costs		0	0			
17	Total Cost		0	0			
18	Cost per KW of Installed Capacity (line 17/5) Including		0.0000	0.0000			
19	Production Expenses: Oper, Supv, & Engr		0	0			
20	Fuel		0	0			
21	Coolants and Water (Nuclear Plants Only)		0	0			
22	Steam Expenses		0	0			
23	Steam From Other Sources		0	0			
24	Steam Transferred (Cr)		0	0			
25	Electric Expenses		0	0			
26	Misc Steam (or Nuclear) Power Expenses		0	0			
27	Rents		0	0			
28	Allowances		0	0			
29	Maintenance Supervision and Engineering		0	0			
30	Maintenance of Structures		0	0			
31	Maintenance of Boiler (or reactor) Plant		0	0			
32	Maintenance of Electric Plant		0	0			
33	Maintenance of Misc Steam (or Nuclear) Plant		0	0			
34	Total Production Expenses		0	0			
35	Expenses per Net KWh		0.0000	0.0000			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned	0	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	0.000	0.000

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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: <i>Weston 3</i> (d)			Plant Name: <i>Weston 4 (WPS Share)</i> (e)			Plant Name: <i>Weston 4 (Total)</i> (f)			Line No.		
Steam			Steam			Steam			1		
Conventional			Conventional			Conventional			2		
1981			2008			2008			3		
1981			2008			2008			4		
321.60			407.70			582.37			5		
0			0			0			6		
8367			7513			7513			7		
0			0			0			8		
335			372			532			9		
331			373			533			10		
0			0			0			11		
2398382000			2565262133			3639080000			12		
1477627			1697851			2392258			13		
39423826			88860989			126618321			14		
202251820			488739838			697738926			15		
108181			33684			47459			16		
243261454			579332362			826796964			17		
756.4100			1420.9771			1419.7108			18		
532465			1212316			3665607			19		
52119743			49074440			69553134			20		
0			0			0			21		
1141797			1188168			2474057			22		
0			0			0			23		
0			0			0			24		
50396			81677			158935			25		
94793			349701			1359425			26		
0			0			0			27		
0			0			0			28		
-8383			238220			731154			29		
51719			176816			655568			30		
2085786			3954130			7966239			31		
382902			851271			1477578			32		
73978			20199			208282			33		
56525196			57146938			88249979			34		
0.0236			0.0223			0.0243			35		
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36		
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37		
1410866	0	24932	1350945	0	95682	1944897	0	137416	38		
8721	0	1007	8600	0	1005	8600	0	1005	39		
36.640	0.000	8.650	33.600	0.000	5.870	33.520	0.000	5.820	40		
36.790	0.000	8.650	35.910	0.000	5.870	35.880	0.000	5.820	41		
2.086	0.000	8.591	2.066	0.000	5.794	2.055	0.000	5.790	42		
0.022	0.000	0.089	0.019	0.000	0.054	0.002	0.000	0.054	43		
10383.000	0.000	0.000	9230.000	0.000	0.000	9230.000	0.000	0.000	44		

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<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: <i>Weston-Common</i> (d)			Plant Name: <i>Plant Total-Weston</i> (e)			Plant Name: <i>Columbia 1 &amp; 2</i> (f)			Line No.		
			Steam			Steam			1		
			Conventional			Conventional			2		
			1954			1975			3		
			2008			1978			4		
0.00			1039.00			335.20			5		
0			0			0			6		
0			8760			0			7		
0			0			0			8		
0			851			363			9		
0			845			355			10		
0			191			0			11		
0			5730953133			2292591000			12		
0			3805386			629109			13		
0			139165165			20010974			14		
0			739274807			141640341			15		
0			457803			2082635			16		
0			882703161			164363059			17		
0.0000			849.5699			490.3433			18		
4770363			6542546			778419			19		
0			141811488			39178118			20		
0			0			0			21		
2000666			4352033			1070021			22		
0			0			0			23		
0			0			0			24		
124879			257836			402660			25		
1394940			1854728			864197			26		
0			0			0			27		
0			0			0			28		
622292			931804			88656			29		
661090			909168			151766			30		
3929603			11279785			2642018			31		
427744			1956154			731842			32		
312985			424229			565951			33		
14244562			170319771			46473648			34		
0.0000			0.0297			0.0203			35		
			Coal	Oil	Gas	Coal	Oil	Gas	36		
			Tons	BBLS	MCF	Tons	BBLS	MCF	37		
0	0	0	3263937	0	228892	1424445	2865	0	38		
0	0	0	8724	0	1006	8431	138875	0	39		
0.000	0.000	0.000	37.190	0.000	7.060	27.410	93.150	0.000	40		
0.000	0.000	0.000	37.430	0.000	7.060	27.330	88.880	0.000	41		
0.000	0.000	0.000	2.128	0.000	7.015	1.618	13.836	0.000	42		
0.000	0.000	0.000	0.023	0.000	0.083	0.017	1.146	0.000	43		
0.000	0.000	0.000	10661.000	0.000	0.000	10664.000	0.000	0.000	44		

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

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Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000



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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<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: <u>Edgewater 4</u> (d)			Plant Name: <u>Weston W31, W32</u> (e)			Plant Name: <u>W Marinette M31, M32</u> (f)		Line No.	
Steam			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
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									31
									32
									33
									34
									35
Coal	Oil	TDF	Oil	Gas		Oil	Gas		36
Tons	BBLs	Tons	BBLs	MCF		BBLs	MCF		37
330286	1612	607	7	34235	0	0	18888	0	38
8670	138875	15500	138000	1006	0	138000	1009	0	39
41.460	96.960	49.880	0.000	11.445	0.000	0.000	17.152	0.000	40
43.250	91.050	49.860	106.510	11.445	0.000	0.000	17.152	0.000	41
2.497	15.610	1.833	18.380	11.380	0.000	0.000	17.044	0.000	42
0.025	0.162	0.018	0.252	0.168	0.000	0.000	0.262	0.000	43
10238.000	0.000	0.000	14775.000	0.000	0.000	25243.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content 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: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: <i>W MarinetteM33-Total</i> (d)			Plant Name: <i>W Marinette M33-WPS</i> (e)			Plant Name: <i>DePere Energy Center</i> (f)		Line No.	
Combustion Turbine			Combustion Turbine			Combustion Turbine			
Conventional			Conventional			Conventional			
1993			1993			1999		3	
1993			1993			1999		4	
83.50			56.80			192.27		5	
0			0			0		6	
246			246			279		7	
0			0			0		8	
96			96			196		9	
76			76			167		10	
1			0			2		11	
14987736			14987736			29763965		12	
159389			108384			0		13	
7942902			5401174			15654484		14	
17562663			11942611			61292663		15	
0			0			0		16	
25664954			17452169			76947147		17	
307.3647			307.2565			400.2036		18	
64145			43619			277561		19	
1273376			1273376			2240912		20	
0			0			0		21	
0			0			0		22	
0			0			0		23	
0			0			0		24	
79686			54186			174913		25	
0			0			0		26	
0			0			0		27	
0			0			0		28	
91998			62559			215447		29	
7356			5002			19180		30	
0			0			0		31	
822308			559170			16682		32	
4811			3272			28256		33	
2343680			2001184			2972951		34	
0.1564			0.1335			0.0999		35	
Oil	Gas		Oil	Gas		Oil	Gas		
BBLS	MCF		BBLS	MCF		BBLS	MCF		
464	199500	0	464	199500	0	0	369538	0	36
138000	1009	0	138000	1009	0	138000	1010	0	37
0.000	6.183	0.000	0.000	6.183	0.000	0.000	6.064	0.000	38
85.700	6.183	0.000	85.700	6.183	0.000	0.000	6.064	0.000	39
14.790	6.135	0.000	14.790	6.135	0.000	0.000	6.009	0.000	40
0.280	0.083	0.000	0.280	0.083	0.000	0.000	0.075	0.000	41
14755.000	0.000	0.000	14755.000	0.000	0.000	13590.000	0.000	0.000	42
									43
									44

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
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: (b)			Plant Name: (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear						
2	Type of Constr (Conventional, Outdoor, Boiler, etc)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00			0.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	0			0		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	0			0		
13	Cost of Plant: Land and Land Rights	0			0		
14	Structures and Improvements	0			0		
15	Equipment Costs	0			0		
16	Asset Retirement Costs	0			0		
17	Total Cost	0			0		
18	Cost per KW of Installed Capacity (line 17/5) Including	0.0000			0.0000		
19	Production Expenses: Oper, Supv, & Engr	0			0		
20	Fuel	0			0		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	0			0		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	0			0		
26	Misc Steam (or Nuclear) Power Expenses	0			0		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	0			0		
30	Maintenance of Structures	0			0		
31	Maintenance of Boiler (or reactor) Plant	0			0		
32	Maintenance of Electric Plant	0			0		
33	Maintenance of Misc Steam (or Nuclear) Plant	0			0		
34	Total Production Expenses	0			0		
35	Expenses per Net KWh	0.0000			0.0000		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned	0	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	0.000	0.000

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report End of 2010/Q4
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: Pulliam 31 (d)	Plant Name: (e)	Plant Name: (f)	Line No.						
Combustion Turbine			1						
Conventional			2						
2003			3						
2003			4						
90.95	0.00	0.00	5						
0	0	0	6						
243	0	0	7						
0	0	0	8						
107	0	0	9						
85	0	0	10						
0	0	0	11						
16583282	0	0	12						
0	0	0	13						
1397726	0	0	14						
33594221	0	0	15						
0	0	0	16						
34991947	0	0	17						
384.7383	0.0000	0.0000	18						
8185	0	0	19						
1278074	0	0	20						
0	0	0	21						
0	0	0	22						
0	0	0	23						
0	0	0	24						
55	0	0	25						
0	0	0	26						
0	0	0	27						
0	0	0	28						
92884	0	0	29						
6192	0	0	30						
0	0	0	31						
815574	0	0	32						
3276	0	0	33						
2204240	0	0	34						
0.1329	0.0000	0.0000	35						
Oil	Gas			36					
BBLS	MCF			37					
0	208460	0	0	0	0	0	0	0	38
0	1010	0	0	0	0	0	0	0	39
0.000	6.131	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	6.131	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	6.065	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	0.077	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
13228.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	Year/Period of Report 2010/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 402 Line No.: 16 Column: f**

Asset Retirement Costs for retired Pulliam 3 and 4 units.

**Schedule Page: 402.2 Line No.: -1 Column: e**

Joint ownership with Dairyland Power Cooperative (DPC). WPS is the builder and operator and has an ownership interest of 70%. DPC also owns approximately 15% of other Weston 4 common facilities.

**Schedule Page: 402.3 Line No.: -1 Column: f**

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. WPS's ownership interest is 31.8%.

**Schedule Page: 402.4 Line No.: -1 Column: d**

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. WPS's ownership interest is 31.8%.

**Schedule Page: 402.4 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.4 Line No.: -1 Column: f**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.5 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.5 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant. Joint ownership with Marshfield Electric & Water Department. WPS is the builder and operator and has an approximate ownership interest of 68%.

**Schedule Page: 402.5 Line No.: -1 Column: f**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.6 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant.

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>					
Line No.	Item (a)	FERC Licensed Project No. 1966 Plant Name: Grandfather Falls (b)	FERC Licensed Project No. 0 Plant Name: (c)		
1	Kind of Plant (Run-of-River or Storage)	Peaking			
2	Plant Construction type (Conventional or Outdoor)	Conventional			
3	Year Originally Constructed	1938			
4	Year Last Unit was Installed	1938			
5	Total installed cap (Gen name plate Rating in MW)	17.30		0.00	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0		0	
7	Plant Hours Connect to Load	8,760		0	
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	17		0	
10	(b) Under the Most Adverse Oper Conditions	17		0	
11	Average Number of Employees	1		0	
12	Net Generation, Exclusive of Plant Use - Kwh	78,563,275		0	
13	Cost of Plant				
14	Land and Land Rights	384,914		0	
15	Structures and Improvements	335,054		0	
16	Reservoirs, Dams, and Waterways	4,951,882		0	
17	Equipment Costs	777,518		0	
18	Roads, Railroads, and Bridges	6,754		0	
19	Asset Retirement Costs	0		0	
20	TOTAL cost (Total of 14 thru 19)	6,456,122		0	
21	Cost per KW of Installed Capacity (line 20 / 5)	373.1862		0.0000	
22	Production Expenses				
23	Operation Supervision and Engineering	126,784		0	
24	Water for Power	260,366		0	
25	Hydraulic Expenses	25,227		0	
26	Electric Expenses	30,977		0	
27	Misc Hydraulic Power Generation Expenses	50,489		0	
28	Rents	0		0	
29	Maintenance Supervision and Engineering	124,999		0	
30	Maintenance of Structures	25,187		0	
31	Maintenance of Reservoirs, Dams, and Waterways	89,279		0	
32	Maintenance of Electric Plant	37,690		0	
33	Maintenance of Misc Hydraulic Plant	0		0	
34	Total Production Expenses (total 23 thru 33)	770,998		0	
35	Expenses per net KWh	0.0098		0.0000	

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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	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.77		11,701	1,557,418
3	High Falls 2595	1910	7.45		13,053	5,601,446
4	Johnson Falls 2522	1923	3.72		7,943	1,086,100
5	Sandstone Rapids 2546	1925	4.08		9,123	2,238,779
6	Potato Rapids 2560	1921	1.44		4,332	912,800
7	Peshtigo 2581	1920	0.62		2,475	441,929
8	Otter Rapids 1957	1907	0.45		1,879	4,434,238
9	Hat Rapids *	1905	1.66		6,124	2,176,068
10	Tomahawk 1940	1937	2.60		10,232	937,397
11	Alexander 1979	1924	4.20		19,118	2,329,692
12	Merrill **	1917	2.34		8,254	5,058,867
13	Wausau 1999	1921	5.40		27,202	3,530,521
14	Jersey 2476	1920	0.51		2,061	552,331
15	Grand Rapids 2433	1910	7.62		30,794	3,726,913
16						
17	TOTAL HYDRO		48.86		154,291	34,584,499
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00			573,706
22	Oneida Casino	1996	3.65		2	1,078,320
23						
24	TOTAL INTERNAL COMBUSTION		7.65		2	1,652,026
25						
26						
27	WIND TURBINES					
28	Lincoln Turbines	1999	9.24		14,681	10,787,485
29	Glenmore Turbines	1998	1.20		1,459	2,014,798
30	Crane Creek	2009	99.00		271,539	248,185,575
31						
32	TOTAL WIND TURBINES		109.44		287,679	260,987,858
33						
34						
35						
36						
37	* License surrendered August 1982.					
38	** License surrendered December 1981.					
39						
40						
41						
42						
43						
44						
45						
46						



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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
230,047	98,497		123,985			2
751,872	125,839		178,099			3
291,962	85,766		157,877			4
548,720	99,911		102,637			5
633,889	57,143		91,775			6
712,789	68,925		123,556			7
9,853,862	87,614		28,459			8
1,310,884	85,385		279,789			9
360,537	170,544		65,593			10
554,689	176,012		280,653			11
2,161,909	125,379		58,777			12
653,800	229,489		121,690			13
1,083,002	59,562		12,711			14
489,096	253,723		426,001			15
						16
19,637,058	1,723,789		2,051,602			17
						18
						19
						20
143,427	12,968		4,449			21
295,430	8,261	222	1,543	Diesel Fuel	1,507	22
						23
438,857	21,229	222	5,992			24
						25
						26
						27
1,167,477	61,838		599,592			28
1,678,998	12,066		21,514			29
2,506,925	235,931		1,652,707			30
						31
5,353,400	309,835		2,273,813			32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11		Year of Report December 31, 2010	
<b>STEAM ELECTRIC GENERATING PLANTS</b>							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole				owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not			
<b>BOILERS</b> (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant (a)	Location of Plant (b)	Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Pulliam Unit 5	Green Bay, WI	1-09/09/1949	Pulv Coal/Gas	900	900°F	460
2	Pulliam Unit 6	Green Bay, WI	1-11/25/1951	Pulv Coal/Gas	950	950°F	600
3	Pulliam Unit 7	Green Bay, WI	1-11/03/1958	Pulv Coal/Gas	1543	1005/1005°F	600
4	Pulliam Unit 8	Green Bay, WI	1-12/01/1964	Pulv Coal/Gas	1900	1005/1005°F	950
5	Weston Unit 1	Rothschild, WI	1-12/01/1954	Pulv Coal/Gas	950	900°F	600
6	Weston Unit 2	Rothschild, WI	1-09/19/1960	Pulv Coal/Gas	1543	1005/1005°F	600
7	Weston Unit 3	Rothschild, WI	1-12/23/1981	Pulv Coal/Gas	2620	1005/1005°F	2350
8	Columbia 1 Total *	Portage, WI	1975	Pulv Coal/Gas	2990	1005/1005°F	
9	Columbia 1 WPS Share	Portage, WI					
10	Columbia 2 Total *	Portage, WI	1978	Pulv Coal/Gas	2990	1005/1005°F	
11	Columbia 2 WPS Share	Portage, WI					
12	Edgewater 4 Total *	Sheboygan, WI	1969	Coal/Tire Prod			
13	Edgewater 4 WPS Share	Sheboygan, WI					
14	Weston Unit 4 Total **	Rothschild, WI	1-07/01/2008	Pulv Coal/Gas	3775	(Turb) 1080/1080°F	(Turb) 3526
15	Weston Unit 4 WPS Share	Rothschild, WI	1-07/01/2008	Pulv Coal/Gas		(Boiler) 1085/1085°F	(Boiler) 3640
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	* Co-owned units that are operated by the majority owner - limited information available.						
31	Columbia 1 & 2 and Edgewater 4 are jointly owned with Wisconsin Power and Light Company, builder and operator of the units. WPS ownership interest in each unit is 31.8%.						
32	** Weston 4 is jointly owned with Dairyland Power Cooperative. WPS is the builder and operator and has an ownership interest of 70%. Dairyland						
33	Power Cooperative also owns approximately 15% of other Weston 4 common facilities.						

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<b>STEAM ELECTRIC GENERATING PLANTS (cont'd)</b>												
operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.						7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.						
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS <b>NAME PLATE Rating in Kw</b>						Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n)) ***	Line No.
	Max. Rating Mega-Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure  (Designate air cooled generators)		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1949	50	Steam	850	3,600	50,000	57,500	0.5	15	0.8	0.014	50,000	1
1951	62.5	Steam	850	3,600	60,000	69,000	0.5	15	0.8	0.014	62,500	2
1958	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	3
1964	125	Steam	1,800	3,600	136,000	149,600	45	60	0.85	0.016	125,000	4
1954	60	Steam	850	3,600	60,000	75,000	0.5	30	0.85	0.0138	60,000	5
1960	75	Steam	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	6
1981	321.6	Steam	2,400	3,600	350,460	350,460		45	0.9	0.022	321,633	7
1975	527	Steam	2,500	3,600							527,000	8
	167.6										167,600	9
1978	527	Steam	2,500	3,600							527,000	10
	167.6										167,600	11
1969	330	Steam		3,600		351,000					330,000	12
	105					111,618		45	0.9	0.022	105,000	13
2008	582.4	Steam	3567	3,600		595,000		65	0.85	0.019	582,370	14
	407.7					416,500					407,659	15
												16
												17
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\*\*\* Our company policy is to report steam generating plant capacities with the turbine maximum rating. Column (s) will agree with column (i).

Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11		Year of Report December 31, 2010	
<b>HYDROELECTRIC GENERATING PLANTS</b>							
1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line. 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> , 4. Designate any plant or portion thereof for which				the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant  (a)	Location  (b)	Name of Stream  (c)	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended  (d)	Type of Unit  (e)	Year Installed  (f)	Gross Static Head with Pond Full  (g)
1	Grandfather Falls Unit 1	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
2							
3	Grandfather Falls Unit 2	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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Name of Respondent Wisconsin Public Service Corp.			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11		Year of Report December 31, 2010			
<b>HYDROELECTRIC GENERATING PLANTS (Continued)</b>										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity  (Name Plate Ratings in megawatts)  (q)	Line No.
Design Head  (h)	RPM  (i)	Maximum Hp. Capacity of Unit at Design Head  (j)	Year Installed  (k)	Voltage  (l)	Phase  (m)	Fre- quency or d.c.  (n)	Name Plate Rating of Unit (in MW)  (o)	No. of Units in Plant  (p)		
91	180	14,700	1938	6,900	3	60	11	1	11	1
91	200	8,350	1938	6,900	3	60	6.3	1	6.3	2
										3
										4
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/11	December 31, 2010

### INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.  
2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.  
3. Exclude from this page, plant, the book cost of which is included in Account 121, *Nonutility Property*.

4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	M-31	Marinette, WI	Turbine	1971	Open	Free Turbine Direct to Gen.
2						
3						
4	M-32	Marinette, WI	Turbine	1973	Open	Free Turbine Direct to Gen.
5						
6						
7	M-33*	Marinette, WI	Turbine	1993	Open	Direct
8	M-33 WPS Share					
9						
10	W-31	Rothschild, WI	Turbine	1969	Open	Direct to Gen.
11						
12	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine Direct to Gen.
13						
14						
15	De Pere Energy Center	De Pere, WI	Turbine	1999	Open	Direct
16					Brayton Cycle	Connected
17						
18						
19	Pulliam-31	Green Bay, WI	Turbine	2003	Open	Direct to Gen.
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	* M-33 is jointly owned by WPS and Marshfield Electric & Water Department. Ownership percentages are 68% and 32%, respectively.					
40						

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<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)</b>								
operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.				term of lease and annual rent and how determined. Specify whether lessee is an associated company.				
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and				6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				
Prime Movers (Continued)	Generators						Total Installed Generating Capacity	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	
N/A	1971	13,800	3	60	41.9	1	41.9	1
								2
								3
N/A	1973	13,800	3	60	41.9	1	41.9	4
								5
								6
N/A	1993	13,800	3	60	83.5	1	83.5	7
					56.8		56.8	8
								9
N/A	1969	13,800	3	60	19.64	1	19.64	10
								11
N/A	1973	13,800	3	60	56.7	1	56.7	12
								13
								14
241,957 hp @ 90 F. alt=600 ft.	1999	18,000	3	60	192.27	1	192.27	15
								16
								17
								18
N/A	2003	13,800	3	60	90.95	1	90.95	19
								20
								21
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Algoma (Algoma)	Distribution U	69.00	24.90	
2	Antigo (Antigo)	Distribution U	115.00	24.90	
3	Ashland (Green Bay)	Distribution U	69.00	24.90	
4	Aurora St (Antigo)	Distribution U	115.00	24.90	
5	Aviation (Oshkosh)	Distribution U	138.00	24.90	
6	Bay DeNoc (Menominee)	Distribution U	138.00	24.90	
7	Bayport (Howard)	Distribution U	138.00	24.90	
8	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
9	Bluestone (Green Bay)	Distribution U	69.00	24.90	
10	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
11			69.00	12.50	
12	Brusbay (Nasewaupee)	Distribution U	69.00	24.90	
13	Cassel (Marathon)	Distribution U	115.00	24.90	
14	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
15	Cranberry (Lincoln)	Distribution U	115.00	24.90	
16	Crivitz (Beaver)	Distribution U	138.00	24.90	
17	Daves Falls (Amberg)	Distribution U	69.00	24.90	
18	Dunn Rd (Sevastopol)	Distribution U	69.00	24.90	
19	Dyckesville (Brown)	Distribution U	138.00	24.90	
20	East Krok (W Kewaunee)	Distribution U	69.00	24.90	
21	East Wausau (Wausau)	Distribution U	46.00	24.90	
22	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
23			138.00	24.90	
24	Eastom (Tomahawk)	Distribution U	115.00	24.90	
25	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
26	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
27	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
28	Glenview (Brillion)	Distribution U	69.00	24.90	
29	Glory Rd (De Pere)	Distribution U	138.00	24.90	
30	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
31	Goodman (Goodman)	Distribution U	69.00	24.90	
32	Grand Rapids (Mellen)	Distribution U	24.90	2.40	
33	Gravesville (Chilton)	Distribution U	69.00	24.90	
34	Greenleaf (Wrightstown)	Distribution U	138.00	24.90	
35	Harrison (Waupaca)	Distribution U	69.00	24.90	
36	Hartman Creek (Farmington)	Distribution U	138.00	24.90	
37	Henry St (Green Bay)	Distribution U	69.00	12.50	
38			69.00	24.90	
39	Highway 8 (Rhineland)	Distribution U	115.00	24.90	
40	Highway V (Green Bay)	Distribution U	138.00	24.90	



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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	2					1
22	1					2
45	2					3
45	2					4
45	2					5
22	1					6
22	1					7
10	4	1				8
22	1					9
22	1					10
11	2					11
11	1	1				12
45	2					13
63	3					14
45	2					15
22	1					16
21	2					17
14	2					18
21	2					19
21	2					20
22	1					21
101	3					22
45	2					23
43	3					24
40	2					25
45	2					26
28	1					27
45	2					28
67	3					29
45	2					30
14	2					31
14	2					32
67	3					33
22	1					34
45	2					35
22	1					36
7	1	1				37
22	1					38
45	2					39
67	3					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Hilltop (Stettin)	Distribution U	115.00	24.90	
2	Hodag (Pelican)	Distribution U	115.00	24.90	
3	Hoover (Plover)	Distribution U	115.00	24.90	
4	Howard (Howard)	Distribution U	138.00	24.90	
5	Ingalls (Mellen)	Distribution U	138.00	24.90	
6	James St (Green Bay)	Distribution U	69.00	24.90	
7	Kellnersville (Franklin)	Distribution U	69.00	24.90	
8	Kelly (Weston)	Distribution U	115.00	24.90	
9			115.00	46.00	13.80
10	Kronen (Marathon)	Distribution U	46.00	24.90	
11	Lena (Oconto)	Distribution U	69.00	24.90	
12	Liberty St (Green Bay)	Distribution U	138.00	13.80	
13			138.00	24.90	
14	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
15	Luxemburg (Luxemburg)	Distribution U	69.00	24.90	
16	Maine (Maine)	Distribution U	115.00	24.90	
17			115.00	46.00	13.80
18	Manrap (Manitowoc)	Distribution U	69.00	24.90	
19	Maplewood (Howard)	Distribution U	138.00	24.90	
20	Mason St (Green Bay)	Distribution U	138.00	24.90	
21	Mears Corners (Vinland)	Distribution U	138.00	24.90	
22	Merrill (Merrill)	Distribution U	46.00	24.90	
23	Metonga (Crandon)	Distribution U	115.00	24.90	
24	Mishicot (Two Creeks)	Distribution U	138.00	24.90	
25	Morrison Ave (Weston)	Distribution U	115.00	24.90	
26	Mountain (Armstrong)	Distribution U	69.00	24.90	
27	Mystery Hills (De Pere)	Distribution U	138.00	24.90	
28	North Point (Hull)	Distribution U	115.00	24.90	
29	Oak St (De Pere)	Distribution U	69.00	24.90	
30	Oconto (Oconto)	Distribution U	138.00	24.90	
31	Okaray (Plover)	Distribution U	115.00	24.90	
32	Ontario (Green Bay)	Distribution U	138.00	24.90	
33	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
34	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
35			69.00	12.50	
36	Pine (Pine River)	Distribution U	115.00	24.90	
37			115.00	46.00	13.80
38	Plover (Plover)	Distribution U	115.00	24.90	
39	Pound (Pound)	Distribution U	69.00	24.90	
40	Preble (Green Bay)	Distribution U	138.00	24.90	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
45	2					1
22	1					2
45	2					3
45	2					4
21	2					5
22	1					6
14	2					7
67	3					8
56	1					9
40	2					10
14	2					11
33	1					12
73	3					13
22	1					14
21	2					15
22	1					16
34	1					17
14	2					18
45	2					19
90	4					20
45	2					21
22	1					22
18	1					23
11	1	1				24
45	2					25
45	2					26
45	2					27
45	2					28
22	1					29
45	2					30
22	1					31
45	2					32
22	1					33
22	1					34
11	2					35
45	2					36
67	2					37
45	2					38
11	2					39
67	3					40

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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	Red Maple (De Pere)	Distribution U	138.00	24.90	
2	Rockland (Rockland)	Distribution U	138.00	24.90	
3	Roosevelt Rd (Marinette)	Distribution U	138.00	24.90	
4	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
5	Rothschild (Weston)	Distribution U	46.00	24.90	
6	S Broadway (Green Bay)	Distribution U	69.00	13.80	
7			69.00	24.90	
8	St Germain (Newbold)	Distribution U	115.00	24.90	
9	St Nazianz (Liberty)	Distribution U	69.00	24.90	
10	Sandstone (Stevenson)	Distribution U	69.00	24.90	
11	Second St (Menominee)	Distribution U	69.00	24.90	
12	Seventh St (Green Bay)	Distribution U	138.00	24.90	
13	Sherman St (Stettin)	Distribution U	115.00	24.90	
14			115.00	46.00	6.90
15			115.00	46.00	13.80
16	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
17	Shoto (Two Rivers)	Distribution U	138.00	24.90	
18	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
19	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
20	Sobieski (Little Suamico)	Distribution U	69.00	24.90	
21	Stratford (Stratford)	Distribution U	115.00	24.90	
22	Stowbridge St (Wausau)	Distribution U	46.00	12.50	
23	Suamico (Suamico)	Distribution U	69.00	24.90	
24	Summit Lake (Upham)	Distribution U	115.00	24.90	
25	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
26	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
27	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
28	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
29	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
30			138.00	24.90	
31	Town Line (Wausau)	Distribution U	46.00	12.50	
32			46.00	24.90	
33	Twelfth Ave (Oshkosh)	Distribution U	69.00	24.90	
34	University Ave (Green Bay)	Distribution U	69.00	12.50	
35	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
36	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
37	Venus (Monico)	Distribution U	115.00	24.90	
38	W Marinette (Waupaca)	Distribution U	138.00	24.90	
39	Waupaca (Waupaca)	Distribution U	138.00	24.90	
40	Wausau Trans (Wausau)	Distribution U	46.00	24.90	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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
45	2					2
22	1					3
45	2					4
22	1					5
28	1					6
22	1					7
21	2					8
34	3					9
11	2					10
22	1					11
22	1					12
45	2					13
32	6					14
20	1					15
45	2					16
45	2					17
11	2					18
45	2					19
10	4					20
14	2					21
14	2					22
45	2					23
11	1					24
22	1					25
45	2					26
15	3					27
13	2					28
124	4	1				29
22	1					30
21	3					31
22	1					32
45	2					33
14	2					34
99	5					35
45	2					36
21	2					37
22	1					38
45	2					39
23	2					40

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/18/2011		Year/Period of Report End of 2010/Q4	
SUBSTATIONS							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>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.</p> <p>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).</p>							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	Wells St (Marinette)	Distribution U	69.00	12.50			
2			69.00	24.90			
3	Wesmark (Glenmore)	Distribution U	69.00	24.90			
4	Weston (Wausau)	Distribution U	115.00	46.00	13.80		
5	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90			
6			115.00	46.00	13.80		
7		U=Unattended					
8							
9	MVA DISTRIB SUBS (Listed-111 subs) > 10 MVA subtotal		12674.90	3084.40	89.70		
10	MVA DISTRIB SUBS (Not Listed-12 subs) < 10 MVA :						
11	TOTAL MVA DISTRIBUTION SUBSTATIONS 4459 MVA		12674.90	3084.40	89.70		
12	TOTAL # DISTRIB SUBSTATIONS: 123						
13							
14							
15	SUMMARY DISTRIB BY STATE:						
16	Wisconsin: (116) 4330 MVA						
17	Michigan: (7) 129 MVA						
18	Total: (123) 4459 MVA						
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2011	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)	
14	2					1
22	1					2
45	2					3
84	1					4
59	3					5
112	2					6
						7
						8
4412	239	5				9
47	29	2				10
4459	268	7				11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
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Name of Respondent Wisconsin Public Service Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/28/11	Year of Report December 31, 2010
<b>ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS</b>					
1. Report below the information called for concerning distribution watt-hour meters and line transformers. 2. Include watt-hour demand distribution meters, but not external demand meters. 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters			or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.		
Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS		
			Number  (c)	Total Capacity (In Mva)  (d)	
1	Number at Beginning of Year	469,182	183,364	6,468	
2	Additions During Year				
3	Purchases	6,291	2,738	102	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	6,291	2,738	102	
6	Reduction During Year				
7	Retirements	9,678	2,198	62	
8	Associated with Utility Plant Sold		114	35	
9	TOTAL Reductions (Enter Total of lines 7 and 8)	9,678	2,312	97	
10	Number at End of Year (Lines 1+ 5 - 9) *	465,795	183,790	6,473	
11	In Stock	19,366	4,018	394	
12	Locked Meters on Customers' Premises				
13	Inactive Transformers on System				
14	In Customers' Use	446,333	179,516	6,065	
15	In Company's Use	96	256	14	
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	465,795	183,790	6,473	
* One distribution watt-hour meter is leased and two distribution watt-hour meters are on loan.					



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