

MICHIGAN PUBLIC SERVICE COMMISSION

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

This form is authorized by 1919 PA 419, as amended, being MCL 460.55 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 state law.

Report submitted for year ending: December 31, 2014	
Present name of respondent: Wisconsin Public Service Corporation	
Address of principal place of business: 700 North Adams Street, P. O. Box 19001, Green Bay, Wisconsin 54307-9001	
Utility representative to whom inquires regarding this report may be directed:	
Name:	Michael R. Zwiers
Title:	Corporate Records Administrator
Address: 700 North Adams Street, P. O. Box 19001	
City:	Green Bay
State:	WI
Zip:	54307-9001
Telephone, Including Area Code: (920) 433-5546	
If the utility name has been changed during the past year:	
Prior Name:	
Date of Change:	
Two copies of the published annual report to stockholders:	
<input type="checkbox"/>	were forwarded to the Commission
<input type="checkbox"/>	will be forwarded to the Commission
<u>on or about</u>	
Annual reports to stockholders:	
<input type="checkbox"/>	are published
<input checked="" type="checkbox"/>	are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
7109 W Saginaw Hwy
PO 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

INDEPENDENT AUDITORS' REPORT

To The Board of Directors of
Wisconsin Public Service Corporation:

We have audited the accompanying financial statements of Wisconsin Public Service Corporation (the "Company"), which comprise the balance sheet—regulatory basis as of December 31, 2014, and the related statements of income—regulatory basis, retained earnings—regulatory basis, and cash flows—regulatory basis for the year then ended, included on pages 110(M) through 123 of the accompanying Michigan Public Service Commission Form P-521 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Public Service Corporation as of December 31, 2014, and the results of its operations and its cash flows for the year then ended 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.

Basis of Accounting

As discussed in Note A to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restricted Use

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

April 17, 2015

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 1919 PA 419, as amended, being MCL 460.55 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

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

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

Nonmajor - A gas company having annual natural gas sales at or below 50 million Dth in each of the 3 previous calendar years.

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

III. What and Where to Submit:

(a)

Submit an original copy of this form to:

Michigan Public Service Commission (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy.
Lansing, MI 48917

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

(b)

Submit immediately upon publication, one (1) copy of the latest annual report to

Michigan Public Service Commission (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy
Lansing, MI 48917

(c)

For the CPA certification, submit with the original submission of the form, a letter or

(i)

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

<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 users may obtain additional blank copies to meet their requirements for a charge from:

Michigan Public Service Commission (Financial Analysis & Audit Division)
 Financial Analysis and Customer Choice Section
 4300 W. Saginaw Hwy.
 Lansing, MI 48917

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 (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy
Lansing, MI 48917
- 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 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 Authorized (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, 2014	
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 Michael R. Zwiers	06 Title of Contact Person Corporate Records Administrator	
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) 433-5546	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) April 30, 2015
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 Linda M. Kallas	03 Signature 	04 Date Signed (Mo, Da,Yr) April 30, 2015
02 Title Vice President & Controller		

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) 4/30/2015	Year of Report December 31, 2014
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p style="text-align: center;">GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</p> <p>General Information 101</p> <p>Control Over Respondent & Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 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</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year 114-117</p> <p>Statement of Retained Earnings for the Year 118-119</p> <p>Statement of Cash Flows 120-121</p> <p>Notes to Financial Statements 122-123</p> <p>Statement of Accum Comp Income, Comp Income, and Hedging Activities 122a None</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201</p> <p>Nuclear Fuel Materials 202-203 None</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213 None</p> <p>Electric Plant Held for Future Use 214 None</p> <p>Construction Work in Progress - Electric 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225</p> <p>Materials and Supply 227</p> <p>Allowances 228-229</p> <p>Extraordinary Property Losses 230B None</p> <p>Unrecovered Plant and Regulatory Study Costs 230B None</p> <p>Other Regulatory Assets M 232</p> <p>Miscellaneous Deferred Debits M 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</p> <p>Capital Stock 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability 252</p> <p>for Conversion Premium on Capital Stock, and Installments Received on Capital Stock</p>			

Note: 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) 4/30/2015	Year of Report December 31, 2014
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-In Capital	253	None	
Discount on Capital Stock	254		
Capital Stock Expense	254		
Long-Term Debt	256-257		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B		
Calculation of Federal Income Tax	261C-D		
Taxes Accrued, Prepaid and Charged During Year	M 262-263		
Distribution of Taxes Charged	M 262-263		
Accumulated Deferred Investment Tax Credits	266-267		
Other Deferred Credits	269		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273		
Accumulated Deferred Income Taxes - Other Property	M 274-275		
Accumulated Deferred Income Taxes - Other	M 276A-B	None	
Other Regulatory Liabilities	M 278		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	M 300-301	Not Applicable	
Customer Choice Electric Operating Revenues	M 302 & 303		
Sales of Electricity by Rate Schedules	304	Not Applicable	
Customer Choice Sales of Electricity by Rate Schedule	305		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323A		
Purchased Power	326-327		
Transmission of Electricity for Others	328-330	None	
Transmission of Electricity by Others	332		
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRIC PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load	M 400	Not Applicable	
Electric Energy Account	401		
Monthly Peaks and Output	401	Page 407 - None	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		
Generating Plant Statistics (Small Plants)	410-411	None	

Note: 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) 4/30/2015	Year of Report December 31, 2014
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	None	
Transmission Lines Added During Year	424-425	None	
Substations	426-427		
Electric Distribution Meters and Line Transformers	429		
Environmental Protection Facilities	430	Filing Not Required	
Environmental Protection Expenses	431	Filing Not Required	
Renewable Energy Resources	432		
Renewable Energy Resource Expenses	433		
Footnote Data	450		
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117A-B		
Operating Loss Carry Forward	117C		
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work In Progress and Completed Construction Not Classified - Electric	216		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit Receivables From Associated Companies	226A 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	Pages 333C-D - None	
Expenditures for Certain Civic, Political and Related Activities	341	Included on MPSC Page 340	

Note: 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) 4/30/2015	Year of Report December 31, 2014
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
MPSC SCHEDULES (Continued)			
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	M 400	Not Applicable	
Changes Made or Scheduled to be Made in Generating Plant Capacities	412		
Steam-Electric Generating Plants	413A-B		
Hydroelectric Generating Plants	414-415		
Pumped Storage Generating Plants	416-418	None	
Internal Combustion Engine and Gas Turbine Generating Plants	420-421		

Note: 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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>
--	---	--	--

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.

Linda Kallas, Vice President & Controller
700 North Adams Street
P.O. Box 19001
Green Bay, WI 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 Michigan's Upper Peninsula.

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

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

Name of Respondent Wisconsin 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) 4/30/2015	Year of Report December 31, 2014
--	---	---	-------------------------------------

<p align="center">CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES</p> <p>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.</p> <p>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.</p> <p>1. Wisconsin Public Service Corporation is a wholly owned subsidiary of Integrys Energy Group, Inc.</p> <p>2. Associated companies include:</p> <table> <tr> <td>American Transmission Company, LLC</td> <td>PDI Stoneman, Inc.</td> </tr> <tr> <td>AMP Trillium, LLC</td> <td>Penvest, Inc.</td> </tr> <tr> <td>ATC Management, Inc.</td> <td>Peoples Energy, LLC</td> </tr> <tr> <td>Berkley East Solar, LLC</td> <td>Peoples Energy Neighborhood Development, LLC</td> </tr> <tr> <td>Camden Solar Center, LLC</td> <td>Peoples Energy Ventures, LLC</td> </tr> <tr> <td>Combined Locks Energy Center, LLC</td> <td>Peoples Gas Neighborhood Development Corp.</td> </tr> <tr> <td>Crimson Solar, LLC</td> <td>Peoples Technology, LLC</td> </tr> <tr> <td>Duke-American Transmission Company, LLC</td> <td>PERC Holdings, LLC</td> </tr> <tr> <td>ECO Coal Pelletization No. 12, LLC</td> <td>Pinnacle CNG Company, LLC</td> </tr> <tr> <td>EVO Trillium, LLC</td> <td>Pinnacle CNG Systems, LLC</td> </tr> <tr> <td>Gilbert Solar Facility 1, LLC</td> <td>SEC Bellefonte SD Solar One, LLC</td> </tr> <tr> <td>INDU Solar Holdings, LLC</td> <td>SEC BESD Solar One, LLC</td> </tr> <tr> <td>Integrys Business Support, LLC</td> <td>Solar Hold 2008-1, LLC</td> </tr> <tr> <td>Integrys Energy Services - Electric, LLC *</td> <td>Solar Star California II, LLC</td> </tr> <tr> <td>Integrys Energy Services - Natural Gas, LLC *</td> <td>Solar Star New Jersey VI, LLC</td> </tr> <tr> <td>Integrys Energy Services of Canada Corp. *</td> <td>Soltage-ADC 630 Jamesburg, LLC</td> </tr> <tr> <td>Integrys Energy Services of New York, Inc. *</td> <td>Soltage-MAZ 700 Tinton Falls, LLC</td> </tr> <tr> <td>Integrys Energy Services, Inc. *</td> <td>Soltage-PLG 500 Millford, LLC</td> </tr> <tr> <td>Integrys MA Solar, LLC</td> <td>Sterling Solar, LLC</td> </tr> <tr> <td>Integrys NJ Solar, LLC</td> <td>Sun Devil Solar, LLC</td> </tr> <tr> <td>Integrys Residential Solar, LLC</td> <td>Sunbury Holdings, LLC</td> </tr> <tr> <td>Integrys Solar, LLC</td> <td>Sunny Templeton, LLC</td> </tr> <tr> <td>Integrys Transportation Fuels, LLC</td> <td>The Peoples Gas Light & Coke Company</td> </tr> <tr> <td>ISH Solar AZ, LLC</td> <td>Trillium USA Company, LLC</td> </tr> <tr> <td>ISH Solar CA, LLC</td> <td>Trillium USA, LLC</td> </tr> <tr> <td>ISH Solar Beach, LLC</td> <td>Upper Peninsula Power Company **</td> </tr> <tr> <td>ISH Solar Central, LLC</td> <td>Winnebago Energy Center, LLC</td> </tr> <tr> <td>ISH Solar Grin, LLC</td> <td>Wisconsin River Power Company</td> </tr> <tr> <td>ISH Solar Hospitals, LLC</td> <td>Wisconsin Valley Improvement Company</td> </tr> <tr> <td>ISH Solar Mouth, LLC</td> <td>WPS Empire State, Inc.</td> </tr> <tr> <td>LGS Renewables I, L.C.</td> <td>WPS Investments, LLC</td> </tr> <tr> <td>Michigan Gas Utilities Corporation</td> <td>WPS Leasing, Inc.</td> </tr> <tr> <td>Minnesota Energy Resources Corporation</td> <td>WPS Power Development, LLC</td> </tr> <tr> <td>North Shore Gas Company</td> <td>WPS Visions, Inc.</td> </tr> </table> <p>* Integrys Energy Services was sold in November 2014.</p> <p>** Upper Peninsula Power Company was sold in August 2014.</p> <p>NOTE: Integrys Energy Group, Inc. SEC Form 10-K Report (2014) includes Wisconsin Public Service Corporation.</p>	American Transmission Company, LLC	PDI Stoneman, Inc.	AMP Trillium, LLC	Penvest, Inc.	ATC Management, Inc.	Peoples Energy, LLC	Berkley East Solar, LLC	Peoples Energy Neighborhood Development, LLC	Camden Solar Center, LLC	Peoples Energy Ventures, LLC	Combined Locks Energy Center, LLC	Peoples Gas Neighborhood Development Corp.	Crimson Solar, LLC	Peoples Technology, LLC	Duke-American Transmission Company, LLC	PERC Holdings, LLC	ECO Coal Pelletization No. 12, LLC	Pinnacle CNG Company, LLC	EVO Trillium, LLC	Pinnacle CNG Systems, LLC	Gilbert Solar Facility 1, LLC	SEC Bellefonte SD Solar One, LLC	INDU Solar Holdings, LLC	SEC BESD Solar One, LLC	Integrys Business Support, LLC	Solar Hold 2008-1, LLC	Integrys Energy Services - Electric, LLC *	Solar Star California II, LLC	Integrys Energy Services - Natural Gas, LLC *	Solar Star New Jersey VI, LLC	Integrys Energy Services of Canada Corp. *	Soltage-ADC 630 Jamesburg, LLC	Integrys Energy Services of New York, Inc. *	Soltage-MAZ 700 Tinton Falls, LLC	Integrys Energy Services, Inc. *	Soltage-PLG 500 Millford, LLC	Integrys MA Solar, LLC	Sterling Solar, LLC	Integrys NJ Solar, LLC	Sun Devil Solar, LLC	Integrys Residential Solar, LLC	Sunbury Holdings, LLC	Integrys Solar, LLC	Sunny Templeton, LLC	Integrys Transportation Fuels, LLC	The Peoples Gas Light & Coke Company	ISH Solar AZ, LLC	Trillium USA Company, LLC	ISH Solar CA, LLC	Trillium USA, LLC	ISH Solar Beach, LLC	Upper Peninsula Power Company **	ISH Solar Central, LLC	Winnebago Energy Center, LLC	ISH Solar Grin, LLC	Wisconsin River Power Company	ISH Solar Hospitals, LLC	Wisconsin Valley Improvement Company	ISH Solar Mouth, LLC	WPS Empire State, Inc.	LGS Renewables I, L.C.	WPS Investments, LLC	Michigan Gas Utilities Corporation	WPS Leasing, Inc.	Minnesota Energy Resources Corporation	WPS Power Development, LLC	North Shore Gas Company	WPS Visions, Inc.
American Transmission Company, LLC	PDI Stoneman, Inc.																																																																			
AMP Trillium, LLC	Penvest, Inc.																																																																			
ATC Management, Inc.	Peoples Energy, LLC																																																																			
Berkley East Solar, LLC	Peoples Energy Neighborhood Development, LLC																																																																			
Camden Solar Center, LLC	Peoples Energy Ventures, LLC																																																																			
Combined Locks Energy Center, LLC	Peoples Gas Neighborhood Development Corp.																																																																			
Crimson Solar, LLC	Peoples Technology, LLC																																																																			
Duke-American Transmission Company, LLC	PERC Holdings, LLC																																																																			
ECO Coal Pelletization No. 12, LLC	Pinnacle CNG Company, LLC																																																																			
EVO Trillium, LLC	Pinnacle CNG Systems, LLC																																																																			
Gilbert Solar Facility 1, LLC	SEC Bellefonte SD Solar One, LLC																																																																			
INDU Solar Holdings, LLC	SEC BESD Solar One, LLC																																																																			
Integrys Business Support, LLC	Solar Hold 2008-1, LLC																																																																			
Integrys Energy Services - Electric, LLC *	Solar Star California II, LLC																																																																			
Integrys Energy Services - Natural Gas, LLC *	Solar Star New Jersey VI, LLC																																																																			
Integrys Energy Services of Canada Corp. *	Soltage-ADC 630 Jamesburg, LLC																																																																			
Integrys Energy Services of New York, Inc. *	Soltage-MAZ 700 Tinton Falls, LLC																																																																			
Integrys Energy Services, Inc. *	Soltage-PLG 500 Millford, LLC																																																																			
Integrys MA Solar, LLC	Sterling Solar, LLC																																																																			
Integrys NJ Solar, LLC	Sun Devil Solar, LLC																																																																			
Integrys Residential Solar, LLC	Sunbury Holdings, LLC																																																																			
Integrys Solar, LLC	Sunny Templeton, LLC																																																																			
Integrys Transportation Fuels, LLC	The Peoples Gas Light & Coke Company																																																																			
ISH Solar AZ, LLC	Trillium USA Company, LLC																																																																			
ISH Solar CA, LLC	Trillium USA, LLC																																																																			
ISH Solar Beach, LLC	Upper Peninsula Power Company **																																																																			
ISH Solar Central, LLC	Winnebago Energy Center, LLC																																																																			
ISH Solar Grin, LLC	Wisconsin River Power Company																																																																			
ISH Solar Hospitals, LLC	Wisconsin Valley Improvement Company																																																																			
ISH Solar Mouth, LLC	WPS Empire State, Inc.																																																																			
LGS Renewables I, L.C.	WPS Investments, LLC																																																																			
Michigan Gas Utilities Corporation	WPS Leasing, Inc.																																																																			
Minnesota Energy Resources Corporation	WPS Power Development, LLC																																																																			
North Shore Gas Company	WPS Visions, Inc.																																																																			

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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.	10.98	
13		Entity holds an investment		
14		in American Transmission		
15		Company, LLC.		
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

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

WPS Investments, LLC is a consolidated subsidiary of Integrys Energy Group with a minority interest owned by Wisconsin Public Service Corporation. The other joint owner is Integrys Energy Group, our holding company, with an ownership interest of 89.02% at December 31, 2014. Upper Peninsula Power Company, another utility subsidiary of Integrys Energy Group and joint owner of WPS Investments, LLC, was sold on August 28, 2014. As part of the sale, Upper Peninsula Power Company's ownership interest was transferred to Integrys Energy Group.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2015	December 31, 2014

OFFICERS AND EMPLOYEES

- Report below the name, title and salary for the five executive officers
- Report in column (b) salaries and wages accrued during the year including deferred compensation.
- 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).
- 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.
- 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 Chairman & Chief Executive Officer	598,505	1,320,047 1,160,971	B & D C	3,079,523
2	C. A. Cloninger President	288,357	315,873 210,049	B & D C	814,279
3	J. F. Schott Executive Vice President & Chief Financial Officer	433,846	262,779 553,404	B & D C	1,250,029
4	L. M. Kallas Vice President & Controller	256,900	264,841 149,732	B & D C	671,473
5	J. J. Caro Secretary	370,769	244,236 459,522	B & D C	1,074,527

<u>Footnote Data</u>	
1	Note: Salary for the year includes elective deferred compensation, FASB ASC Topic 718 stock compensation, change in pension value, above-market earning compensation, incentives, and company contributions under the Employee Stock Ownership Plan and Trust and Deferred Compensation Plan.
2	Balances reported agree with amounts in the Integrys Energy Group or WPS Form 10-K, if applicable.

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: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2015	Year of Report December 31, 2014
Wisconsin Public Service Corporation			
DIRECTORS			
<p>1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
1 Lawrence T. Borgard Chairman & Chief Executive Officer	700 N. Adams Street Green Bay, WI 54301	14	None
2 Charles A. Cloninger President	700 N. Adams Street Green Bay, WI 54301	15	None
3 William D. Laakso	700 N. Adams Street Green Bay, WI 54301	15	None
4 Phillip M. Mikulsky	700 N. Adams Street Green Bay, WI 54301	14	None
5 William E. Morrow *	200 E. Randolph Street Chicago, IL 60601	10	None
6 Mark A. Radtke	700 N. Adams Street Green Bay, WI 54301	14	None
7 James F. Schott Executive Vice President & Chief Financial Officer	700 N. Adams Street Green Bay, WI 54301	15	None
8 Charles A. Schrock	200 E. Randolph Street Chicago, IL 60601	15	None
<p><u>Footnote Data</u></p> <p>Number of Directors meetings includes in person meetings and unanimous consent actions.</p> <p>We do not have an Executive Committee.</p> <p>* Appointed to the Board of Directors on May 16, 2014.</p>			

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) 4/30/2015	Year of Report December 31, 2014
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books are not closed prior to the end of the year.</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p>Total: 23,896,962</p> <p>By Proxy: 0</p>			
<p>3. Give the date and place of such meeting:</p> <p>Directors were elected May 16, 2014, via unanimous consent of the sole shareholder, Integrys Energy Group, Inc., in lieu of an annual meeting.</p>			

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) 4/30/2015	Year of Report December 31, 2014
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	200 East Randolph Street				
9	Chicago, IL 60601				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

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 04/20/2015	Year/Period of Report End of 2014/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. (Reserved.) If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio. 			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

See listing of Acronyms Used in This Report at Page 123.1. In this report, when we refer to "us," "we," "our," or "ours," we are referring to WPS.

1. None.
2. None.
3. None.
4. None.
5. None.
6. At December 31, 2014, we had \$145.1 million of commercial paper outstanding and no other short-term debt. We are authorized by PSCW Docket 6690-SB-130 and Wisconsin Statute 201.03 to have up to \$250.0 million in short-term debt outstanding.
7. The by-laws were amended on May 16, 2014, to increase the number of directors from seven to eight.
8. The 2014 average increase of 2.437% for non-union employees was effective February 16, 2014. The 2013 contract for union wage and hour employees included an increase of 1.50% effective October 12, 2014, and an increase of 1.50% effective December 21, 2014.
9. On June 22, 2014, the Respondent's holding company, Integrys Energy Group, Inc., entered into an Agreement and Plan of Merger with Wisconsin Energy Corporation. On August 6, 2014, Wisconsin Energy Corporation filed an application for approval to acquire the outstanding stock of Integrys Energy Group under PSCW Docket 9400-YO-100. Regulatory approval has been requested from other regulatory authorities.
10. None.
11. Reserved.
12. Not Applicable.
13. William E. Morrow was appointed to the board of directors of Wisconsin Public Service Corporation effective May 16, 2014.
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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	4,409,603,871	4,070,418,032
3	Construction Work in Progress (107)	200-201	248,720,519	285,140,119
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,658,324,390	4,355,558,151
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,776,518,930	1,711,759,953
6	Net Utility Plant (Enter Total of line 4 less 5)		2,881,805,460	2,643,798,198
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)		2,881,805,460	2,643,798,198
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		744,149	744,149
19	(Less) Accum. Prov. for Depr. and Amort. (122)		396,634	297,384
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	72,676,143	70,581,855
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	2,838,151	3,669,045
24	Other Investments (124)		50,000	50,000
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)		128,914,466	145,132,962
30	Long-Term Portion of Derivative Assets (175)		0	163,541
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		204,826,275	220,044,168
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		4,636,250	4,932,794
36	Special Deposits (132-134)		6,803,271	3,169,933
37	Working Fund (135)		2,900	2,900
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		356,984	462,548
40	Customer Accounts Receivable (142)		118,690,291	120,320,006
41	Other Accounts Receivable (143)		13,413,915	12,561,452
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,200,000	2,500,000
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		1,802,680	5,672,816
45	Fuel Stock (151)	227	46,884,394	33,653,250
46	Fuel Stock Expenses Undistributed (152)	227	527,840	525,170
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	38,849,989	34,626,298
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	4,359,408	5,471,297

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 29 Column: c

Assets for the over-funded status of postretirement benefit plans are to be recorded in Account 129 in accordance with the Commission Accounting and Reporting Guidance to Recognize the Funded Status of Defined Benefit Postretirement Plans issued by FERC in Docket AI107-1-000.

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) 04/20/2015	Year/Period of Report end of 2014/Q4
--	---	--	---

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)		783,154,724	724,633,552
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	504,358,640	480,047,374
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	31,078,274	29,492,081
13	(Less) Required 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)		1,464,257,702	1,379,839,071
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,175,100,000	1,175,100,000
19	(Less) Required 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)		565,067	602,013
24	Total Long-Term Debt (lines 18 through 23)		1,174,534,933	1,174,497,987
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)		37,634,646	76,414,161
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		1,072,979	810,283
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		20,325,275	18,053,093
35	Total Other Noncurrent Liabilities (lines 26 through 34)		59,032,900	95,277,537
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		145,100,000	25,600,000
38	Accounts Payable (232)		174,005,703	144,256,070
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		17,525,776	14,306,380
41	Customer Deposits (235)		5,669,757	5,063,912
42	Taxes Accrued (236)	262-263	9,301,017	7,642,999
43	Interest Accrued (237)		7,157,916	5,969,916
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Pension and postretirement obligations are recorded in Accounts 242 and 253. The short-term balances of these obligations are recorded in Account 242 and the long-term balances are recorded in Account 253. The short-term balance of pension and postretirement obligations included in Account 242 was \$1,570,829 at December 31, 2014.

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

Pension and postretirement obligations are recorded in Accounts 242 and 253. The short-term balances of these obligations are recorded in Account 242 and the long-term balances are recorded in Account 253. The short-term balance of pension and postretirement obligations included in Account 242 was \$3,254,843 at December 31, 2013.

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	1,716,489,047	1,608,925,725		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,185,523,688	1,130,639,646		
5	Maintenance Expenses (402)	320-323	100,266,361	84,465,056		
6	Depreciation Expense (403)	336-337	106,703,192	100,881,478		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	2,888,458	1,998,045		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	1,790,574	1,417,538		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		21,408,013	5,255,820		
13	(Less) Regulatory Credits (407.4)		10,143,132	29,541,112		
14	Taxes Other Than Income Taxes (408.1)	262-263	49,567,310	51,075,424		
15	Income Taxes - Federal (409.1)	262-263	-14,160,103	-931,680		
16	- Other (409.1)	262-263	6,751,515	2,623,204		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	181,403,321	197,368,464		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	92,719,892	112,673,883		
19	Investment Tax Credit Adj. - Net (411.4)	266	-375,313	-387,545		
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)		-262,158	110,760		
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)		1,539,166,150	1,432,079,695		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		177,322,897	176,846,030		

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) 04/20/2015	Year/Period of Report End of 2014/Q4	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
<p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>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.</p>						
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
1,244,154,622	1,260,452,616	472,334,425	348,473,109			2
						3
796,973,517	857,605,575	388,550,171	273,034,071			4
92,918,034	77,831,853	7,348,327	6,633,203			5
90,953,367	85,556,587	15,749,825	15,324,891			6
						7
2,462,050	1,705,936	426,408	292,109			8
1,790,574	1,417,538					9
						10
						11
19,270,004	5,255,820	2,138,009				12
9,967,021	27,403,103	176,111	2,138,009			13
44,095,109	45,740,854	5,472,201	5,334,570			14
-15,847,286	-4,259,999	1,687,183	3,328,319			15
5,411,414	1,049,406	1,340,101	1,573,798			16
155,415,868	171,719,060	25,987,453	25,649,404			17
80,356,708	98,210,725	12,363,184	14,463,158			18
-329,528	-341,795	-45,785	-45,750			19
						20
						21
-262,158	110,760					22
						23
						24
1,103,051,552	1,117,556,247	436,114,598	314,523,448			25
141,103,070	142,896,369	36,219,827	33,949,661			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) 04/20/2015	Year/Period of Report End of 2014/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)		177,322,897	176,846,030		
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)		2,946,140	2,740,353		
34	(Less) Expenses of Nonutility Operations (417.1)		2,044,151	1,667,865		
35	Nonoperating Rental Income (418)		5,021	5,021		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	10,540,358	11,493,906		
37	Interest and Dividend Income (419)		38,017	78,609		
38	Allowance for Other Funds Used During Construction (419.1)		10,983,906	9,941,036		
39	Miscellaneous Nonoperating Income (421)		346,042	884,078		
40	Gain on Disposition of Property (421.1)		438,578	113,861		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		23,253,911	23,588,999		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		4,116	44,861		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		-6,750			
46	Life Insurance (426.2)		-1,612,163	-1,048,398		
47	Penalties (426.3)		-56,932	20,052		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		311,639	323,633		
49	Other Deductions (426.5)		524,974	55,702		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		-835,116	-604,150		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	47,679	38,204		
53	Income Taxes-Federal (409.2)	262-263	1,370,309	-337,596		
54	Income Taxes-Other (409.2)	262-263	-16,046	798,391		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	3,713,180	4,486,067		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,396,531	639,904		
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)		3,718,591	4,345,162		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		20,370,436	19,847,987		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		57,412,875	43,977,293		
63	Amort. of Debt Disc. and Expense (428)		636,455	642,696		
64	Amortization of Loss on Reacquired Debt (428.1)		97,459	101,712		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		2,996,685	4,575,421		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,596,982	3,765,951		
70	Net Interest Charges (Total of lines 62 thru 69)		56,546,492	45,531,171		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		141,146,841	151,162,846		
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)		141,146,841	151,162,846		

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) 04/20/2015	Year/Period of Report 2014/Q4
FOOTNOTE DATA			

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

Account 403.1 is not used due to the fact that we have 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: 114 Line No.: 13 Column: c

Amount includes (\$1,321,654) of amortization related to the Contract Obligation Deferral 18298W, Page 232, Line 31, column (f).

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

Commercial Paper interest expense of \$93,270 is included in this total. Capital lease interest expense was \$0 for 2014.

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

Commercial Paper interest expense of \$1,494,071 is included in this total. Capital lease interest expense was \$0 for 2013.

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) 4/30/2015	Year of Report December 31, 2014
Wisconsin Public Service Corporation			
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	15,294,316	5,640,466
3	Account 281		
4	Account 282	102,051,519	16,058,909
5	Account 283	38,070,033	4,288,078
6	Account 284		
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	155,415,868	25,987,453
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	(20,093,115)	(5,562,292)
12	Account 281		
13	Account 282	(9,897,207)	(717,875)
14	Account 283	(50,366,386)	(6,083,017)
15	Account 284		
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	(80,356,708)	(12,363,184)
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	(329,528)	(45,785)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	(329,528)	(45,785)
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 Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2015	December 31, 2014

RECONCILIATION OF DEFERRED INCOME TAX EXPENSE				
<p>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).</p> <p>(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).</p>				
Other Utility	Total Utility	Other Income	Total Company	Line No.
	20,934,782	93,910	21,028,692	1
				2
				3
	118,110,428	3,403,519	121,513,947	4
	42,358,111	215,751	42,573,862	5
				6
				7
0	181,403,321			8
		3,713,180		9
	(25,655,407)	(746,322)	(26,401,729)	10
				11
				12
	(10,615,082)	(490,779)	(11,105,861)	13
	(56,449,403)	(159,431)	(56,608,834)	14
				15
				16
0	(92,719,892)			17
		(1,396,532)		18
				19
				20
	(375,313)		(375,313)	21
				22
				23
				24
0	(375,313)	0		25
		0		26
		0		27

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		4/30/2015		December 31, 2014	
OPERATING LOSS CARRYFORWARD							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
1	2009	94,054	F	246	2013	93,808	
2	2010	8,680	F			8,680	
3	2011	66	F			66	
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Note:

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- 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		478,487,953	441,447,367
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		130,606,483	139,668,940
17	Appropriations of Retained Earnings (Acct. 436)			
18		215.1	-135,104	(58,680)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-135,104	(58,680)
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	-111,800,000	(108,600,000)
32	Dividends of Deferred Comp Fixed Stock	207	-414,429	(479,021)
33	Dividends Tax on Dividends of Deferred Comp Fixed Stock	Various	166,418	196,650
34	Dividends Declared on Restricted Stock	207	-151,660	(155,376)
35	Deferred Tax on Dividends of Restricted Stock	Various	60,899	62,550
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-112,138,772	(108,975,197)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	8,954,165	9,516,131
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		502,664,117	478,487,953
	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
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)		1,694,523	1,559,421
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		1,694,523	1,559,421
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		504,358,640	480,047,374
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		29,492,081	27,514,306
50	Equity in Earnings for Year (Credit) (Account 418.1)		10,540,358	11,493,906
51	(Less) Dividends Received (Debit)		8,946,070	9,508,012
52	WPS Investment LLC amortization		-8,095	(8,119)
53	Balance-End of Year (Total lines 49 thru 52)		31,078,274	29,492,081

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	141,146,839	151,162,846
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	106,703,193	100,881,478
5	Amortization of Other	8,016,642	6,440,703
6			
7			
8	Deferred Income Taxes (Net)	88,748,273	88,498,634
9	Investment Tax Credit Adjustment (Net)	-375,313	-387,545
10	Net (Increase) Decrease in Receivables	6,938,803	-11,008,108
11	Net (Increase) Decrease in Inventory	-29,112,866	17,317,399
12	Net (Increase) Decrease in Allowances Inventory	1,111,889	2,311,845
13	Net Increase (Decrease) in Payables and Accrued Expenses	2,164,271	-12,169,191
14	Net (Increase) Decrease in Other Regulatory Assets	-6,704,938	-61,568,045
15	Net Increase (Decrease) in Other Regulatory Liabilities	-13,909,450	11,726,282
16	(Less) Allowance for Other Funds Used During Construction	10,983,906	9,941,036
17	(Less) Undistributed Earnings from Subsidiary Companies	10,540,358	11,493,906
18	Other (provide details in footnote):	-17,000,263	-751,105
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	266,202,816	271,020,251
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-307,296,896	-596,451,530
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-13,977,018	-13,881,562
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	4,596,982	3,765,951
31	Other (provide details in footnote):		
32	Grant received related to Crane Creek Wind project		68,976,084
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-325,870,896	-545,122,959
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Wisconsin 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) 04/20/2015	Year/Period of Report End of 2014/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	401,212	99,711		
50	Net (Increase) Decrease in Inventory		-3,010,559		
51	Net (Increase) Decrease in Allowances Held for Speculation				
52	Net Increase (Decrease) in Payables and Accrued Expenses		1,779,174		
53	Other: Other Investing	4,400,781	-10,322,835		
54					
55					
56	Net Cash Provided by (Used in) Investing Activities				
57	Total of lines 34 thru 55)	-321,068,903	-556,577,468		
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)		450,000,000		
62	Preferred Stock				
63	Common Stock				
64	Other Equity Contribution from Parent	55,000,000	200,000,000		
65					
66	Net Increase in Short-Term Debt (c)	119,500,000			
67	Other (provide details in footnote):	689,881	776,441		
68	Debt Issuance Costs	-279,302	-4,569,099		
69	Changes in Loan on Executive Life Insurance	-1,797,090	805,882		
70	Cash Provided by Outside Sources (Total 61 thru 69)	173,113,489	647,013,224		
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)		-147,000,000		
74	Preferred Stock				
75	Common Stock				
76	Other (provide details in footnote):				
77	Equity Adjustments to Parent		-35,000,000		
78	Net Decrease in Short-Term Debt (c)		-69,800,000		
79					
80	Dividends on Preferred Stock	-3,110,608	-3,110,608		
81	Dividends on Common Stock	-111,800,000	-108,600,000		
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)	58,202,881	283,502,616		
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22,57 and 83)	3,336,794	-2,054,601		
87					
88	Cash and Cash Equivalents at Beginning of Period	8,105,627	10,160,228		
89					
90	Cash and Cash Equivalents at End of period	11,442,421	8,105,627		

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 5 Column: b

Amortization Other	
Utility plant in service	\$ 4,679,031
Debt related	3,238,361
Nonutility property	99,250
TOTAL	\$ 8,016,642

Schedule Page: 120 Line No.: 5 Column: c

Amortization Other	
Utility plant in service	\$ 3,415,583
Debt related	2,925,870
Nonutility property	99,250
TOTAL	\$ 6,440,703

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

Other Operating	
Change in accrued revenues	\$ 6,660,668
Pension and postretirement expense	(6,194,737)
Pension and postretirement funding	(49,495,734)
Change in prepayments and misc. current assets	(1,042,001)
Change in other long-term liabilities	19,932,531
Dividends on equity investments	8,326,585
Other operating	4,812,425
TOTAL	\$ (17,000,263)

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

Other Operating	
Change in accrued revenues	\$ (8,501,719)
Pension and postretirement expense	22,200,793
Pension and postretirement funding	(43,561,621)
Change in prepayments and misc. current assets	19,863,132
Change in other long-term liabilities	(707,610)
Dividends on equity investments	9,161,180
Other operating	794,740
TOTAL	\$ (751,105)

Schedule Page: 120 Line No.: 26 Column: c

Amounts for prior year on Lines 26, 50, 52, 53, 64, and 68 are impacted by the acquisition of Fox Energy Center. See Notes to Financial Statements, Note 3, Acquisition of Fox Energy Center.

Schedule Page: 120 Line No.: 53 Column: b

Other Investing	
Construction advances	\$ 4,900,781
Other investing	(500,000)
TOTAL	\$ 4,400,781

Schedule Page: 120 Line No.: 53 Column: c

Other Investing	
Net increase in prepaids	\$ (389,994)
Fox Energy Center maintenance agreement	(15,573,000)
Construction advances	4,770,018
Other investing	870,141
TOTAL	\$ (10,322,835)

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

Other Financing	
Credit Line Syndication Fees	\$ (483,753)
Tax effect on stock options	1,173,634
TOTAL	\$ 689,881

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 67 Column: c

Other Financing		
Credit Line Syndication Fees	\$	(61,611)
Tax effect on stock options		867,396
Other financing		(29,344)
TOTAL	\$	776,441

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 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	------------------------------	---

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Acronyms Used in this Report

AFUDC	Allowance for Funds Used During Construction
ASC	Accounting Standards Codification
ASU	Accounting Standards Update
ATC	American Transmission Company LLC
EPA	United States Environmental Protection Agency
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
MERC	Minnesota Energy Resources Corporation
MGU	Michigan Gas Utilities Corporation
MISO	Midwest Independent Transmission System Operator, Inc.
MPSC	Michigan Public Service Commission
N/A	Not Applicable
NSG	North Shore Gas Company
NYMEX	New York Mercantile Exchange
PGL	The Peoples Gas Light and Coke Company
PSCW	Public Service Commission of Wisconsin
RTO	Regional Transmission Organization
SEC	United States Securities and Exchange Commission
UPPCO	Upper Peninsula Power Company
WDNR	Wisconsin Department of Natural Resources
WPS	Wisconsin Public Service Corporation
WRPC	Wisconsin River Power Company

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

WISCONSIN PUBLIC SERVICE CORPORATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2014

The following Notes 1-23, modified for the requirements of the FERC, are included in the Wisconsin Public Service Corporation Annual Report on Form 10-K.

Note 1—Summary of Significant Accounting Policies

(a) Basis of Presentation—As used in these notes, the term “financial statements” refers to the statement of income, balance sheet, statement of retained earnings, and statement of cash flows, unless otherwise noted. In this report, when we refer to “us,” “we,” “our,” or “ours,” we are referring to WPS.

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, we reclassify certain items in our 2014 Form 1 in a manner different than the presentation in the SEC Form 10-K, as described below.

- 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.
- We account for our 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 current 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 the transactions of these two markets are combined for a given hour for GAAP reporting purposes.
- 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.
- Regulatory assets and liabilities, unamortized debt expense, unamortized credit line fees, accumulated deferred income taxes, and a current portion of long-term debt, if applicable, are reported as deferred debits or deferred credits, whereas GAAP reporting requires a current and long-term presentation of these 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, deferred income taxes are recognized based on the difference between positions taken in tax returns filed and amounts reported in the financial statements and interest and penalties on tax deficiencies are not reported as income tax expense.
- The return on equity component for non-construction related expenditures allowed by a Commission is capitalized as a regulatory asset, whereas GAAP reporting requires recognizing the return on equity at the time revenue is collected through rates. This will result in a difference in earnings reported under GAAP and earnings reported in regulatory filings.

The financial statements also reflect our proportionate interests in certain jointly owned utility facilities. The cost method of accounting is used for investments when we do not have significant influence over the operating and financial policies of the investee. Investments in businesses not controlled by us, but over which we have significant influence regarding the operating and financial policies of the investee, are accounted for using the equity method.

(b) Nature of Operations—We are an electric and natural gas utility company, serving customers in northeastern Wisconsin and Michigan's Upper Peninsula. We are 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 industry in Wisconsin and Michigan, respectively. We are also subject to the jurisdiction of the FERC, which regulates our natural gas pipelines and wholesale electric rates.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

(e) Revenues and Customer Receivables—Revenues related to the sale of energy are recognized when service is provided or energy is delivered to customers. We accrue estimated amounts of revenues for services provided or energy delivered but not yet billed to customers. Estimated unbilled revenues are calculated using a variety of judgments and assumptions related to customer class, contracted rates, weather, and customer use. At December 31, 2014, and 2013, our unbilled revenues were \$72.3 million and \$79.0 million, respectively.

We present revenues net of pass-through taxes on the income statement.

Below is a summary of the significant mechanisms we had in place in 2014 that allowed us to recover or refund changes in prudently incurred costs from rate case-approved amounts:

- Fuel and purchased power costs were recovered from customers on a one-for-one basis by our wholesale electric operations and Michigan retail electric operations.
- Our Wisconsin retail electric operations used a "fuel window" mechanism to recover fuel and purchased power costs. Under the fuel window rule, a deferral is required for under or over-collections of actual fuel and purchased power costs that exceed a 2% price variance from the costs included in the rates charged to customers. We monitor the deferral of these costs to ensure that it does not cause us to earn a greater return on common equity than authorized by the PSCW.
- Our rates included a one-for-one recovery mechanism for natural gas commodity costs.

Revenues are also impacted by other accounting policies related to our participation in the MISO market. We sell and purchase power in the MISO market. Sales of power are reported as revenue and purchases are recorded as operation expense on the income statements.

We provide regulated electric and natural gas service to customers in northeastern Wisconsin and Michigan. The geographic concentration of our customers did not contribute significantly to our overall exposure to credit risk. We periodically review customers' credit ratings, financial statements, and historical payment performance and require them to provide collateral or other security as needed. As a result, we did not have any significant concentrations of credit risk at December 31, 2014. In addition, there were no customers that accounted for more than 10% of our revenues for the year ended December 31, 2014.

(f) Inventories—Inventories consist of materials and supplies, emission allowances, natural gas in storage, and other fossil fuels, including coal. Average cost is used to value materials and supplies, emission allowances, fossil fuels, and natural gas in storage.

(g) Risk Management Activities—As part of our regular operations, we enter into contracts, including options, futures, forwards, and other contractual commitments, to manage changes in commodity prices. See Note 5, Risk Management Activities, for more information. Derivative instruments are entered into in accordance with the terms of the risk management policies approved by our Board of Directors and the PSCW or MPSC.

All derivatives are recognized on the balance sheets at their fair value unless they qualify for the normal purchases and sales exception, and are so designated. We continually assess our contracts designated as normal and will discontinue the treatment of these contracts as normal if the required criteria are no longer met. Because most of our energy-related derivatives qualify for regulatory deferral, management believes any gains or losses resulting from the eventual settlement of derivative instruments will be refunded to or collected from customers in rates. As such, any changes in the fair value of these derivatives recorded as either risk management assets or liabilities are offset with regulatory liabilities or assets, as appropriate.

We classify derivative assets and liabilities as current or long-term on the balance sheet based upon the maturities of the underlying contracts. We record unrealized gains and losses on derivative instruments that do not qualify for regulatory deferral as miscellaneous nonoperating income or other deductions. Cash flows from derivative activities are presented in the same category as the item being hedged within operating activities on the statements of cash flows.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Derivative accounting rules provide the option to present certain asset and liability derivative positions net on the balance sheets and to net the related cash collateral against these net derivative positions. We elected not to net these items. On the balance sheets, cash collateral provided to others is reflected in special deposits, and cash collateral received from others is reflected in miscellaneous current and accrued liabilities.

(h) Emission Allowances—We account for emission allowances as inventory at average cost by vintage year. Charges to income result when allowances are used in operating our generation plants. These charges are included in the costs subject to the fuel window rules. Gains on sales of allowances are returned to ratepayers.

(i) 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. Maintenance and repair costs, as well as replacement and renewal costs associated with items not qualifying as units of property, are recorded as operating expenses. Except for land, no gains or losses are recognized in connection with ordinary retirements of utility property units. We charge the cost of units of property retired, sold, or otherwise disposed of, less salvage value, to accumulated depreciation. The cost of removal associated with the retirement is also charged to accumulated depreciation.

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

Annual Utility Composite Depreciation Rates	2014	2013
Electric	2.73 %	2.79 %
Natural gas	2.17 %	2.19 %

We capitalize certain costs related to software developed or obtained for internal use and amortize those costs to operating expense over the estimated useful life of the related software, which ranges from 3 to 5 years. If software is retired prior to being fully amortized, the difference is recorded as a loss on the income statement.

We receive grants related to certain renewable generation projects under federal and state grant programs. Our policy is to reduce the depreciable basis of the qualifying project by the grant received. We then reflect the benefit of the grant in income over the life of the related renewable generation project through a reduction in depreciation expense.

See Note 6, Property, Plant, and Equipment, for more information.

(j) AFUDC—We capitalize 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 is accounted for as other income. The external debt component is accounted for as a decrease to interest expense.

Approximately 50% of our retail jurisdictional construction work in progress expenditures are subject to the AFUDC calculation. For 2014, our average AFUDC retail rate was 8.08%, and our average AFUDC wholesale rate was 6.99%.

Our total AFUDC was as follows for the years ended December 31:

	2014	2013
Allowance for equity funds used during construction	\$ 11.0	\$ 9.9
Allowance for borrowed funds used during construction	4.6	3.8

(k) 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 through rates charged to customers. Regulatory liabilities represent amounts that are expected to be refunded to customers in future rates or amounts collected in rates for future costs. Recovery or refund of regulatory assets and liabilities is based on specific periods determined by the regulators or occurs over the normal operating period of the assets and liabilities to which they relate. 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 8, Regulatory Assets and Liabilities, for more information.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(l) Goodwill—Goodwill is subject to an annual impairment test. Our natural gas utility reporting unit contains goodwill and performs its annual goodwill impairment test during the second quarter of each year. Interim impairment tests are performed when impairment indicators are present. The carrying amount of the reporting unit's goodwill is considered not recoverable if the carrying amount of the reporting unit exceeds the reporting unit's fair value. An impairment loss is recorded for the excess of the carrying amount of the goodwill over its implied fair value.

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

(n) Asset Retirement Obligations—We recognize at fair value legal obligations 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 13, Asset Retirement Obligations, for more information.

(o) Environmental Remediation Costs — We are subject to federal and state environmental laws and regulations that in the future may require us to pay for environmental remediation at sites where we have been, or may be, identified as a potentially responsible party (PRP). Loss contingencies may exist for the remediation of hazardous substances at various potential sites, including former manufactured gas plant sites. See Note 15, Commitments and Contingencies, for more information on our manufactured gas plant sites.

We record environmental remediation liabilities when site assessments indicate remediation is probable and we can reasonably estimate the loss or a range of possible losses. The estimate includes both our share of the liability and any additional amounts that will not be paid by other PRPs or the government. When possible, we estimate costs using site-specific information but also consider historical experience for costs incurred at similar sites. Remediation efforts for a particular site generally extend over a period of several years. During this period, the laws governing the remediation process may change, as well as site conditions, potentially affecting the cost of remediation.

We have received approval to defer certain environmental remediation costs, as well as estimated future costs, through a regulatory asset. The recovery of deferred costs is subject to the respective Commission's approval.

We review our estimated costs of remediation annually for our manufactured gas plant sites and adjust the liabilities and related regulatory assets, as appropriate, to reflect the new cost estimates. Any material changes in cost estimates are adjusted throughout the year.

(p) Income Taxes—We are included in the consolidated United States income tax return filed by Integrys Energy Group. We are 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. We settle the intercompany liabilities at the time payments are made to the applicable taxing authority. See Note 25, Related Party Transactions, for more information regarding intercompany payables or receivables related to 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 income tax basis of assets and liabilities and the basis reported in the financial statements. We record valuation allowances for deferred income tax assets unless it is more likely than not that the benefit will be realized in the future. We defer certain adjustments made to income taxes that will impact future rates and record regulatory assets or liabilities related to these adjustments.

We use the deferral method of accounting for investment tax credits (ITCs). Under this method, we record the ITCs as deferred credits and amortize such credits as a reduction to the provision for income taxes over the life of the asset that generated the ITCs. ITCs that do not reduce income taxes payable for the current year are eligible for carryover and recognized as a deferred income tax asset.

We record excess tax benefits from stock-based compensation awards when the actual tax benefit is realized. We follow the tax law ordering approach to determine when the tax benefit has been realized. Under this approach, the tax benefit is realized in the year it reduces taxable income. Current year stock-based compensation deductions are assumed to be used before any net operating loss carryforwards.

See Note 14, Income Taxes, for more information regarding our accounting for income taxes.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(q) Guarantees—We follow 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. See Note 19, Guarantees, for more information.

(r) Employee Benefits—The costs of pension and other postretirement benefits are expensed over the periods during which employees render service. Our transition obligation related to other postretirement benefit plans was recognized over a 20-year period that began in 1993, and ended in 2012. In computing the expected return on plan assets, we use a market-related value of plan assets, which is a calculated value approach. Changes in realized and unrealized investment gains and losses are recognized over the subsequent five years for plans sponsored by us, 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 current employment status and actuarial calculations, as applicable. Our regulators allow recovery in rates for the net periodic benefit cost calculated under GAAP.

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

We account for our participation in benefit plans sponsored by IBS and other postretirement benefit plans we sponsor as multiple employer plans. Under affiliate agreements, we are responsible for our share of plan costs and obligations and are entitled to our share of plan assets. Accordingly, we account for our pro rata share of these plans as our own plan.

See Note 16, Employee Benefit Plans, for more information.

(s) Stock-Based Compensation—Our employees may be granted awards under Integrys Energy Group's stock-based compensation plans. At December 31, 2014, stock options, performance stock rights, and restricted share units were outstanding under various plans. Compensation cost associated with these awards is allocated to us based on the percentages used for allocation of the award recipients' labor costs.

Stock Options

All stock options granted to our employees are for the option to purchase shares of Integrys Energy Group common stock. Stock options have a term not longer than 10 years. The exercise price of each stock option is equal to the fair market value of the stock on the date the stock option is granted.

Effective October 24, 2014, Integrys Energy Group's Board of Directors accelerated the vesting of all unvested stock options held by active employees in order to mitigate the tax impacts of Section 280G of the Internal Revenue Code on us, Integrys Energy Group, and certain employees. All stock options awarded to active employees also became exercisable as of this date. For retirees, 25% of their stock options granted will continue to become exercisable each year on the anniversary of the grant date.

The fair value of stock option awards granted is estimated using a binomial lattice model. The expected term of option awards is derived from the output of the binomial lattice model and represents the period of time that options are expected to be outstanding. The risk-free interest rate is based on the United States Treasury yield curve. The expected dividend yield incorporates the current and historical dividend rate of Integrys Energy Group. The expected stock price volatility is estimated using its 10-year historical volatility.

Performance Stock Rights

Performance stock rights generally vest over a three-year performance period. For accounting purposes, awards granted to retirement-eligible employees vest over a shorter period; however, the distribution of these awards is not accelerated. Effective October 24, 2014, Integrys Energy Group's Board of Directors approved the acceleration of the distribution of certain performance stock rights held by active employees. For those performance stock rights with a performance period ending December 31, 2014, a portion of the estimated distribution was made in December 2014. This change was made to help mitigate the tax impacts of Section 280G of the Internal Revenue Code on us, Integrys Energy Group, and certain employees.

Performance stock rights are paid out in shares of Integrys Energy Group common stock, or eligible employees can elect to defer the value of their awards into the deferred compensation plan and choose among various investment options, some of which are ultimately paid out in Integrys Energy Group common stock and some of which are ultimately paid out in cash. Eligible employees can only elect to defer up to 80% of the value of their awards. The number of shares paid out is calculated by multiplying a performance percentage by the number of outstanding stock rights at the completion of the performance period. The performance percentage is based on the total shareholder return of Integrys Energy Group's common stock relative to the total shareholder return of a peer group of companies. The payout may range from 0% to 200% of target.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Performance stock rights are accounted for as either an equity award or a liability award, depending on their settlement features. Awards that can only be settled in shares of Integrys Energy Group common stock are accounted for as equity awards. Awards that an employee has elected to defer, or is still able to defer, into the deferred compensation plan are accounted for as liability awards and are recorded at fair value each reporting period.

Six months prior to the end of the performance period, employees can no longer change their election to defer the value of their performance stock rights into the deferred compensation plan. As a result, any awards not elected for deferral at this point in the performance period will be settled in Integrys Energy Group's common stock. This changes the classification of these awards from a liability award to an equity award. The change in classification is accounted for as an award modification. The fair value on the modification date is used to measure these awards for the remaining six months of the performance period. No incremental compensation expense is recorded as a result of this award modification.

The fair values of performance stock rights are estimated using a Monte Carlo valuation model. The risk-free interest rate is based on the United States Treasury yield curve. The expected dividend yield incorporates the current and historical dividend rate of Integrys Energy Group. The expected volatility is estimated using one to three years of historical data.

Restricted Share Units

Restricted share units generally have a four-year vesting period, with 25% of each award vesting on each anniversary of the grant date. For accounting purposes, awards granted to retirement-eligible employees vest over a shorter period; however, the release of shares to these employees is not accelerated. Restricted share unit recipients do not have voting rights, but they receive forfeitable Integrys Energy Group dividend equivalents in the form of additional restricted share units.

Restricted share units are accounted for as either an equity award or a liability award, depending on their settlement features. Awards that can only be settled in shares of Integrys Energy Group common stock and cannot be deferred into the deferred compensation plan are accounted for as equity awards. Eligible employees can only elect to defer up to 80% of their awards into the deferred compensation plan. Equity awards are measured based on the fair value on the grant date. Awards that an employee has elected to defer into the deferred compensation plan are accounted for as liability awards and are recorded at fair value each reporting period.

(t) Fair Value—A fair value measurement is required to reflect the assumptions market participants would use in pricing an asset or liability based on the best available information.

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). We use a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical measure for valuing certain derivative assets and liabilities.

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 methods.

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.

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

Our risk management assets and liabilities include NYMEX futures and options, physical commodity contracts, and financial transmission rights (FTRs) 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. Level 2 contracts are valued based on quoted market prices received from counterparties and price index developers. The valuation for physical coal contracts is categorized in Level 3 as it is based on significant assumptions made to extrapolate prices from the last quoted period through the end of the transaction term. The valuation for FTRs is derived from historical data from MISO, which is also considered a Level 3 input.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

We have established a risk oversight committee whose primary responsibility includes directly or indirectly ensuring that all valuation methods are applied in accordance with predefined policies. The development and maintenance of our forward price curves has been assigned to our risk management department, which is part of the corporate treasury function. This group is separate and distinct from the supply function. To validate the reasonableness of our fair value inputs, our risk management department compares changes in valuation and researches any significant differences in order to determine the underlying cause. Changes to the fair value inputs are made if necessary.

Derivatives are transferred between levels of the fair value hierarchy due to observable pricing becoming available as the remaining contract term becomes shorter. We recognize transfers at the value as of the end of the reporting period.

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 us 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. The fair values of long-term debt instruments and preferred stock are categorized within Level 2 of the fair value hierarchy. Due to the short-term nature of cash and cash equivalents, accounts receivable, accounts payable, and outstanding commercial paper, the carrying amount for each such item approximates fair value.

We conduct a thorough review of fair value hierarchy classifications on a quarterly basis.

See Note 21, Fair Value, for more information.

(u) New Accounting Pronouncements—

Recently Issued Accounting Guidance Not Yet Effective

In February 2015, the FASB issued ASU 2015-02, "Amendments to the Consolidation Analysis." The guidance focuses on the consolidation evaluation for companies that are required to evaluate whether they should consolidate certain legal entities. This ASU eliminates the specialized guidance for limited partnerships and similar legal entities. It places more emphasis on risk of loss when determining a controlling financial interest and amends the guidance for assessing how relationships of related parties affect the consolidation analysis of variable interest entities. The guidance is effective for us for the reporting period ending March 31, 2016. We are currently evaluating the impact this guidance will have on our financial statements.

In January 2015, the FASB issued ASU 2015-01, "Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items." This guidance no longer requires or allows the disclosure of extraordinary items, net of tax, in the income statement after income from continuing operations. The guidance is effective for us for the reporting period ending March 31, 2016. We do not currently have any extraordinary items presented on the income statements. However, this guidance will eliminate the need for us to further assess whether unusual and infrequently occurring transactions qualify as an extraordinary item in the future.

In May 2014, the FASB issued ASU 2014-09, "Revenue from Contracts with Customers." This ASU supersedes the requirements in the Revenue Recognition Topic of the FASB ASC and most industry-specific guidance throughout the ASC. The guidance is based on the principle that revenue is recognized when promised goods or services are transferred to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The standard requires enhanced disclosures regarding the nature, amount, timing, and uncertainty of revenue and cash flows from customer contracts. The guidance is effective for us for the reporting period ending March 31, 2017. The standard requires either retrospective application by restating each prior period presented in the financial statements, or modified retrospective application by recording the cumulative effect of prior reporting periods to beginning retained earnings in the year that the standard becomes effective. Management is currently evaluating the impact that the adoption of this standard will have on our financial statements.

(v) Disclosure of Subsequent Events—Management has evaluated the impact of events occurring after December 31, 2014 up to March 2, 2015, the date that Wisconsin Public Service Corporation's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 20, 2015. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 2—Proposed Merger of Parent Company with Wisconsin Energy Corporation

In June 2014, our parent company, Integrys Energy Group, entered into an Agreement and Plan of Merger with Wisconsin Energy Corporation (Wisconsin Energy). This transaction was approved unanimously by the Boards of Directors of both companies. It was also approved by the shareholders of both companies. On October 24, 2014, the Department of Justice closed its review of the transaction and the Federal Trade Commission granted early termination of the waiting period under the Hart-Scott-Rodino Act. The transaction is still subject to approvals from the FERC, Federal Communications Commission (FCC), PSCW, and other regulatory commissions, as well as other customary closing conditions. In the MPSC approval docket, we and our parent are parties to a contested settlement agreement with the MPSC staff and all but one of the parties, under which the settling parties agree that the MPSC should grant approval of the merger contingent on additional transactions, including the sale of the Presque Isle facility currently owned by Wisconsin Energy, as well as our and Wisconsin Energy's Michigan electric distribution assets, to UPPCO. The asset sales require additional approvals, including the MPSC, PSCW, FERC, FCC, and Committee on Foreign Investment in the United States, as well as the requirements of the Hart-Scott-Rodino Act. We expect the merger transaction to close in the second half of 2015.

Note 3—Acquisition of Fox Energy Center

In March 2013, we acquired all of the equity interests in Fox Energy Company LLC for \$391.6 million. Fox Energy Company LLC was dissolved immediately after the purchase.

The purchase included the Fox Energy Center, a 593-megawatt combined-cycle electric generating facility located in Wisconsin, along with associated contracts. Fox Energy Center is a dual-fuel facility, equipped to use fuel oil, but being run primarily on natural gas. This plant gives us a more balanced mix of owned electric generation, including coal, natural gas, hydroelectric, wind, and other renewable sources. In giving its approval for the purchase, the PSCW stated that the purchase price was reasonable and will benefit ratepayers.

The purchase price was allocated based on the estimated fair values of the assets acquired and the liabilities assumed at the date of acquisition, as follows:

(Millions)

Assets acquired (1)	
Inventories - materials and supplies	\$ 3.0
Other current assets	0.4
Property, plant, and equipment	374.4
Other long-term assets (2)	15.6
Total assets acquired	\$ 393.4
Liabilities assumed	
Accounts payable	\$ 1.8
Total liabilities assumed	\$ 1.8

(1) Relates to the electric utility segment.

(2) Intangible assets recorded for contractual services agreements. See Note 9, Goodwill and Other Intangible Assets, for more information.

Prior to the purchase, we supplied natural gas for the facility and purchased 500 megawatts of capacity and the associated energy output under a tolling arrangement. We paid \$50.0 million for the early termination of the tolling arrangement. This amount was recorded as a regulatory asset, as we are authorized recovery by the PSCW. The amount is being amortized over a nine-year period that began on January 1, 2014.

We received regulatory approval to defer incremental costs incurred in 2013 associated with the purchase of the facility. These costs are included in our 2015 proposed retail electric rate increase. See Note 22, Regulatory Environment, for more information. Our rate order effective January 1, 2014, included the costs of owning and operating the Fox Energy Center.

Pro forma adjustments to our revenues and earnings prior to the date of acquisition would not be meaningful or material. Prior to the acquisition, the Fox Energy Center was a nonregulated plant and sold all of its output to third parties, with most of the output purchased by us. The plant is now part of our regulated fleet, used to serve our customers.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 4—Cash and Cash Equivalents

Construction costs funded through accounts payable totaled \$54.0 million and \$37.3 million in 2014 and 2013, respectively. These costs were treated as noncash investing activities.

Note 5—Risk Management Activities

We use physical and financial derivative contracts to manage commodity costs. None of these derivatives are designated as hedges for accounting purposes. The electric and natural gas utility segments use financial derivative contracts to manage the risks associated with the market price volatility of natural gas supply costs. The electric utility segment also uses financial derivative contracts to reduce price risk related to coal transportation costs and financial transmission rights (FTRs) to manage electric transmission congestion costs.

The tables below show our assets and liabilities from risk management activities:

(Millions)	Balance Sheet Presentation	December 31, 2014	
		Assets	Liabilities
Natural gas contracts	Other Current	\$ 0.1	\$ 2.1
Natural gas contracts	Other Long-term	—	0.1
FTRs	Other Current	2.2	0.3
Petroleum product contracts	Other Current	—	1.1
Coal contracts	Other Current	—	2.4
Coal contracts	Other Long-term	—	1.0
	Other Current	2.3	5.9
	Other Long-term	—	1.1
Total		\$ 2.3	\$ 7.0

(Millions)	Balance Sheet Presentation	December 31, 2013	
		Assets	Liabilities
Natural gas contracts	Other Current	\$ 0.6	\$ 0.1
FTRs	Other Current	1.5	0.3
Petroleum product contracts	Other Current	0.1	—
Coal contracts	Other Current	—	1.9
Coal contracts	Other Long-term	0.2	0.8
	Other Current	2.2	2.3
	Other Long-term	0.2	0.8
Total		\$ 2.4	\$ 3.1

The following tables show the potential effect on our financial position of netting arrangements for recognized derivative assets and liabilities:

(Millions)	December 31, 2014		
	Gross Amount	Potential Effects of Netting, Including Cash Collateral	Net Amount
Derivative assets subject to master netting or similar arrangements	\$ 2.3	\$ 0.4	\$ 1.9
Derivative assets not subject to master netting or similar arrangements	—	—	—
Total risk management assets	\$ 2.3		\$ 1.9
Derivative liabilities subject to master netting or similar arrangements	\$ 3.6	\$ 3.6	\$ —
Derivative liabilities not subject to master netting or similar arrangements	3.4		3.4
Total risk management liabilities	\$ 7.0		\$ 3.4

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions)	December 31, 2013		
	Gross Amount	Potential Effects of Netting, Including Cash Collateral	Net Amount
Derivative assets subject to master netting or similar arrangements	\$ 2.2	\$ 0.6	\$ 1.6
Derivative assets not subject to master netting or similar arrangements	0.2		0.2
Total risk management assets	\$ 2.4		\$ 1.8
Derivative liabilities subject to master netting or similar arrangements	\$ 0.4	\$ 0.4	\$ —
Derivative liabilities not subject to master netting or similar arrangements	2.7		2.7
Total risk management liabilities	\$ 3.1		\$ 2.7

Our master netting and similar arrangements have conditional rights of setoff that can be enforced under a variety of situations, including counterparty default or credit rating downgrade below investment grade. We have trade receivables and trade payables, subject to master netting or similar arrangements, that are not included in the above table. These amounts may offset (or conditionally offset) the net amounts presented in the above table.

Financial collateral received or provided is restricted to the extent that it is required per the terms of the related agreements. The following table shows our cash collateral positions:

(Millions)	December 31, 2014	December 31, 2013
Cash collateral provided to others related to contracts under master netting or similar arrangements	\$ 6.6	\$ 3.1
Cash collateral received from others related to contracts under master netting or similar arrangements	—	0.2

The following table shows the unrealized gains (losses) recorded related to derivative contracts:

(Millions)	Financial Statement Presentation	2014	2013
Natural gas	Balance Sheet — Regulatory assets (current)	\$ (2.3)	\$ 0.7
Natural gas	Balance Sheet — Regulatory liabilities (current)	(0.3)	0.3
FTRs	Balance Sheet — Regulatory assets (current)	—	0.2
FTRs	Balance Sheet — Regulatory liabilities (current)	0.4	(0.3)
Petroleum	Balance Sheet — Regulatory assets (current)	(1.1)	—
Petroleum	Balance Sheet — Regulatory liabilities (current)	(0.1)	0.1
Coal	Balance Sheet — Regulatory assets (current)	(1.3)	(0.9)
Coal	Balance Sheet — Regulatory assets (long-term)	(0.2)	3.5
Coal	Balance Sheet — Regulatory liabilities (current)	—	(0.2)
Coal	Balance Sheet — Regulatory liabilities (long-term)	(0.1)	(2.0)

We had the following notional volumes of outstanding derivative contracts:

(Millions)	December 31, 2014		December 31, 2013		
Commodity	Purchases	Other Transactions	Purchases	Sales	Other Transactions
Natural gas (therms)	1,025.4	N/A	2,242.5	7.0	N/A
FTRs (kilowatt-hours)	N/A	4,287.7	N/A	N/A	3,427.0
Petroleum products (barrels)	—	N/A	0.1	—	N/A
Coal contract (tons)	3.0	N/A	4.8	—	N/A

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 6—Property, Plant, and Equipment

Property, plant, and equipment consisted of the following utility assets at December 31:

(Millions)	2014	2013
Electric utility, adjusted for plant to be retired	\$ 3,587.4	\$ 3,289.2
Natural gas utility	773.1	729.9
Total utility plant, adjusted for plant to be retired	4,360.5	4,019.1
Less: Accumulated depreciation, adjusted for plant to be retired	1,739.9	1,674.9
Net	2,620.6	2,344.2
Construction work in progress	248.7	285.2
Plant to be retired, net *	12.5	14.4
Net utility plant	\$ 2,881.8	\$ 2,643.8

* In connection with the Consent Decree with the EPA, we announced that the Weston 1, Pulliam 5, and Pulliam 6 generating units will be retired early. These units are currently included in rate base and we continue to depreciate them on a straight-line basis using the composite depreciation rates approved by the PSCW. The amount presented above is net of accumulated depreciation. See Note 15, Commitments and Contingencies, for more information regarding the Consent Decree.

Included in the total utility plant balance is \$49.1 million and \$51.3 million of plant to be retired for 2014 and 2013, respectively. Included in the accumulated depreciation balance is \$36.6 million and \$36.9 million of depreciation associated with plant to be retired for 2014 and 2013, respectively.

Note 7—Jointly Owned Utility Facilities

We hold a joint ownership interest in certain electric generating facilities. We are entitled to our share of generating capability and output of each facility equal to our respective ownership interest. We also pay our ownership share of additional construction costs, fuel inventory purchases, and operating expenses, unless specific agreements have been executed to limit our maximum exposure to additional costs. We record our proportionate share of significant jointly owned electric generating facilities as property, plant, and equipment on the balance sheets. The amounts were as follows at December 31, 2014:

(Millions, except for percentages and megawatts)	Weston 4	Columbia Energy Center Units 1 and 2	Edgewater Unit 4
Ownership	70.0%	31.8%	31.8%
Our share of rated capacity (megawatts)	374.5	335.2	105.0
In-service date	2008	1975 and 1978	1969
Utility plant	\$ 581.9	\$ 390.7	\$ 42.9
Accumulated depreciation	\$ (132.6)	\$ (116.2)	\$ (29.6)
Construction work in progress	\$ 2.7	\$ 10.1	\$ 0.7

Our proportionate share of direct expenses for the joint operation of these plants is recorded in operation expenses in the income statement. We have supplied our own financing for all jointly owned projects.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 8—Regulatory Assets and Liabilities

The following regulatory assets were reflected on our balance sheet as of December 31:

(Millions)	2014	2013	See Note
Regulatory assets (1)			
Unrecognized pension and other postretirement benefit costs (3)	\$ 185.6	\$ 130.6	16
Environmental remediation costs (net of insurance recoveries) (2) (4)	102.4	77.0	15
Termination of a tolling agreement with Fox Energy Company LLC	44.6	50.0	3
Income tax related items	32.7	26.9	14
Crane Creek production tax credits (5)	32.2	33.6	
De Pere Energy Center (6)	21.4	23.8	
Fox Energy Center (7)	18.2	16.5	
Energy costs recoverable through rate adjustments (8)	11.8	—	
Asset retirement obligations (2)	5.6	6.0	13
Derivatives (2)	8.0	3.3	1(g)
Potential new electric generator at Fox Energy Center (9)	3.7	—	
Pension and other postretirement costs recoverable through rate adjustments (2) (10)	—	9.4	22
Decoupling	—	7.9	22
Weston 3 lightning strike (2) (11)	—	3.6	
Other	7.9	13.6	
Total regulatory assets	\$ 474.1	\$ 402.2	

- (1) Based on prior and current rate treatment, we believe it is probable that we will continue to recover from customers the regulatory assets described above.
- (2) Regulatory assets not earning a return.
- (3) Represents the unrecognized future pension and other postretirement costs resulting from actuarial gains and losses on defined benefit and other postretirement plans. We are authorized recovery of this regulatory asset over the average future remaining service life of each plan.
- (4) As of December 31, 2014, we had not yet made cash expenditures for \$86.3 million of these environmental remediation costs. The recovery of these costs depends on the timing of the actual expenditures.
- (5) In 2012, we elected to claim and subsequently received a Section 1603 Grant for the Crane Creek wind project in lieu of the production tax credit. As a result, we reversed previously recorded production tax credits. We also reduced the depreciable basis of the qualifying facility by the amount of the grant proceeds, which will result in a reduction of depreciation and amortization expense over a 12-year period. We recorded a regulatory asset for the deferral of previously recorded production tax credits and are authorized recovery of this net regulatory asset through 2039.
- (6) Prior to purchasing the De Pere Energy Center in 2002, we had a long-term power purchase contract with them 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. We are authorized recovery of this regulatory asset through 2023.
- (7) Represents the deferral of incremental costs associated with owning and operating the Fox Energy Center, which was purchased in March 2013.
- (8) Represents the under-collection of electric energy costs that will be recovered from customers in the future.
- (9) Represents precertification costs for the proposed building of a new 400-MW natural gas-fired, combined-cycle generating unit to be located at our Fox Energy Center site. The building of this unit is currently in the approval process with the PSCW.
- (10) Represents the under-collection of pension and other postretirement costs that will be recovered from customers in the future.
- (11) 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 nonfuel operating and maintenance expenses incurred as a result of the outage that were not covered by insurance. We were authorized recovery of this regulatory asset through 2014.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following regulatory liabilities were reflected on our balance sheets as of December 31:

(Millions)	2014	2013	See Note
Regulatory liabilities			
Unrecognized pension and other postretirement benefit costs (1)	\$ 42.4	\$ 18.5	16
Decoupling	12.3	24.3	22
Crane Creek depreciation deferral (2)	8.7	9.0	
Energy efficiency programs	3.7	4.1	
Other	2.8	4.8	
Total regulatory liabilities	\$ 69.9	\$ 60.7	

- (1) Represents the unrecognized future other postretirement benefit costs resulting from actuarial gains on other postretirement benefit plans. We will amortize this regulatory liability into net periodic benefit cost over the average remaining service life of each plan.
- (2) Represents the book depreciation taken on the Crane Creek wind project prior to our election to claim a Section 1603 Grant for the project in lieu of the production tax credit. See more information in the regulatory assets section above.

Note 9—Goodwill and Other Intangible Assets

We had no changes to the carrying amount of goodwill during the years ended December 31, 2014, and 2013. In the second quarter of 2014, we completed our annual goodwill impairment test, and no impairment resulted from this test.

Our intangible assets listed below consist of contractual service agreements that provide for major maintenance and protection against unforeseen maintenance costs related to the combustion turbine generators at the Fox Energy Center. These contractual service agreements are included in Miscellaneous Deferred Debits on the balance sheet.

(Millions)	December 31, 2014			December 31, 2013		
	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Amortized intangible assets						
Contractual service agreements	\$ 15.6	\$ (4.3)	\$ 11.3	\$ 15.6	\$ (1.8)	\$ 13.8

The table below shows the amortization recorded during the years ended December 31:

(Millions)	2014	2013
Amortization recorded in depreciation and amortization expense	\$ 2.5	\$ 1.8

Amortization for the next five years is estimated to be:

(Millions)	For the Year Ending December 31				
	2015	2016	2017	2018	2019
Amortization to be recorded in depreciation and amortization expense	\$ 3.2	\$ 3.2	\$ 2.2	\$ 1.2	\$ 1.2

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 10—Leases

We lease various property, plant, and equipment. Terms of the operating leases vary, but generally require us to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Many of our 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 \$1.6 million and \$2.3 million in 2014 and 2013, respectively. Future minimum rental obligations under noncancelable operating leases are payable as follows:

Year Ending December 31

(Millions)

	Payments
2015	\$ 0.5
2016	0.8
2017	0.8
2018	0.6
2019	0.4
Later years	12.7
Total	\$ 15.8

Note 11—Short-Term Debt and Lines of Credit

Our outstanding short-term borrowings were as follows:

(Millions, except percentages)

	2014	2013
Commercial paper		
Amount outstanding at December 31 (1)	\$ 145.1	\$ 25.6
Average interest rate on amounts outstanding at December 31	0.32%	0.14%
Average amount outstanding during the year (2)	\$ 43.3	\$ 80.8
Short-term notes payable (3)		
Average amount outstanding during the year (2)	\$ —	\$ 130.4

(1) Maturity dates ranged from January 5, 2015, through January 16, 2015.

(2) Based on daily outstanding balances during the year.

(3) Short-term notes payable related to a \$200.0 million loan used for the purchase of Fox Energy Company LLC in March 2013. This loan was repaid in November 2013, and therefore no balance was outstanding at December 31, 2014 and 2013. See Note 3, Acquisition of Fox Energy Center, for more information regarding this purchase.

We manage our liquidity by maintaining adequate external financing commitments. The information in the table below relates to our revolving credit facilities used to support our commercial paper borrowing program, including remaining available capacity under these facilities as of December 31:

(Millions)

	Maturity	2014	2013
Revolving credit facility (1)	05/17/2014	\$ —	\$ 135.0
Revolving credit facility (2)	05/07/2015	135.0	—
Revolving credit facility	06/13/2017	115.0	115.0
Total short-term credit capacity		\$ 250.0	\$ 250.0
Less: commercial paper outstanding		145.1	25.6
Available capacity under existing agreements		\$ 104.9	\$ 224.4

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(1) This credit facility was terminated and replaced with a new credit facility in May 2014.

(2) We requested approval from the PSCW to extend this facility through May 8, 2019.

Our 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 comply with these covenants could result in an event of default, which could result in the acceleration of outstanding debt obligations.

Note 12—Long-Term Debt

Information about our long-term borrowings was as follows as of December 31:

(Millions)		2014	2013
First mortgage bond			
Series	Year Due		
7.125%	2023	\$ 0.1	\$ 0.1
Senior notes			
Series	Year Due		
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
3.671%	2042	300.0	300.0
4.752%	2044	450.0	450.0
Total bonds		1,175.1	1,175.1
Unamortized discount and premium on bonds and debt		(0.6)	(0.6)
Total long-term debt		\$ 1,174.5	\$ 1,174.5

Our First Mortgage Bonds and Senior Notes are subject to the terms and conditions of our First Mortgage Indenture. Under the terms of the Indenture, substantially all our property is pledged as collateral for these outstanding debt securities. All of these debt securities require semi-annual payments of interest. Our Senior Notes become noncollateralized if we retire all of our outstanding First Mortgage Bonds and no new mortgage indenture is put in place.

Our 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 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:

(Millions)	Payments
2015	\$ 125.0
2016	—
2017	125.0
2018	—
2019	—
Later years	925.1
Total	\$ 1,175.1

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 13—Asset Retirement Obligations

We have 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. We establish regulatory assets and liabilities to record the differences between ongoing expense recognition under the asset retirement obligation accounting rules and the ratemaking practices for retirement costs authorized by the applicable regulators. All asset retirement obligations are recorded as other noncurrent liabilities on our balance sheet.

The following table shows changes to our asset retirement obligations through December 31, 2014:

<i>(Millions)</i>	
Asset retirement obligations at December 31, 2012	16.7
Accretion	0.9
Revisions to estimated cash flows	0.5
Settlements	(0.1)
Asset retirement obligations at December 31, 2013	18.0
Accretion	1.0
Revisions to estimated cash flows	1.5 (1)
Settlements	(0.2)
Asset retirement obligations at December 31, 2014	\$ 20.3

- (1) Revisions were made to estimated cash flows related to asset retirement obligations for the asbestos at electric generation facilities primarily due to changes in estimated settlement dates.

Note 14—Income Taxes

Deferred Income Tax Assets and Liabilities

The principal components of deferred income tax assets and liabilities recognized on the balance sheets as of December 31 are included in the table below. Certain temporary differences are netted in the table when the offsetting amount is recorded as a regulatory asset or liability. This is consistent with regulatory treatment.

<i>(Millions)</i>	2014	2013
Deferred income tax assets		
Plant-related	54.6	53.1
Employee benefits	17.4	16.2
Other	6.2	6.5
Total deferred income tax assets	\$ 78.2	\$ 75.8
Deferred income tax liabilities		
Plant-related	645.6	544.8
Employee benefits	101.2	97.2
Regulatory deferrals	52.7	55.9
Other	13.9	17.3
Total deferred income tax liabilities	\$ 813.4	\$ 715.2

Deferred tax credit carryforwards at December 31, 2014, included \$1.7 million of alternative minimum tax credits, which can be carried forward indefinitely. Other deferred tax credit carryforwards included \$1.9 million of general business credits, which have a carryback period of one year and a carryforward period of 20 years. The majority of the general business credit carryforwards will expire in 2033.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

We record certain adjustments related to deferred income taxes to regulatory assets and liabilities. As the related temporary differences reverse, we prospectively refund taxes to or collect taxes from customers for which deferred taxes were recorded in prior years at rates potentially different than current rates or upon enactment of changes in tax law. The net regulatory assets for these and other regulatory tax effects totaled \$32.7 million and \$25.9 million at December 31, 2014, and 2013, respectively. See Note 8, Regulatory Assets and Liabilities, for more information.

Income Before Taxes

All income before taxes is domestic income for the years ended December 31, 2014 and 2013.

Provision for Income Tax Expense

The components of the provision for income taxes were as follows:

(Millions)	2014	2013
Current provision		
Federal	\$ (12.8)	\$ (1.3)
State	6.8	3.4
Total current provision	(6.0)	2.1
Deferred provision		
Federal	84.2	79.1
State	6.5	9.4
Total deferred provision	90.7	88.5
Investment tax credits, net	(0.4)	(0.3)
Total provision for income taxes	\$ 84.3	\$ 90.3

Statutory Rate Reconciliation

The following table presents a reconciliation of the difference between the effective tax rate and the amount computed by applying the statutory federal tax rate to income before taxes.

(Millions, except for percentages)	2014		2013	
	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$ 78.7	35.0%	\$ 84.4
State income taxes, net	4.8	10.9	4.8	11.6
Benefits and compensation	(1.0)	(2.2)	(0.8)	(1.9)
Other differences, net	(1.3)	(3.1)	(1.6)	(3.8)
Effective income tax	37.5%	\$ 84.3	37.4%	\$ 90.3

Unrecognized Tax Benefits

A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

(Millions)	2014	2013
Balance at January 1	\$ —	\$ 0.3
Increase related to tax positions taken in prior years	—	0.7
Decrease related to tax positions taken in prior years	—	(0.4)
Decrease related to settlements	—	(0.6)
Decrease related to lapse of statutes	—	—
Balance at December 31	\$ —	\$ —

We had no accrued interest and penalties related to unrecognized tax benefits at December 31, 2014, and 2013.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

We do not expect any unrecognized tax benefits to affect our effective tax rate in periods after December 31, 2014.

We file income tax returns in the United States federal jurisdiction and in our major state operating jurisdictions on a stand-alone basis or as part of Integrys Energy Group filings.

With a few exceptions, we are no longer subject to federal income tax examinations by the IRS for years prior to 2011.

We file state tax returns based on income in our major state operating jurisdictions of Wisconsin and Michigan. We are no longer subject to state and local tax examinations for years prior to 2008. As of December 31, 2014, we were subject to examination by the Wisconsin taxing authority for tax years 2009 through 2013 and the Michigan taxing authority for tax years 2008 through 2013. During 2014, the Michigan taxing authority continued its examination of tax years 2008 through 2011, which began in 2012.

In the next 12 months, we do not expect to significantly change the amount of unrecognized tax benefits.

Note 15—Commitments and Contingencies

(a) Unconditional Purchase Obligations

We routinely enter into long-term purchase and sale commitments for various quantities and lengths of time. We have obligations to distribute and sell electricity and natural gas to our customers and expect to recover costs related to these obligations in future customer rates.

The following table shows our minimum future commitments related to these purchase obligations as of December 31, 2014.

(Millions)	Date Contracts Extend Through	Total Amounts Committed	Payments Due By Period					
			2015	2016	2017	2018	2019	Later Years
Electric utility								
Purchased power	2029	\$ 836.8	\$ 122.8	\$ 42.8	\$ 53.3	\$ 55.9	\$ 57.0	\$ 505.0
Coal supply and transportation	2019	162.8	55.3	31.9	32.6	31.9	11.1	—
Natural gas utility supply and transportation	2024	243.5	45.4	43.4	42.9	42.5	27.2	42.1
Total		\$ 1,243.1	\$ 223.5	\$ 118.1	\$ 128.8	\$ 130.3	\$ 95.3	\$ 547.1

(b) Environmental Matters

Air Permitting Violation Claims

Weston and Pulliam Clean Air Act (CAA) Issues:

In November 2009, the EPA issued a Notice of Violation (NOV) to us alleging violations of the CAA's New Source Review requirements relating to certain projects completed at the Weston and Pulliam plants from 1994 to 2009. We reached a settlement agreement with the EPA regarding this NOV and signed a Consent Decree. This Consent Decree was approved by the U.S. District Court (Court) in March 2013, after a public comment period. The final Consent Decree includes:

- the installation of emission control technology, including ReACT™ on Weston 3,
- changed operating conditions (including refueling, repowering, and/or retirement of units),
- limitations on plant emissions,
- beneficial environmental projects totaling \$6.0 million, and
- a civil penalty of \$1.2 million.

As mentioned above, the Consent Decree contains a requirement to refuel, repower, and/or retire certain Weston and Pulliam units. We announced that certain Weston and Pulliam units mentioned in the Consent Decree will be retired early, in June 2015. We received approval from the PSCW in our 2015 rate order to defer and amortize the undepreciated book value of the retired plant associated with Pulliam 5 and 6 and Weston 1 starting with the actual retirement date in 2015 and concluding when the balance is fully amortized. See Note 6, Property, Plant, and Equipment, for more information.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

We received approval from the PSCW in our 2014 and 2015 rate orders to recover prudently incurred costs as a result of complying with the terms of the Consent Decree, with the exception of the civil penalty. We also believe that additional prudently incurred costs expected after 2015 will be recoverable from customers based on past precedent with the PSCW.

The majority of the beneficial environmental projects that we proposed have been approved by the EPA. Amounts have been accrued and recorded to miscellaneous deferred debits, excluding costs associated with capital projects.

In May 2010, we received from the Sierra Club a Notice of Intent to file a civil lawsuit based on allegations that we violated the CAA at the Weston and Pulliam plants. We entered into a Standstill Agreement with the Sierra Club by which the parties agreed to negotiate as part of the EPA NOV process, rather than litigate. The Standstill Agreement ended in October 2012, but no further action has been taken by the Sierra Club as of December 31, 2014. It is unknown whether the Sierra Club will take further action in the future.

Columbia and Edgewater CAA Issues:

In December 2009, the EPA issued an NOV to Wisconsin Power and Light (WP&L), the operator of the Columbia and Edgewater plants, and the other joint owners of these plants, including Madison Gas and Electric and us. The NOV alleges violations of the CAA's New Source Review requirements related to certain projects completed at those plants. We, WP&L, and Madison Gas and Electric reached a settlement agreement with the EPA regarding this NOV and signed a Consent Decree. This Consent Decree was approved by the Court in June 2013, after a public comment period. The final Consent Decree includes:

- the installation of emission control technology, including scrubbers at the Columbia plant,
- changed operating conditions (including refueling, repowering, and/or retirement of units),
- limitations on plant emissions,
- beneficial environmental projects, with our portion totaling \$1.3 million, and
- our portion of a civil penalty and legal fees totaling \$0.4 million.

As mentioned above, the Consent Decree contains a requirement to refuel, repower, and/or retire certain of the Columbia and Edgewater units. As of December 31, 2014, no decision had been made on how to address this requirement. Therefore, retirement of the Columbia and Edgewater units mentioned in the Consent Decree was not considered probable.

We believe that significant costs prudently incurred as a result of complying with the terms of the Consent Decree, with the exception of the civil penalty, will be recoverable from customers.

All of the beneficial environmental projects that we proposed have been approved by the EPA. Amounts have been accrued and recorded to miscellaneous deferred debits, excluding costs associated with capital projects.

Weston Title V Air Permit:

In August 2013, the WDNR issued the Weston Title V air permit. In September 2013, we challenged various requirements in the permit by filing a contested case proceeding with the WDNR and also filed a Petition for Judicial Review in the Brown County Circuit Court. The Sierra Club and Clean Wisconsin also challenged various aspects of the permit. The WDNR granted all parties' requests for contested case proceedings. The Petitions for Judicial Review, by all parties, have been stayed pending the resolution of the contested cases. In February 2014, we also requested a modification to the construction permit for Weston 4 to remove the mercury Best Available Control Technology (BACT) emission limit requirement. This permit request was denied by the WDNR and we challenged this issue as well. At our request, the permit was modified to resolve several of the petition issues. Those issues have now been voluntarily dismissed from the case, while one new permit change was challenged and added to the case. The administrative law judge (ALJ) recently dismissed some of the petition issues relating to the averaging period and monitoring issues. In May 2014, the WDNR issued an NOV alleging that we failed to maintain a minimum sorbent feed rate prior to the Continuous Emissions Monitoring System certification. The WDNR also issued a Notice of Inquiry (NOI) alleging that we failed to comply with reporting requirements related to challenged matters in the 2013 Weston Title V permit. The ALJ recently denied our request to issue a stay or confirm that a statutory stay applies to the requirements identified in the NOV and NOI. The parties are discussing a briefing schedule, but no hearing date has been set. We do not expect these matters to have a material impact on our financial statements.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Mercury and Interstate Air Quality Rules

Mercury:

The State of Wisconsin's mercury rule required a 40% reduction from historical baseline mercury emissions, beginning January 1, 2010, through the end of 2014. Beginning in 2015, electric generating units above 150 megawatts would have been required to further reduce mercury emissions. However, in December 2011, the EPA issued the final Utility Mercury and Air Toxics Standards (MATS), which regulates emissions of mercury and other hazardous air pollutants beginning in April 2015. The State of Wisconsin recently revised the state mercury rule to be consistent with the MATS rule. Projects approved and initiated to address the State of Wisconsin mercury rule are expected to ensure compliance with the mercury limits in the MATS rule.

We were in compliance with the State of Wisconsin's mercury rule at the end of 2014. In addition, we are making progress toward compliance with the MATS rule in 2015. We estimated capital costs of approximately \$9 million for our wholly owned plants to achieve the required reductions for MATS compliance, of which approximately \$8 million was expended as of December 31, 2014. The capital costs are expected to be recovered in future rates.

Sulfur Dioxide and Nitrogen Oxide:

In July 2011, the EPA issued a final rule known as the Cross State Air Pollution Rule (CSAPR), which numerous parties, including us, challenged in the United States Court of Appeals (Court of Appeals) for the District of Columbia Circuit (D.C. Circuit). The new rule was to become effective in January 2012. However, in December 2011, the CSAPR requirements were stayed by the D.C. Circuit and a previous rule, the Clean Air Interstate Rule (CAIR), was implemented during the stay period. In August 2012, the D.C. Circuit issued their ruling vacating and remanding CSAPR and simultaneously reinstating CAIR pending the issuance of a replacement rule by the EPA. The case was appealed to the United States Supreme Court (Supreme Court), and in April 2014, the Supreme Court upheld the CSAPR rule and remanded the case to the Court of Appeals for the D.C. Circuit. In October 2014, the Court of Appeals granted the EPA's request and lifted the stay on CSAPR and changed the compliance deadlines by three years, so that Phase I emissions budgets will apply in 2015 and 2016 and Phase 2 emissions budgets will apply to 2017 and beyond. We do not expect to incur significant costs to comply with either phase of CSAPR and expect to recover any future compliance costs in future rates.

Under CAIR, units affected by the Best Available Retrofit Technology (BART) rule were considered in compliance with BART for sulfur dioxide and nitrogen oxide emissions if they were in compliance with CAIR. This determination was updated when CSAPR was issued (CSAPR satisfied BART). Although particulate emissions also contribute to visibility impairment, the WDNR's modeling for Pulliam Unit 8, the only unit covered by BART, has shown the impairment to be so insignificant that additional capital expenditures or controls may not be warranted.

Clean Water Act Rule

In August 2014, the EPA issued a final Clean Water Act rule, which established requirements under Section 316(b) to regulate water intake structures at industrial facilities that use large volumes of surface water as cooling water. The new rule became effective in October 2014 and has been challenged by a number of parties. The cases have been consolidated and will be heard in the United States Court of Appeals for the Second Circuit. To the extent that the rule is upheld, we will comply with the rule on the timeline required under the regulation. We will evaluate the impact of compliance by conducting the studies required by the rule at our facilities. We anticipate that the timing for compliance will be incorporated into future wastewater discharge permit renewals. We do not expect to incur significant costs to comply with the Clean Water Act rule as our Weston plants are already equipped with cooling towers that assist with meeting these new requirements. We expect to recover any future compliance costs in future rates.

Manufactured Gas Plant Remediation

We operated facilities in the past at multiple sites for the purpose of manufacturing and storing manufactured gas. In connection with these activities, 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, we are required to undertake remedial action with respect to some of these materials. We are coordinating the investigation and cleanup of the sites subject to EPA jurisdiction under what is called a "multisite" 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 use of a consistent approach in selecting remedies.

We are responsible for the environmental remediation of ten sites, of which seven have been transferred to the EPA Superfund Alternative Sites Program. Under the EPA's program, the remedy decisions at these sites will be made using risk-based criteria typically used at Superfund sites. Our balance sheet includes liabilities of \$86.3 million that we have estimated and accrued for as of December 31, 2014, for future undiscounted investigation and cleanup costs for all sites. We may adjust these estimates in the future due to remedial technology, regulatory requirements, remedy determinations, and any claims of natural resource damages. As of December 31, 2014, cash expenditures for environmental remediation

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

not yet recovered in rates were \$16.0 million. Our balance sheet also includes a regulatory asset of \$102.3 million at December 31, 2014, which is net of insurance recoveries, related to the expected recovery through rates of both cash expenditures and estimated future expenditures. Under current PSCW policies, we 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, we do not expect these costs to have a material impact on our financial statements. However, any changes in the approved rate mechanisms for recovery of these costs, or any adverse conclusions by the PSCW or the MPSC with respect to the prudence of costs actually incurred, could materially affect recovery of such costs through rates.

Note 16—Employee Benefit Plans

Defined Benefit Plans

We participate in the Integrys Energy Group Retirement Plan, a noncontributory, qualified pension plan sponsored by IBS. We are responsible for our share of the plan assets and obligations. We serve as plan sponsor and administrator for certain other postretirement benefit plans. The benefits are funded through irrevocable trusts, as allowed for income tax purposes. Our balance sheet reflects only the liabilities associated with our past and current employees and our share of the plan assets and obligations. Integrys Energy Group also offers medical, dental, and life insurance benefits to our active employees and their dependents. We expense the allocated costs of these benefits as incurred.

The defined benefit pension plans are closed to all new hires. In addition, the service accruals for the defined benefit pension plans were frozen for non-union employees as of January 1, 2013. In March 2014, we remeasured the obligations of certain other postretirement benefit plans as a result of a plan design change to move participants age 65 and older to a Medicare Advantage plan starting January 1, 2015.

The following tables provide a reconciliation of the changes in our share of the plans' benefit obligations and fair value of assets:

(Millions)	Pension Benefits		Other Benefits	
	2014	2013	2014	2013
Change in benefit obligation				
Obligation at January 1	\$ 717.5	\$ 772.6	\$ 292.7	\$ 328.5
Service cost	8.6	10.8	7.7	10.6
Interest cost	34.4	30.6	11.5	13.4
Plan amendments	—	—	(74.4)	0.1
Transfer to affiliates	(12.1)	(6.6)	—	—
Actuarial loss (gain), net	73.0	(63.6)	24.0	(51.4)
Participant contributions	—	—	0.5	0.6
Benefit payments	(29.6)	(26.3)	(10.4)	(10.0)
Federal subsidy on benefits paid	—	—	0.9	0.9
Obligation at December 31	\$ 791.8	\$ 717.5	\$ 252.5	\$ 292.7
Change in fair value of plan assets				
Fair value of plan assets at January 1	\$ 839.1	\$ 719.6	\$ 236.5	\$ 213.7
Actual return on plan assets	53.1	112.1	7.4	29.0
Employer contributions	46.9	40.3	2.6	3.2
Participant contributions	—	—	0.5	0.6
Benefit payments	(29.6)	(26.3)	(10.4)	(10.0)
Transfer to affiliates	(12.1)	(6.6)	—	—
Fair value of plan assets at December 31	\$ 897.4	\$ 839.1	\$ 236.6	\$ 236.5
Funded status at December 31	\$ 105.6	\$ 121.6	\$ (15.9)	\$ (56.2)

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The amounts recognized on our balance sheet at December 31 related to the funded status of the benefit plans were as follows:

(Millions)	Pension Benefits		Other Benefits	
	2014	2013	2014	2013
Long-term assets	\$ 128.9	\$ 145.1	\$ —	\$ —
Current liabilities	1.5	3.1	0.1	0.2
Long-term liabilities	21.8	20.4	15.8	56.0
Total net assets (liabilities)	\$ 105.6	\$ 121.6	\$ (15.9)	\$ (56.2)

The accumulated benefit obligation for the defined benefit pension plans was \$717.4 million and \$658.3 million at December 31, 2014, and 2013, respectively.

The following table shows information for qualified pension plans with an accumulated benefit obligation in excess of plan assets. There were no plan assets related to these pension plans. Amounts presented are as of December 31:

(Millions)	2014	2013
Projected benefit obligation	\$ 23.3	\$ 23.5
Accumulated benefit obligation	21.5	21.8

The following table shows the amounts that had not yet been recognized in our net periodic benefit cost as of December 31:

(Millions)	Pension Benefits		Other Benefits	
	2014	2013	2014	2013
Net regulatory assets				
Net actuarial loss	\$ 178.7	\$ 110.2	\$ 41.0	\$ 11.5
Prior service cost (credit)	1.8	2.4	(78.3)	(12.0)
Total	\$ 180.5	\$ 112.6	\$ (37.3)	\$ (0.5)

The following table shows the estimated amounts in regulatory assets that will be amortized into net periodic benefit cost during 2015:

(Millions)	Pension Benefits	Other Benefits
Net actuarial loss	\$ 19.6	\$ 4.2
Prior service cost (credit)	0.2	(9.3)
Total 2015 - estimated amortization	\$ 19.8	\$ (5.1)

The following table shows the components of net periodic benefit cost (including amounts capitalized to our balance sheets) for our benefit plans:

(Millions)	Pension Benefits		Other Benefits	
	2014	2013	2014	2013
Service cost	\$ 8.6	\$ 10.8	\$ 7.7	\$ 10.6
Interest cost	34.4	30.6	11.5	13.4
Expected return on plan assets	(64.1)	(57.2)	(16.0)	(14.8)
Loss on plan settlement	0.4	—	—	—
Amortization of transition obligation	—	—	—	—
Amortization of prior service cost (credit)	0.6	3.6	(8.0)	(2.1)
Amortization of net actuarial loss	15.0	24.0	2.8	7.5
Net periodic benefit cost	\$ (5.1)	\$ 11.8	\$ (2.0)	\$ 14.6

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Assumptions – Pension and Other Postretirement Benefit Plans

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

	Pension Benefits		Other Benefits	
	2014	2013	2014	2013
Discount rate	4.08%	4.92%	4.11%	4.98%
Rate of compensation increase	4.23%	4.25%	N/A	N/A
Assumed medical cost trend rate	N/A	N/A	6.00%	6.50%
Ultimate trend rate	N/A	N/A	5.00%	5.00%
Year ultimate trend rate is reached	N/A	N/A	2023	2019
Assumed dental cost trend rate	N/A	N/A	5.00%	5.00%

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

	Pension Benefits	
	2014	2013
Discount rate	4.92%	4.07%
Expected return on assets	8.00%	8.00%
Rate of compensation increase	4.25%	4.26%

	Other Benefits	
	2014	2013
Discount rate	4.78%	4.01%
Expected return on assets	8.00%	8.00%
Assumed medical cost trend rate (under age 65)	6.50%	7.00%
Ultimate trend rate	5.00%	5.00%
Year ultimate trend rate is reached	2019	2019
Assumed medical cost trend rate (over age 65)	6.50%	7.00%
Ultimate trend rate	5.00%	5.00%
Year ultimate trend rate is reached	2019	2019
Assumed dental cost trend rate	5.00%	5.00%

We establish our 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. For 2015, the expected return on assets assumption for the plans is 7.75%.

Assumed health care cost trend rates have a significant effect on the amounts reported by us for the health care plans. For the year ended December 31, 2014, a one-percentage-point change in assumed health care cost trend rates would have had the following effects:

(Millions)	One-Percentage-Point	
	Increase	Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 3.3	\$ (2.6)
Effect on the health care component of the accumulated postretirement benefit obligation	34.4	(33.9)

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. The policy is established and administered in a manner that is compliant at all times with applicable regulations.

Central to the policy are target allocation ranges by major asset categories. 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

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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. In 2014, the pension plan target asset allocation was 70% equity securities and 30% fixed income securities. In December 2014, we changed the pension plan target asset allocation to 60% equity securities and 40% fixed income securities for 2015. The target asset allocation for other postretirement benefit plans that have significant assets is 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.

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 monitors the asset allocation, and the portfolio is rebalanced when necessary.

Pension and other postretirement benefit plan investments are recorded at fair value. See Note 1(t), Fair Value, for more information regarding the fair value hierarchy and the classification of fair value measurements based on the types of inputs used.

The following tables provide the fair values of our investments by asset class:

(Millions)	December 31, 2014							
	Pension Plan Assets				Other Benefit Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	\$ —	\$ 24.9	\$ —	\$ 24.9	\$ 4.6	\$ 1.6	\$ —	\$ 6.2
Equity securities:								
United States equity	53.6	197.8	—	251.4	14.8	62.4	—	77.2
International equity	54.4	225.9	—	280.3	17.6	65.4	—	83.0
Fixed income securities:								
United States government	41.3	12.7	—	54.0	61.3	—	—	61.3
Foreign government	—	12.1	—	12.1	—	—	—	—
Corporate debt	—	250.5	—	250.5	—	—	—	—
Other	—	31.5	—	31.5	0.2	—	—	0.2
	149.3	755.4	—	904.7	98.5	129.4	—	227.9
401(h) other benefit plan assets invested as pension assets (1)	(1.5)	(7.3)	—	(8.8)	1.5	7.3	—	8.8
Total (2)	\$ 147.8	\$ 748.1	\$ —	\$ 895.9	\$ 100.0	\$ 136.7	\$ —	\$ 236.7

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

(2) Investments do not include accruals or pending transactions that are included in the table reconciling the change in fair value of plan assets.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions)	December 31, 2013							
	Pension Plan Assets				Other Benefit Plan Assets			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Class								
Cash and cash equivalents	\$ 1.1	\$ 19.7	\$ —	\$ 20.8	\$ —	\$ 2.3	\$ —	\$ 2.3
Equity securities:								
United States equity	54.1	239.9	—	294.0	14.2	66.5	—	80.7
International equity	61.5	231.3	—	292.8	16.7	63.3	—	80.0
Fixed income securities:								
United States government	—	50.4	—	50.4	65.0	0.6	—	65.6
Foreign government	—	9.1	1.3	10.4	—	—	—	—
Corporate debt	—	134.8	0.7	135.5	—	—	—	—
Asset-backed securities	—	33.3	—	33.3	—	—	—	—
Other	—	9.4	—	9.4	(0.1)	—	—	(0.1)
	116.7	727.9	2.0	846.6	95.8	132.7	—	228.5
401(h) other benefit plan assets invested as pension assets (1)	(1.1)	(7.1)	—	(8.2)	1.1	7.1	—	8.2
Total (2)	\$ 115.6	\$ 720.8	\$ 2.0	\$ 838.4	\$ 96.9	\$ 139.8	\$ —	\$ 236.7

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

(2) Investments do not include accruals or pending transactions that are included in the table reconciling the change in fair value of plan assets.

The following tables set forth a reconciliation of changes in the fair value of pension plan assets categorized as Level 3 in the fair value hierarchy:

(Millions)	Foreign Government Debt	Corporate Debt	Total
Beginning balance at January 1, 2014	\$ 1.3	\$ 0.7	\$ 2.0
Net realized and unrealized gains	0.1	0.1	0.2
Sales	(1.4)	(0.8)	(2.2)
Ending balance at December 31, 2014	\$ —	\$ —	\$ —
Net unrealized gains (losses) related to assets still held at the end of the period	\$ —	\$ —	\$ —

(Millions)	Foreign Government Debt	Corporate Debt	Total
Beginning balance at January 1, 2013	\$ 2.2	\$ 0.5	\$ 2.7
Net realized and unrealized losses	(0.1)	(0.2)	(0.3)
Purchases	0.3	—	0.3
Sales	(1.1)	(0.2)	(1.3)
Transfers into Level 3	—	0.8	0.8
Transfers out of Level 3	\$ —	\$ (0.2)	(0.2)
Ending balance at December 31, 2013	\$ 1.3	\$ 0.7	\$ 2.0
Net unrealized losses related to assets still held at the end of the period	\$ (0.1)	\$ (0.2)	\$ (0.3)

Cash Flows Related to Pension and Other Postretirement Benefit Plans

Our funding policy is to contribute at least the minimum amounts that are required to be funded under the Employee Retirement Income Security Act, but not more than the maximum amounts that are currently deductible for income tax purposes. We expect to contribute \$1.5 million to the pension plans and \$1.2 million to other postretirement benefit plans in 2015, dependent on various factors affecting us, including our liquidity position and tax law changes.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table shows the payments, reflecting expected future service, that we expect to make for pension and other postretirement benefits.

(Millions)	Pension Benefits	Other Benefits
2015	\$ 41.2	\$ 9.4
2016	42.3	10.0
2017	44.3	10.9
2018	44.1	11.7
2019	45.6	12.5
2020 through 2024	224.3	73.6

Defined Contribution Benefit Plans

Integrus Energy Group maintains a 401(k) Savings Plan for substantially all of our full-time 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. Certain employees participate in a defined contribution pension plan, in which certain amounts are contributed to an employee's account based on the employee's wages, age, and years of service. Our share of the total costs incurred under all of these plans was \$8.6 million in 2014 and \$8.2 million in 2013.

Integrus Energy Group maintains deferred compensation plans that enable certain key employees, including some who are our employees, to defer payment of a portion of their compensation on a pre-tax basis. Compensation is generally deferred in the form of cash and is indexed to certain investment options or Integrus Energy Group common stock. The deemed dividends paid on the common stock are automatically reinvested.

The deferred compensation arrangements for which distributions are made solely in Integrus Energy Group common stock are classified as an equity instrument on the balance sheets. Changes in the fair value of this portion of the deferred compensation obligation are not recognized. The deferred compensation obligation classified as an equity instrument was \$7.0 million at December 31, 2014, and \$8.0 million at December 31, 2013.

The portion of the deferred compensation obligation that is indexed to various investment options and allows for distributions in cash is classified as a liability on the balance sheets. The liability is adjusted, with a charge or credit to expense, to reflect changes in the fair value of the deferred compensation obligation. The obligation classified within other long-term liabilities was \$15.5 million at December 31, 2014, and \$15.1 million at December 31, 2013. The costs incurred under this arrangement were \$1.9 million in 2014 and \$1.5 million in 2013.

Note 17—Preferred Stock

We have 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:

(Millions, except share amounts)	2014		2013	
Series	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 us. Each series of outstanding preferred stock is redeemable in whole or in part at our option at any time on 30 days' notice at the respective redemption prices. We may not redeem less than all, nor purchase any, of our preferred stock during the existence of any dividend default.

In the event of our 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 would be paid to the holders of common stock.

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

Note 18—Common Equity

Various laws, regulations, and financial covenants impose restrictions on our ability to pay dividends to the sole holder of our common stock, Integrys Energy Group.

The PSCW allows us to pay dividends on our common stock of no more than 103% of the previous year's common stock dividend. We may return capital to Integrys Energy Group if our average financial common equity ratio is at least 51% on a calendar year basis. We must obtain PSCW approval if a return of capital would cause our average financial common equity ratio to fall below this level. Integrys Energy Group's right to receive dividends on our common stock is also subject to the prior rights of our preferred shareholders and to provisions in our restated articles of incorporation, which limit the amount of common stock dividends that we may pay if our common stock and common stock surplus accounts constitute less than 25% of our total capitalization.

Our short-term debt obligations contain financial and other covenants, including but not limited to, a requirement to maintain a debt to total capitalization ratio not to exceed 65%. Failure to comply with these covenants could result in an event of default, which could result in the acceleration of outstanding debt obligations.

As of December 31, 2014, total restricted retained earnings were \$521.8 million. Our equity in undistributed earnings of 50% or less owned investees accounted for by the equity method was \$30.8 million at December 31, 2014.

Except for the restrictions described above and subject to applicable law, we do not have any other significant dividend restrictions.

Integrys Energy Group may provide equity contributions to us or request a return of capital from us in order to maintain utility common equity levels consistent with those allowed by the PSCW. Wisconsin law prohibits us from making loans to or guaranteeing obligations of Integrys Energy Group or its other subsidiaries. During the year ended December 31, 2014, we received \$55.0 million of equity contributions from Integrys Energy Group and paid common stock dividends of \$111.8 million to Integrys Energy Group.

Note 19—Guarantees

The following table shows our outstanding guarantees:

(Millions)	Total Amounts Committed at December 31, 2014	Expiration	
		Less Than 1 Year	Over 1 Year
Standby letters of credit (1)	\$ 0.1	\$ 0.1	\$ —
Surety bonds (2)	0.6	0.6	—
Other guarantee (3)	0.5	—	0.5
Total guarantees	\$ 1.2	\$ 0.7	\$ 0.5

- (1) At our request, financial institutions have issued standby letters of credit for the benefit of third parties that have extended credit to us. These amounts are not reflected on our balance sheets.
- (2) Primarily for workers compensation self-insurance programs and obtaining various licenses, permits, and rights-of-way. These guarantees are not reflected on our balance sheets.
- (3) Issued for workers compensation coverage in Wisconsin and Michigan. This amount is not reflected on our balance sheets.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Note 20—Stock-Based Compensation

The following table reflects the stock-based compensation expense and the related deferred tax benefit recognized in income for the years ended December 31:

(Millions)	2014	2013
Stock options	\$ 1.0	\$ 0.7
Performance stock rights	6.3	1.1
Restricted share units	3.8	3.4
Total stock-based compensation expense	\$ 11.1	\$ 5.2
Deferred income tax benefit	\$ 4.4	\$ 2.1

No stock-based compensation cost was capitalized during 2014 and 2013.

Stock Options

The following table shows the weighted-average fair values per stock option granted along with the assumptions incorporated into the binomial lattice valuation models:

	2014 Grant	2013 Grant
Weighted-average fair value per option	\$6.70	\$6.03
Expected term	8 years	5 years
Risk-free interest rate	0.12% – 2.88%	0.18% – 2.11%
Expected dividend yield	5.28%	5.33%
Expected volatility	18%	24%

A summary of stock option activity for 2014, and information related to outstanding and exercisable stock options at December 31, 2014, is presented below:

	Stock Options	Weighted-Average Exercise Price Per Share	Weighted-Average Remaining Contractual Life (in Years)	Aggregate Intrinsic Value (Millions)
Outstanding at December 31, 2013	49,993	\$ 53.03		
Granted	13,890	55.23		
Exercised	(58,169)	53.44		
Outstanding at December 31, 2014	5,714	\$ 54.18	7.5	\$ 0.1
Exercisable at December 31, 2014	—	N/A	N/A	N/A

The aggregate intrinsic value for outstanding and exercisable options in the above table represents the total pre-tax intrinsic value that would have been received by the option holders had they all exercised their options on December 31, 2014. This is calculated as the difference between Integrys Energy Group's closing stock price on December 31, 2014, and the option exercise price, multiplied by the number of in-the-money stock options. The intrinsic value of options exercised during 2014 was \$1.0 million, and was not significant during 2013. The actual tax benefit realized for the tax deductions from these option exercises was not significant.

Due to the accelerated vesting of all unvested stock options held by active employees in October 2014, all compensation expense related to outstanding stock options has been recognized at December 31, 2014.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Performance Stock Rights

The table below reflects the assumptions used in the Monte Carlo valuation models to estimate the fair value of the outstanding performance stock rights at December 31:

	2014	2013
Risk-free interest rate	0.21% – 0.63%	0.13% – 1.27%
Expected dividend yield	5.25% – 5.33%	5.28% – 5.34%
Expected volatility	18% – 22%	15% – 36%

A summary of the 2014 activity related to performance stock rights accounted for as equity awards is presented below:

	Performance Stock Rights	Weighted-Average Fair Value (2)
Outstanding at December 31, 2013	5,561	\$ 45.16
Granted	1,113	44.28
Award modifications	2,295	85.09
Distributed (1)	(2,235)	75.02
Adjustment for estimated payout and shares not distributed (1)	(2,831)	46.32
Outstanding at December 31, 2014	3,903	\$ 58.03

- (1) No shares of Integrys Energy Group common stock were distributed for performance stock rights with a performance period ending December 31, 2013, because the performance percentage was below the threshold payout level. In October 2014, Integrys Energy Group's Board of Directors approved the acceleration of a portion of the estimated distribution for those performance stock rights held by active employees with a performance period ending December 31, 2014. This distribution was made in December 2014.
- (2) Reflects the weighted-average fair value used to measure equity awards. Equity awards are measured using the grant date fair value or the fair value on the modification date.

The weighted-average grant date fair value of performance stock rights awarded during 2014 and 2013 was \$44.28 and \$48.50 per performance stock right, respectively.

A summary of the 2014 activity related to performance stock rights accounted for as liability awards is presented below:

	Performance Stock Rights
Outstanding at December 31, 2013	9,222
Granted	4,440
Award modifications	(2,295)
Distributed *	(1,240)
Adjustment for estimated payout and shares not distributed *	(93)
Outstanding at December 31, 2014	10,034

- * No shares of Integrys Energy Group common stock were distributed for performance stock rights with a performance period ending December 31, 2013, because the performance percentage was below the threshold payout level. In October 2014, Integrys Energy Group's Board of Directors approved the acceleration of a portion of the estimated distribution for those performance stock rights held by active employees with a performance period ending December 31, 2014. This distribution was made in December 2014.

The weighted-average fair value of all outstanding performance stock rights accounted for as liability awards as of December 31, 2014, was \$121.26 per performance stock right.

As of December 31, 2014, \$2.0 million of compensation cost related to unvested and outstanding performance stock rights (equity and liability awards) was expected to be recognized over a weighted-average period of 1.6 years.

The total intrinsic value of performance stock rights distributed during 2014 and 2013 was not significant.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Restricted Share Units

A summary of the 2014 activity related to all restricted share unit awards (equity and liability awards) is presented below:

	Restricted Share Unit Awards	Weighted-Average Grant Date Fair Value
Outstanding at December 31, 2013	67,741	\$ 52.06
Granted	28,725	55.23
Dividend equivalents	2,875	54.45
Vested and released	(28,325)	49.50
Transfers	332	54.55
Forfeited	(804)	54.64
Outstanding at December 31, 2014	70,544	\$ 54.46

As of December 31, 2014, \$3.5 million of compensation cost related to these awards was expected to be recognized over a weighted-average period of 2.3 years.

The total intrinsic value of restricted share unit awards vested and released during 2014 and 2013 was \$1.5 million and \$1.6 million, respectively. The actual tax benefit realized for the tax deductions from the vesting and release of restricted share units during 2014 and 2013 was not significant.

The weighted-average grant date fair value of restricted share units awarded during 2014 and 2013 was \$55.23 and \$56.05 per unit, respectively.

Note 21—Fair Value

Fair Value Measurements

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

(Millions)	December 31, 2014			
	Level 1	Level 2	Level 3	Total
Risk management assets				
Natural gas contracts	\$ —	\$ 0.1	\$ —	\$ 0.1
Financial transmission rights (FTRs)	—	—	2.2	2.2
Total	\$ —	\$ 0.1	\$ 2.2	\$ 2.3
Risk management liabilities				
Natural gas contracts	\$ 2.2	\$ —	\$ —	\$ 2.2
FTRs	—	—	0.3	0.3
Petroleum product contracts	1.1	—	—	1.1
Coal contracts	—	1.2	2.2	3.4
Total	\$ 3.3	\$ 1.2	\$ 2.5	\$ 7.0

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions)	December 31, 2013			
	Level 1	Level 2	Level 3	Total
Risk management assets				
Natural gas contracts	\$ 0.6	\$ —	\$ —	\$ 0.6
FTRs	—	—	1.5	1.5
Petroleum product contracts	0.1	—	—	0.1
Coal contracts	—	—	0.2	0.2
Total	\$ 0.7	\$ —	\$ 1.7	\$ 2.4
Risk management liabilities				
Natural gas contracts	\$ 0.1	\$ —	\$ —	\$ 0.1
FTRs	—	—	0.3	0.3
Coal contracts	—	—	2.7	2.7
Total	\$ 0.1	\$ —	\$ 3.0	\$ 3.1

The risk management assets and liabilities listed in the tables above include NYMEX futures and options, financial contracts used to manage transmission congestion costs in the MISO market, and physical commodity contracts. See Note 5, Risk Management Activities, for more information on our derivative instruments.

During 2014, a \$1.2 million risk management liability related to certain coal contracts transferred from Level 3 to Level 2 of the fair value hierarchy. There were no transfers between the levels of the fair value hierarchy during 2013.

The significant unobservable inputs used in the valuations that resulted in categorization within Level 3 were as follows at December 31, 2014. The amounts listed in the table below represent the range of unobservable inputs that individually had a significant impact on the fair value determination and caused a derivative to be classified as Level 3.

	Fair Value (Millions)		Valuation Technique	Unobservable Input	Average or Range
	Assets	Liabilities			
FTRs	\$ 2.2	\$ 0.3	Market-based	Forward market prices (\$/megawatt-month) (1)	\$188.16
Coal contract	—	2.2	Market-based	Forward market prices (\$/ton) (2)	\$10.89 — \$13.60

(1) Represents forward market prices developed using historical cleared pricing data from MISO.

(2) Represents third-party forward market pricing.

Significant changes in historical settlement prices and forward coal prices would result in a directionally similar significant change in fair value.

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

(Millions)	2014		
	FTRs	Coal Contracts	Total
Balance at the beginning of period	\$ 1.2	\$ (2.5)	\$ (1.3)
Net realized gains included in earnings	0.2	—	0.2
Net unrealized gains recorded as regulatory assets or liabilities	0.4	(1.6)	(1.2)
Purchases	4.3	—	4.3
Settlements	(4.2)	0.7	(3.5)
Net transfers out of Level 3	—	1.2	1.2
Balance at the end of period	\$ 1.9	\$ (2.2)	\$ (0.3)

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) 04/20/2015	Year/Period of Report 2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions)	2013		
	FTRs	Coal Contracts	Total
Balance at the beginning of period	\$ 1.1	\$ (6.5)	\$ (5.4)
Net realized gains included in earnings	3.0	—	3.0
Net unrealized (losses) gains recorded as regulatory assets or liabilities	(0.1)	0.4	0.3
Purchases	3.2	—	3.2
Sales	(0.2)	—	(0.2)
Settlements	(5.8)	3.6	(2.2)
Balance at the end of period	\$ 1.2	\$ (2.5)	\$ (1.3)

Unrealized gains and losses on FTRs and coal contracts 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 operation expenses on the statement of income.

Fair Value of Financial Instruments

The following table shows the financial instruments included on our balance sheet that are not recorded at fair value:

(Millions)	December 31, 2014		December 31, 2013	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt	\$ 1,174.5	\$ 1,286.2	\$ 1,174.5	\$ 1,176.5
Long-term debt to parent	5.4	5.7	6.3	7.1
Preferred stock	51.2	52.0	51.2	61.4

Note 22—Regulatory Environment

Wisconsin

2015 Rates

In December 2014, the PSCW issued a final written order, effective January 1, 2015. It authorized a net retail electric rate increase of \$24.6 million and a net retail natural gas rate decrease of \$15.4 million, reflecting a 10.20% return on common equity. The order also included a common equity ratio of 50.28% in our regulatory capital structure. The PSCW approved a change in rate design for us, which includes higher fixed charges to better match the related fixed costs of providing service. The retail electric rate increase included recovery of 2013 deferred costs related to the acquisition of the Fox Energy Center. We also received approval from the PSCW to defer and amortize the undepreciated book value of the retired plant associated with Pulliam 5 and 6 and Weston 1 starting with the actual retirement date in 2015 and concluding when the balance is fully amortized. See Note 15, Commitments and Contingencies, for more information. In addition, the PSCW will allow escrow treatment for ATC and MISO network transmission expenses for 2015 and 2016. This allows us to defer as a regulatory asset or liability the differences between actual transmission expenses and those included in rates. Finally, the PSCW ordered that 2015 fuel costs should continue to be monitored using a two percent tolerance window. The retail natural gas rate decrease included a refund to customers in 2015 of the 2013 decoupling over-collections.

2014 Rates

In December 2013, the PSCW issued a final written order, effective January 1, 2014. It authorized a net retail electric rate decrease of \$12.8 million and a net retail natural gas rate increase of \$4.0 million, reflecting a 10.20% return on common equity. The order also included a common equity ratio of 50.14% in our regulatory capital structure. The retail electric rate impact consisted of a rate increase, including recovery of the difference between the 2012 fuel refund and the 2013 rate increase discussed below, entirely offset by a portion of estimated fuel cost over-collections from customers in 2013. Retail electric rates were further decreased by 2012 decoupling over-collections to be returned to customers in 2014. The retail natural gas rate impact consisted of a rate decrease, which was more than offset by the positive impact of 2012 decoupling under-collections to be recovered from customers in 2014. Both the retail electric and retail natural gas rate changes included the recovery of pension and other employee benefit increases that were deferred in the 2013 rate case, as discussed below. The PSCW also authorized the recovery of prudently incurred 2014 environmental mitigation project costs related to compliance with a Consent Decree signed in January 2013 related to the Pulliam and Weston sites. See Note 15, Commitments and Contingencies, for more information. Additionally, the order required us to terminate our existing decoupling mechanism, beginning January 1, 2014.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

2013 Rates

In December 2012, the PSCW issued a final written order, effective January 1, 2013. The order included a \$28.5 million retail electric rate increase, partially offset by the actual 2012 fuel refund of \$20.5 million. The difference between the 2012 fuel refund and the rate increase was deferred for recovery in 2014 rates. As a result, there was no change to customers' 2013 retail electric rates. The order also included a \$3.4 million retail natural gas rate decrease. The order reflected a 10.30% return on common equity and a common equity ratio of 51.61% in our regulatory capital structure. The rate changes included deferrals of \$7.3 million for retail electric and \$2.1 million for retail natural gas of pension and other employee benefit costs that are being recovered in 2014 rates. In addition, we were authorized recovery of \$5.9 million related to income tax amounts previously expensed due to the Federal Health Care Reform Act. As a result, this amount was recorded as a regulatory asset in 2012, and recovery from customers began in 2013. The order also authorized the recovery of direct Cross State Air Pollution Rule costs incurred through the end of 2012. Lastly, the order authorized us to switch from production tax credits to Section 1603 Grants for the Crane Creek wind project.

A decoupling mechanism for natural gas and electric residential and small commercial and industrial customers was approved on a pilot basis as part of the order. The mechanism was based on total rate case-approved margins, rather than being calculated on a per-customer basis. The mechanism did not cover all customer classes, and it included an annual \$14.0 million cap for electric service and an annual \$8.0 million cap for natural gas service. Amounts recoverable from or refundable to customers were subject to these caps.

Michigan

2015 Rate Case

In October 2014, we filed an application with the MPSC to increase retail electric rates \$5.7 million, with interim rates expected to be effective in April 2015. Our request reflected a 10.60% return on common equity and a target common equity ratio of 50.48% in our regulatory capital structure. The proposed retail electric rate increase was primarily driven by the 2013 acquisition of the Fox Energy Center as well as other capital investments associated with the Crane Creek wind farm and environmental upgrades at generating plants. Expenses are expected to increase for line clearance, customer relations, uncollectible expenses, injuries and damages, and general inflation. The proposal included annual rate increases to be implemented over a three-year period.

Note 23—Related Party Transactions

We routinely enter into transactions with related parties, including Integrys Energy Group, its subsidiaries, and other entities in which we have material interests.

We provide and receive services, property, and other items of value to and from our parent, Integrys Energy Group, and other subsidiaries of Integrys Energy Group. Effective January 1, 2014, after approval by the PSCW and other state commissions, a new affiliated interest agreement (Non-IBS AIA) went into effect and replaced certain prior agreements. It governs the provision and receipt of services by Integrys Energy Group subsidiaries, except that IBS will continue to provide services only under the existing IBS affiliated interest agreement (IBS AIA). Services under the Non-IBS AIA are subject to various pricing methodologies. All services provided by any regulated subsidiary to another regulated subsidiary are priced at cost. All services provided by any regulated subsidiary to any nonregulated subsidiary are priced at the greater of cost or fair market value. All services provided by any nonregulated subsidiary to any regulated subsidiary are priced at the lesser of cost or fair market value. All services provided by any regulated or nonregulated subsidiary to IBS are priced at cost.

IBS provides 15 categories of services (including financial, human resource, and administrative services) to us pursuant to the IBS AIA, which has been approved, or from which we have been granted appropriate waivers, by 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 our rate cases.

We provide services to ATC for its transmission facilities under several agreements approved by the PSCW. Services are billed to ATC under this agreement at our fully allocated cost.

We provide services to WRPC under an operating agreement approved by the PSCW. We are also under a service agreement with WRPC under which either party may be a service provider. Services are billed to WRPC under these agreements at our fully allocated cost.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The table below includes information summarizing transactions entered into with related parties as of:

(Millions)	December 31, 2014	December 31, 2013
Notes payable *		
Integrus Energy Group	\$ 5.4	\$ 6.3
Accounts Payable		
ATC	8.2	10.4
Liability related to income tax allocation		
Integrus Energy Group	6.1	6.7

* WPS Leasing, our consolidated subsidiary, has a note payable to our parent company, Integrus Energy Group. At December 31, 2014, the current portion of the note payable was \$2.5 million.

The following table shows activity associated with related party transactions:

(Millions)	2014	2013
Electric transactions		
Sales to UPPCO (1)	\$ 15.3	\$ 22.8
Sales to Integrus Transportation Fuels, LLC	0.1	—
Natural gas transactions (2)		
Sales to IES	0.6	0.5
Purchases from IES	2.5	0.9
Interest expense (3)		
Integrus Energy Group	0.5	0.5
Transactions with equity-method investees		
Charges from ATC for network transmission services	99.0	98.4
Charges to ATC for services and construction	8.6	9.5
Net proceeds from WRPC sales of energy to MISO	—	—
Purchases of energy from WRPC	3.7	3.7
Charges to WRPC for operations	1.4	0.9
Equity earnings from WPS Investments, LLC (4)	9.5	10.2

(1) Includes sales through the date of the sale of UPPCO in August 2014, by Integrus Energy Group.

(2) Includes sales and purchases through the date of the sale of IES in November 2014, by Integrus Energy Group.

(3) WPS Leasing, our consolidated subsidiary, has a note payable to our parent company, Integrus Energy Group.

(4) WPS Investments, LLC is a consolidated subsidiary of Integrus Energy Group that is jointly owned by Integrus Energy Group and us. At December 31, 2014, we had a 10.98% interest in WPS Investments accounted for under the equity method. Our ownership percentage has continued to decrease as additional equity contributions are made by Integrus Energy Group to WPS Investments.

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/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)	4,364,839,528	3,425,249,811	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	4,364,839,528	3,425,249,811	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	248,720,519	239,953,057	
12	Acquisition Adjustments	44,764,343	44,764,343	
13	Total Utility Plant (8 thru 12)	4,658,324,390	3,709,967,211	
14	Accum Prov for Depr, Amort, & Depl	1,776,518,930	1,389,402,179	
15	Net Utility Plant (13 less 14)	2,881,805,460	2,320,565,032	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	1,767,537,869	1,384,519,553	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	5,772,950	1,674,515	
22	Total In Service (18 thru 21)	1,773,310,819	1,386,194,068	
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	3,208,111	3,208,111	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,776,518,930	1,389,402,179	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
735,738,628				203,851,089	3
					4
					5
					6
					7
735,738,628				203,851,089	8
					9
					10
3,045,567				5,721,895	11
					12
738,784,195				209,572,984	13
291,368,855				95,747,896	14
447,415,340				113,825,088	15
					16
					17
291,368,855				91,649,461	18
					19
					20
				4,098,435	21
291,368,855				95,747,896	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
291,368,855				95,747,896	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) 04/20/2015	Year/Period of Report End of 2014/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	800,361		
4	(303) Miscellaneous Intangible Plant	921,615	949,616	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	1,721,976	949,616	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	6,065,549	376,725	
9	(311) Structures and Improvements	199,610,229	3,790,546	
10	(312) Boiler Plant Equipment	829,153,654	231,926,930	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	136,510,699	8,633,878	
13	(315) Accessory Electric Equipment	101,993,038	1,581,181	
14	(316) Misc. Power Plant Equipment	23,487,647	1,455,799	
15	(317) Asset Retirement Costs for Steam Production	1,453,234	1,485,319	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,298,274,050	249,250,378	
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	1,090,127	72,629	
28	(331) Structures and Improvements	4,738,429	110,170	
29	(332) Reservoirs, Dams, and Waterways	21,109,775	376,343	
30	(333) Water Wheels, Turbines, and Generators	8,454,506	135,603	
31	(334) Accessory Electric Equipment	10,178,702	198,040	
32	(335) Misc. Power PLant Equipment	333,598	36,330	
33	(336) Roads, Railroads, and Bridges	18,818		
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	45,923,955	929,115	
36	D. Other Production Plant			
37	(340) Land and Land Rights	7,960,879		
38	(341) Structures and Improvements	71,776,408	614,556	
39	(342) Fuel Holders, Products, and Accessories	39,296,978	25,186	
40	(343) Prime Movers			
41	(344) Generators	536,712,417	1,874,511	
42	(345) Accessory Electric Equipment	72,524,773	99,622	
43	(346) Misc. Power Plant Equipment	3,733,326	97,461	
44	(347) Asset Retirement Costs for Other Production	7,313,206		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	739,317,987	2,711,336	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,083,515,992	252,890,829	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
42,988			757,373	3
			1,871,231	4
42,988			2,628,604	5
				6
				7
4,211			6,438,063	8
404,262			202,996,513	9
2,637,069		-105,618	1,058,337,897	10
				11
2,035,541		105,618	143,214,654	12
172,643			103,401,576	13
140,972			24,802,474	14
			2,938,553	15
5,394,698			1,542,129,730	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
			1,162,756	27
152,058			4,696,541	28
2,836			21,483,282	29
			8,590,109	30
17,240		42,482	10,401,984	31
			369,928	32
			18,818	33
				34
172,134		42,482	46,723,418	35
				36
			7,960,879	37
		68,112	72,459,076	38
37,236			39,284,928	39
				40
278,608			538,308,320	41
34,957		-68,112	72,521,326	42
8,287			3,822,500	43
			7,313,206	44
359,088			741,670,235	45
5,925,920		42,482	2,330,523,383	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) 04/20/2015	Year/Period of Report End of 2014/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	4,713,903	1,195		
61	(361) Structures and Improvements	3,016			
62	(362) Station Equipment	113,876,282	2,841,868		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	138,917,970	10,630,466		
65	(365) Overhead Conductors and Devices	119,376,802	3,268,243		
66	(366) Underground Conduit	6,273,440	400		
67	(367) Underground Conductors and Devices	112,484,003	23,365,302		
68	(368) Line Transformers	243,545,899	12,412,731		
69	(369) Services	180,341,995	7,739,132		
70	(370) Meters	78,267,519	1,775,933		
71	(371) Installations on Customer Premises	8,580,463	55,910		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	12,755,786	618,788		
74	(374) Asset Retirement Costs for Distribution Plant	-1,182,967			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,017,954,111	62,709,968		
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	101,028			
87	(390) Structures and Improvements	2,270,422	42,409		
88	(391) Office Furniture and Equipment	1,062,620	1,106,028		
89	(392) Transportation Equipment				
90	(393) Stores Equipment				
91	(394) Tools, Shop and Garage Equipment	5,823,377	259,934		
92	(395) Laboratory Equipment	7,747,579	425,264		
93	(396) Power Operated Equipment				
94	(397) Communication Equipment	9,877,237	830,793		
95	(398) Miscellaneous Equipment	30,154	3,678		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	26,912,417	2,668,106		
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)	26,912,417	2,668,106		
100	TOTAL (Accounts 101 and 106)	3,130,104,496	319,218,519		
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)	3,130,104,496	319,218,519		

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) 04/20/2015	End of 2014/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
					48
					49
					50
					51
					52
					53
					54
					55
					56
					57
					58
					59
			4,715,098		60
			3,016		61
152,379		881,632	117,447,403		62
					63
737,662			148,810,774		64
255,425			122,389,620		65
7,589			6,266,251		66
304,413			135,544,892		67
2,266,046		-126,990	253,565,594		68
580,995			187,500,132		69
1,815,478			78,227,974		70
158,644			8,477,729		71
					72
172,160			13,202,414		73
			-1,182,967		74
6,450,791		754,642	1,074,967,930		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			101,028		86
			2,312,831		87
280,903		12,973	1,900,718		88
					89
					90
1,993,464		-321,003	3,768,844		91
3,011,704		61,622	5,222,761		92
					93
5,836,087		-1,079,109	3,792,834		94
		-2,954	30,878		95
11,122,158		-1,328,471	17,129,894		96
					97
					98
11,122,158		-1,328,471	17,129,894		99
23,541,857		-531,347	3,425,249,811		100
					101
					102
					103
23,541,857		-531,347	3,425,249,811		104

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 104 Column: f

All transfers relate to account reclassifications within electric, or business segment reclassifications between electric and common.

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		4/30/2015		December 31, 2014	
PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)							
1. Report the particulars called for concerning acquisition adjustments. 2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below. 3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited. 4. For acquisition adjustments arising during the year,				state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, were filed with the Commission. 5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized. 6. Give date Commission authorized use of Account 115.			
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)	
				Contra Acct. (d)	Amount (e)		
1	Account 114	44,764,343				44,764,343	
2	Acquisition Premium - WI						
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	Account 115	(1,417,538)		406	(1,790,573)	(3,208,111)	
16	Accumulated Provision of						
17	Acquisition Premium - WI						
18							
19							
20							
In March 2013, we acquired all of the equity interests in Fox Energy Company, LLC. The portion of the premium paid expected to be recovered in Wisconsin retail rates was recorded in Account 114. PSCW Docket 6690-UR-122 allowed amortization to Account 115 over the period 2014-2038.							

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) 04/20/2015	Year/Period of Report End of 2014/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	Weston 3 - Multi-Pollutant Control - Generation	178,090,031			
2	WPSC Electric Distribution - System Modernization Design & Engineering	10,007,057			
3	Pulliam - Mercury Air Toxic Standard Project - Generation	8,026,299			
4	Weston 3 - Distribution Control System Upgrade - Generation	4,556,260			
5	Columbia 2 - Main Turbine Upgrade - Generation	2,740,854			
6	Weston 3 - Cedar Creek - Construct New Substation - Generation	2,024,244			
7	Amberg Substation - Add 2 New Feeders	1,984,126			
8	Columbia 1 - Replace Coal Pulverizers - Generation	1,295,364			
9	Columbia 2 - Replace Coal Pulverizers - Generation	1,281,415			
10	Rhineland Electric Distrib-System Modernization & Reliability Project-STH 32 N. Crandon	1,278,057			
11	Weston - Legner Landfill Expansion - Generation	1,215,499			
12	Columbia 1 - Turbine Upgrade - Generation	1,109,075			
13	Weston - Dust Collection System - Generation	895,810			
14	Grandfather & Tomahawk Hydro - FERC Relicensing - Generation	805,405			
15	Wausau Electric Distribution - Reinforce 46KV	785,940			
16	Thunder River Substation - Install Feeder 242	679,210			
17	Weston 4 - Purchase and Install Boiler Feed Pump Motor - Generation	526,197			
18	Weston - Security CCTV System Replacement - Generation	461,774			
19	WPSC Monthly Capital Labor Accrual	443,908			
20	Columbia 2 - Generator Step Up Transformer Upgrade - Generation	439,976			
21	Rhineland Electric Distrib-System Modernization & Reliability Project-CTH G-Pelican Lake	430,080			
22	WPSC Distribution Automation-Overhead Costs for System Modernization & Reliability Project	427,832			
23	Oshkosh Electric Distribution - Copper Weld Replacement CTN N/James Road/Angle Road	403,413			
24	Columbia 1 - Generator Step Up Transformer Upgrade - Generation	391,721			
25	Edgewater 4 - Install a Liquid Flue Gas Conditioning Skid - Generation	388,231			
26	Summit Lake Substation - Add Feeder 242	378,179			
27	Green Bay Electric Distribution - Install New Duct, Manholes, & Wire Due to Cable Failure	366,517			
28	Weston 3 - Coal Knife Gate Isolation Valves - Generation	350,216			
29	Weston 1, 2, 3, 4 - Reclaim #2 Sump System - Generation	349,099			
30	Rhineland Electric Distribution - CTH D 3 Phase Underground	342,553			
31	Weston 3, 4 - Install Wash Down Header System - Generation	335,437			
32	Sturgeon Bay Electric Distribution - Reconductor Town of Brussels	324,706			
33	Minocqua Electric Distribution - System Modernization & Reliability Project-North Creek Rd	314,055			
34	Minocqua Electric Distrib-System Modernization & Reliability Project-High Fish Trap Lake Rd	304,584			
35	Weston 3, 4 - Replace HVAC System in the Administration Building - Generation	291,936			
36	Wabeno Elec Distrib-Replace Single Phase Overhead 3 Phase Underground CTH T/STH SS Pickerel	278,293			
37	Minocqua Electric Distribution - System Modernization & Reliability Project - CTH K West	273,936			
38	Weston 4 - Construct an Enclosure around the Catwalk on Weston 4's Baghouse - Generation	273,021			
39	Oshkosh Electric Distribution - Copper Weld Replacement CTH N/ CTH FF	271,019			
40	Eagle River Electric Distribution - System Modernization & Reliability Project - Anvil Lake	270,948			
41	WPSC Electric Distribution - C-Truss Installation for 2013	264,194			
42	Rhineland Electric Dist.-System Modernization & Reliability Project-Norway Point Pelican	262,920			
43	TOTAL	239,953,057			

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	Green Bay Electric Distribution - Upgrade Duct from Madison to Adams	256,659			
2	Minocqua Electric Distrib-System Modernization & Reliability Project - CTH K and Wool Lake	247,652			
3	Pulliam 8 - Accelerated Turbine Start-Up - Generation	242,386			
4	Oshkosh Electric Distrib-Copper Weld Replacement Fisk Rd West/ James Road/ Knott Road	234,448			
5	Rhineland Electric Distrib-System Modernization & Reliability Project-CTH Q - Chicago Rd	229,024			
6	Weston 4 - Coal Silo Ventilation - Generation	228,841			
7	Rhineland Electric Distrib - System Modernization & Reliability Project - Pelican Lake	226,887			
8	Columbia 1, 2 - Replace all Three Junction House Coal Chutes - Generation	219,569			
9	Columbia 1, 2 - Train Locomotive - Generation	218,803			
10	Eagle River Electric Distrib-System Modernization & Reliability Project-Nokomis Cranberry	206,308			
11	Minocqua Electric Distribution -System Modernization & Reliability Project -High Pines Lane	202,782			
12	Oshkosh Electric Distribution - Copper Weld Replacement Clairville/James/CTH FF	201,775			
13	Green Bay Electric Distribution - Hwy QQ to CTH T - Copper Weld Replacement 3 Phase	199,886			
14	Kewaunee Electric Distribution - Reconductor Town of Luxemburg/Casco	199,123			
15	Weston 3 - Storm Sewer Upgrade - Generation	190,637			
16	Columbia 1 - Replace Unit 1 Air Heater Baskets - Generation	188,034			
17	Kewaunee Electric Distribution - Reconductor Town of West Kewaunee	187,085			
18	Two Rivers Electric Distribution -Vogel Family Farm LLC	174,450			
19	Ashland Avenue Substation - Rebuild to 138KV	169,187			
20	Minocqua Electr Distrib-System Modernization & Reliability Project-Bear Trail-Wildcat Lake	167,688			
21	Kewaunee Electric Distribution - Reconductor Town of Lincoln	165,480			
22	Sturgeon Bay Electric Distribution - Reconductor Town of Union	162,020			
23	Green Bay Electric Distribution -Duct Replacement Madison to Monroe Due to Old Duct Failure	161,359			
24	Fox Energy 3 - New Construction - Generation	160,365			
25	Columbia & Edgewater - Temporary Project - Generation	155,579			
26	WPSC Outage Management System Customer Notifications	154,966			
27	Rhineland Electric Distribution - System Modernization & Reliability Project - Post Lake	147,728			
28	Weston 3 - Purchase and Install Air Heater Soot Blower - Generation	143,752			
29	Columbia 2 - Replace Elevator 4 and 3 - Generation	143,214			
30	Stevens Points Electric Distribution - Reserve Street Bridge Replacement	140,207			
31	Weston 3 - Install Transducers - Generation	139,350			
32	Minocqua Electric Distribution - System Modernization & Reliability Project - High Lake Rd	138,696			
33	WPSC Distribution Automation - Field Radios for System Modernization & Reliability Project	136,511			
34	Weston 3, 4 - Construct Tool Room - Generation	134,996			
35	Rhineland Electric Distrib-System Modernization & Reliability Project Post-Lake Drive	133,208			
36	Minocqua Electric Distrib-System Modernization & Reliability Project-Oswego Fishtrap Lake	132,144			
37	Oshkosh Electric Distribution - Church & Merrit Feeder Reroute	131,836			
38	WPSC Dist Automation-Wabeno Tower Radio/Antenna for System Modernization & Reliability Proj	130,194			
39	Minocqua Electric Distribution - System Modernization & Reliability Project-Bear Trail	121,067			
40	Columbia 2 - DA Heater Replacement - Generation	119,025			
41	Kewaunee Electric Distribution - Reconductor Town of Ahnapee	116,537			
42	Wausau Electric Distribution - Relocate 3 Phase Due to Underground Cable Conflict with DOT	113,942			
43	TOTAL	239,953,057			

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) 04/20/2015	Year/Period of Report End of 2014/Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	Sturgeon Bay Electric Distribution - Reconductor Town of Forestville	111,665			
2	Highway 8 Substation - Upgrade Regulators & OCR's	111,309			
3	Two Rivers Electric Distribution -Reconductor Greendale Road South of US Highway 151	110,182			
4	Chilton Electric Distribution - Reconductor Hickory Hill Road	109,279			
5	Weston 4 - Air Quality Control System Slacker Water Heater Exchanger - Generation	109,195			
6	Columbia 2 - Replace 4160 Volt Switchgear - Generation	106,225			
7	Rhineland Electric Distrib-System Modernization & Reliability Project-CTH Q-Pelican Lake	101,544			
8	Columbia 1, 2 - Purchase Lab Analysis Equipment - Generation	100,789			
9	Columbia 1, 2 - Replace Car Dumper Clamping Mechanisms - Generation	100,231			
10					
11	Projects with balances less than \$100,000	5,779,847			
12					
13					
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					
42					
43	TOTAL	239,953,057			

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 216.2 Line No.: 42 Column: b

Current Year CWIP (see our 2014 FERC Form 1, Footnote, Page 216.2 Line 42):

Formula Rate Construction Work In Progress (Production) = Average of current and prior year end balance. 2014 year end balance equals (Page 216.2 Line 43 Column b less: Page 216.2 Line 11 Column b (projects under \$100,000), Page 216 Lines 7, 15-16, 19, 22-23, 26-27, 30, 32, 36, 39 & 41, Page 216.1 Lines 1, 4, 12-14, 17-19, 21-23, 26, 30, 33, 37-38, 41-42 & Page 216.2 Lines 1-4 (distribution related projects), less Page 216 Lines 1, 3, 6, 11, 20 & 24 (non-distribution projects receiving 100% AFUDC treatment - i.e. no rate base), less Page 216 Lines 2, 10, 21, 33-34, 37, 40, 42, Page 216.1 Lines 2, 5, 7, 10-11, 20, 27, 32, 35-36, 39 & Page 216.2 Line 7 (distribution related project also receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$239,953,057 - \$5,779,847 - \$1,984,126 - \$785,940 - \$679,210 - \$443,908 - \$427,832 - \$403,413 - \$378,179 - \$366,517 - \$342,553 - \$324,706 - \$278,293 - \$271,019 - \$264,194 - \$256,659 - \$234,448 - \$201,775 - \$199,886 - \$199,123 - \$187,085 - \$174,450 - \$169,187 - \$165,480 - \$162,020 - \$161,359 - \$154,966 - \$140,207 - \$136,511 - \$131,836 - \$130,194 - \$116,537 - \$113,942 - \$111,665 - \$111,309 - \$110,182 - \$109,279 - \$178,090,031 - \$8,026,299 - \$2,024,244 - \$1,215,499 - \$439,976 - \$391,721 - \$10,007,057 - \$1,278,057 - \$430,080 - \$314,055 - \$304,584 - \$273,936 - \$270,948 - \$262,920 - \$247,652 - \$229,024 - \$226,887 - \$206,308 - \$202,782 - \$167,688 - \$147,728 - \$138,696 - \$133,208 - \$132,144 - \$121,067 - \$101,544) x 50% = \$9,180,543

Formula Rate Construction Work In Progress (Electric) = Average of current and prior year end balance. 2014 year end balance equals (Page 216.2 Line 43 Column b less: Page 216.2 Line 11 Column b (projects under \$100,000), less Page 216 Lines 1, 3, 6, 11, 20 & 24 (non-distribution projects receiving 100% AFUDC treatment - i.e. no rate base), less Page 216 Lines 2, 10, 21, 33-34, 37, 40, 42, Page 216.1 Lines 2, 5, 7, 10-11, 20, 27, 32, 35-36, 39 & Page 216.2 Line 7 (distribution related project also receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$239,953,057 - \$5,779,847 - \$178,090,031 - \$8,026,299 - \$2,024,244 - \$1,215,499 - \$439,976 - \$391,721 - \$10,007,057 - \$1,278,057 - \$430,080 - \$314,055 - \$304,584 - \$273,936 - \$270,948 - \$262,920 - \$247,652 - \$229,024 - \$226,887 - \$206,308 - \$202,782 - \$167,688 - \$147,728 - \$138,696 - \$133,208 - \$132,144 - \$121,067 - \$101,544) x 50% = \$14,394,538

Prior Year CWIP (see our 2013 FERC Form 1, Footnote, Page 216.1 Line 42):

Formula Rate Construction Work In Progress (Production) = Average of current and prior year end balance. 2013 year end balance equals (Page 216.1 Line 43 Column b less line 20 (projects under \$100,000), Page 216 Lines 15-16, 21-24, 29-32, 34-36, & 42 & Page 216.1 Lines 1-3, 6, 8, 12 & 18 (distribution related projects), less Page 216 Lines 1, 2, 4, 6, 11 & 39 (projects receiving 100% AFUDC treatment - i.e. no rate base) and less Page 216 Line 3 (distribution related project also receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$274,920,156 - \$3,990,118 - \$680,375 - \$618,840 - \$419,139 - \$354,291 - \$347,537 - \$325,054 - \$279,105 - \$271,076 - \$260,687 - \$257,042 - \$242,564 - \$230,286 - \$224,052 - \$158,631 - \$158,274 - \$156,694 - \$155,543 - \$126,196 - \$124,387 - \$112,702 - \$102,162 - \$187,393,952 - \$50,137,322 - \$3,380,853 - \$2,568,576 - \$804,524 - \$181,790 - \$5,580,216) x 50% = \$7,639,084

Formula Rate Construction Work In Progress (Electric) = Average of current and prior year end balance. 2013 year end balance equals (Page 216.1 Line 43 Column b less line 20 (projects under \$100,000), less Page 216 Lines 1-4, 6, 11 & 39 (projects receiving 100% AFUDC treatment - i.e. no rate base)) multiplied by 50%.

(\$274,920,156 - \$3,990,118 - \$187,393,952 - \$50,137,322 - \$5,580,216 - \$3,380,853 - \$2,568,576 - \$804,524 - \$181,790) x 50% = \$10,441,403

Name of Respondent		This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014
CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)				
<p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Weston 3 - Multi-Pollutant Control - Generation	178,090,031		205,288,619
2	WPS Electric Distribution-System Modernization Design & Engineering	10,007,057		
3	Pulliam - Mercury Air Toxic Standard Project - Generation	8,026,299		971,591
4	Weston 3 - Distribution Control System Upgrade - Generation	4,556,260		1,514,501
5	Columbia 2 - Main Turbine Upgrade - Generation	2,740,854		
6	Weston 3 - Cedar Creek - Construct New Substation - Generation	2,024,244		922,681
7	Amberg Substation - Add 2 New Feeders	1,984,126		334,158
8	Columbia 1 - Replace Coal Pulverizers - Generation	1,295,364		
9	Columbia 2 - Replace Coal Pulverizers - Generation	1,281,415		
10	Rhineland Electric Distribution - System Modernization & Reliability Project - STH 32 North Crandon	1,278,057		406,228
11	Weston - Legner Landfill Expansion - Generation	1,215,499		12,302,811
12	Columbia 1 - Turbine Upgrade - Generation	1,109,075		
13	Weston - Dust Collection System - Generation	895,810		7,808,537
14	Grandfather & Tomahawk Hydro - FERC Relicensing - Generation	805,405		634,795
15	Wausau Electric Distribution - Reinforce 46KV	785,940		
16	Thunder River Substation - Install Feeder 242	679,210		89,094
17	Weston 4 - Purchase and Install Boiler Feed Pump Motor - Generation	526,197		7,803
18				
19	Projects With Balances Less Than \$500,000	22,652,214		
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	TOTAL	239,953,057	0	230,280,818

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) 04/30/15	Year of Report December 31, 2014
Wisconsin Public Service Corporation			
CONSTRUCTION OVERHEADS - ELECTRIC			
<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	Internal Design, Engineering and Supervision	3,282,291	
2	External Design, Engineering and Supervision	4,939,809	
3	Allowance for Funds Used During Construction	15,087,938	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	TOTAL	23,310,038	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE				
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of</p>	<p>construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</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. 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 PSCW rate case, which was at an annual rate of 2.3810% debt and 5.6990% equity.</p>				
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES				
<p>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.</p>				
<p>1. Components of Formula (Derived from actual book balances and actual cost rates):</p>				
Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance Text	S 43,302,740	1.67%	
2	Short-Term Interest			s .22%
3	Long-Term Debt	D 1,175,100,000	45.46%	d 4.85%
4	Preferred Stock	P 51,188,200	1.98%	p 6.08%
5	Common Equity	C 1,315,440,507	50.89%	c 10.20%
6	Total Capitalization	\$2,585,031,447	100%	
7	Average Construction Work In Progress Balance	W 248,077,565		
<p>2. Gross Rate for Borrowed Funds</p> $\frac{s(\frac{S}{W})}{W} + \frac{d(\frac{D}{D+P+C})}{D+P+C} (1 - \frac{S}{W}) = 1.89\%$				
<p>3. Rate for Other Funds</p> $[1 - \frac{S}{W}] [p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})] = 4.46\%$				
<p>4. Weighted Average Rate Actually Used for the Year:</p> <p>a. Rate for Borrowed Funds - 2.06%</p> <p>b. Rate for Other Funds - 4.93%</p>				

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,325,670,089	1,325,670,089		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	85,806,045	85,806,045		
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	576,817	576,817		
8	Other Accounts (Specify, details in footnote):	-436,423	-436,423		
9	Other Accounts	-646,104	-646,104		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	85,300,335	85,300,335		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	23,498,869	23,498,869		
13	Cost of Removal	5,051,372	5,051,372		
14	Salvage (Credit)	2,664,784	2,664,784		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	25,885,457	25,885,457		
16	Other Debit or Cr. Items (Describe, details in footnote):	-565,414	-565,414		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,384,519,553	1,384,519,553		

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

20	Steam Production	641,671,132	641,671,132		
21	Nuclear Production				
22	Hydraulic Production-Conventional	40,927,289	40,927,289		
23	Hydraulic Production-Pumped Storage				
24	Other Production	208,407,090	208,407,090		
25	Transmission				
26	Distribution	484,203,444	484,203,444		
27	Regional Transmission and Market Operation				
28	General	9,310,598	9,310,598		
29	TOTAL (Enter Total of lines 20 thru 28)	1,384,519,553	1,384,519,553		

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) 04/20/2015	Year/Period of Report 2014/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 4 Column: b

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

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

ARO Depreciation Expense (Non-Rate Base) - Debits to Account 182.3

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

ARO Depreciation Expense (Rate Base) - Credits to Account 182.3

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

Other Debit or Credit Items:

ARO Reclass (254 to 182.3)	\$	(170,854)
(Gain)/Loss Related to Land Sales		(53,510)
Product Reclassifications		(341,050)
Total Other	\$	(565,414)

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

Steam Production:

End Balance	\$	641,671,132
Less: 108 ARO Depreciation (Non-Rate Base)		(1,145,072)
Add: 182.3 ARO COR Depr (Rate Base)		2,972,402
Ending Rate Base Reserve	\$	643,498,462

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

Hydraulic Production-Conventional:

End Balance	\$	40,927,289
Less: 108 ARO Depreciation (Non-Rate Base)		0
Add: 182.3 ARO COR Depr (Rate Base)		0
Ending Rate Base Reserve	\$	40,927,289

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

Other:

End Balance	\$	208,407,090
Less: 108 ARO Depreciation (Non-Rate Base)		(1,335,990)
Add: 182.3 ARO COR Depr (Rate Base)		3,004,091
Ending Rate Base Reserve	\$	210,075,191

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

Distribution:

End Balance	\$	484,203,444
Less: 108 ARO Depreciation (Non-Rate Base)		1,182,967
Add: 182.3 ARO COR Depr (Rate Base)		1,428,959
Ending Rate Base Reserve	\$	486,815,370

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

General:

End Balance	\$	9,310,598
Less: 108 ARO Depreciation (Non-Rate Base)		0
Add: 182.3 ARO COR Depr (Rate Base)		0
Ending Rate Base Reserve	\$	9,310,598

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

Total:

End Balance	\$1,384,519,553
Less: 108 ARO Depreciation (Non-Rate Base)	(1,298,095)
Add: 182.3 ARO COR Depr (Rate Base)	7,405,452
Ending Rate Base Reserve	\$1,390,626,910

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

NONUTILITY PROPERTY (Account 121)				
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	59,554		59,554
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	Minor Items Prev Devoted to Public Srv	13,542		13,542
7	Minor Items-Other Nonutility Property	3,318		3,318
8	Former Stevens Point Garage Site	7,089		7,089
9	Land Improvements on Sale Properties	106,728		106,728
10	Joint Plant Property at Columbia	395,443		395,443
11				
12				
13				
14				
15				
16				
17				
TOTAL		744,149	0	744,149

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	297,384
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations (Depreciation Expense)	99,250
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	99,250
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)	396,634

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) 04/30/15	Year of Report December 31, 2014	
INVESTMENTS (Accounts 123, 124, 136)				
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) Original Cost Book Value		Purchases or Additions During Year (c)
1	PowerTree Carbon Company LLC	50,000	50,000	0
2	Date Acquired 11/26/2003			
3	1.51% Interest			
4				
5				
6				
7				
8	Subtotal - Account 124	50,000	50,000	0
9				
10				
11				
12	Temporary Cash Investment - Securities			0
13	Subtotal - Account 136			
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	TOTAL	50,000	50,000	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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) Original Cost Book Value		Revenues for Year (g)	Gain on Loss from Improvement Disposed of (h)	Line No.
		50,000	50000			1
						2
						3
						4
						5
						6
						7
0	0	50,000	50,000	0	0	8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
0	0	50,000	50,000	0	0	33
						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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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			7,016,819
4				
5				
6	Wisconsin Valley Improvement Company	06/05/33		
7	27.10% Interest	11/29/04		
8	Common Equity			791,367
9				
10				
11	WPS Leasing, Inc.	09/22/94		
12	100% Interest			
13	Common Equity			184,956
14				
15				
16	ATC Management, Inc.	01/01/01		
17	32.16% Voting Interest			
18	Common Equity			52,910
19				
20				
21	WPS Investments, LLC	12/27/00		
22	10.98% Membership Interest			
23	Equity Interest in Company			62,535,803
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	70,581,855

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
758,533	-108,400	7,666,952		3
				4
				5
				6
				7
21,008	-21,008	791,367		8
				9
				10
				11
				12
238,806		423,762		13
				14
				15
				16
				17
		52,910		18
				19
				20
				21
				22
9,522,011	-8,316,662	63,741,152		23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
10,540,358	-8,446,070	72,676,143		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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

We 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). We purchased Consolidated Water Power Company's 33.76% interest, effective December 31, 2000. We sold a 16.88% interest in WRPC to Alliant, effective December 31, 2001.

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

Dividends from WRPC less capital contribution of \$500,000.

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

Original interest of 26.94% acquired in our June 5, 1933, merger with Wisconsin Valley Electric. PSCW Docket SB-2292, dated January 30, 1933. We 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.: 23 Column: f

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET			
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)	462,548	356,984
2	Customer Accounts Receivable (Account 142)	120,320,006	118,690,291
3	Other Accounts Receivable (Account 143)	12,561,452	13,413,915
4	(Disclose any capital stock subscriptions received)		
4	TOTAL	133,344,006	132,461,190
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	2,500,000	3,200,000
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	130,844,006	129,261,190
7			
8			
9			
10			
11			
12			
13			
14			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)						
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	2,500,000				2,500,000
2	Provision for uncollectibles for current year	7,338,225				7,338,225
3	Less: Accounts written off	8,505,997				8,505,997
4	Collection of accounts written off	1,167,772				1,167,772
5	Adjustments (explain): To reserve based on analysis of accounts receivable and bad debt expense.	700,000				700,000
6	Balance end of year	3,200,000	0	0	0	3,200,000
7						
8						
9						
10						
11						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)						
<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>Accounts Receivable:</u>					
2	Integrus Business Support, LLC	1,794,211	7,577,071	8,410,982	960,300	
3	Integrus Energy Group, Inc.	102,856	235,514	397,328	(58,958)	
4	Integrus Energy Services, Inc.	(8,371)	263,394	255,023	0	
5	Integrus Energy Services - Natural Gas, LLC	446,995	2,640,144	3,087,139	0	
6	Integrus Transportation Fuels, LLC	8,330	165,984	168,870	5,444	
7	Michigan Gas Utilities Corporation	105,077	1,831,744	1,822,480	114,341	
8	Minnesota Energy Resources Corporation	93,137	2,122,706	2,148,094	67,749	
9	North Shore Gas Company	27,001	359,405	354,277	32,129	
10	Pinnacle CNG Company, LLC	0	344	344	0	
11	Pinnacle CNG Systems LLC	0	38	38	0	
12	The Peoples Gas Light & Coke Company	241,424	1,553,830	1,650,386	144,868	
13	Trillium USA, LLC	0	891	891	0	
14	Upper Peninsula Power Company	2,432,265	20,970,598	23,402,863	0	
15	Wisconsin River Power Company	419,387	1,859,031	1,752,115	526,303	
16	Wisconsin River Power Company-Div Rec	0	608,400	608,400	0	
17	Wisconsin Valley Improvement Co.-Div Rec	10,504	21,008	21,008	10,504	
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	5,672,816	40,210,102	44,080,238	1,802,680	0

NOTE: All information presented pertains to Account 146. Account 145 had no activity during 2014.

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>
MATERIALS AND SUPPLIES					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	33,653,250	46,884,394	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	525,170	527,840	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	8,068,961	9,797,034	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	20,498,761	22,675,117	Electric	
8	Transmission Plant (Estimated)				
9	Distribution Plant (Estimated)	5,153,849	5,480,896	Electric & Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	904,727	896,942	Electric & Gas	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	34,626,298	38,849,989		
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)	231,559	360,215	Electric & Gas	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	69,036,277	86,622,438		

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) 04/20/2015	Year/Period of Report 2014/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.

(This page intentionally left blank)

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) 04/30/15	Year of Report December 31, 2014
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)					
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from			affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Electric Department - Coal		
			Quantity (Tons) (c)	Cost (d)	
1	On hand beginning of year	33,653,250	616,680	28,552,425	
2	Received during year	199,692,368	4,555,388	195,882,138	
3	TOTAL	233,345,618	5,172,068	224,434,563	
4	Used during year (specify department)	186,184,338	4,198,390	182,704,168	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	Sold or transferred	276,886	5,640	276,886	
16	TOTAL DISPOSED OF	186,461,224	4,204,030	182,981,054	
17	BALANCE END OF YEAR	46,884,394	968,038	41,453,509	

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) 04/30/15		Year of Report December 31, 2014	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))							
KINDS OF FUEL AND OIL (Continued)							
Electric Department - Oil		Electric Department - Ammonia		Electric Dept. - Alternate Fuel		Line	
Quantity (Gallons) (e)	Cost (f)	Quantity (Gallons) (g)	Cost (h)	Quantity (Tons) (i)	Cost (j)	Line No.	
2,180,593	5,083,367	25,133	17,458			1	
1,157,492	3,279,359	694,252	530,871			2	
3,338,085	8,362,726	719,385	548,329	0	0	3	
1,093,309	2,971,741	673,001	508,429			4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
1,093,309	2,971,741	673,001	508,429			16	
2,244,776	5,390,985	46,384	39,900	0	0	17	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- 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		2015	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	149,182.00	5,453,577	31,198.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)			16,305.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	23,416.00	1,094,169		
19	Other:				
20	Surrendered to EPA	32,276.00			
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	93,490.00	4,359,408	47,503.00	
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	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	204		
45	Gains	451.00	204		
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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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.

2016		2017		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
31,198.00		31,198.00		808,272.00		1,051,048.00	5,453,577	1
								2
								3
16,139.00				31,197.00		63,641.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						23,416.00	1,094,169	18
								19
						32,276.00		20
								21
								22
								23
								24
								25
								26
								27
								28
47,337.00		31,198.00		839,469.00		1,058,997.00	4,359,408	29
								30
								31
								32
								33
								34
								35
								36
451.00		451.00		22,099.00		23,903.00		37
				902.00		902.00		38
								39
				451.00		902.00		40
451.00		451.00		22,550.00		23,903.00		41
								42
								43
				451.00	18	902.00	222	44
				451.00	18	902.00	222	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- 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		2015	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	38,123.00	17,720		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	1,189.00		7,862.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	6,256.00	17,720		
19	Other:				
20	Surrendered to EPA	15,947.00			
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	17,109.00		7,862.00	
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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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.

2016		2017		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
						38,123.00	17,720	1
								2
								3
6,948.00						15,999.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						6,256.00	17,720	18
								19
						15,947.00		20
								21
								22
								23
								24
								25
								26
								27
6,948.00						31,919.00		28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 229 Line No.: 29 Column: b

All allowances are valued at zero. It is expected that the EPA will remove the 17,109 allowances shown in column (b) from Wisconsin Public Service's NOx account in early 2015.

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) 04/30/15	Year of Report December 31, 2014
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	Deferred Property Taxes	650,054	
2	Gas Imbalance Receivable	112,473	
3	A/P Accrual Pending Final Distribution	244,347	
4	GCR Undercollections	818,586	
5	Progress Payment on Materials	18,150	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	1,843,610	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	2,500,000	700,000			3,200,000
2	Columbia & Edgewater Environmental	661,414		407	661,414	
3	Pension and Postretirement Benefit Costs	130,562,237	216,433,657	Various	161,428,327	185,567,567
4	Environmental Cleanup - Gas Sites	77,004,445	29,314,340	253,735	3,948,897	102,369,888
5	Asset Retirement Obligations	6,015,159	1,321,894	Various	1,785,267	5,551,786
6	Derivatives	3,306,450	23,145,870	Various	18,434,495	8,017,825
7	De Pere Energy Center	23,821,476		407	2,388,156	21,433,320
8	Weston 3 Lightning Strike	3,625,058		555	3,625,058	
9	DMD & R&E Tax Credit	1,001,448	1,373,653	407	2,375,101	
10	Gain on SO2 Emission Allowances	262,981		411	262,380	601
11	Federal Unemployment Tax Accrual Deferral	32,220	24,165	408	56,385	
12	Demand Side Management Escrow	2,065,492	3,692,335	908	5,165,024	592,803
13	2012 Revenue Decoupling - Gas	7,889,862		Various	7,889,862	
14	Deferred Taxes	16,203,521	247,909,816	Various	240,457,872	23,655,465
15	Legal Fees for EPA Notice - Pulliam & Weston	977,994	3,546	407	697	980,843
16	Legal Fees for EPA Notice - Columbia & Edgewater	969,711	12,921	407	10,592	972,040
17	Health Care Reform Tax Deferral	9,706,976		Various	615,777	9,091,199
18	Edgewater Environmental	501,825	417,845	407	413,939	505,731
19	Cross State Air Pollution Rule Costs	2,374,462		555	2,374,462	
20	Crane Creek Production Tax Credit	33,559,455		Various	1,333,488	32,225,967
21	Crane Creek Revenue Normalization	1,409,973	117,498	Various	1,527,471	
22	2013 Incremental Cost of Debt	1,375,992		407	1,375,992	
23	2013 Incremental Pension and Benefit Costs	9,392,168		407	9,392,168	
24	Glenmore Wind Asset Retirement	164,797		407	56,640	108,157
25	2013 Incremental Transmission	295,048	172,109	Various	467,157	
26	Fox Energy Center Tolling Agreement	50,000,000	445,044	407	5,881,077	44,563,967
27	Fox Energy Center Revenue Requirement	16,505,114	1,724,391			18,229,505
28	Columbia SCR Environmental Pre-Const		170,703			170,703
29	Columbia SCR Environmental Pre-Cert		59,863			59,863
30	Combined Cycle Pre-Cert Costs		3,748,703			3,748,703
31	WI Elec Trueup Undercollection		11,754,000			11,754,000
32	Contract Obligation Deferral		1,321,654			1,321,654
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL :	402,185,278	543,864,007		471,927,698	474,121,587

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
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

The PSCW approved the request to defer a portion of our 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. PSCW Rate Order 6690-UR-121 authorized amortization over a 2-year period beginning January 2013.

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). We received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset rather than to shareholders' 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-122 authorized amortization in the amount of \$3,488,966 for 4 years beginning January 2014. This order also included monitoring costs of \$5,000 for 2014.

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. We 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. We have 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 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.: 8 Column: a

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

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

PSCW Docket 6690-GF-115 authorized 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 our authorized pre-tax weighted average cost of capital. PSCW Rate Order 6690-UR-121 allowed amortization of \$252,274 per year for 2013 and 2014. Additional credits are recorded for current year tax activity.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

The retail portion of gains from sales of SO2 emission allowances have been deferred and returned to ratepayers. The amount required to be returned to customers in prior years fully amortized the recorded liability balance and the remaining amortization was recorded as a regulatory asset. PSCW Rate Order 6690-UR-121 authorized the return of \$110,754 per year for 2013 and 2014.

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

PSCW Rate Order 6690-UR-121 allowed amortization over a 2-year period beginning January 2013.

Schedule Page: 232 Line No.: 12 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.: 13 Column: a

PSCW Rate Orders 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Gas decoupling has a cap of plus/minus \$8 million per year. PSCW Rate Order 6690-UR-122 authorized recovery of the 2012 under-collection balance of \$7,877,276 for 2014.

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

We had net excess deferred income taxes due to higher income tax rates in earlier years. Over time these deferred taxes reversed and now we have a net excess deferred tax asset when netted against the excess deferred taxes related to Investment Tax Credits.

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

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

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

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

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

The PSCW authorized us to apply the principles of full normalization, using the Average Rate Assumption Method, to account for the impact on deferred tax balances of any tax changes resulting from 2010 federal health care legislation, effective with the enactment date of the 2010 federal health care legislation. MPSC Order U-16820 and PSCW Order 6690-UR-121 authorized deferral accounting and full normalization ratemaking to the recent state and federal tax law changes.

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

PSCW Order 6690-GF-118 approved the request to defer a portion of our allocated share of pre-certification and pre-construction costs related to the construction of environmental upgrades at the Edgewater 4 electric generation unit.

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

PSCW Rate Order 6690-UR-121 allowed amortization over a 2-year period beginning January 2013.

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

PSCW Rate Order 6690-UR-121, MPSC Case No. U-17105, and FERC Docket ER-13-533 authorized deferral treatment for the shift from production tax credits to a Section 1603 Grant for the Crane Creek wind generating facility. The tax benefit of the production tax credit was previously reflected in customer rates. We are authorized to collect this credit over the remaining regulatory service life. The deferral will be amortized over a 26-year period beginning January 2013.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

The shift to grant accounting for the Crane Creek facility caused an additional revenue requirement in 2013 for Wisconsin retail customer. The PSCW authorized deferral treatment of the requirement amount in 2013 with amortization of the deferral in 2014 for Wisconsin retail customer.

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

PSCW Rate Order 6690-UR-121 authorized the deferral of the 2013 Incremental Cost of Debt. PSCW Rate Order 6690-UR-122 authorized amortization of the deferral in 2014.

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

PSCW Rate Order 6690-UR-121 authorized the deferral of the 2013 Incremental Pension and Benefit costs. PSCW Rate Order 6690-UR-122 authorized amortization of the deferral in 2014.

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

The PSCW authorized deferral treatment of the un-depreciated balance and decommissioning expenses associated with the Glenmore wind turbines. The PSCW approved amortization of \$58,800 per year with any unamortized balance to be reviewed in the next rate proceeding. PSCW Rate Order 6690-UR-122 authorized amortization over a 3-year period beginning January 2014.

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

PSCW Rate Order 6690-UR-121 authorized the deferral of the 2013 Incremental Transmission Related costs. PSCW Rate Order 6690-UR-122 authorized amortization of the deferral in 2014.

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

PSCW Docket 6690-EB-105 authorized the deferrals related to the purchase of the Fox Energy Company LLC. Amortization is authorized over a 9-year period beginning in 2014.

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

In Docket 6690-EB-105, the PSCW authorized the deferrals related to the purchase of the Fox Energy Company LLC. PSCW 6690-UR-122 authorized amortization of \$5,555,556 per year for years 2014-2022 for the tolling agreement, \$1,790,574 per year for years 2014-2038 for the utility acquisition adjustment, and \$2,224,715 per year for years 2014-2020 for the contract service agreement.

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

PSCW Docket 6690-GF-118 authorized the deferral for the Wisconsin retail portion of our allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia generating unit.

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

PSCW Docket 6690-GF-118 authorized the deferral for the Wisconsin retail portion of our allocated share of incremental pre-certification and pre-construction costs relating to the construction of environmental upgrades at the Columbia generating unit.

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

PSCW Rate Order 6690-UR-121 authorized the deferral of all pre-certification expenses related to a new generating unit.

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

PSCW Rate Order 6690-UR-121 authorized the return of the 2012 Wisconsin Retail Electric Fuel Cost Refund. In Docket 6690-UR-122, the PSCW authorized amortization of the 2012 electric fuel cost refund true-up in the amount of \$1,315,384 for 2014.

Schedule Page: 232 Line No.: 32 Column: a

PSCW Rate Order 6690-UR-122 authorized the deferral of rail minimum tonnage obligation costs under the UP 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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. 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	WI Fuel & Light Goodwill	36,400,146				36,400,146
2	Credit Line Fees (1)	568,756	485,448	431, 930	281,428	772,776
3	Long-Term Inventory	89,502		930	89,502	
4	Net Executive Life Cash Value	2,217,841	18,170,262	131, 426	18,361,429	2,026,674
5	Insurance Recovery Receivable	961,700	223,861	143	297,634	887,927
6	Truck Stock	264,398	1,689,395	Various	1,773,454	180,339
7	Long-Term Notes Receivable	968,044	9,603,785	141	9,899,432	672,397
8	Opr Deposits-Edgewater&Columbia	5,515,210	10,620,455	Various	10,808,207	5,327,458
9	Fox Energy Maint. Agreement (2)	13,750,354	810,151	549	3,034,865	11,525,640
10	Environmental Projects	3,083,084	131,791		1,759,770	1,455,105
11	Precertification		4,885,334	107, 558	4,743,153	142,181
12	Fox3 MISO Interconnect Advance		2,327,180			2,327,180
13						
14						
15	(1) Amortized up to 5 years					
16	(2) Amortized over 7 years					
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	63,819,035				61,717,823

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>
--	---	--	--

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	65,520,568	68,028,188
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	65,520,568	68,028,188
9	Gas		
10	Plant/Other Than Plant	9,242,096	8,635,913
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	9,242,096	8,635,913
17	Other (Specify) Non-Utility	1,068,423	1,506,537
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	75,831,087	78,170,638

Notes

Name of Respondent	This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
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			
2	Early Retirement of First Mortgage Bonds	7/15/1993	45,000,000	(2,175,140)
3	Series Due 2/1/2012 8.20%			
4	(Replaced with First Mortgage Bonds Series			
5	Due 7/1/2023 7.125%)			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL		45,000,000	(2,175,140)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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
97,459		97,459	0	2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
97,459	0	97,459	0	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

CAPITAL STOCKS (Account 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock	32,000,000	4.00	
2				
3	Total Common Stock	32,000,000		
4				
5	Account 204 - Preferred Stock	1,000,000	100.00	
6	5.00% Series (Cumulative)			107.50
7	5.04% Series (Cumulative)			102.81
8	5.08% Series (Cumulative)			101.00
9	6.76% Series (Cumulative)			103.35
10	6.88% Series (Cumulative)			100.34
11				
12	Total Preferred Stock	1,000,000		
13				
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				
42				

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) 04/20/2015		Year/Period of Report End of 2014/Q4	
CAPITAL STOCKS (Account 201 and 204) (Continued)							
<p>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.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>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.</p>							
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.	
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (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	
						13	
						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	
						42	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)			
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, <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	<u>Account 207 - Premium on Capital Stock:</u>		
2			
3	Common Stock	23,896,962	1,291,868,999
4			
5	Premiums on Preferred Stock, 6.76% Series	150,000	79,485
6			
7	Deferred Compensation Distributions Including Tax Effect		22,733,385
8			
9	Return of Capital Distribution		(545,300,000)
10			
11	Deferred Compensation Fixed Stock		3,760,408
12			
13	Deferred Compensation Fixed Stock - Permanent Tax Difference		3,278,673
14			
15	Restricted Common Stock		6,733,774
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	TOTAL	24,046,962	783,154,724

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(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.</p> <p>(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.</p> <p>(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	Account 210 - Gain on Reacquired Capital Stock	130,451		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL	130,451		

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) 04/30/15	Year of Report December 31, 2014
Wisconsin Public Service Corporation			
DISCOUNT ON CAPITAL STOCK (Account 213)			
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.		attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.	
2. If any change occurred during the year in the balance with respect to any class or series of stock.			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	TOTAL	0	

CAPITAL STOCK EXPENSE (Account 214)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.		attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock,		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	1,037,794
2		
3	Preferred Stock, 6.88% Series	202,641
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	TOTAL	1,240,435

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>
LONG-TERM DEBT (Account 221, 222, 223 and 224)					
<p>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.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>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.</p> <p>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.</p> <p>5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>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.</p> <p>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.</p>					
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, 2028 6.08%	50,000,000	526,087		
4					
5	Series Due July 1, 2023 7.125%	50,000,000	560,000		
6			858,000 D		
7	Series Due Dec 1, 2036 5.55%	125,000,000	1,505,013		
8			723,750 D		
9	Series Due Nov 1, 2017 5.65%	125,000,000	1,080,911		
10			127,500 D		
11	Series Due Dec 1, 2015 6.375%	125,000,000	1,138,612		
12					
13	Series Due Dec 1, 2042 3.671%	300,000,000	3,185,930		
14					
15	Series Due Nov 1, 2044 4.752%	450,000,000	4,440,538		
16					
17	Subtotal	1,225,000,000	14,146,341		
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	TOTAL	1,225,000,000	14,146,341		

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	3
						4
07/01/1993	07/01/2023	07/01/1993	07/01/2023	100,000	7,125	5
						6
12/01/2006	12/01/2036	12/01/2006	12/01/2036	125,000,000	6,937,500	7
						8
11/01/2007	11/01/2017	11/01/2007	11/01/2017	125,000,000	7,062,500	9
						10
12/01/2008	12/01/2015	12/01/2008	12/01/2015	125,000,000	7,968,750	11
						12
12/1/2012	12/1/2042	12/1/2012	12/1/2042	300,000,000	11,013,000	13
						14
11/1/2013	11/1/2044	11/1/2013	11/1/2044	450,000,000	21,384,000	15
						16
				1,175,100,000	57,412,875	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				1,175,100,000	57,412,875	33

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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	Commercial Paper	Short-Term Working Capital	12/2/2014	1/6/2015	0.28%	\$12,200,000
2	Commercial Paper	Short-Term Working Capital	12/4/2014	1/8/2015	0.27%	\$17,600,000
3	Commercial Paper	Short-Term Working Capital	12/5/2014	1/9/2015	0.27%	\$10,500,000
4	Commercial Paper	Short-Term Working Capital	12/8/2014	1/5/2015	0.27%	\$25,000,000
5	Commercial Paper	Short-Term Working Capital	12/12/2014	1/16/2015	0.30%	\$21,600,000
6	Commercial Paper	Short-Term Working Capital	12/17/2014	1/7/2015	0.35%	\$10,600,000
7	Commercial Paper	Short-Term Working Capital	12/19/2014	1/9/2015	0.39%	\$29,600,000
8	Commercial Paper	Short-Term Working Capital	12/22/2014	1/12/2015	0.40%	\$18,000,000
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
TOTAL						\$145,100,000

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)						
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.						
*See definition on page 226B						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Account 234:					
2	<u>Integrus Energy Group, Inc.</u>					
3	Accounts Payable	27,728	3,898,266	3,870,961	423	
4	Taxes Payable	647,410	647,410	647,510	647,510	
5	Total	675,138	4,545,676	4,518,471	647,933	
6						
7	<u>Accounts Payable:</u>					
8	WPS Leasing, Inc.	114,710	1,376,516	1,376,516	114,710	
9	Integrus Energy Services, Inc.	-	701	701	-	
10	Winnebago Energy Center LLC	-	164	164	-	
11	Wisconsin River Power Company	418,755	4,009,576	4,055,663	464,842	
12	Integrus Transportation Fuels, LLC	-	1	1	-	
13	Pinnacle CNG Systems, LLC	-	771	771	-	
14	Minnesota Energy Resources Corporation	150	10,025	9,882	7	
15	North Shore Gas Company	112	24,538	22,093	(2,333)	
16	Integrus Business Support, LLC	13,084,993	329,917,986	333,124,760	16,291,767	
17	Upper Peninsula Power Company	9,673	175,583	165,910	-	
18	Michigan Gas Utilities Corporation	2,526	4,610	2,358	274	
19	The Peoples Gas Light and Coke Company	323	73,216	81,469	8,576	
20	WPS Investments, LLC	-	45,150	45,150	-	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	14,306,380	340,184,513	343,403,909	17,525,776	

NOTE: All information presented pertains to Account 234. Account 233 had no activity during 2014.

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	141,146,841
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	84,570,440
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)	-257,566,880
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	-31,849,599
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35%)	-11,147,360
30		
31	Tax Effect of Deferred Items:	
32	Prior Year Current Adjustments	-1,899,835
33	Tax Effect on Deferred Items	84,428,875
34	Deferrals with Health care	760,133
35	Federal Tax Credits Deferred	10,690
36	FIN 48	-713
37	Audit Amortizations	-502,019
38		
39	Investment of Tax Credit	-367,328
40		
41	Federal Tax Per Books	71,282,443
42		
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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Benefits

Benefits Accrued	\$ (11,094,226)
Deferred Compensation	(2,752,460)
ESOP Dividends	(4,874,252)
Incentives Accrued	(161,257)
Vacation Pay Accrued	1,325,307

Dividend Deduction/Exclusion

Dividend Exclusion (>20%)	(503,526)
Dividend Exclusion (Preferred Utility Stock)	(263,832)

Equity Investments

C-Corp Equity and Investments	(150,133)
WPS Leasing, Inc.	(238,806)

Mark-to-Market General Ledger

Price Risk Hedging (Current)	289,982
Price Risk Hedging	(214,957)

Other

Book Corrections	123,614
DMD/R&E Deferral	297,910
Deferred Income and Deductions	2,829,919
Interest	757,306
Key Executive Life Insurance	(1,405,016)
Lobbying	249,311
Meals & Entertainment	221,643
Penalties	(56,932)

Plant-ATC

Intangibles (Non-Plant)	(8,095)
Partnerships & Equity Investment	(7,170,585)
State Tax Liability	(7,834,158)

Plant Intangibles

AFUDC Equity (Plant)	(9,945,539)
----------------------	-------------

Plant-Other

Depreciation	(139,982,709)
Depreciation (Adjustment-Tax System)	(79,550,562)

Regulatory Deferrals

Environmental Cleanup	(3,542,758)
Regulatory Assets (Current)	25,145,879
Regulatory Assets (Non-Current)	(5,460,649)
Regulatory Liabilities (Non-Current)	(11,580,314)
Regulatory Liabilities (Current)	(2,016,985)

TOTAL M-1 ADJUSTMENTS **\$ (257,566,880)**

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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		23,240,338	-12,789,794	-11,447,234	-2,048,537
3	Highway Use Tax			3,734	3,734	
4	Federal Excise Tax		14,676	31,448	16,772	
5	FICA	374,101		7,274,671	7,222,901	
6	FUTA	16,739		112,042	108,433	
7						
8	State of Wisconsin					
9	Income Tax	5,967,193		6,735,470	5,209,509	-16,408
10	Unauthorized Insurance Tax		149,993	213,403	221,673	
11	Gross Receipts Tax		39,585,107	36,668,039	35,982,932	
12	Unemployment	152,164		509,466	522,047	
13	Remainder Assessment		627,022			-627,022
14	Recycling Fee & Other			9,800	9,800	
15	Local RE & Personal	43,807		47,679	48,111	
16						
17	State of Michigan					
18	Unemployment	6		38,394	38,360	
19	Public Utility Assessment	13,933			51,810	-37,877
20	Local RE & Personal	609,056		689,297	648,299	
21						
22	State of Iowa					
23	RE & Personal	417,000		862,934	767,934	
24						
25	Other					
26	Carline Tax	49,000		22,233	38,233	
27	Use Tax			127,184	127,184	
28	Payroll Tax Billed			3,067,327	3,067,327	
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	7,642,999	63,617,136	43,623,327	42,637,825	-2,729,844

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
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
	26,631,434	-15,847,286			3,057,492	2
		3,148			586	3
		26,407			5,041	4
425,871		5,929,015			1,345,656	5
20,348		99,285			12,757	6
						7
						8
7,476,746		5,411,414			1,324,056	9
	158,264	179,208			34,195	10
	38,900,000	33,543,271			3,124,768	11
139,583		410,022			99,444	12
						13
		8,229			1,571	14
43,375					47,679	15
						16
						17
40		38,394				18
						19
650,054		544,387			144,910	20
						21
						22
512,000		862,934				23
						24
						25
33,000					22,233	26
		104,850			22,334	27
		2,345,480			721,847	28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
9,301,017	65,689,698	33,658,758			9,964,569	41

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

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

In 2012, we elected to claim, and subsequently received a Section 1603 Grant for our Crane Creek Wind Project in lieu of Production Tax Credits (PTC) or the Investment Tax Credit. Previous to this election, we claimed the PTC for this facility. After the election, we deferred the recovery of the tax benefit of the PTC already reflected in customer rates. The resulting regulatory asset is amortized over Crane Creek's remaining service life. Beginning in 2013, an annual amount was amortized through Account 410. The amount amortized in 2014 was \$800,093.

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

Lines 2-28: Taxes are apportioned between electric and gas utilities based on taxable income, payroll or revenue.

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

FICA and FUTA are net of taxes allocated to joint owners and nonutility operations.

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

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

Schedule Page: 262 Line No.: 13 Column: f

Remainder Assessment fees are now reported as a Commission expense, and not as a tax.

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

Public Utility Assessment fees are now reported as a Commission expense, and not as a tax.

Schedule Page: 262 Line No.: 28 Column: i

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

FICA	\$ 2,171,014
FUTA	15,256
SUTA	159,210
Total	\$ 2,345,480

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/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%	119,181			411.4	2,909	
4	7%						
5	10%	6,605,273			411.4	316,975	
6	11%	186,161			411.4	5,270	
7		89,870			411.4	2,824	
8	TOTAL	7,000,485				327,978	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Electric from above	7,000,485				327,978	
11	Electric Subtotal	7,000,485				327,978	
12							
13	4%	85,690			411.4	4,905	
14	7%	11,686			411.4	702	
15	10%	803,019			411.4	35,286	
16		190,044			411.4	4,435	
17	Gas Subtotal	1,090,439				45,328	
18							
19	10%	26,691			411.4	1,280	
20		9,124			411.4	727	
21	Common Subtotal	35,815				2,007	
22							
23	Totals	8,126,739				375,313	
24							
25							
26							
27							
28							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report End of 2014/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
116,272	72.0 Years				3
					4
6,288,298	59.9 Years				5
180,891	65.0 Years				6
87,046	37.9 Years				7
6,672,507					8
					9
6,672,507					10
6,672,507					11
					12
80,785	58.0 Years				13
10,984	58.0 Years				14
767,733	55.9 Years				15
185,609	46.4 Years				16
1,045,111					17
					18
25,411	50.0 Years				19
8,397	25.0 Years				20
33,808					21
					22
7,751,426					23
					24
					25
					26
					27
					28
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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	Accrued Wages Payable	3,622,092
2	ESOP Contributions	1,028,821
3	FERC Electric True-Up	428,179
4	Goal Sharing	2,022,341
5	Health Care Plan	320,500
6	Injury and Damages Claims	195,733
7	Legal and Audit Fees Payable	650,000
8	Michigan Electric True-Up	121,394
9	Pension and Postretirement Plan Contribution	4,610,347
10	Vacation Pay Accrued	9,408,191
11	Water Tolls	165,627
12	Wisconsin Gas True-Up	5,488,071
13	Workers Compensation Claims	543,046
14	Miscellaneous (5 Items)	100,470
15		
16		
17		
18		
19		
20		
21	TOTAL	28,704,812

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	16,141,057
24	Gas	5,093,430
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	21,234,487

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) 04/20/2015	Year/Period of Report End of 2014/Q4	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$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	Coal Purchase Contract	9,524,911	501	24,951,777	15,932,685	505,819
2	Outstanding Checks Cancelled	4,763	234	19,119	16,144	1,788
3	Long-Term Disability Benefits	721,165	146, 926	126,437	62,199	656,927
4	Equity Based Compensation	378,396	Various	2,700,667	3,325,020	1,002,749
5	Dairyland Power Deposit	2,473,199	Various	2,722,669	2,696,388	2,446,918
6	Deferred Rent	801,595	550	8,750	136,089	928,934
7	Transformer Installation	1,151,356	Various	4,025,911	4,097,185	1,222,630
8	Executive Def Comp-Death Benefit	14,714	234	14,714		
9	Direct Load Control Switch Install	106,502	Various	23,470		83,032
10	Meter Installation	1,228,290	Various	897,567	938,989	1,269,712
11	Deferred Compensation Plan	8,913,346	431	1,561,171	799,531	8,151,706
12	Deferred Comp Variable Stock	1,885,662	146, 926	5,457,845	6,029,522	2,457,339
13	Deferred Comp Mutual Fund Option	4,329,617	146, 926	5,087,581	5,635,763	4,877,799
14	Alexander Falls Deposit	56,000			7,000	63,000
15	Advances from Assoc. Companies	6,061,598	234	647,510		5,414,088
16	Environmental Cleanup-Gas Sites	64,436,000	232	8,609,963	30,432,647	86,258,684
17	Workers Comp Claim Reserve	961,700	232	180,638	61,158	842,220
18	Minimum Rail Contract Obligation			568,245	4,930,645	4,362,400
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	103,048,814		57,604,034	75,100,965	120,545,745

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) 04/20/2015	Year/Period of Report End of 2014/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	386,558,478	102,051,519	9,897,207	
3	Gas	117,997,252	16,058,909	717,875	
4	Nonutility	35,085,250			
5	TOTAL (Enter Total of lines 2 thru 4)	539,640,980	118,110,428	10,615,082	
6					
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	539,640,980	118,110,428	10,615,082	
10	Classification of TOTAL				
11	Federal Income Tax	479,155,008	101,498,750	2,181,377	
12	State Income Tax	60,485,972	16,611,678	8,433,705	
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) 04/20/2015		Year/Period of Report End of <u>2014/Q4</u>	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		182/190/283	64,872	182/190/283	6,084,764	484,732,682	2
		182/190/283		182/190/283	151,455	133,489,741	3
3,403,513	490,774	190/283		190/283	1	37,997,990	4
3,403,513	490,774		64,872		6,236,220	656,220,413	5
							6
							7
							8
3,403,513	490,774		64,872		6,236,220	656,220,413	9
							10
2,751,655	461,146		58,398		5,228,316	585,932,808	11
651,858	29,628		6,474		1,007,904	70,287,605	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) 04/20/2015	Year/Period of Report End of 2014/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	157,856,559	38,070,033	50,366,386	
5					
6					
7					
8					
9	TOTAL Electric (Total of lines 3 thru 8)	157,856,559	38,070,033	50,366,386	
10	Gas				
11					
12	Other Than Plant	17,771,293	4,288,078	6,083,017	
13					
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)	17,771,293	4,288,078	6,083,017	
18	Nonutility	-96,163			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	175,531,689	42,358,111	56,449,403	
20	Classification of TOTAL				
21	Federal Income Tax	153,435,390	37,019,743	49,453,478	
22	State Income Tax	22,096,299	5,338,368	6,995,925	
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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
		Various	3,804,256			141,755,950	4
							5
							6
							7
							8
			3,804,256			141,755,950	9
							10
							11
		Various	547,434			15,428,920	12
							13
							14
							15
							16
			547,434			15,428,920	17
215,752	159,431				4,095	-35,747	18
215,752	159,431		4,351,690		4,095	157,149,123	19
							20
191,483	138,867		3,857,585			137,196,686	21
24,269	20,564		494,105		4,095	19,952,437	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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Included in this balance are deferred taxes related to the (1) Weston 3 Lightning Strike of \$1,452,044, and (2) Gain on SO2 Emission Allowances of \$105,509.

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

Included in this balance are deferred taxes related to the (1) Gain on SO2 Emission Allowances of \$241, and (2) Contract Obligation Deferral of \$530,639.

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) 04/20/2015	Year/Period of Report End of 2014/Q4	
OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Demand Side Management Escrow	4,146,540	908	29,129,437	28,676,859	3,693,962
2	Derivatives	928,610	Various	12,278,526	12,207,079	857,163
3	Pension and Postretirement Benefit Costs	18,460,895	Various	109,826,035	133,798,621	42,433,481
4	Deferred Interest Contingency Tax	1,889,369	Various	12,835,276	11,365,185	419,278
5	2012 and 2013 Revenue Decoupling - Electric	16,271,195	440, 442	12,810,783	837,569	4,297,981
6	2011 and 2013 Revenue Decoupling - Gas	8,000,000	480, 481	105,662	124,881	8,019,219
7	Crane Creek Depreciation Deferral	9,026,617	407	358,673		8,667,944
8	2013 Incremental Fuel	654,253	407	1,035,900	381,647	
9	Electric Fuel Cost Refund	1,315,384	407	1,315,384		
10	MISO Schedule 43 Costs	42,939	Various	429,272	523,951	137,618
11	DMD and R&E Tax Credit		407	2,422,668	3,790,471	1,367,803
12						
13						
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	60,735,802		182,547,616	191,706,263	69,894,449

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

PSCW rate orders have allowed conservation costs under or in excess of authorized amounts to be deferred. PSCW Rate Order 6690-UR-122 allowed amortization of \$16,645,782 for electric utility operations and \$4,270,372 for natural gas operations. PSCW Rate Order 6690-UR-121 also allowed amortization of \$8,340 per year related to Focus on Energy payments. PSCW Rate Order 6690-UR-122 allowed the deferral of \$1,000,000 per year related to farm re-wiring for 2013 and 2014. 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. We have 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

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). We received letter approval from the PSCW and the MPSC approving deferral of the effects of OCI to a regulatory asset/liability rather than to shareholders' equity.

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

Costs and benefits along with related interest income from tax audits are deferred for future refund to or recovery from customers as required by regulatory practice. PSCW Rate Order 6690-UR-121 authorized a return of \$791,053 per year for 2013 and 2014.

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

PSCW Rate Orders 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Electric decoupling has a cap of plus/minus \$14 million per year. PSCW Rate Order 6690-UR-122 authorized the return of the 2012 over-collection balance of \$12,764,456 for 2014.

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

PSCW Rate Orders 6690-UR-119 and 6690-UR-121 authorized a revenue stabilization mechanism program (Decoupling). Any over- or under-collection of our margins within the rate adjustment cap shall be included in our next full rate case or rate case reopener. Gas decoupling has a cap of plus/minus \$8 million per year. PSCW Rate Order 6690-UR-121 allowed amortization of \$2,943,431 for 2013. In 2014, carrying costs were calculated on the 2013 deferral balances.

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

PSCW Rate Order 6690-UR-121, MPSC Case No.U-17105, and FERC Docket ER-13-533 authorized deferral treatment for the shift from production tax credits to a Section 1603 Grant for the Crane Creek wind generating facility. The grant was recorded as a basis reduction, therefore, the depreciation previously reflected in customer rates will be returned over the remaining regulatory service life. The deferral will be amortized over a 26-year period beginning January 2013.

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

PSCW Rate Order 6690-UR-122 authorized the deferral of the 2013 Incremental Fuel related costs in the amount of \$654,253 for 2014.

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

PSCW Rate Order 6690-UR-121 authorized the deferral of the difference between the estimated and actual amounts of the 2012 Wisconsin Retail Electric Fuel Cost Refund.

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

PSCW Docket 4220-UR-118 authorized the deferral of System Support Resources (SSR) charges from MISO-Schedule 43.

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

PSCW Docket 6690-GF-115 authorized 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 our authorized pre-tax weighted average cost of capital. PSCW Rate Order 6690-UR-121 allowed amortization of \$252,274 per year for 2013 and 2014. Additional credits are recorded for current year tax activity.

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
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)	20,423		438,578	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	20,423		438,578	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19	Minor sales - Utility (1 property)	4,116			4,116
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	4,116			4,116

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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	<u>Revenues from Nonutility Operations</u>	
2	Coal resale	1,001,239
3	Depreciation of coal cars	(99,250)
4	Subtotal 417	901,989
5		
6	<u>Non-Operating Rental Income</u>	
7	Non-operating rental - rent revenue	5,021
8	Subtotal 418	5,021
9		
10	<u>Equity in Earnings of Subsidiary Companies</u>	
11	Equity in earnings of subsidiary - Wisconsin River Power Company	758,533
12	Equity in earnings of subsidiary - Wisconsin Valley Improvement Company	21,008
13	Equity in earnings of subsidiary - WPS Leasing, Inc.	238,806
14	Equity in earnings of subsidiary - American Transmission Company	9,522,011
15	Subtotal 418.1	10,540,358
16		
17	<u>Interest and Dividend Income</u>	
18	Interest and dividend revenue	33,673
19	Interest revenue on temporary cash investments	4,344
20	Subtotal 419	38,017
21		
22	<u>Miscellaneous Non-Operating Income</u>	
23	Unrealized gain - derivatives	(8,777)
24	Gain on ETF	353,255
25	Miscellaneous non-operating income	1,564
26	Subtotal 421	346,042
27		
28		
29		
30		
31		
32		

(This page intentionally left blank)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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	6,921,976	6,788,384
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	2,834,858	2,790,397
5	Large (or Industrial)	10,013,396	11,110,237
6	(444) Public Street and Highway Lighting	113,806	113,452
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	19,884,036	20,802,470
13			
14	(447) Sales for Resale	25,692,654	25,520,713
15	TOTAL Sales of Electricity	45,576,690 *	46,323,183
16			
17	(Less) (449.1) Provision for Rate Refunds	(51,560)	242,800
18	TOTAL Revenue Net of Provision for Refunds	45,628,250	46,080,383
19	Other Operating Revenues		
20	(450) Forfeited discounts		
21	(451) Miscellaneous Service Revenues	6,344	5,664
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	84	95,662
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	129,812	97,233
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	136,240	198,559
31			
32	TOTAL Electric Operating Revenues	45,764,490	46,278,942

Michigan Only

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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)	
67,611	66,440	8,042	8,007	1
				2
				3
27,781	27,474	893	888	4
166,728	189,505	42	43	5
754	753	22	22	6
				7
				8
				9
				10
				11
262,874 **	284,172	8,999	8,960	12
456,959	474,232	35	35	13
				14
719,833	758,404	9,034	8,995	15
				16
				17
719,833	758,404	9,034	8,995	18

* Includes \$(17,025) unbilled revenues.

** Includes (384) MWH relating to unbilled revenues.

Michigan Only

Name of Respondent		This Report Is:		Date of Report	Year of Report
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/15	December 31, 2014
FOOTNOTE DATE					
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 are 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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	Rg-1 Residential (Urban)	2,578,391	330,012,834	357,171	7,219	0.1280
3	Rg-1-MI Residential (Urban) -MI	38,049	3,828,092	5,023	7,575	0.1006
4	Rg-3OTOU Residential Time of Use	130,895	14,206,907	11,088	11,805	0.1085
5	Rg-2 Residential Rural	47,337	6,024,991	9,617	4,922	0.1273
6	Rg-2-MI Residential Rural-MI	26,538	2,796,498	2,828	9,384	0.1054
7	Rg-4OTOU Residential Time of Use	4,850	451,432	250	19,400	0.0931
8	Rg-5OTOU Residential Time of Use	26,988	3,244,251	3,245	8,317	0.1202
9	Rg-6OTOU Residential Time of Use	292	28,437	20	14,600	0.0974
10	RGRR	3,790	433,758	382	9,921	0.1144
11	Rg-1T-MI Residential Time of Use	660	60,902	58	11,379	0.0923
12	Rg-2T-MI Residential Time of Use	2,241	208,490	133	16,850	0.0930
13	Gy-1-MI Outdoor Overhead	10	1,863			0.1863
14	Gy-3-MI Outdoor Overhead	113	25,175			0.2228
15	LS-1 (COY1)	104	40,940			0.3937
16	LS-1 (COY3)	2,056	762,657			0.3709
17	NAT-R		6			
18	NAT-R-MI NatureWise-Residential		956			
19	PGSOLAR		818	34		
20	DLC		-858			
21	Decoupling		4,287,313			
22	Total Residential	2,862,314	366,415,462	389,849	7,342	0.1280
23						
24	Commercial & Industrial - Small					
25	ATS-1 Automatic Transfer Switch		55,291			
26	MP-1-MI Municipal Power	839	67,499	4	209,750	0.0805
27	Cg-1 Small C&I	850,467	104,786,281	43,687	19,467	0.1232
28	Cg-1-MI Small C&I-MI	11,553	1,219,583	606	19,064	0.1056
29	Cg-2 Small C&I (Rural)	11,348	1,397,853	898	12,637	0.1232
30	Cg-1RR	50	5,681	1	50,000	0.1136
31	Cg-2RR	5	440			0.0880
32	Cg-2-MI Small C&I (Rural)-MI	4,121	457,378	196	21,026	0.1110
33	Cg-1T-MI Small C&I Time of Use	607	65,937	42	14,452	0.1086
34	Cg-2T-MI Small C&I Time of Use	300	29,223	7	42,857	0.0974
35	Cg-3-MI Small C&I - MI	9,071	855,035	33	274,879	0.0943
36	Cg-3OTOU Small C&I Time of Use	88,272	9,404,352	4,022	21,947	0.1065
37	Cg-4-MI Small C&I - MI	916	87,712	5	183,200	0.0958
38	Cg-4OTOU Small C&I Time of Use	1,616	162,142	133	12,150	0.1003
39	Cg-5 Small C&I	328,628	33,437,589	2,092	157,088	0.1017
40	Cg-20 C&I (100-1000kW)	2,514,018	194,160,186	3,256	772,119	0.0772
41	TOTAL Billed	10,820,632	984,339,630	445,682	24,279	0.0910
42	Total Unbilled Rev.(See Instr. 6)	-28,735	8,163,054	0	0	-0.2841
43	TOTAL	10,791,897	992,502,684	445,682	24,214	0.0920

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Cg-20RR	109,278	9,610,441	94	1,162,532	0.0879
2	Pg-2A		709	3		
3	Pg-2C		5,924	24		
4	Gy-1-MI Outdoor Overhead -MI	173	24,898			0.1439
5	Gy-3		-34			
6	Gy-3-MI Outdoor Overhead -MI	201	27,537			0.1370
7	LS-1 (COY1)	2,646	909,476			0.3437
8	LS-1 (COY3)	7,495	2,006,497			0.2677
9	NAT-C NatureWise - Commercial		2,332			
10	NAT-F-MI NatureWise - Farm		56			
11	PGBioGas		3,306	9		
12	PGSOLAR		264	11		
13	DLC		-109			
14	Decoupling		7,685,900			
15	Total Small Com'l & Industrial	3,941,604	366,469,379	55,123	71,506	0.0930
16						
17	Commercial & Industrial - Large					
18	NLMP	45,755	2,087,196	2	22,877,500	0.0456
19	ATS-1 Automatic Transfer Switch		27,115			
20	Contract Parallel Generation	339,635	17,645,360	3	113,211,667	0.0520
21	CPB Large C&I Interruptible	25,531	3,005,024	46	555,022	0.1177
22	CPB-MI Large C&I Interruptible	1,637	207,024	2	818,500	0.1265
23	CP-PRI Large C&I - Primary	1,686,786	102,080,852	58	29,082,517	0.0605
24	CP-PRI-MI Large C&I - Primary-MI	903	89,127	1	903,000	0.0987
25	CP-RR Large C&I Response	237,811	14,499,257	10	23,781,100	0.0610
26	CP-SEC Large C&I Secondary	692,978	47,237,233	88	7,874,750	0.0682
27	CP-SEC-MI Large C&I Secondary-MI	20,720	1,985,855	37	560,000	0.0958
28	CP-TRAN Large C&I Transmission	678,687	38,203,092	6	113,114,500	0.0563
29	CP-TRAN-MI Large C&I	143,424	7,725,863	2	71,712,000	0.0539
30	Gy-1		3,181			
31	Gy-1-MI Outdoor Overhead	24	461			0.0192
32	Gy-3-MI Outdoor Overhead	20	3,053			0.1527
33	MP-1-MI		2,013			
34	PG-2A		720	3		
35	PG-2C		61			
36	LS-1 (COY1)	279	78,867			0.2827
37	LS-1 (COY3)	865	208,617			0.2412
38	NAT-C NatureWise Commercial		37,846			
39	RTMP	109,411	6,802,618	1	109,411,000	0.0622
40	Total Large Com'l & Industrial	3,984,466	241,930,435	259	15,384,039	0.0607
41	TOTAL Billed	10,820,632	984,339,630	445,682	24,279	0.0910
42	Total Unbilled Rev.(See Instr. 6)	-28,735	8,163,054	0	0	-0.2841
43	TOTAL	10,791,897	992,502,684	445,682	24,214	0.0920

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Public Street & Highway					
2	LS-1 (COS)	26,313	8,681,089	397	66,280	0.3299
3	LS-1 (CUS)	1,799	343,494	30	59,967	0.1909
4	LS-1 (COY3)	3	861			0.2870
5	MS-1		-5,238			
6	MS-1-MI Overhead Street	567	95,102	20	28,350	0.1677
7	MS-31 Special Street	84	5,421	1	84,000	0.0645
8	MS-3-MI Ornamental Street	187	18,704	2	93,500	0.1000
9	Total Public Street & Highway	28,953	9,139,433	450	64,340	0.3157
10						
11	Interdepartmental Sales	3,295	384,921	1	3,295,000	0.1168
12	Total Interdepartmental Sales	3,295	384,921	1	3,295,000	0.1168
13						
14						
15						
16						
17						
18	Unbilled revenue (by revenue					
19	account subheading) included					
20	in totals above:					
21						
22	Residential \$2,353,933					
23	Small C&I 5,883,989					
24	Large C&I (74,868)					
25	Total \$8,163,054					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	10,820,632	984,339,630	445,682	24,279	0.0910
42	Total Unbilled Rev.(See Instr. 6)	-28,735	8,163,054	0	0	-0.2841
43	TOTAL	10,791,897	992,502,684	445,682	24,214	0.0920

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) 04/20/2015	Year/Period of Report 2014/Q4
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 1 Column: d

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

Schedule Page: 304.1 Line No.: 18 Column: c

Energy Related Revenues	\$ 1,758,688
Transmission Related Revenues	328,508
Total	\$ 2,087,196

Schedule Page: 304.1 Line No.: 23 Column: b

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible MWH = 689,056.73.

Schedule Page: 304.1 Line No.: 23 Column: c

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Demand Revenue for Wholesale Formula rate credit purposes = \$1,863,371.

Total CP-PRI, CP-SEC, CP-TRAN, CP-TRAN-MI Interruptible Energy Revenue = \$36,748,271.

Schedule Page: 304.1 Line No.: 39 Column: c

Energy Related Revenues	\$ 5,581,050
Transmission Related Revenues	1,221,568
Total	\$ 6,802,618

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

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

RG-1	(2,007,510)
RG-1-MI	(37,016)
RG-1T-MI	(644)
RG-2	1
RG-2-MI	(26,022)
RG-2T-MI	(2,233)
RG-3OTOU	(83,345)
RG-5OTOU	(20,021)
RGR	(2,573)
LS-1 (COY1)	(66)
LS-1 (COY3)	(1,310)
CG-1	(666,660)
CG-1-MI	(11,308)
CG-1RR	(22)
CG-1T-MI	(587)
CG-20	(2,053,641)
CG-20RR	(84,810)
CG-2-MI	(4,067)
CG-2T-MI	(297)
CG-3-MI	(8,697)
CG-3OTOU	(78,525)
CG-4-MI	(896)
CG-5	(268,898)
CONTRACT	(268,622)
CP-PRI	(1,348,875)
CP-PRI-MI	(863)
CP-RR	(185,184)
CP-SEC	(575,487)
CP-SEC-MI	(19,932)
CP-TRAN	(477,009)
CP-TRAN-MI	(139,537)
LS-1 (COY1)	(1,869)
LS-1 (COY3)	(5,357)
MP-1-MI	(829)
NAT-C	1,282
LS1 (COY1)	(16,733)
LS1 (COY3)	(2)
LS1 (CUS)	(1,137)
MS-31	(23)
Total	(8,399,324)

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

SALES FOR RESALE (Account 447)

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

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

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Alger Delta Co-op. Electric Assn.	RQ		.6724	.7676	.6724
2	Village of Daggett	RQ		.2376	.2611	.2376
3	City of Stephenson	RQ		1.0770	1.1360	1.0770
4	Village of Stratford Water & Elec. Utly	RQ		2.9983	3.3639	2.9983
5	City of Marshfield	RQ		25.8333	60.3333	25.8333
6	Badger Power Marketing Authority	RQ				
7	Consolidated Water Power Co.	RQ		71.6667	71.6667	70.5000
8	Upper Peninsula Power Co. (Firm)	RQ		47.6667	47.6667	47.6667
9	Ontonagon County Rural Elec. Assn.	RQ		3.7547	4.4949	3.7547
10	WPPI Energy	RQ		130.0000	130.0000	130.0000
11	Washington Isl. Elec. Co-operative, Inc	RQ				
12	Washington Isl Elec. Co-op, Inc (Inter)	RQ		1.9495	1.9390	1.5577
13	Wisc. Rapids Water Wrks & Lghtn Cmmsn.	RQ				
14	Great Lakes Utilities	RQ		13.0000	13.0000	13.0000
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)		
4,726	85,284	153,394	89,057	327,735	1
1,580	29,578	51,789	32,399	113,766	2
7,024	129,396	231,991	159,168	520,555	3
18,936	372,603	638,435	433,367	1,444,405	4
328,428	4,835,520	10,445,950	4,280,859	19,562,329	5
			-21,252	-21,252	6
616,589	15,944,400	18,838,721	6,353,089	41,136,210	7
417,648	10,602,020	12,440,840	-91,541	22,951,319	8
25,981	823,843	810,358	287,944	1,922,145	9
1,079,108	28,906,800	31,588,650	-372,219	60,123,231	10
	1,113		-16	1,097	11
10,954	269,297	341,516	119,656	730,469	12
			7,801	7,801	13
103,881	2,892,240	3,222,099	-8,773	6,105,566	14
2,733,435	68,599,055	82,457,568	12,406,988	163,463,611	
1,003,882	52,708	55,229,170	3,508,779	58,790,657	
3,737,317	68,651,763	137,686,738	15,915,767	222,254,268	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	Oconto Electric Cooperative	RQ		16.7406	20.8660	16.7406
2	Cons. Water Power Gen'l Purpose	OS		N/A	N/A	N/A
3	Cons. Water Power Resettlement True-Ups	OS		N/A	N/A	N/A
4	Great Lakes Utilities Ancillary Serv	OS		N/A	N/A	N/A
5	City of Marshfield CapEx Energy	LU		N/A	N/A	N/A
6	City of Marshfield CapEx Addtl Comp	LU		N/A	N/A	N/A
7	MISO General Purpose	OS		N/A	N/A	N/A
8	MISO Regulation Service	OS		N/A	N/A	N/A
9	MISO Spinning Reserve Service	OS		N/A	N/A	N/A
10	MISO Supplemental Reserve Service	OS		N/A	N/A	N/A
11	MISO Cap Sales - Resource Adequacy	OS		N/A	N/A	N/A
12	MISO Ancillary Services	OS		N/A	N/A	N/A
13	St. of WI Dept of Admin Rnwable Engy Cr	OS		N/A	N/A	N/A
14	UPPCO Ancillary Services	OS		N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)		
118,580	3,706,961	3,693,825	1,137,449	8,538,235	1
241,656		9,980,663		9,980,663	2
		94,673		94,673	3
			-38,963	-38,963	4
61,634		3,422,720		3,422,720	5
		311,400		311,400	6
700,180		37,603,824		37,603,824	7
		588,366		588,366	8
		319,642		319,642	9
		862,902		862,902	10
	52,708			52,708	11
			3,690,607	3,690,607	12
		1,980,101		1,980,101	13
			-142,865	-142,865	14
2,733,435	68,599,055	82,457,568	12,406,988	163,463,611	
1,003,882	52,708	55,229,170	3,508,779	58,790,657	
3,737,317	68,651,763	137,686,738	15,915,767	222,254,268	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	Washington Island Co-op General Purpose	OS		N/A	N/A	N/A
2	Footnotes for Total Line					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin 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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)		
412		64,879		64,879	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
2,733,435	68,599,055	82,457,568	12,406,988	163,463,611	
1,003,882	52,708	55,229,170	3,508,779	58,790,657	
3,737,317	68,651,763	137,686,738	15,915,767	222,254,268	

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
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	40,821
Prior Year-End Accrual to Actual True-Up Difference	46,880
Total	\$ 89,057

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	14,403
Prior Year-End Accrual to Actual True-Up Difference	16,640
Total	\$ 32,399

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	75,472
Prior Year-End Accrual to Actual True-Up Difference	82,340
Total	\$ 159,168

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	\$ 2,713
Transmission Charge	212,869
Prior Year-End Accrual to Actual True-Up Difference	217,785
Total	\$ 433,367

Schedule Page: 310 Line No.: 5 Column: c

Rate Schedule No. 87

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

Customer Charge	\$ 14,400
Transmission Charge	4,094,259
Prior Year-End Accrual to Actual True-Up Difference	172,200
Total	\$4,280,859

Schedule Page: 310 Line No.: 6 Column: c

Market Based Rate Tariff, Vol. No. 10

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

Prior Year-End Accrual to Actual True-Up Difference	\$ (21,252)
---	-------------

Schedule Page: 310 Line No.: 7 Column: c

Market Based Rate Tariff, Vol. No. 10

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

Customer Charge	\$ 21,276
Transmission Charge	6,473,927
Prior Year-End Accrual to Actual True-Up Difference	(142,114)
Total	\$6,353,089

Schedule Page: 310 Line No.: 8 Column: c

Original Rate Schedule FERC No. 74

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

As of August 28, 2014, Upper Peninsula Power Company (UPPCO) was sold to Balfour Beatty Infrastructure Partners, L.P. Consequently, UPPCO ceased being a wholly owned subsidiary of Integrys Energy Group, Inc. as of that date. Wisconsin Public Service Corporation continues to be a wholly owned subsidiary of Integrys Energy Group, Inc.

Customer Charge	\$ 21,276
Prior Year-End Accrual to Actual True-Up Difference	(112,817)
Total	\$ (91,541)

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	\$ 21,276
Transmission Charge	259,388
Prior Year-End Accrual to Actual True-Up Difference	7,280
Total	\$ 287,944

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

Market Based Rate Tariff, Vol. No. 10

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

Ancillary Service Market (ASM) Credit	\$ (83,738)
Prior Year-End Accrual to Actual True-Up Difference	(288,481)
Total	\$ (372,219)

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	\$ (16)
---	---------

Schedule Page: 310 Line No.: 12 Column: c

Market Based Rate Tariff, Vol. No. 10

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

Customer Charge	\$ 21,276
Transmission Charge	102,824
Prior Year-End Accrual to Actual True-Up Difference	(4,444)
Total	\$ 119,656

Schedule Page: 310 Line No.: 13 Column: c

Market Based Rate Tariff, Vol. No. 10

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

Transmission Charge	\$ 10,598
Prior Year-End Accrual to Actual True-Up Difference	(2,797)
Total	\$ 7,801

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	\$ 21,276
Prior Year-End Accrual to Actual True-Up Difference	(30,049)
Total	\$ (8,773)

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

Customer Charge	\$ 21,276
Transmission Charge	1,118,474
Prior Year-End Accrual to Actual True-Up Difference	(2,301)
Total	\$1,137,449

Schedule Page: 310.1 Line No.: 2 Column: c

Market Based Rate Tariff, Vol. No. 10

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 4 Column: c

Ancillary Services & Wholesale Distribution Service Tariff

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

Great Lakes Utilities Ancillary Services

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

Rate Schedule No. 87

Schedule Page: 310.1 Line No.: 6 Column: c

Rate Schedule No. 87

Schedule Page: 310.1 Line No.: 7 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 7 Column: g

MISO Non-firm General Purpose service. 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 286,841.

Schedule Page: 310.1 Line No.: 7 Column: i

MISO Non-firm General Purpose service. Includes adjustment for compliance with FERC Order 668-A. The dollars reported are the total sales to MISO. The dollars sold when netted on an hourly basis with the dollars purchased from MISO are \$15,849,265.

Schedule Page: 310.1 Line No.: 8 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 9 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 10 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 11 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 12 Column: c

Ancillary Services & Wholesale Distribution Service Tariff

Schedule Page: 310.1 Line No.: 13 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.1 Line No.: 14 Column: c

Ancillary Services & Wholesale Distribution Service Tariff

Schedule Page: 310.1 Line No.: 14 Column: j

Upper Peninsula Power Co. Ancillary Services

Schedule Page: 310.2 Line No.: 1 Column: c

Market Based Rate Tariff, Vol. No. 10

Schedule Page: 310.2 Line No.: 2 Column: g

Formula Rate Attachment B Opportunity Sales Megawatt Hours Sold equals: Page 311.2 Column G subtotal non-RQ, less Page 311.1 column G line 7 MISO General Purpose Sales MWH, plus MISO General Purpose Sales MWH, 668-A adjusted, from footnote Page 311.1 line 7 column G.

1,003,882 (MWH) - 700,180 (MWH) + 286,841 (MWH) = 590,543 (MWH)

Schedule Page: 310.2 Line No.: 2 Column: i

Formula Rate Attachment B Opportunity Sales Dollars Sold equals: Page 311.2 column I subtotal non-RQ, less Page 311.1 column I line 7 MISO General Purpose Sales Dollars, plus MISO General Purpose Sales Dollars, 668-A adjusted, from footnote Page 311.1 line 7 column I.

\$55,229,170 - \$37,603,824 + \$15,849,265 = \$33,474,611

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) 04/20/2015	Year/Period of Report End of 2014/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	7,528,963	8,071,590		
5	(501) Fuel	192,394,445	235,494,580		
6	(502) Steam Expenses	9,660,674	9,143,762		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	1,994,453	2,043,273		
10	(506) Miscellaneous Steam Power Expenses	6,821,788	5,896,131		
11	(507) Rents		1,846		
12	(509) Allowances	1,111,889	2,311,845		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	219,512,212	262,963,027		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	1,182,190	1,281,004		
16	(511) Maintenance of Structures	2,057,270	2,160,167		
17	(512) Maintenance of Boiler Plant	30,059,506	21,414,743		
18	(513) Maintenance of Electric Plant	9,068,203	12,565,803		
19	(514) Maintenance of Miscellaneous Steam Plant	1,741,519	2,053,965		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	44,108,688	39,475,682		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	263,620,900	302,438,709		
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	763,399	829,000		
45	(536) Water for Power	678,608	536,322		
46	(537) Hydraulic Expenses	215,807	213,767		
47	(538) Electric Expenses	646,349	390,647		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	108,568	139,632		
49	(540) Rents	700	700		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,413,431	2,110,068		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	562,969	641,673		
54	(542) Maintenance of Structures	195,377	220,683		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,676,651	1,008,413		
56	(544) Maintenance of Electric Plant	518,028	714,773		
57	(545) Maintenance of Miscellaneous Hydraulic Plant				
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	2,953,025	2,585,542		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	5,366,456	4,695,610		

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) 04/20/2015	Year/Period of Report End of 2014/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	645,332	1,161,728		
63	(547) Fuel	63,076,389	47,651,829		
64	(548) Generation Expenses	2,299,272	2,028,155		
65	(549) Miscellaneous Other Power Generation Expenses	4,674,467	3,651,909		
66	(550) Rents	572,939	571,615		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	71,268,399	55,065,236		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	4,507,701	5,364,180		
70	(552) Maintenance of Structures	467,538	276,781		
71	(553) Maintenance of Generating and Electric Plant	13,654,275	6,404,239		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	275,510	193,215		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	18,905,024	12,238,415		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	90,173,423	67,303,651		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	228,266,013	253,329,352		
77	(556) System Control and Load Dispatching	3,812,089	1,861,313		
78	(557) Other Expenses	5,136,450	3,150,253		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	237,214,552	258,340,918		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	596,375,331	632,778,888		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering				
84					
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	1,820,594	1,602,924		
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	124,256	128,201		
93	(562) Station Expenses				
94	(563) Overhead Lines Expenses				
95	(564) Underground Lines Expenses				
96	(565) Transmission of Electricity by Others	123,424,546	118,375,121		
97	(566) Miscellaneous Transmission Expenses				
98	(567) Rents				
99	TOTAL Operation (Enter Total of lines 83 thru 98)	125,369,396	120,106,246		
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)	125,369,396	120,106,246		

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) 04/20/2015	Year/Period of Report End of 2014/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(575.3) Transmission Rights Market Facilitation				
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
120	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,735,051	2,410,049		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	1,735,051	2,410,049		
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	1,735,051	2,410,049		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	5,259,582	5,175,797		
135	(581) Load Dispatching	1,423,269	1,112,004		
136	(582) Station Expenses	1,604,734	1,750,141		
137	(583) Overhead Line Expenses	2,603,088	2,575,819		
138	(584) Underground Line Expenses	2,317,844	1,239,298		
139	(585) Street Lighting and Signal System Expenses	226,831	259,759		
140	(586) Meter Expenses	1,815,069	1,689,050		
141	(587) Customer Installations Expenses	254	1,041		
142	(588) Miscellaneous Expenses	8,906,851	8,387,865		
143	(589) Rents	513,317	512,839		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	24,670,839	22,703,613		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	205,592	219,480		
147	(591) Maintenance of Structures				
148	(592) Maintenance of Station Equipment	2,276,927	2,366,075		
149	(593) Maintenance of Overhead Lines	20,281,558	17,823,556		
150	(594) Maintenance of Underground Lines	3,287,060	2,269,597		
151	(595) Maintenance of Line Transformers	393,660	418,081		
152	(596) Maintenance of Street Lighting and Signal Systems	280,945	194,345		
153	(597) Maintenance of Meters	183,611	196,619		
154	(598) Maintenance of Miscellaneous Distribution Plant	41,944	44,461		
155	TOTAL Maintenance (Total of lines 146 thru 154)	26,951,297	23,532,214		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	51,622,136	46,235,827		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	1,858,820	1,789,172		
160	(902) Meter Reading Expenses	-69,143	293,082		
161	(903) Customer Records and Collection Expenses	8,559,881	9,372,101		
162	(904) Uncollectible Accounts	4,224,737	3,572,937		
163	(905) Miscellaneous Customer Accounts Expenses	1,213,808	426,379		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	15,788,103	15,453,671		

Page 323

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) 04/20/2015	Year/Period of Report 2014/Q4
FOOTNOTE DATA			

Schedule Page: 320 Line No.: 78 Column: b

Other Expenses:

Precertification expenses (Account 558)	\$ 3,692,367
Other expenses (Account 557)	1,444,084
Total	\$ 5,136,450

Schedule Page: 320 Line No.: 80 Column: b

Amount includes Account 558. Also, see footnote Page 321, line 78, column b.

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

Account 561.4 includes \$622,767 of expenses incurred in 2014 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 \$490,445 of expenses incurred in 2013 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 (schedule 16 & 17) of \$1,675,791 are included in this total.

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

MISO Day 2 administration fees (schedules 16 & 17) of \$2,348,907 are included in this total.

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

Includes postemployment benefits and postretirement benefits other than pensions (PBOPs) in the amount of \$(1,264,623).

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

Includes postemployment benefits and postretirement benefits other than pensions (PBOPs) in the amount of \$10,332,840.

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) 4/30/2015	Year of Report December 31, 2014
Wisconsin Public Service Corporation			
NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES			
<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)		12/20/2014	12/21/2013
2. Total Regular Full-Time Employees		956	886
3. Total Part-Time and Temporary Employees		60	63
4. Total Employees		1,016	949

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/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	Cargill Energy	SF				
2	DTE Energy Trading	SF				
3	Forward Energy, LLC	LU				
4	Manitoba Hydro	IF				
5	Midcontinent ISO	OS				
6	NextEra Energy Power Marketing	SF				
7	Risk Management Activity	OS				
8	Shirley Wind Farm, LLC	LU				
9	Wisconsin River Power Company	LU				
10	Big Plover Mills	OS				
11	Brown County	OS				
12	Chlubna, Sandra L	OS				
13	Dairy Dreams, LLC	OS				
14	De Pere Hydro, Inc.	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	
430,800				13,393,572		13,393,572	1
430,800				13,867,452		13,867,452	2
156,471				11,250,230		11,250,230	3
355,836				8,572,683	164,668	8,737,351	4
3,373,637				136,313,082		136,313,082	5
430,750				13,094,800		13,094,800	6
					-109,973	-109,973	7
64,998				4,707,377		4,707,377	8
111,333			3,587,392	20,219		3,607,611	9
1,347				100,322		100,322	10
4,586				400,975		400,975	11
23				1,875		1,875	12
5,456				445,103		445,103	13
652				19,984		19,984	14
5,569,058			3,587,392	224,623,926	54,695	228,266,013	

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) 04/20/2015	Year/Period of Report End of 2014/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	Ecker Brothers	OS				
2	Expera Specialty Solutions, LLC	OS				
3	Fiber Recovery, Inc.	OS				
4	Fox Valley Technical College	OS				
5	Georgia Pacific West	OS				
6	Grotegut Dairy Farm, Inc.	OS				
7	Holsum Dairies, LLC	OS				
8	Larsen, Rob L	OS				
9	Maple Leaf Dairy Inc.	OS				
10	Pagels Ponderosa Dairy, LLC	OS				
11	Packaging Corp of America	OS				
12	Shanak, Robert	OS				
13	St. Point Sewage Disposal	OS				
14	Sunrise Dairy, LLC	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	
63				4,585		4,585	1
492				678,018		678,018	2
16,133				1,337,718		1,337,718	3
1				32		32	4
9,964				530,327		530,327	5
1,019				41,285		41,285	6
9,251				721,337		721,337	7
7,735				612,900		612,900	8
8,190				664,438		664,438	9
7,291				592,265		592,265	10
				512,935		512,935	11
1,365				103,642		103,642	12
123				8,310		8,310	13
1,240				95,369		95,369	14
5,569,058			3,587,392	224,623,926	54,695	228,266,013	

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>			
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	Tomahawk Power & Pulp	OS				
2	University of WI Oshkosh	OS				
3	UW Oshkosh Foundation Witzel, LLC	OS				
4	Veolia Energy Renewables, LLC	OS				
5	Waste Management of WI, Inc	OS				
6	Wausau School District	OS				
7	Wausau Water Works	OS				
8	Wetzel, Charles F	OS				
9	Winnebago County Landfill	OS				
10	WTE Dairyland, LLC	OS				
11	WTE Dallmann, LLC	OS				
12	WTE Deer Run, LLC	OS				
13	WTE Wakker, LLC	OS				
14	WTE-S&S Ag Enterprises, LLC	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	
13,467				606,006		606,006	1
43				3,397		3,397	2
2,268				179,516		179,516	3
34,602				2,737,198		2,737,198	4
33,461				2,717,355		2,717,355	5
62				5,159		5,159	6
1				20		20	7
14				1,186		1,186	8
34,595				3,032,095		3,032,095	9
5,919				462,859		462,859	10
4,018				316,325		316,325	11
2,717				214,213		214,213	12
3,167				250,266		250,266	13
3,995				315,042		315,042	14
5,569,058			3,587,392	224,623,926	54,695	228,266,013	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	Solar/Windmills/Net Metering	OS				
2	CSAPR Deferral					
3	Weston 3 Purchase Power Deferral					
4	Weston 4 - Offline Aux (DPC share)					
5	Footnotes for Total Line					
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	
1,173				177,810		177,810	1
				2,374,462		2,374,462	2
				3,625,058		3,625,058	3
				-484,876		-484,876	4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
5,569,058			3,587,392	224,623,926	54,695	228,266,013	

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: a

Termination date December 31, 2014.

Schedule Page: 326 Line No.: 2 Column: a

Termination date December 31, 2014.

Schedule Page: 326 Line No.: 4 Column: l

Amount represents payments made for purchases of renewable energy credits.

Schedule Page: 326 Line No.: 5 Column: g

MISO 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 separately reported for each hour. The total MISO purchases when the purchases and sales are netted on an hourly basis are 2,960,298 MWH.

Schedule Page: 326 Line No.: 5 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 \$114,558,523.

Schedule Page: 326 Line No.: 6 Column: a

Termination date December 31, 2014.

Schedule Page: 326 Line No.: 7 Column: l

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

Schedule Page: 326 Line No.: 9 Column: a

We own a 50% interest in WRPC.

Schedule Page: 326 Line No.: 10 Column: k

Other service includes General Purpose, Negotiated Capacity, Non-Firm Renewable.

Schedule Page: 326.3 Line No.: 2 Column: k

The reopener to PSCW Rate Order 6690-UR-120 authorized the deferral of any direct 2012 CSAPR compliance costs. PSCW Rate Order 6690-UR-121 allowed amortization of approximately \$2.4 million per year for the CSAPR deferral for 2013 and 2014.

Schedule Page: 326.3 Line No.: 3 Column: k

On October 6, 2007, our 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, we were 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.: 4 Column: k

The Weston 4 unit is jointly owned with Dairyland Power Cooperative (DPC). We invoice 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.: 5 Column: g

Formula Rate Attachment B MegaWatt Hours Purchased equals Page 327 total column G, less line 5 column G MISO MegaWatt Hours Purchased plus MISO MegaWatt Hours Purchased 668-A adjusted from footnote column G, line 5.

5,569,058 (MWH) - 3,373,637 (MWH) + 2,960,298 (MWH) = 5,155,719 (MWH)

Schedule Page: 326.3 Line No.: 5 Column: k

Formula Rate Attachment B Purchased Power equals pPpage 327 total columns K + L, less column K line 5 MISO Purchased Power Energy, plus MISO Purchased Power Energy 668-A adjusted from footnote line 5 column K, plus MISO Day 2 administrative fees, footnote Page 322 line 121 column B, Account 575700, less deferrals Page 327.3 column K lines 2 & 3.

(\$224,623,926 + \$54,695) - \$136,313,082 + \$114,558,523 + \$1,675,791 - \$2,374,462 - \$3,625,058 = \$198,600,333.

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) 04/30/15	Year of Report December 31, 2014		
SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)					
1. Report particulars concerning sales included in Accounts 446 and 448. 2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at		each point, such sales may be grouped. 3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information. 4. Designate associated companies. 5. Provide subheading and total for each account.			
Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	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)			
1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account		represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455. 4. Designate if lessee is an associated company. 5. Provide a subheading and total for each account.	
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Geographic Basis		
17			
18	Account 454:		
19	Minor Rent		84
20			
21			
22			
23	Account 455:		
24	None		
25			
26			
27			
28			
29	Total		84

Michigan Only

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) 04/30/15	Year of Report December 31, 2014
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.	
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

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract 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	6,344
16	Total	6,344
17		
18	<u>Other Electric Revenues (456)</u>	
19	Wholesale Distribution Services	127,059
20	Minor Items	2,753
21	Total	129,812
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	136,156

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) 04/20/2015		Year/Period of Report End of 2014/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	FNS	15,043,395	15,043,395	24,542,076			24,542,076
2	ATC	FNS			98,882,874			98,882,874
3	PJM - Interconnection	LFP					-404	-404
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		15,043,395	15,043,395	123,424,950		-404	123,424,546

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: c
MWH adjusted per FERC Order 668-A.

Schedule Page: 332 Line No.: 2 Column: a
We own a minority interest in ATC through our equity ownership in WPS Investments, LLC.

(This page intentionally left blank)

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) 4/30/2015	Year of Report December 31, 2014
Wisconsin Public Service Corporation			
LEASE RENTALS CHARGED			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			
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 (120 cars)	N/A	
ICX Corporation	Railroad Equipment (50 cars)	N/A	
AIG Rail Serv, Inc. (GE Railcar Serv Corp)	Railroad Equipment (88 cars)	N/A	
AIG Rail Serv, Inc. (GE Railcar Serv Corp)	Railroad Equipment (30 cars)	N/A	
Chase Equipment Leasing, Inc.	Railroad Equipment (100 cars)	N/A	
Various Landowners	Crane Creek Wind Proj (Land Contracts)	07/16/2009 to 07/15/2041 (P)	
Various Landowners	Lincoln Wind Proj (Land Contracts)	10/22/1998 to 10/21/2018 (R)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2015	December 31, 2014

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

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)
\$6.4 Million (F)	-	643,737		12,816,137		501	53,645
\$8.1 Million (F)	-	732,779		14,678,347		501	1,038,104
N/A	N/A	217,842		N/A		501	N/A
\$19.6 Million(F)	-	87,190		10,462,815		501	-
N/A	N/A	5,010		N/A		501	N/A
N/A	N/A	82,629		N/A		501	N/A
N/A	N/A	126,268		N/A		501	N/A
N/A	N/A	52,050		N/A		501	N/A
N/A	N/A	65,479		N/A		501	N/A
N/A	N/A	391,301		2,023,505		550	14,853,057
N/A	N/A	54,295		676,966		550	233,972

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) 04/20/2015	Year/Period of Report End of 2014/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	472,864			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses	331,805			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Director fees and expenses	849,954			
7	Depreciation and cost of capital charges from IBS	5,146,099			
8	Environmental project expenses	1,096,724			
9	Bank fees	444,272			
10	Preferred stock expense adjustment	66,384			
11	Miscellaneous	10,800			
12					
13					
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					
42					
43					
44					
45					
46	TOTAL	8,418,902			

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) 04/20/2015	Year/Period of Report End of <u>2014/Q4</u>			
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (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>						
A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,462,050		2,462,050
2	Steam Production Plant	38,927,766				38,927,766
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,357,956				2,357,956
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	21,632,840				21,632,840
7	Transmission Plant					
8	Distribution Plant	21,884,603				21,884,603
9	Regional Transmission and Market Operation					
10	General Plant	1,002,880				1,002,880
11	Common Plant-Electric	5,147,322				5,147,322
12	TOTAL	90,953,367		2,462,050		93,415,417
B. Basis for Amortization Charges						
Amortization is based on a 3, 5, or 7 year period as determined by users of the software system.						

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) 04/20/2015		Year/Period of Report End of <u>2014/Q4</u>	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
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							
42							
43							
44							
45							
46							
47							
48							
49							
50							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation		04/20/2015	2014/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	\$ 127,072
Hydraulic Production - Conventional	21,513
Other Production	120,762
Distribution	159,449
General	129,565
Common Electric	<u>1,903,689</u>
Total Amortization	\$ 2,462,050

Schedule Page: 336 Line No.: 12 Column: e

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2015	December 31, 2014

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	Miscellaneous Amortization (425)	
2	Total - 425	0
3		
4	Donations (426.1)	
5	Donations over \$500	6,750
6	Total - 426.1	6,750
7		
8	Key Executive Life Insurance (426.2)	
9	Northwestern Mutual Life	(1,612,163)
10	Total - 426.2	(1,612,163)
11		
12	Penalties (426.3)	
13	Miscellaneous	(56,932)
14	Total - 426.3	(56,932)
15		
16	Expenses for Certain Civil, Political, & Related Activities (426.4)	
17	Memberships	154,582
18	Consultants contracted	130,542
19	Employee wages	15,451
20	Other	11,064
21	Total - 426.4	311,639
22		
23	Other Deductions (426.5)	
24	Unrealized loss - fuel options	524,974
25	Total - 426.5	524,974
26		
27	Other Interest Expense (431)	
28	Short-term debt	93,270
29	Interest expense deferred compensation reserve	763,655
30	Interest expense key executive life insurance	1,616,899
31	Interest on customer deposits	5,828
32	Other - various rates	9,434
33	Interest on tax adjustments	227,865
34	Credit line interest	279,734
35	Total - 431	2,996,685
36		
37		
38		

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	109,800	41,030	150,830	
2					
3	Public Service Commission of Wisconsin	435,353	1,470,645	1,905,998	
4					
5	Michigan Public Service Commission	44,563	58,750	103,313	
6					
7	North American Electric Reliability Corp.	537,864		537,864	
8					
9					
10					
11					
12					
13					
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					
42					
43					
44					
45					
46	TOTAL	1,127,580	1,570,425	2,698,005	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	2,272,649					1
							2
Gas	928	425,356					3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		2,698,005					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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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		
4		
5		
6		
7		
8		
9	Total	
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
	331,805	930.2	331,805		2
					3
					4
					5
					6
					7
					8
	331,805		331,805		9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

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 2014 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.

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) 04/20/2015	Year/Period of Report End of 2014/Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	24,291,045			
4	Transmission	594,922			
5	Regional Market				
6	Distribution	16,896,583			
7	Customer Accounts	4,313,784			
8	Customer Service and Informational	3,360,675			
9	Sales	251			
10	Administrative and General	8,535,812			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	57,993,072			
12	Maintenance				
13	Production	15,400,406			
14	Transmission				
15	Regional Market				
16	Distribution	10,279,363			
17	Administrative and General				
18	TOTAL Maintenance (Total of lines 13 thru 17)	25,679,769			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	39,691,451			
21	Transmission (Enter Total of lines 4 and 14)	594,922			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	27,175,946			
24	Customer Accounts (Transcribe from line 7)	4,313,784			
25	Customer Service and Informational (Transcribe from line 8)	3,360,675			
26	Sales (Transcribe from line 9)	251			
27	Administrative and General (Enter Total of lines 10 and 17)	8,535,812			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	83,672,841	33,158,554	116,831,395	
29	Gas				
30	Operation				
31	Production-Manufactured Gas				
32	Production-Nat. Gas (Including Expl. and Dev.)				
33	Other Gas Supply	401,114			
34	Storage, LNG Terminating and Processing				
35	Transmission	121,142			
36	Distribution	10,303,981			
37	Customer Accounts	2,881,071			
38	Customer Service and Informational	272,908			
39	Sales	181,743			
40	Administrative and General	2,599,199			
41	TOTAL Operation (Enter Total of lines 31 thru 40)	16,761,158			
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	85,432			

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) 04/20/2015	Year/Period of Report End of 2014/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	4,203,889			
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	4,289,321			
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)	401,114			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)	206,574			
57	Distribution (Lines 36 and 48)	14,507,870			
58	Customer Accounts (Line 37)	2,881,071			
59	Customer Service and Informational (Line 38)	272,908			
60	Sales (Line 39)	181,743			
61	Administrative and General (Lines 40 and 49)	2,599,199			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	21,050,479	11,842,614	32,893,093	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	104,723,320	45,001,168	149,724,488	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	18,260,612	1,537,255	19,797,867	
69	Gas Plant	5,844,196	623,022	6,467,218	
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	24,104,808	2,160,277	26,265,085	
72	Plant Removal (By Utility Departments)				
73	Electric Plant				
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)				
77	Other Accounts (Specify, provide details in footnote):	10,072,646	3,262,634	13,335,280	
78	Clearing Accounts	8,845,307	-8,603,939	241,368	
79	Co-Tenant	-5,485,901	5,485,901		
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	13,432,052	144,596	13,576,648	
96	TOTAL SALARIES AND WAGES	142,260,180	47,306,041	189,566,221	

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 354 Line No.: 77 Column: b

Other Accounts:

Payroll charges to associated/affiliated companies	\$ 2,679,694
Proprietary capital	409,977
Deferred credits	456,623
Operating revenues	262,670
Cash	5,222,740
Other income and deductions	6,255
Misc. current and accrued liabilities	96,910
Unamortized debt expense	948,546
Tax expense	(10,769)
Total	\$ 10,072,646

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	7,049,765	5,759,658	1,290,107
Land & Land Rights	7,375,306	6,025,625	1,349,681
Structure & Improvements	89,800,988	73,367,407	16,433,581
Office Furniture & Equipment	13,432,807	10,974,603	2,458,204
Transportation Equipment	57,918,924	47,319,761	10,599,163
Stores Equipment	1,316,908	1,075,914	240,994
Tools, Shop & Garage Equipment	1,768,775	1,445,089	323,686
Laboratory Equipment	290,839	237,615	53,224
Power Operated Equipment	7,256,860	5,928,855	1,328,005
Communication Equipment	17,151,729	14,012,963	3,138,766
Miscellaneous Equipment	189,455	154,785	34,670
Asset Retirement Costs	298,733	244,065	54,668
 Total Common Plant	 203,851,089	 166,546,340	 37,304,749
 TOTAL COMMON CWIP	 5,721,895	 4,674,789	 1,047,106

ACCUMULATED PROVISION FOR DEPRECIATION

	Total
Balance, Beginning of Year	94,983,225
Depreciation accruals charged to:	
Depreciation Expense	6,300,271
Transportation Equipment Expense	1,758,802
	8,059,073
Depreciation Accrual Expense Adjustments	
Less: 254 Reg Liab Non-ARO COR Depr Expense (incl. in 403)	0
Add: 182.3 ARC Depreciation Expense	1,314
Less: 182.3 Reg Liab ARO Depr Expense (incl. in 403)	0
	1,314
Total Depreciation Provision for Year	8,060,387
Net Charges for Plant Retired:	
Book Cost of Plant Retired	11,765,398
Cost of Removal	234,423
Salvage - Credit	(643,478)
	11,356,343

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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

(Gain)/Loss Related to Land Sales	(380,951)	
(Gain)/Loss Related to ARO Settlement	1,831	
Product Reclassifications	341,312	(37,808)

Balance, End of Year	91,649,461
----------------------	------------

Footnote:

End Balance (above)	91,649,461
Less: 108 ARO Depreciation (Non-Rate base)	(701,394)
Add: 182.3 ARO COR Depr (Rate base)	0
Add: 254 Non-ARO COR Depr Exp (Rate Base)	0
Ending Rate Base Reserve	90,948,067

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	Accruals for The Year	Balance End of Year
Electric Department	5,147,321	75,339,132
Gas Department	1,152,949	16,310,329
Totals	6,300,270	91,649,461

Footnotes:

End Balance - Electric	75,339,132
Less: 108 ARO Depreciation (Non-Rate base)	(572,949)
Add: 182.3 ARO COR Depr (Rate base)	0
Ending Rate Base Reserve - Electric	74,766,183
End Balance - Gas	16,310,329
Less: 108 ARO Depreciation (Non-Rate base)	(128,445)
Add: 182.3 ARO COR Depr (Rate base)	0
Ending Rate Base Reserve - Gas	16,181,884

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		1,925,077
Amortization accruals charged to:		
Amortization Expense		2,330,096
Net Charges for Plant Retired:		
Book Cost of Plant Retired	156,738	
Cost of Removal	0	
Salvage - Credit	0	
		156,738
Adjustments/Reclassifications		
Other Reclassifications	0	
		0
Balance, End of Year		4,098,435

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for	Balance
	the Year	End of Year
Electric Department	1,903,689	3,348,421
Gas Department	426,407	750,014
Totals	2,330,096	4,098,435

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014		
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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, (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	Service	Basis of Charges	Acct #	Amount
1	Accenture LLP	Consulting Services	Fees	107	1,078,019
2	333 S. Seventh Street				
3	Minneapolis, MN				
4					
5	Advanced Disposal Services	Disposal Services	Fees	253	315,305
6	W3105 Schneider Road				
7	Hilbert, WI				
8					
9	AECOM Technical Services, Inc.	Engineering Services	Fees	107, 543, 880	85,321
10	1035 Kepler Drive				
11	Green Bay, WI				
12					
13	Aether DBS LLC	Engineering Services	Fees	107	110,923
14	10810 E. 45th Street, Suite 202				
15	Tulsa, OK				
16					
17	Air Cure, Inc.	Construction Services	Fees	107	1,740,729
18	P.O. Box 48420				
19	Coon Rapids, MN				
20					
21	Air Quality Specialists, Inc.	Equipment Repairs	Fees	107, 184	150,161
22	1640 Fire Lane Drive				
23	Green Bay, WI				
24					
25	Airtech Environmental Services, Inc.	Engineering Services	Fees	506, 512, 551	125,996
26	1371 Brummel Avenue				
27	Elk Grove Village, IL				
28					
29	Alstom Power, Inc.	Consulting Services	Fees	107, 512	326,713
30	1001 Frontenac Road				
31	Naperville, IL				
32					
33	Arena Strategy Group	Consulting Services	Fees	426	66,832
34	320 N. Broadway Street, Suite 220				
35	Green Bay, WI				

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Asbestos Removal, Inc.	Cleaning Expenses	Fees	107, 184, 510	100,477
2	3142 S. Ridge Road				
3	Green Bay, WI				
4					
5	Asplundh Tree Expert Co.	Line Clearance Services	Fees	107, 593, 887	7,974,893
6	5907 Municipal Street				
7	Schofield, WI				
8					
9	August Winter & Sons	Equipment Repairs	Fees	107, 512, 553	325,382
10	P.O. Box 1896				
11	Appleton, WI				
12					
13	Ayres Associates, Inc.	Surveying Services	Fees	107, 543	76,403
14	3433 Oakwood Hill Parkway				
15	Eau Claire, WI				
16					
17	Azco, Inc.	Equipment Repairs	Fees	107, 552, 553	236,401
18	2150 Holly Road, P. O. Box 567				
19	Appleton, WI				
20					
21	B&B Electrical Contractors, Inc.	Equipment Repairs	Fees	107	160,003
22	627 Circle Drive				
23	Iron Mountain, MI				
24					
25	Babcock & Wilcox	Equipment Repairs	Fees	512	64,514
26	P.O. Box 643957				
27	Pittsburgh, PA				
28					
29	Behavioral Science Technology, Inc.	Consulting Services	Fees	506, 921	76,561
30	417 Bryant Circle				
31	Ojai, CA				
32					
33	Bently Nevada, Inc.	Equipment Repairs	Fees	107	479,391
34	1631 Bently Parkway South				
35	Minden, NV				

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Berners-Schober Assoc., Inc.	Consulting Services	Fees	107, 143, 184	76,458
2	310 Pine Street				
3	Green Bay, WI				
4					
5	Black & Veatch Corp.	Engineering Services	Fees	Various	2,040,915
6	11401 Lamar Avenue				
7	Overland Park, KS				
8					
9	Bracewell & Giuliani LLP	Legal Services	Fees & Expenses	804, 923	62,642
10	P.O. Box 848566				
11	Dallas, TX				
12					
13	Burns & McDonnell	Engineering Services	Fees	Various	721,572
14	P.O. Box 419173				
15	Kansas City, MO				
16					
17	Catholic Protection Management, Inc.	Construction Services	Fees	107, 874	65,574
18	39W960 Midan Drive				
19	Elburn, IL				
20					
21	Chief Liquid Waste, Inc.	Disposal Services	Fees	Various	60,918
22	210 Tower Drive				
23	Winneconne, WI				
24					
25	Christy Webber Landscapes	Snow Removal	Fees	143, 592	379,613
26	2900 W. Ferdinand Street				
27	Chicago, IL				
28					
29	Cohesive Information Solutions, Inc.	Consulting Services	Fees	551	87,889
30	125 Townpark Drive, Suite 240				
31	Kennesaw, GA				
32					
33	Communications Engineering Co.	Technology Services	Fees	107, 184, 506	243,806
34	P.O. Box 11354				
35	Green Bay, WI				

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) 04/30/15	Year of Report December 31, 2014		
<p align="center">CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</p>					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Contract Callers, Inc.	Credit Collection Services	Fees	903	68,362
2	1058 Claussen Road, Suite 110				
3	Augusta, GA				
4					
5	Cormetech, Inc.	Equipment Repairs	Fees	107	259,387
6	300 West Morgan Street, Suite 1125				
7	Durham, NC				
8					
9	Cosatech, Inc.	Consulting Services	Fees & Expenses	107	61,224
10	P.O. Box 5308				
11	Wheaton, IL				
12					
13	CR Meyer & Sons Co.	Construction Services	Fees	107	445,514
14	P.O. Box 2157				
15	Oshkosh, WI				
16					
17	Crafts, Inc.	Construction Services	Fees	108, 184	669,661
18	3403 Menasha Avenue				
19	Manitowoc, WI				
20					
21	Davis & Kuelthau SC	Legal Services	Fees & Expenses	903	91,606
22	111 E. Kilbourn Avenue, Suite 1400				
23	Milwaukee, WI				
24					
25	Deloitte & Touche LLP	Accounting and Auditing Services	Fees & Expenses	923	944,157
26	111 South Wacker Drive, Suite 1200				
27	Chicago, IL				
28					
29	Diggers Hotline, Inc.	Consulting Services	Fees	551, 588, 880	110,829
30	8112 W. Bluemound Road, Suite 2FL				
31	Milwaukee, WI				
32					
33	Dun-Rite Asphalt Sealing	Construction Services	Fees	184	85,086
34	W-725 County B				
35	Marinette, WI				

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	E Source Companies, LLC	Engineering Services	Fees	254, 909	92,400
2	1745 38th Street				
3	Boulder, CO				
4					
5	EDCI IT Services LLC	Consulting Services	Fees	107	309,959
6	P.O. Box 2548				
7	Appleton, WI				
8					
9	Evans Consoles, Inc.	Construction Services	Fees	107	277,362
10	1577 Spring Hill Road, Suite 450				
11	Vienna, VA				
12					
13	Exponent, Inc.	Engineering Services	Fees	253	246,291
14	P.O. Box 200283				
15	Dallas, TX				
16					
17	Fabco Equipment, Inc.	Equipment Repairs	Fees	512	158,735
18	P.O. Box 350				
19	9601 Christie Lane				
20	Schofield, WI				
21					
22	Foley & Lardner	Legal Services	Fees	Various	1,799,132
23	777 E. Wisconsin Avenue				
24	Milwaukee, WI				
25					
26	Fossil Consulting Services, Inc.	Consulting Services	Fees	107	106,920
27	6325 Woodside Court, Suite 350				
28	Columbia, MD				
29					
30	Furmanite America, Inc.	Equipment Repairs	Fees	107, 552	168,663
31	101 Old Underwood Road, Building F				
32	Laporte, TX				
33					
34					
35					

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) 04/30/15	Year of Report December 31, 2014		
<p align="center">CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</p>					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	G4S Secure Solutions USA, Inc.	Security Services	Fees	184, 506, 546	336,052
2	1395 University Boulevard				
3	Jupiter, FL				
4					
5	GAI Consultants, Inc.	Engineering Services	Fees	107	360,259
6	385 Waterfront Drive, E FL 1				
7	Homestead, PA				
8					
9	GEI Consultants, Inc.	Engineering Services	Fees	107, 510, 543	303,482
10	400 Unicorn Park Drive, Suite 8				
11	Woburn, MA				
12					
13	General Electric International, Inc.	Equipment Repairs	Fees & Expenses	Various	5,735,743
14	12505 Collections Center Drive				
15	Chicago, IL				
16					
17	Geo-Solutions, Inc.	Construction Services	Fees	253	2,416,746
18	1250 Fifth Avenue				
19	New Kensington, PA				
20					
21	Great Lakes Mechanical, Inc.	Equipment Repairs	Fees	107, 552, 553	187,788
22	N962 Tower View Drive				
23	Greenville, WI				
24					
25	H2O Under Pressure, Inc.	Equipment Repairs	Fees	506, 512, 552	98,598
26	W8787 Highway 10 Medina				
27	Dale, WI				
28					
29	Hapman	Construction Services	Fees	107	82,327
30	6002 East North Avenue				
31	Kalamazoo, MI				
32					
33	Health Conservation, Inc.	Consulting Services	Fees	923	57,078
34	415 Financial Court				
35	Rockford, IL				

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) 04/30/15	Year of Report December 31, 2014		
<p align="center">CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</p>					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Horace Cofer Associates, Inc.	Consulting Services	Fees	506	617,171
2	4216 Tamarack Lane				
3	Murrysville, PA				
4					
5	Hurckman Mechanical Industries, Inc.	Equipment Repairs	Fees	107, 184, 511	186,533
6	1450 Velp Avenue				
7	Green Bay, WI				
8					
9	IEI General Contractors, Inc.	Construction Services	Fees	107, 184, 923	611,063
10	1725 Midway Road				
11	De Pere, WI				
12					
13	Intercon Construction, Inc.	Construction Services	Fees	107, 590, 593	96,406
14	5512 State Road 19 & 113				
15	Waunakee, WI				
16					
17	Invensys Systems, Inc.	Technology Services	Fees	Various	259,226
18	33 Commercial Street				
19	Foxboro, MA				
20					
21	Jacobs Engineering Group, Inc.	Consulting Services	Fees	Various	4,736,127
22	1088 Springhurst Drive				
23	Green Bay, WI				
24					
25	JF Ahren Co.	Equipment Repairs	Fees	Various	673,218
26	201 Morris Court, P.O. Box 1316				
27	Fond du Lac, WI				
28					
29	Kell Contracting, LLC	Landscape Services	Fees	Various	87,418
30	2825 North 25th Street				
31	Wausau, WI				
32					
33	Kingsbury, Inc.	Equipment Repairs	Fees	107	51,110
34	3615 Davisville Road				
35	Hatboro, PA				

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/15	Year of Report December 31, 2014		
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Kleinschmidt Associates	Engineering Services	Fees	107, 543	114,744
2	141 Main Street				
3	P.O. Box 650				
4	Pittsfield, ME				
5					
6	Konecranes, Inc.	Engineering Services	Fees	184	53,379
7	P.O. Box 641807				
8	Pittsburgh, PA				
9					
10	KS Energy Services, Inc.	Construction Services	Fees	Various	27,136,656
11	19705 West Lincoln Avenue				
12	New Berlin, WI				
13					
14	Kurz Eindustrial Solutions, Inc.	Technology Services	Fees	107	117,889
15	1325 McMahon Road				
16	Neenah, WI				
17					
18	Kurz Industrial Solutions, Inc.	Technology Services	Fees	107	109,565
19	1325 McMahon Road				
20	Neenah, WI				
21					
22	L&S Electric, Inc.	Equipment Repairs	Fees	Various	258,988
23	5101 Mesker Street				
24	P.O. Box 740				
25	Schofield, WI				
26					
27	Lunda Construction	Construction Services	Fees	107, 543	72,386
28	2000 Taylor Street				
29	Little Chute, WI				
30					
31	Marianne's Roofing Co., LLC	Construction Services	Fees	107	68,594
32	279 Forest Avenue				
33	Fond du Lac, WI				
34					
35					

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) 04/30/15	Year of Report December 31, 2014		
<p align="center">CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</p>					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Meade Electric Co., Inc.	Construction Services	Fees	107, 887	409,572
2	75 Remittance Drive, Suite 1789				
3	Chicago, IL				
4					
5	Mechanical Systems, Inc.	Technology Services	Fees	107	240,797
6	480 Progress Way				
7	Sun Prairie, WI				
8					
9	Mercer Thompson, LLC	Legal Services	Fees	107, 549, 556	104,058
10	191 Peachtree Street, NE, Suite 4410				
11	Atlanta, GA				
12					
13	Michels Corporation	Construction Services	Fees	Various	3,844,423
14	817 West Main Street				
15	P.O. Box 128				
16	Brownsville, WI				
17					
18	Michels Power	Construction Services	Fees	107, 592	212,778
19	1775 East Shady Lane				
20	Neenah, WI				
21					
22	Midwest Cooling Towers, Inc.	Construction Services	Fees	107	980,851
23	2307 NW South Outer Road, Suite 102				
24	Blue Springs, MO				
25					
26	Midwest Industrial Coatings WI, LLC	Construction Services	Fees	107	440,901
27	1217 South Grandview Boulevard				
28	Waukesha, WI				
29					
30	Midwest Towers, Inc.	Construction Services	Fees	107	416,556
31	2307 NW South Outer Road, Suite 102				
32	Blue Springs, MO				
33					
34					
35					

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Midwest Valve Services, LLC	Equipment Repairs	Fees	Various	444,303
2	425 Plumer Street				
3	Wausau, WI				
4					
5	Miller Canfield Paddock & Stone PLC	Legal Services	Fees	923	84,496
6	150 W. Jefferson, Suite 2500				
7	Detroit, MI				
8					
9	Miron Construction Company, Inc.	Construction Services	Fees	107, 512, 543	4,273,794
10	P.O. Box 509				
11	Neenah, WI				
12					
13	MJ Electric, LLC	Construction Services	Fees	107, 590, 593	2,933,813
14	200 West Frank Pipp Drive				
15	Iron Mountain, MI				
16					
17	Moorehead Machinery & Boiler Co.	Equipment Repairs	Fees	512	131,287
18	3477 University Avenue NE				
19	Minneapolis, MN				
20					
21	Nalco Co.	Technology Services	Fees	107	213,879
22	1601 West Diehl Road				
23	Naperville, IL				
24					
25	Natural Resource Technology, Inc.	Engineering Services	Fees	182, 253	1,893,308
26	234 W. Florida Street, 5th Floor				
27	Milwaukee, WI				
28					
29	Normandeau Assoc., Inc.	Engineering Services	Fees	107	82,491
30	25 Nashua Road				
31	Bedford, NH				
32					
33					
34					
35					

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	North States Utility Contractors, Inc.	Construction Services	Fees	107, 584, 594	7,611,628
2	934 Highway 17 South				
3	P.O. Box 1507				
4	Eagle River, WI				
5					
6	Northeast Asphalt, Inc.	Construction Services	Fees	107, 184, 892	91,529
7	1524 Atkinson Drive				
8	Green Bay, WI				
9					
10	Osmose Utilities Services, Inc.	Construction Services	Fees	456, 583	678,862
11	215 Greencastle Road				
12	Tyrone, GA				
13					
14	Otis Elevator Company	Equipment Repairs	Fees	184, 511	111,771
15	2247 Progress Way				
16	Kaukauna, WI				
17					
18	Per Mar Security Services	Security Services	Fees	Various	125,139
19	2129A S. Oneida Street, Suite 113				
20	Green Bay, WI				
21					
22	Performa, Inc.	Engineering Services	Fees	Various	140,003
23	124 N. Broadway, Suite 1				
24	De Pere, WI				
25					
26	Pieperline	Construction Services	Fees	Various	2,933,908
27	W222 N5734 Miller Way, Suite 106				
28	Sussex, WI				
29					
30	Professional Control Corp.	Construction Services	Fees	107	51,531
31	P.O. Box 130				
32	Germantown, WI				
33					
34					
35					

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Quality Insulators, Inc.	Construction Services	Fees	107, 510, 553	303,592
2	3142 South Ridge Road				
3	Green Bay, WI				
4					
5	Raasch Associates, Inc.	Engineering Services	Fees	Various	56,261
6	400 AMS Court				
7	Green Bay, WI				
8					
9	Reeke-Marold Co., Inc.	Construction Services	Fees	107	178,643
10	1337 South Broadway				
11	Green Bay, WI				
12					
13	REI Engineering, Inc.	Construction Services	Fees	Various	68,114
14	4080 North 20th Avenue				
15	Wausau, WI				
16					
17	Riverview Construction, Inc.	Construction Services	Fees	Various	233,234
18	4140 6th Street				
19	Wausau, WI				
20					
21	Robert E. Lee & Associates, Inc.	Construction Services	Fees	Various	166,185
22	4664 Golden Pond Park Court				
23	Hobart, WI				
24					
25	Rocky Mountain Industrial Services, LLC	Equipment Repairs	Fees	512	305,530
26	1625 Downing Street				
27	Denver, CO				
28					
29	Schiff Hardin LLP	Legal Services	Fees	Various	162,297
30	233 South Wacker Drive, Suite 6600				
31	Chicago, IL				
32					
33	Scotts Industrial Coatings	Construction Services	Fees	Various	157,681
34	4325 Highway 29				
35	Green Bay, WI				

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) 04/30/15	Year of Report December 31, 2014		
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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, (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	Service	Basis of Charges	Acct #	Amount
1	SKC Communication Products LLC	Construction Services	Fees	107	83,328
2	8320 Hedge Lane Terrace				
3	Shawnee, KS				
4					
5	Southern Cross Corp.	Construction Services	Fees	874	73,536
6	4487 South Old Peachtree Road				
7	Norcross, GA				
8					
9	Stantec Consulting Services, Inc.	Consulting Services	Fees	Various	100,020
10	12075 Corporate Parkway, Suite 200				
11	Mequon, WI				
12					
13	Storage Battery Systems, Inc.	Equipment Repairs	Fees	Various	59,387
14	N922 Tower View Drive, Unit J				
15	Greenville, WI				
16					
17	Straight Shot Express	Delivery Services	Fees	163, 923	287,638
18	P.O. Box 371				
19	Neenah, WI				
20					
21	Technical Innovation	Construction Services	Fees	107, 184, 903	622,212
22	2975 Northwoods Parkway				
23	Norcross, GA				
24					
25	Tegrete Corp.	Cleaning Services	Fees	184	627,224
26	4111 Mackenzie Court, NE, Suite 100				
27	St. Michael, MN				
28					
29	Terwilliger Wakeen Piehler	Legal Services	Fees	107, 923, 925	65,291
30	P.O. Box 8063				
31	Wausau, WI				
32					
33	The Boldt Company	Construction Services	Fees	Various	949,435
34	2901 Business Park Drive				
35	Stevens Point, WI				

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	The Brattle Group, Inc.	Consulting Services	Fees	186, 549	222,008
2	44 Brattle Street				
3	Cambridge, MA				
4					
5	Toshiba International Corp.	Equipment Repairs	Fees	513, 544, 553	3,084,782
6	6623 W. Washington Street				
7	West Allis, WI				
8					
9	Towers Watson	Consulting Services	Fees	923	79,747
10	71 South Wacker Drive, Suite 2600				
11	Chicago, IL				
12					
13	TRC Solutions	Engineering Services	Fees	Various	111,291
14	21 Griffin Road North				
15	Windsor, CT				
16					
17	Tweet Garot Mechanical, Inc.	Construction Services	Fees	Various	943,769
18	2545 Larsen Road				
19	Green Bay, WI				
20					
21	United Conveyor Supply Co.	Construction Services	Fees	107	1,105,788
22	2100 Norman Drive West				
23	Waukegan, IL				
24					
25	Valley Hydro Excavation LLC	Construction Services	Fees	Various	231,698
26	N2496 US Highway 45				
27	Campbellsport, WI				
28					
29	Valmont Industries, Inc.	Engineering Services	Fees	107	688,100
30	P.O. Box 30				
31	Oregon, WI				
32					
33	Van Ert Electric Co., Inc.	Construction Services	Fees	Various	1,171,487
34	7019 Stewart Avenue				
35	Wausau, WI				

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) 04/30/15	Year of Report December 31, 2014		
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<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 \$50,000, 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	Service	Basis of Charges	Acct #	Amount
1	Walsdorf Roofing Co., Inc.	Construction Services	Fees	107	191,500
2	W325 Cty. Highway HH				
3	Kiel, WI				
4					
5	Waste Management	Disposal Services	Fees	107, 143, 506	54,171
6	P.O. Box 12560				
7	Green Bay, WI				
8					
9	Waste Management Corp.	Disposal Services	Fees	Various	167,681
10	1001 Gannin Street, Suite 4000				
11	Houston, TX				
12					
13	Wind Access Engineering, Inc.	Construction Services	Fees	551	289,384
14	309 Highland Avenue				
15	Theresa, WI				
16					
17	WS Safety Technologies	Construction Services	Fees	506	62,911
18	221 Lawrence Avenue				
19	Orillia, ON L3V 5M3 CAN				
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/15	Year of Report December 31, 2014
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
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.	Direct labor and loadings for fringe benefits/overhead	Various	203,765
2			Employee benefits (pass through)	Various	150,151
3			Invoices/expense accounts (pass through)	Various	132,990
4			Materials & supplies	Various	393,528
5			Miscellaneous		
6			Pre-tax carrying costs	931	3,714,194
7			Rent	931	1,769,869
8			Third party billings (pass through)	457	(22,932)
9			Usage based & other	Various	138,590
10					
11					
12					
13					
14					
15					
16					
17	Integrus Energy Group, Inc.	Parent Company (We are a wholly-owned subsidiary of Integrus Energy Group, Inc.)	Direct labor and loadings for fringe benefits/overhead	Various	97,849
18			Employee benefits (pass through)	920, 926	(58,966)
19			Invoices/expense accounts (pass through)	Various	37,049
20			Usage based & other	921	73
21					
22					
23	Integrus Energy Services, Inc	Subsidiary of Integrus Energy Group, Inc. (only through 10/31/2014 when Integrus Energy Group divested of Integrus Energy Services, Inc.)	Direct labor and loadings for fringe benefits/overhead	Various	28,665
24			Employee benefits (pass through)	920, 926	(21,827)
25			Invoices/expense accounts (pass through)	Various	4,140
26					
27					
28					
29					
30					
31					
32					
33					
34					

NOTE: Purchase power transactions with associated companies are reported on pages 310-311 and 326-327.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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.	
408	(440)	107	126,678	330,443	(1)	1	
							2
							3
		Various	672,288	822,439	(1), (4)	4	
							5
		Various	80,743	213,293	(4)	6	
							7
		Various	193,992	587,520	(1)	8	
		Various	75	75		9	
				3,714,194	(4)	10	
		1,769,869	(4)	11			
		(22,932)		12			
					13		
408	5,147	107, 163	17,862	156,452	(4)	14	
			Total	7,571,353		15	
							16
							17
							18
							19
		228	153,763	94,797	(1), (4)	20	
							21
		Various	599	37,648	(4)	22	
				73	(2)	24	
	Total	235,514		25			
408	1,467			30,132	(1)	26	
							27
							28
							29
		207	10,550	(11,277)	(1), (4)	30	
							31
		241	209,453	213,593	(4)	32	
							33
			Total	232,448		34	

- (1) Fully Loaded Cost
(2) Market
(3) Tariff
(4) Actual Cost

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
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 Transportation	Subsidiary of Integrus	Direct labor and loadings	Various	1,556
2	Fuels, LLC	Energy Group, Inc.	for fringe benefits/		
3			overhead		
4			Employee benefits		
5			(pass through)		
6			Invoices/expense	921	174
7			accounts (pass through)		
8			Materials & supplies	Various	4,079
9			Miscellaneous		
10			Rent	931	18,279
11			Usage based & other	506, 921	1,083
12					
13					
14	Michigan Gas Utilities	Subsidiary of Integrus	Direct labor and loadings	Various	36,148
15	Corporation	Energy Group, Inc.	for fringe benefits/		
16			overhead		
17			Employee benefits	920	154
18			(pass through)		
19			Invoices/expense	Various	7,737
20			accounts (pass through)		
21			Materials & supplies	Various	191,568
22			Usage based & other	Various	330,312
23					
24					
25	Minnesota Energy	Subsidiary of Integrus	Direct labor and loadings	Various	86,981
26	Resources Corporation	Energy Group, Inc.	for fringe benefits/		
27			overhead		
28			Employee benefits	920	438
29			(pass through)		
30			Invoices/expense	Various	50,001
31			accounts (pass through)		
32			Materials & supplies	Various	429,294
33			Usage based & other	Various	320,278
34					

Name of Respondent	This Report Is:		Date of Report	Year of Report		
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/15	December 31, 2014		
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
408	81			1,637	(1)	1
		228	34,774	34,774	(1), (4)	2
		Various	250	424	(4)	3
		121, 154	11,233	15,312	(1)	4
		121	(1,155)	(1,155)		5
				18,279		6
		121	895	1,978	(4)	7
		Total		71,249		8
408	19	Various	3,364	39,531	(1)	9
		228	242,610	242,764	(1), (4)	10
		107,184	37,402	45,139	(4)	11
		Various	947,897	1,139,465	(1)	12
		Various	33,784	364,096	(2)	13
		Total		1,830,995		14
		107	11,945	98,926	(1)	15
		228	331,564	332,002	(1), (4)	16
417	743	107, 184	54,064	104,808	(4)	17
417	15,199	Various	732,076	1,176,569	(1)	18
417	1,722	107, 184	86,318	408,318	(2)	19
		Total		2,120,623		20

- (1) Fully Loaded Cost
 (2) Market
 (3) Tariff
 (4) Actual Cost

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
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	North Shore Gas Company	Subsidiary of Integrys	Direct labor and loadings	Various	2,163
2		Energy Group, Inc.	for fringe benefits/		
3			overhead		
4			Employee benefits	920	3
5			(pass through)		
6			Invoices/expense	Various	3,655
7			accounts (pass through)		
8			Materials & supplies	Various	34,448
9			Usage based & other	Various	226,268
10					
11					
12	The Peoples Gas Light	Subsidiary of Integrys	Direct labor and loadings	Various	28,055
13	and Coke Company	Energy Group, Inc.	for fringe benefits/		
14			overhead		
15			Employee benefits	920	1,183
16			(pass through)		
17			Invoices/expense	Various	25,576
18			accounts (pass through)		
19			Materials & supplies	Various	138,504
20			Usage based & other	Various	971,209
21					
22					
23	Upper Peninsula Power	Subsidiary of Integrys	Direct labor and loadings	Various	1,153,738
24	Company	Energy Group, Inc.	for fringe benefits/		
25		(only through 8/27/2014	overhead		
26		when Integrys Energy	Employee benefits	920, 926	19,640
27		Group divested of	(pass through)		
28		Upper Penninsula	Invoices/expense	Various	86,966
29		Power Company)	accounts (pass through)		
30			Materials & supplies	Various	444,594
31			Transfer project costs		
32			Usage based & other	Various	868,828
33					
34					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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.	
408	587	107, 184	265	2,428	(1)	1	
							2
							3
					3	(1), (4)	4
							5
		107	926	4,581	(4)	6	
							7
		Various	85,978	120,426	(1)	8	
		107, 184	8,099	234,367	(2)	9	
			Total	361,805			10
408	587	107, 184	24,355	52,997	(1)	11	
							12
							13
							14
		242	20,595	21,778	(1), (4)	15	
							16
		107, 184	49,691	75,267	(4)	17	
							18
		107, 184	280,011	418,515	(1)	19	
		107, 184	29,061	1,000,270	(2)	20	
	Total	1,568,827			21		
417	50,301	Various	198,404	1,402,443	(1)	22	
							23
							24
							25
417, 426	3,493	242	3,796	23,436	(1), (4)	26	
							27
417, 426	3,493	Various	2,063,734	2,154,193	(4)	28	
							29
417	1,526	Various	663,371	1,109,491	(1)	30	
							31
417	137	107, 184	119,901	119,901	(4)	31	
		Various	28,509	897,474	(2)	32	
		Total	5,706,938			33	
						34	

- (1) Fully Loaded Cost
(2) Market
(3) Tariff
(4) Actual Cost

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Wisconsin River Power	We have 50% ownership	Direct labor and loadings	Various	442,054
2	Company	interest	for fringe benefits/		
3			overhead		
4			Employee benefits	926	(2,481)
5			(pass through)		
6			Invoices/expense	Various	75,425
7			accounts (pass through)		
8			Materials & supplies	541	3,340
9			Usage based & other	Various	27,733
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
TOTAL					12,596,121

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
408	(272)	107	562,102	1,003,884	(1)	1
				0		2
				0		3
				(2,481)	(1), (4)	4
						5
		Various	104,840	180,265	(4)	6
						7
		107, 232	161,725	165,065	(1)	8
		107	38,744	66,477	(2)	9
			Total	1,413,210		10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
	79,710		8,437,131	21,112,962		

- (1) Fully Loaded Cost
(2) Market
(3) Tariff
(4) Actual Cost

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) 04/30/15	Year of Report December 31, 2014		
Wisconsin Public Service Corporation					
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
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.	Allocated labor & loadings	Various	33,736,395
2			Allocated nonlabor	Various	17,122,642
3			Depreciation	930	5,167,032
4			Derivatives		
5			Direct labor & loadings for	Various	26,247,586
6			fringe benefits/overhead		
7			Employee benefits	Various	16,038,574
8			(pass through)		
9			Insurance expense	924, 925	25,731
10			Invoices/expense	Various	11,188,192
11			accounts (pass through)		
12			Materials & supplies	Various	2,214
13			Miscellaneous	588	13
14			Other bank & financing fees	903, 930	150,796
15			Other tax (pass through)		
16			Pension funding		
17			reimbursement		
18			Pre-tax carrying cost	930	1,774,849
19			Usage based & other	Various	329,241
20					
21					
22	Integrus Energy Group, Inc.	Parent Company (We are a wholly-owned subsidiary of Integrus Energy Group, Inc.)	ESOP match	920, 500	138,909
23			Invoices/expense	Various	4,358
24			accounts (pass through)		
25			Other bank & financing fees		
26			Transfer project costs		
27			Usage based & other	Various	11,359
28					
29					
30	Integrus Energy Services, Inc.	Subsidiary of Integrus Energy Group, Inc. (only through 10/31/2014 when Integrus Energy Group divested of Integrus Energy Services, Inc.)	Invoices/expense	920	598
31			accounts (pass through)		
32			Transfer project costs		
33					
34					
35					

NOTE: Purchase power transactions with associated companies are reported on pages 310-311 and 326-327.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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.
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.
408, 426	1,744,709	Various	1,138,306	36,619,410	(1), (2)	1
Various	16,046	Various	76,002	17,214,690		2
		Various	(3,632)	5,163,400	(3), (4)	3
426, 431	533,070	184	129,403	662,473		4
Various	988,194	Various	7,151,680	34,387,460	(1), (2)	5
						6
		Various	6,540,464	22,579,038	(1), (4)	7
						8
		165	8,595,720	8,621,451	(2), (4)	9
408, 426	23,620	Various	10,273,365	21,485,177	(4)	10
						11
		232	(12,467)	(10,253)	(1)	12
		Various	1,421	1,434	(2)	13
				150,796	(2)	14
408	711			711	(2)	15
		Various	44,191,857	44,191,857	(4)	16
						17
				1,774,849	(3), (4)	18
		Various	61,106	390,347	(4)	19
			Total	193,232,840		20
						21
		242	3,192,005	3,330,914	(4)	22
421	(25)	Various	417,511	421,844	(4)	23
						24
		186	90,000	90,000	(2)	25
		107	1,320	1,320	(4)	26
		Various	16,771	28,130	(2)	27
			Total	3,872,208		28
						29
		Various	103	701	(4)	30
		163	164	164	(4)	31
						32
						33
						34
			Total	865		35

- (1) Fully Loaded Cost
(2) Market
(3) Tariff
(4) Actual Cost
(5) Contract

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
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 Transportation	Subsidiary of Integrus	Invoices/expense	Various	
2	Fuels, LLC	Energy Group, Inc.	accounts (pass through)		
3					
4	Michigan Gas Utilities	Subsidiary of Integrus	Direct labor & loadings for		
5	Corporation	Energy Group, Inc.	fringe benefits/overhead		
6			Invoices/expense		
7			accounts (pass through)		
8			Materials & supplies		
9			Usage based costs		
10					
11					
12	Minnesota Energy Resources	Subsidiary of Integrus	Direct labor & loadings for	926	7
13	Corporation	Energy Group, Inc.	fringe benefits/overhead		
14			Invoices/expense		
15			accounts (pass through)		
16			Materials & supplies	887	5,729
17			Usage based costs	887	2,005
18					
19					
20	North Shore Gas Company	Subsidiary of Integrus	Invoices/expense		
21		Energy Group, Inc.	accounts (pass through)		
22			Materials & supplies	887, 892	74
23			Usage based costs	892	21
24					
25					
26	The Peoples Gas Light and	Subsidiary of Integrus	Direct labor & loadings for	Various	840
27	Coke Company	Energy Group, Inc.	fringe benefits/overhead		
28			Invoices/expense	593	9
29			accounts (pass through)		
30			Materials & supplies	892	31
31			Rent	880	1,950
32			Usage based costs	892, 921	1,076
33					
34					
35					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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.
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.
		232	1	1	(1)	1
			Total	1		2
						3
		107,184	461	461	(1)	4
						5
		232	22	22	(4)	6
						7
		154	1,829	1,829	(1)	8
		107	46	46	()	9
			Total	2,358		10
						11
				7	(1)	12
						13
		Various	2,141	2,141	(4)	14
						15
				5,729	(1)	16
				2,005	(2)	17
			Total	9,882		18
						19
		184	(86)	(86)	(4)	20
						21
		Various	21,210	21,284	(1)	22
		107	875	896	(2)	23
			Total	22,094		24
						25
		107, 184	23,906	24,746	(1)	26
						27
		184	28	37	(4)	28
						29
		Various	49,851	49,882	(1)	30
				1,950	(2)	31
		107, 163	22	1,098	(2)	32
			Total	77,713		33
						34
						35

- (1) Fully Loaded Cost
- (2) Market
- (3) Tariff
- (4) Actual Cost
- (5) Contract

Name of Respondent		This Report Is:		Date of Report	Year of Report
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/15	December 31, 2014
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	Upper Peninsula Power	Subsidiary of Integrys	Direct labor & loadings for	Various	(3,138)
2	Company	Energy Group, Inc. (only	fringe benefits/overhead		
3		through 08/27/2014	Invoices/expense	Various	4,936
4		when Integrys Energy	accounts (pass through)		
5		Group divested of Upper	Materials & supplies	593	80
6		Peninsula Power	Transfer project costs		
7		Company)	Usage based & other	593	17
8					
9					
10	Wisconsin River Power	We have 50% ownership	Direct labor & loadings for	926	2,456
11	Company	interest	fringe benefits/overhead		
12			Employee benefits	921	519
13			(pass through)		
14			Usage based & other	926	54
15					
16					
17	WPS Investments, LLC	Subsidiary of Integrys	Other tax (pass through)		
18		Energy Group, Inc.			
19					
20	WPS Leasing, Inc.	We own 100%	Unit train lease		
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	TOTAL				111,955,155

Name of Respondent	This Report Is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/15	December 31, 2014

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.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426	487			(2,651)	(1)	1
		143,232	37,864	42,800	(4)	2
						3
		154	80,775	80,855	(1)	4
		107, 184	47,184	47,184	(4)	5
				17	(2)	6
			Total	168,205		7
						8
				2,456	(1)	9
		232	1,029	1,548	(1), (4)	10
						11
				83	(2)	12
			Total	4,087		13
						14
		236	45,150	45,150	(2)	15
			Total	45,150		16
						17
		151	1,376,516	1,376,516	(5)	18
			Total	1,376,516		19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
	3,306,841		83,549,923	198,811,919		

- (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) 04/20/2015	Year/Period of Report End of 2014/Q4	
MONTHLY PEAKS AND OUTPUT						
<p>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.</p> <p>2. Report in column (b) by month the system's output in Megawatt hours for each month.</p> <p>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.</p> <p>4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
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	1,384,830	127,661	1,870	6	1900
30	February	1,172,151	42,016	1,760	6	1900
31	March	1,240,976	53,830	1,727	3	1900
32	April	1,139,942	44,550	1,579	4	1200
33	May	1,173,162	68,397	1,610	30	1800
34	June	1,323,084	139,948	1,883	30	1400
35	July	1,328,045	90,571	2,115	22	1700
36	August	1,381,207	131,225	1,972	25	1700
37	September	1,194,730	53,929	1,745	3	1500
38	October	1,196,014	67,525	1,567	2	2000
39	November	1,236,175	116,596	1,697	17	1900
40	December	1,273,079	87,325	1,736	1	1900
41	TOTAL	15,043,395	1,023,573			

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) 04/20/2015	Year/Period of Report 2014/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 separately reported for each hour. The total purchases when the MISO purchases and sales are netted on an hourly basis are 5,155,719 MWH.

Purchases include generation by WRPC Hydros in which WPSC is a 50% owner. This amount is not adjusted for FERC Order 668-A.

Schedule Page: 401 Line No.: 24 Column: b

Sales 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 separately reported for each hour. The total sales when the MISO purchases and sales are netted on an hourly basis are 590,543 MWH.

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. Energy MWH are adjusted for FERC Order 668-A.

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as 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: 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	995	1491
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	48	71
10	When Limited by Condenser Water	47	69
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	30057000	66690000
13	Cost of Plant: Land and Land Rights	172362	215453
14	Structures and Improvements	4592911	4286680
15	Equipment Costs	26075391	32540739
16	Asset Retirement Costs	247434	245973
17	Total Cost	31088098	37288845
18	Cost per KW of Installed Capacity (line 17/5) Including	621.7620	596.6215
19	Production Expenses: Oper, Supv, & Engr	0	35
20	Fuel	1606247	3355599
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	23189	23059
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	165	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	415
30	Maintenance of Structures	2291	3788
31	Maintenance of Boiler (or reactor) Plant	145680	152880
32	Maintenance of Electric Plant	6477	17912
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	1784049	3553688
35	Expenses per Net KWh	0.0594	0.0533
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 Barrels Mcf	Tons Barrels Mcf
38	Quantity (Units) of Fuel Burned	21480 0 25149	46497 0 51062
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8678 0 1038	8635 0 1038
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	53.010 0.000 7.090	53.010 0.000 7.390
41	Average Cost of Fuel per Unit Burned	66.380 0.000 7.090	64.060 0.000 7.390
42	Average Cost of Fuel Burned per Million BTU	3.688 0.000 6.840	3.578 0.000 7.120
43	Average Cost of Fuel Burned per KWh Net Gen	0.051 0.000 0.097	0.047 0.000 0.096
44	Average BTU per KWh Net Generation	14754.000 0.000 0.000	13622.000 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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Pulliam 7</i> (d)			Plant Name: <i>Pulliam 8</i> (e)			Plant Name: <i>Pulliam-Common</i> (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
6314			4759			0			7
0			0			0			8
79			133			0			9
78			131			0			10
0			0			0			11
354061000			516723000			0			12
258543			430905			0			13
6046317			8495274			0			14
41061758			61573402			0			15
418961			143107			0			16
47785579			70642688			0			17
637.1411			565.1415			0			18
3737			34218			1809068			19
12471374			16053461			0			20
0			0			0			21
26407			26631			2040943			22
0			0			0			23
0			0			0			24
0			0			1382928			25
3187			17261			1436629			26
0			0			0			27
0			0			0			28
57338			201288			266239			29
18753			20783			821016			30
406229			5986329			2434572			31
64178			4584311			319283			32
135			3287			234572			33
13051338			26927569			10745250			34
0.0369			0.0521			0.0000			35
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36
Tons	Barrels	Mcf	Tons	Barrels	Mcf	Tons	Barrels	Mcf	37
224552	0	89519	297890	0	59311	0	0	0	38
8647	0	1038	8617	0	1037	0	0	0	39
53.010	0.000	7.150	53.010	0.000	7.030	0.000	0.000	0.000	40
52.690	0.000	7.150	52.490	0.000	7.030	0.000	0.000	0.000	41
2.974	0.000	6.890	2.960	0.000	6.780	0.000	0.000	0.000	42
0.034	0.000	0.079	0.031	0.000	0.071	0.000	0.000	0.000	43
11620.000	0.000	0.000	10401.000	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) 04/20/2015	Year/Period of Report End of 2014/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 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	Plant Name: <i>Total - Pulliam</i>			Plant Name: <i>Weston 1</i>		
	(a)	(b)			(c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam			Steam		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1927			1954		
4	Year Last Unit was Installed	1964			1954		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	312.50			60.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	7524			1092		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	331			51		
10	When Limited by Condenser Water	325			50		
11	Average Number of Employees	94			0		
12	Net Generation, Exclusive of Plant Use - KWh	967531000			45145000		
13	Cost of Plant: Land and Land Rights	1077263			278433		
14	Structures and Improvements	23421182			5194438		
15	Equipment Costs	161251290			24856977		
16	Asset Retirement Costs	1055475			333668		
17	Total Cost	186805210			30663516		
18	Cost per KW of Installed Capacity (line 17/5) Including	597.7767			511.0586		
19	Production Expenses: Oper, Supv, & Engr	1847058			2519		
20	Fuel	33486681			1916908		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	2140229			11839		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	1382928			0		
26	Misc Steam (or Nuclear) Power Expenses	1457242			3010		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	525280			3990		
30	Maintenance of Structures	866631			20688		
31	Maintenance of Boiler (or reactor) Plant	9125690			275307		
32	Maintenance of Electric Plant	4992161			16149		
33	Maintenance of Misc Steam (or Nuclear) Plant	237994			7597		
34	Total Production Expenses	56061894			2258007		
35	Expenses per Net KWh	0.0579			0.0500		
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	Barrels	Mcf	Tons	Barrels	Mcf
38	Quantity (Units) of Fuel Burned	590417	0	225311	32882	0	28057
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8632	0	1038	8892	0	1024
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	53.010	0.000	7.170	47.760	0.000	7.220
41	Average Cost of Fuel per Unit Burned	53.980	0.000	7.170	52.140	0.000	7.220
42	Average Cost of Fuel Burned per Million BTU	3.041	0.000	6.910	3.040	0.000	7.050
43	Average Cost of Fuel Burned per KWh Net Gen	0.034	0.000	0.082	0.040	0.000	0.000
44	Average BTU per KWh Net Generation	11194.000	0.000	0.000	13147.000	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Weston 2</i> (d)			Plant Name: <i>Weston 3</i> (e)			Plant Name: <i>Weston 4 (WPS Share)</i> (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1960			1981			2008			3
1960			1981			2008			4
75.00			321.60			407.70			5
0			0			0			6
1277			6637			7323			7
0			0			0			8
79			328			380			9
76			323			376			10
0			0			0			11
80662000			1702690000			2294483900			12
348041			1624592			1884048			13
5152303			46122228			100289178			14
29250088			227707782			478188553			15
431304			108181			33684			16
35181736			275562783			580395463			17
469.0898			856.8494			1423.5847			18
4431			382606			443713			19
3131864			50018731			63137644			20
0			0			0			21
11839			1714954			1571622			22
0			0			0			23
0			0			0			24
0			0			0			25
2933			906199			301460			26
0			0			0			27
0			0			0			28
12505			55599			84968			29
5013			182898			137018			30
365318			4580715			6072435			31
65156			810287			1059555			32
1152			70752			15999			33
3600211			58722741			72824414			34
0.0446			0.0345			0.0317			35
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36
Tons	Barrels	Mcf	Tons	Barrels	Mcf	Tons	Barrels	Mcf	37
50620	0	61305	1037437	0	47909	1211033	0	91289	38
8887	0	1024	8847	0	1038	8805	0	1027	39
47.760	0.000	7.320	47.760	0.000	8.810	47.760	0.000	7.640	40
53.010	0.000	7.320	47.810	0.000	8.810	51.550	0.000	7.640	41
3020.000	0.000	7.150	2.646	0.000	8.570	2.887	0.000	7.540	42
0.036	0.000	0.088	0.029	0.000	0.097	0.270	0.000	0.007	43
11815.000	0.000	0.000	11037.000	0.000	0.000	9508.000	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) 04/20/2015	Year/Period of Report End of 2014/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 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	Plant Name: <i>Weston 4 (Total)</i>			Plant Name: <i>Weston-Common</i>		
	(a)	(b)			(c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam					
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional					
3	Year Originally Constructed	2008					
4	Year Last Unit was Installed	2008					
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	582.37			0.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	7323			0		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	542			0		
10	When Limited by Condenser Water	537			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	3183588000			0		
13	Cost of Plant: Land and Land Rights	2230708			0		
14	Structures and Improvements	142797411			0		
15	Equipment Costs	682469724			0		
16	Asset Retirement Costs	47459			0		
17	Total Cost	827545302			0		
18	Cost per KW of Installed Capacity (line 17/5) Including	1420.9958			0		
19	Production Expenses: Oper, Supv, & Engr	2440870			3526762		
20	Fuel	87091745			0		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	3064780			1944162		
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	1785961			2375918		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	301237			273294		
30	Maintenance of Structures	695433			751221		
31	Maintenance of Boiler (or reactor) Plant	12532963			5588593		
32	Maintenance of Electric Plant	1613972			191270		
33	Maintenance of Misc Steam (or Nuclear) Plant	325958			461818		
34	Total Production Expenses	109852919			15113038		
35	Expenses per Net KWh	0.0345			0.0000		
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	Barrels	Mcf	Tons	Barrels	Mcf
38	Quantity (Units) of Fuel Burned	1680184	0	1247107	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8805	0	1027	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	47.760	0.000	7.560	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	51.270	0.000	7.560	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	2.858	0.000	7.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.027	0.000	0.072	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	9508.000	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Plant Total-Weston</i> (d)			Plant Name: <i>Columbia 1 & 2</i> (e)			Plant Name: <i>Edgewater 4</i> (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1954			1975			1969			3
2008			1978			1969			4
1039.00			335.20			105.00			5
0			0			0			6
8606			8599			7711			7
0			0			0			8
1000			359			95			9
986			351			94			10
199			0			0			11
4122980900			1560105000			525943000			12
4135114			676012			549675			13
156758147			19867386			2949797			14
760003400			369808154			38693758			15
906837			-40085			444896			16
921803498			390311467			42638126			17
887.2026			1164.4137			406.0774			18
4360031			480646			192057			19
118205147			26058861			14673757			20
0			0			0			21
5254416			1696444			569558			22
0			0			0			23
0			0			0			24
0			428928			182597			25
3589520			1262082			425511			26
0			0			0			27
0			0			0			28
430356			126914			96919			29
1096838			67119			26683			30
16882368			3066783			984665			31
2142417			1806524			127100			32
557318			726950			214662			33
152518411			35721251			17493509			34
0.0370			0.0229			0.0333			35
Coal	Oil	Gas	Coal	Oil		Coal	Oil	TDF	36
Tons	Barrels	Mcf	Tons	Barrels		Tons	Barrels	Tons	37
2331972	0	228560	962583	3705	0	307510	5537	0	38
10224	0	1027	8756	138000	0	8717	138000	0	39
47.760	0.000	7.690	28.810	129.840	0.000	42.210	127.650	0.000	40
50.030	0.000	7.690	26.560	131.810	0.000	22.160	127.790	0.000	41
2.780	0.000	7.500	1.540	22.280	0.000	2.590	21.910	0.000	42
0.027	0.000	0.080	0.016	0.095	0.000	0.027	0.223	0.000	43
10224.000	0.000	0.000	10729.000	0.000	0.000	10327.000	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) 04/20/2015	Year/Period of Report End of 2014/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 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)
		<i>Weston W31, W32</i>	<i>W Marinette M31, M32</i>
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Combustion Turbine	Combustion Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional
3	Year Originally Constructed	1969	1971
4	Year Last Unit was Installed	1973	1993
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	76.34	83.70
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	8	298
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	79	97
10	When Limited by Condenser Water	56	76
11	Average Number of Employees	0	3
12	Net Generation, Exclusive of Plant Use - KWh	1049000	8339366
13	Cost of Plant: Land and Land Rights	0	66538
14	Structures and Improvements	257986	1102536
15	Equipment Costs	7917375	11460162
16	Asset Retirement Costs	0	0
17	Total Cost	8175361	12629236
18	Cost per KW of Installed Capacity (line 17/5) Including	107.0914	150.8869
19	Production Expenses: Oper, Supv, & Engr	1544	54301
20	Fuel	293720	1293366
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	526	23188
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	-7995	137801
30	Maintenance of Structures	5066	75
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	2368106	37888
33	Maintenance of Misc Steam (or Nuclear) Plant	21	212
34	Total Production Expenses	2660988	1546831
35	Expenses per Net KWh	2.5367	0.1855
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil Gas	Oil Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Barrels Mcf	Barrels Mcf
38	Quantity (Units) of Fuel Burned	0 16339 0	1993 126922 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0 1026 0	138000 1033 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000 17.980 0.000	71.400 8.710 0.000
41	Average Cost of Fuel per Unit Burned	0.000 17.980 0.000	94.460 8.710 0.000
42	Average Cost of Fuel Burned per Million BTU	0.000 17.520 0.000	16.300 8.520 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 1.580 0.000	0.240 0.100 0.000
44	Average BTU per KWh Net Generation	17778.000 0.000 0.000	20172.000 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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>W Marinette M33</i> (d)			Plant Name: <i>DePere Energy Center</i> (e)			Plant Name: <i>Pulliam 31</i> (f)			Line No.
Combustion Turbine			Combustion Turbine			Combustion Turbine			1
Conventional			Conventional			Conventional			2
1993			1999			2003			3
1993			1999			2003			4
103.50			192.27			90.95			5
0			0			0			6
526			1097			620			7
0			0			0			8
99			196			109			9
77			164			85			10
0			2			0			11
28263576			16783885			19565860			12
201423			0			0			13
6868896			15756345			1447124			14
15808533			61429286			33965492			15
0			0			0			16
22878852			77185631			35412616			17
221.0517			401.4440			389.3636			18
55787			240672			1532			19
2719436			2139516			1830978			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
77740			137908			10			25
0			0			0			26
0			0			0			27
0			0			0			28
82075			485796			5198			29
1959			45459			16718			30
0			0			0			31
241708			1218305			96091			32
125			22525			-10			33
3178830			4290181			1950517			34
0.1125			0.2556			0.0997			35
Oil	Gas		Oil	Gas		Oil	Gas		36
Barrels	Mcf		Barrels	Mcf		Barrels	Mcf		37
132	390010	0	4300	188599	0	181	246900	0	38
138000	1033	0	138000	1038	0	138000	1038	0	39
71.400	6.940	0.000	134.290	8.460	0.000	0.000	7.320	0.000	40
94.460	6.940	0.000	126.640	8.460	0.000	128.380	7.320	0.000	41
16.300	6.800	0.000	21.850	8.190	0.000	22.150	7.020	0.000	42
0.250	0.110	0.000	0.290	0.110	0.000	0.030	0.090	0.000	43
16467.000	0.000	0.000	15373.000	0.000	0.000	13760.000	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) 04/20/2015	Year/Period of Report End of 2014/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 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: <i>Fox Energy Center</i> (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combined Cycle	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	
3	Year Originally Constructed	2005	
4	Year Last Unit was Installed	2005	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	618.80	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	3814	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	610	0
10	When Limited by Condenser Water	556	0
11	Average Number of Employees	27	0
12	Net Generation, Exclusive of Plant Use - KWh	1585444000	0
13	Cost of Plant: Land and Land Rights	3912825	0
14	Structures and Improvements	39651981	0
15	Equipment Costs	416126551	0
16	Asset Retirement Costs	0	0
17	Total Cost	459691357	0
18	Cost per KW of Installed Capacity (line 17/5) Including	742.8755	0
19	Production Expenses: Oper, Supv, & Engr	489592	0
20	Fuel	54697427	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	6223781	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	1101028	0
30	Maintenance of Structures	386071	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	9664475	0
33	Maintenance of Misc Steam (or Nuclear) Plant	230719	0
34	Total Production Expenses	72793093	0
35	Expenses per Net KWh	0.0459	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Barrels	Mcf
38	Quantity (Units) of Fuel Burned	3340	10978188
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	138000	1015
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	4.960
41	Average Cost of Fuel per Unit Burned	89.700	4.960
42	Average Cost of Fuel Burned per Million BTU	15.480	4.890
43	Average Cost of Fuel Burned per KWh Net Gen	34.870	0.190
44	Average BTU per KWh Net Generation	7034.000	0.000

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) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 402 Line No.: -1 Column: b

We have filed with MISO to retire Pulliam units 5 and 6 by July 2015.

Schedule Page: 402.1 Line No.: -1 Column: c

We have filed with MISO to retire the Weston 1 by June 2015.

Schedule Page: 403.1 Line No.: -1 Column: f

Joint ownership with Dairyland Power Cooperative (DPC). We are the builder and operator and have an ownership interest of 70%. DPC also owns approximately 15% of other Weston 4 common facilities.

Schedule Page: 403.2 Line No.: -1 Column: e

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Our ownership interest is 31.8%.

Schedule Page: 403.2 Line No.: -1 Column: f

Joint ownership with Wisconsin Power and Light Company, builder and operator of the unit. Our ownership interest is 31.8%.

Schedule Page: 402.3 Line No.: -1 Column: b

Designed for peak load service. Automatically operated plant.

Schedule Page: 402.3 Line No.: -1 Column: c

Designed for peak load service. Automatically operated plant.

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 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)	17.10	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	115,017,946	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	4,968,657	0
17	Equipment Costs	1,145,531	0
18	Roads, Railroads, and Bridges	6,754	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	6,840,910	0
21	Cost per KW of Installed Capacity (line 20 / 5)	400.0532	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	111,456	0
24	Water for Power	351,925	0
25	Hydraulic Expenses	42,040	0
26	Electric Expenses	33,462	0
27	Misc Hydraulic Power Generation Expenses	13,132	0
28	Rents	700	0
29	Maintenance Supervision and Engineering	149,988	0
30	Maintenance of Structures	34,963	0
31	Maintenance of Reservoirs, Dams, and Waterways	66,023	0
32	Maintenance of Electric Plant	11,944	0
33	Maintenance of Misc Hydraulic Plant	0	0
34	Total Production Expenses (total 23 thru 33)	815,633	0
35	Expenses per net KWh	0.0071	0.0000

(This page intentionally left blank)

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) 04/20/2015	Year/Period of Report End of 2014/Q4	
GENERATING PLANT STATISTICS (Small Plants)						
1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project; give project number in footnote.						
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.77		17,055	1,645,333
3	High Falls 2595	1910	7.45		19,998	5,796,896
4	Johnson Falls 2522	1923	3.72		12,157	2,431,853
5	Sandstone Rapids 2546	1925	4.08		12,816	3,170,595
6	Potato Rapids 2560	1921	1.44		4,737	975,303
7	Peshtigo 2581	1920	0.62		2,619	607,574
8	Otter Rapids 1957	1907	0.45		2,180	4,808,695
9	Hat Rapids *	1905	1.66		9,632	2,231,985
10	Tomahawk 1940	1937	2.60		14,241	1,091,473
11	Alexander 1979	1924	4.20		26,343	2,744,283
12	Merrill **	1917	2.34		8,942	5,246,103
13	Wausau 1999	1921	5.40		31,544	4,190,333
14	Jersey 2476	1920	0.51		3,264	648,979
15	Grand Rapids 2433	1910	7.62		31,674	4,204,038
16						
17	TOTAL HYDRO		48.86		197,202	39,829,443
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964				34,600
22						
23						
24						
25	WIND TURBINES					
26	Lincoln Turbines	1999	9.24		13,670	11,517,620
27	Crane Creek	2009	99.00		312,441	158,907,679
28						
29	TOTAL WIND TURBINES		108.24		326,111	170,425,299
30						
31						
32						
33						
34	* License surrendered August 1982.					
35	** License surrendered December 1981.					
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
243,033	115,615		109,201			2
778,107	159,887		262,377			3
653,724	87,393		131,381			4
777,107	92,484		82,136			5
677,294	70,527		80,515			6
979,958	56,022		137,611			7
10,685,989	73,721		86,325			8
1,344,569	109,145		201,533			9
419,797	196,341		526,105			10
653,401	184,192		216,330			11
2,241,924	129,616		187,408			12
775,988	231,003		247,726			13
1,343,096	70,788		37,732			14
551,711	283,984		383,725			15
						16
22,125,698	1,860,718		2,690,105			17
						18
						19
						20
	20,383		1,213			21
						22
						23
						24
						25
1,246,496	45,886		483,649			26
1,605,128	542,154		2,075,227			27
						28
2,851,624	588,040		2,558,876			29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report 2014/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 410 Line No.: 21 Column: a

In December 2011, we removed the Eagle River unit from service. However, we will continue to report the land and structures that remain at the site.

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		4/30/2015 (Mo, Da, Yr)		December 31, 2014	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES							
Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1							
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Major Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Weston Unit 3	Emission controls upgrade, ReACT	321.6	Sep-14	Apr-16		
9	Fox Unit 1	Combustion turbine technology conversion	618.8 (total plant)	Mar-16	Jun-16		
10	Fox Unit 2	Combustion turbine technology conversion	618.8 (total plant)	Apr-17	May-17		
11							
12							
13							
14							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15							
16							
17							
18							
19							
20							
21							
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear, etc.) (b)	Unit (c)	Size of Unit (in megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22							
23							
24							
25							
26							
27							
28							

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) 04/30/15	Year of Report December 31, 2014				
Wisconsin Public Service Corporation							
STEAM ELECTRIC GENERATING PLANTS							
<p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show unit type installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not</p>							
Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS <i>(Include both ratings for the boiler and the turbine-generator or dual-rated installations)</i>				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. <i>(Indicate reheat boilers as 1050/1000)</i> (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	Fox Energy Center	Kaukauna, WI	1-12/1/2005	Combined Cycle	(Boiler) 2700	(Turb) 1052.3/1050.3°F	905
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. Our ownership interest in each unit is 31.8%.						
32	** Weston 4 is jointly owned with Dairyland Power Cooperative. We are the builder and operator and have an ownership interest of 70%. Dairyland Power Cooperative also owns approximately 15% of other Weston 4 common facilities.						
33							

Name of Respondent					This Report Is:			Date of Report		Year of Report			
Wisconsin Public Service Corporation					(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			04/30/15		December 31, 2014			
STEAM ELECTRIC GENERATING PLANTS (cont'd)													
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							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	NAME PLATE Rating in Kw		Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)			
					At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)							
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
1949	50	TC	850	3,600	50,000	57,500	0.5	15	0.8	0.014	50,000	1	
1951	62.5	TC	850	3,600	60,000	69,000	0.5	15	0.8	0.014	62,500	2	
1958	75	TC	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	3	
1964	125	TC	1,800	3,600	136,000	149,600	45	60	0.85	0.016	125,000	4	
1954	60	TC	850	3,600	60,000	75,000	0.5	30	0.85	0.0138	60,000	5	
1960	75	TC	1,450	3,600	65,280	81,600	0.5	30	0.85	0.0138	75,000	6	
1981	321.6	TC	2,400	3,600	350,460	350,460		45	0.9	0.022	321,633	7	
1975	527	TC	2,500	3,600							527,000	8	
	167.6										167,600	9	
1978	527	TC	2,500	3,600							527,000	10	
	167.6										167,600	11	
1969	330	TC		3,600		351,000					330,000	12	
	105					111,618		45	0.9	0.022	105,000	13	
2008	582.4	TC	3,567	3,600		595,000		65	0.85	0.019	582,370	14	
	407.7					416,500					407,659	15	
2005		TC		3,600		221,000		45	0.85	0.018		16	
												17	
												18	
												19	
												20	
												21	
												22	
												23	
												24	
												25	
												26	
												27	
												28	
												29	
												30	
												31	
												32	
*** Our company policy is to report steam generating plant capacities with the turbine maximum rating. Column (s) will agree with column (i).												33	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/30/15		December 31, 2014	
HYDROELECTRIC GENERATING PLANTS							
1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line. 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <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	Location	Name of Stream	Water Wheels			
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Grandfather Falls Unit 1	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
2							
3	Grandfather Falls Unit 2	Rock Falls, WI	Wisconsin	Unattended	Vertical, F	1938	94.1 ft
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							

Name of Respondent			This Report Is:		Date of Report		Year of Report			
Wisconsin Public Service Corporation			(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/30/15		December 31, 2014			
HYDROELECTRIC GENERATING PLANTS (Continued)										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
91	180	14,700	1938	6,900	3	60	11	1	11	1
91	200	8,350	1938	6,900	3	60	6.3	1	6.3	2
										3
										4
										5
										6
										7
										8
										9
										10
										11
										12
										13
										14
										15
										16
										17
										18
										19
										20
										21
										22
										23
										24
										25
										26
										27
										28
										29
										30
										31
										32
										33
										34
										35
										36
										37

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Wisconsin Public Service Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/30/15 (Mo, Da, Yr)		December 31, 2014	
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, <i>Nonutility Property</i> .				4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the			
Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers				
			<i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>				
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)	
1	M-31	Marinette, WI	Turbine	1971	Open	Free Turbine	
2						Direct to Gen.	
3							
4	M-32	Marinette, WI	Turbine	1973	Open	Free Turbine	
5						Direct to Gen.	
6							
7	M-33	Marinette, WI	Turbine	1993	Open	Direct	
8							
9	W-31	Rothschild, WI	Turbine	1969	Open	Direct to Gen.	
10							
11	W-32	Rothschild, WI	Turbine	1973	Open	Free Turbine	
12						Direct to Gen.	
13							
14	De Pere Energy Center	De Pere, WI	Turbine	1999	Open	Direct	
15					Brayton	Connected	
16					Cycle		
17							
18	Pulliam-31	Green Bay, WI	Turbine	2003	Open	Direct to Gen.	
19							
20	Fox Energy Center	Kaukauna, WI	Turbine	2005	Closed	Direct to Gen.	
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Name of Respondent	This Report Is:		Date of Report	Year of Report				
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/30/15	December 31, 2014				
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
<p>operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any plant or portion thereof leased to another company and give name of lessee, date and</p> <p>term of lease and annual rent and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.</p>								
Prime Movers (Continued)	Generators						Total Installed Generating Capacity	Line
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	No.
N/A	1971	13,800	3	60	41.9	1	41.9	1
								2
								3
N/A	1973	13,800	3	60	41.9	1	41.9	4
								5
								6
N/A	1993	13,800	3	60	103.5	1	103.5	7
								8
N/A	1969	13,800	3	60	19.64	1	19.64	9
								10
N/A	1973	13,800	3	60	56.7	1	56.7	11
								12
								13
241,957 hp @ 90 F. alt=600 ft.	1999	18,000	3	60	192.27	1	192.27	14
								15
								16
								17
N/A	2003	13,800	3	60	90.95	1	90.95	18
								19
N/A	2005	18,000	3	60	198.9	2	618.8	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	Amberg	Distribution U	138.00	24.90	
3	Antigo (Antigo)	Distribution U	115.00	24.90	
4	Ashland (Green Bay)	Distribution U	69.00	24.90	
5	Aurora St (Antigo)	Distribution U	115.00	24.90	
6	Aviation (Oshkosh)	Distribution U	138.00	24.90	
7	Bay DeNoc (Menominee)	Distribution U	138.00	24.90	
8	Bayport (Howard)	Distribution U	138.00	24.90	
9	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
10	Bluestone (Green Bay)	Distribution U	69.00	24.90	
11	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
12			69.00	12.50	
13	Brusbay (Nasewaupee)	Distribution U	69.00	24.90	
14	Cassel (Marathon)	Distribution U	115.00	24.90	
15	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
16	Cranberry (Lincoln)	Distribution U	115.00	24.90	
17	Crivitz (Beaver)	Distribution U	138.00	24.90	
18	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 (Rhinelander)	Distribution U	115.00	24.90	
40	Highway V (Green Bay)	Distribution U	138.00	24.90	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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
22	1					3
45	2					4
45	2					5
45	2					6
22	1					7
22	1					8
10	4	1				9
22	1					10
22	1					11
11	2					12
11	1	1				13
45	2					14
63	3					15
22	1					16
22	1					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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	Okray (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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	13.80
15	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
16	Shoto (Two Rivers)	Distribution U	138.00	24.90	
17	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
18	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
19	Sobieski (Little Suamico)	Distribution U	69.00	24.90	
20	Stratford (Stratford)	Distribution U	115.00	24.90	
21	Stowbridge St (Wausau)	Distribution U	46.00	12.50	
22	Suamico (Suamico)	Distribution U	69.00	24.90	
23	Summit Lake (Upham)	Distribution U	115.00	24.90	
24	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
25	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
26	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
27	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
28	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
29			138.00	24.90	
30	Town Line (Wausau)	Distribution U	46.00	12.50	
31			46.00	24.90	
32	Twelfth Ave (Oshkosh)	Distribution U	69.00	24.90	
33	University Ave (Green Bay)	Distribution U	69.00	12.50	
34	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
35	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
36	Venus (Monico)	Distribution U	115.00	24.90	
37	W Marinette (Waupaca)	Distribution U	138.00	24.90	
38	Waupaca (Waupaca)	Distribution U	138.00	24.90	
39	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
40	Wells St (Marinette)	Distribution U	69.00	12.50	

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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	2					12
45	2					13
56	1					14
45	2					15
45	2					16
11	2					17
45	2					18
10	4					19
14	2					20
14	2					21
45	2					22
11	1					23
22	1					24
45	2					25
15	3					26
13	2					27
124	4	1				28
22	1					29
21	3					30
22	1					31
45	2					32
14	2					33
99	5					34
45	2					35
21	2					36
22	1					37
45	2					38
23	2					39
14	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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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	Wells St (Marinette)	Distribution U	69.00	24.90	
2	Wesmark (Glenmore)	Distribution U	69.00	24.90	
3	Weston (Wausau)	Distribution U	115.00	46.00	13.80
4	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
5			115.00	46.00	13.80
6	Woodmin (Woodruff/Minocqua)	Distribution U	115.00	24.90	
7		U=Unattended			
8	MVA DISTRIB SUBS (Listed-112 subs) > 10 MVA subtotal		12743.90	3063.30	82.80
9	MVA DISTRIB SUBS (Not Listed-12 subs) < 10 MVA :				
10	TOTAL MVA DISTRIBUTION SUBSTATIONS 4406 MVA		12743.90	3063.30	82.80
11	TOTAL # DISTRIB SUBSTATIONS: 124				
12					
13					
14	SUMMARY DISTRIB BY STATE:				
15	Wisconsin: (117) 4277 MVA				
16	Michigan: (7) 129 MVA				
17	Total: (124) 4406 MVA				
18					
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) 04/20/2015	Year/Period of Report End of 2014/Q4
--	---	--	---

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)	
22	1					1
45	2					2
84	1					3
59	3					4
56	1					5
22	1					6
						7
4360	232	5				8
47	29	2				9
4407	261	7				10
						11
						12
						13
						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

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) 04/30/15	Year of Report December 31, 2014	
Wisconsin Public Service Corporation				
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS				
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>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.</p>				
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	477,014	186,939	6,612
2	Additions During Year			
3	Purchases	4,853	4,208	169
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	4,853	4,208	169
6	Reduction During Year			
7	Retirements	9,997	2,285	77
8	Associated with Utility Plant Sold	0	13	0
9	TOTAL Reductions (Enter Total of lines 7 and 8)	9,997	2,298	77
10	Number at End of Year (Lines 1+ 5 - 9) *	471,870	188,849	6,704
11	In Stock	18,646	5,699	410
12	Locked Meters on Customers' Premises	2,299		
13	Inactive Transformers on System		56	4
14	In Customers' Use	450,832	182,807	6,275
15	In Company's Use **	93	287	15
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	471,870	188,849	6,704
<p>* One distribution watt-hour meter is leased and six distribution watt-hour meters are on loan.</p> <p>** Effective November 2013, the company reports reclassified out meters in the "In Company's Use" category. Line 15, Column (b) includes 86 XO reclassified out meters.</p>				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2015	December 31, 2014

RENEWABLE ENERGY RESOURCES						
1. Renewable energy means electricity generated using a renewable energy system			4. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).			
2. Report all costs of renewable energy resources under the major classifications provided below and include, as a minimum, the items listed hereunder:			5. Report construction work in progress relating to renewable energy resources at line 11.			
A. Biomass B. Solar C. Solar Thermal D. Wind Energy E. Kinetic energy of moving water including: i. Waves, tides or currents ii. Water released through a damn F. Geothermal Energy G. Municipal Solid Waste H. Landfill gas produced by municipal solid waste I. Other						
Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass					
2	Solar					
3	Solar Thermal					
4	Wind Energy	350,829	(255,358)		170,425,299	
5	Kinetic energy of moving water	929,114	(174,134)	42,482	46,723,418	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	TOTAL (Total of lines 1 thru 9)	1,279,943	(429,492)	42,482	217,148,717	
11	Construction work in progress	(87,581)			218,509	

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) 4/30/2015	Year of Report December 31, 2014
Wisconsin Public Service Corporation			

RENEWABLE ENERGY RESOURCE EXPENSES

1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

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

3. Item 6 subject to MCL460.1047(3)

4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.

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

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	5,345,291	
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	6,966,357	
3	Financing Costs	468	
4	Ancillary to ensure Quality/Reliability		
5	Renewable Energy Credits		
6	Interest on Regulatory Liability (asset)		
7	Taxes and Fees (include credits)	984,589	
8	Administrative and General		
9	Other (Identify)		
10	TOTAL		

INDEX

<u>Schedule</u>	Page No.
Accrued and prepaid taxes.	262-263
Accounts receivable.	226A
Accumulated Deferred Income Taxes.	234A-B, 272-5, 276A-B, 277
Accumulated provisions for depreciation of	
common utility plant.	356
utility plant.	219
utility plant (summary)	200-201
Acquisition adjustments.	215
Advances from associated companies.	256-257
Advances from customers for construction.	268
Allowances.	228-229
Amortization	
miscellaneous.	340
of nuclear fuel.	202-203
of plant acquisition adjustments, accumulated provision.	215
Appropriations of Retained Earnings.	118-119
Assets, miscellaneous current & accrued.	230A
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent.	102
interest on debt to	256-257
payables to.	260B
receivables from	226A
summary of costs billed to.	358-359
summary of costs billed from	360-361
Attestation	1
Balance Sheet	
comparative.	110-113
notes to.	122-123
Bonds.	256-257
Calculation of Federal Income Taxes	261C-D
Capital Stock.	250-251
discount	254
expenses	254
installments received	252
premiums	252
reacquired.	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year.	108-109
made or scheduled to be made in generating plant capacities	412
Charges for outside professional and other consultative services	357
Civic activities, expenditures for.	341
Construction completed, not classified - electric.	216
Construction	
overheads, electric.	217
overhead procedures, general description of.	218
work in progress - common utility plant.	356
work in progress - electric.	216
work in progress - other utility departments.	200-201
Consultative services, charges for.	357

INDEX

<u>Schedule</u>	Page No.
Control	
corporation controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii
Current assets, miscellaneous	230A
Deferred	
credits, other	269
debts, miscellaneous	233
income taxes accumulated - accelerated amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276A-B
income taxes accumulated - pollution control facilities	234A-B
income taxes accumulated - temporary	277
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219, 336-337
Directors	105
Discount on capital stock	254
Discount - premium on long-term debt	256-257
Disposition of property, gain or loss	280A-B
Disposition of utility plant	
deferred gains	270A-B
deferred losses	235A-B
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance (nonmajor)	320N-324N
electric operation and maintenance, summary	323
unamortized debt	256-257
Extraordinary items	342
Extraordinary property losses	230B
Filing requirements, this report form	i-ii
Gains	
deferred gains, from disposition of utility plants	270A-B
on disposition of property	280A-B
unamortized, on reacquired debt	237A-B
General description of construction overhead procedure	218
General information	101
General instructions	i-vi
Generating plant statistics	
hydroelectric (large)	406-407, 414-415
internal-combustion engine and gas-turbine	420-421
pumped storage (large)	408-409, 416-418

INDEX

<u>Schedule</u>	Page No.
Generating plant statistics (continued)	
small plants	410-411
steam electric (large).	402-413A-B
Hydro-electric generating plant statistics.	406-407, 414-415
Identification.	101
Important changes during year.	108-109
Income	
statement of, by departments.	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock.	252
Interdepartmental sales and rents	331A
Internal-Combustion Engine and Gas-Turbine Generating Plant	420-421
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	222-223
Investments	
nonutility property	221
subsidiary companies.	224-225
Investment tax credits, accumulated deferred	266-267
Investment tax credits, generated and utilized.	264-265
Law, excerpts applicable to this report form	iii-iv
Leases	
income from utility plant leased to others	281
lease rentals charged.	333A-D
Liabilities, miscellaneous current & accrued.	268
List of schedules, this report form	2-5
Long-term debt	256-257
Losses - Extraordinary property.	230B
Losses	
deferred, from disposition of utility plant.	235A-B
on disposition of property.	280A-B
operating, carryforward	117C
unamortized, on reacquired debt.	237A-B
Materials and supplies.	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet.	122-123
payable	260A
receivable.	226A
to statement of cash flow.	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property.	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics.	402-403
Number of Electric Department Employees.	323
Officers and officers' salaries.	104

INDEX

<u>Schedule</u>	Page No.
Operating	
expenses - electric	320-323
expenses - electric (summary)	323
loss carryforward	117C
Operation and maintenance expense (nonmajor)	320N-324N
Other	
donations received from stockholders	253
gains on resale or cancellations of reacquired capital stock.	253
income accounts	282
miscellaneous paid-in capital	253
paid-in capital	253
reduction in par or stated value of capital stock.	253
regulatory assets	232
regulatory liabilities	278
Outside services, charges for	357
Overhead, construction - electric	217
Payables	260B
Peaks, monthly, and output	401
Plant acquisition adjustment	215
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336-338
	401-429
Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-211
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	200-201
Political activities, expenditures for	341
Pollution control facilities, accumulated deferred income taxes	234A-B
Preliminary survey and investigation charges	231A-B
Premium and discount on long-term debt	256-257
Premium on capital stock	251
Prepaid taxes	262-263
Production fuel and oil stocks	227A-B
Professional services, charges for	357
Property - losses, extraordinary	230B
Pumped storage generating plant statistics	408-409, 416-418
Purchased power	326-327
Railroads and railways, sales to	331A
Reacquired capital stock	250
Reacquired debt, unamortized loss and gain on	237A-B
Reacquired long-term debt	256-257

INDEX

<u>Schedule</u>	Page No.
Receivables	
from associated companies.	226B
notes and accounts	226A
Receivers' certificates.	256-257
Reconciliation of deferred income tax expense	117A-B
Reconciliation of reported net income with taxable income	
for Federal income taxes.	261A-B
Regulatory Assets, Other	232
Regulatory Commission Expenses Deferred	233
Regulatory Commission Expenses For Year	350-351
Regulatory Liabilities, Other	278
Renewable Energy	
Renewable Energy Resources.	432
Renewable Energy Resource Expenses.	433
Rent	
from electric property	331A
interdepartmental.	331A
lease rentals charged.	333A-D
Research, development and demonstration activities.	352-353
Retained Earnings	
amortization reserve Federal.	119
appropriated	118-119
statement of, for year.	118-119
unappropriated.	118-119
Revenues - electric operating	300-301
Revenues, miscellaneous service and other electric	331B
Salaries and wages	
directors fees.	105
distribution of.	354-355
officers'.	104
Sales	
interdepartmental.	331A
of water and water power.	331B
to railroads and railways	331A
Sales of electricity by rate schedules	304
Sales - for resale.	310-311
Salvage - nuclear fuel.	202-203
Schedules, this report form.	2-5
Securities	
exchange registration.	250-251
holders and voting powers.	106-107
Securities issues or assumed and refunded or retired during year.	255
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-404, 413A-B
Stock liability for conversion.	252
Substations	426-427
Supplies - materials and	227
Survey and investigation, preliminary charges	231A-B
Taxes	
accrued and prepaid.	262-263
accumulated deferred income - temporary.	277
calculation of, Federal.	261C-D
charged during year	262-263
on income, deferred and accumulated	234A-B, 272-275
reconciliation of deferred income tax expense.	276A-B
reconciliation of net income with taxable income for	117A-B
Transformers, line - electric	261A-B
	429

INDEX

<u>Schedule</u>	Page No.
Transmission	
lines added during year.	424-425
lines statistics.	422-423
of electricity for or by others.	328-330, 332
Unamortized	
debt discount.	256-257
debt expense.	256-257
premium on debt.	256-257
Unamortized loss and gain on reacquired debt.	237A-B
Uncollectible accounts, provision for.	226A
Unrecovered Plant and Regulatory Study Costs.	230B
Water and water power, sales of.	331B