

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
NATURAL GAS UTILITIES (MAJOR AND NONMAJOR)

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1919 PA 419, as amended, being MCL 460.51 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 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 immediately preceding 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
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 5, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

- (c) For the CPA certification, submit with the original submission of the form, a letter or report prepared in conformity with current standards of reporting which will:
- (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

- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

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

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

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____ we have also reviewed schedules _____ of Form P-522 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
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

IV. When to Submit

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (dollars or Dth) 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 amounts.

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 and 4.

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. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (See VIII, below).

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
Licensing & Enforcement Division
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.

X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

XII. Report all gas volumes on a pressure base of 14.65 psia and a temperature base 60°F.

XIII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS


I. BTU per cubic foot - The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.65 cm. Per sec.2) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)

II. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.

III. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent WISCONSIN PUBLIC SERVICE CORPORATION		02 Year of Report Dec. 31, 2004
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip) 700 NORTH ADAMS STREET, P. O. BOX 19001, GREEN BAY, WISCONSIN 54307-9001		
05 Name of Contact Person BARTH J. WOLF	06 Title of Contact Person SECRETARY & MANAGER - LEGAL SERVICES	
07 Address of Contact Person (Street, City, State, Zip) 700 NORTH ADAMS STREET, P. O. BOX 19001, GREEN BAY, WISCONSIN 54307-9001		
08 Telephone of Contact Person, Including Area Code: (920) 433-1727	09 This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) APRIL 30, 2005
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name DIANE L. FORD	03 Signature 	04 Date Signed (Mo, Da, Yr) APRIL 30, 2005
02 Title VP-CONTROLLER & CHIEF ACCOUNTING OFFICER		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Natural Gas Utility)			
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."	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	See FERC Form 1, Page 101	
Control Over Respondent & Other Associated Companies	M 102	See MPSC Form P-521, Page 102	
Corporations Controlled by Respondent	103	See FERC Form 1, Page 103	
Officers and Employees	M 104	See MPSC Form P-521, Page 104	
Directors	105	See MPSC Form P-521, Page 105	
Security Holders and Voting Powers	M 106-107	See MPSC Form P-521, Pages 106-107	
Important Changes During the Year	108-109	See FERC Form 1, Pages 108-109	
Comparative Balance Sheet	M 110-113	See MPSC Form P-521, Pages 110-113	
Statement of Income for the Year	M 114-117	See FERC Form 1, Pages 114-117	
Statement of Retained Earnings for the Year	M 118-119	See FERC Form 1, Pages 118-119	
Statement of Cash Flows	120-121	See FERC Form 1, Pages 120-121	
Notes to Financial Statements	122-123	See FERC Form 1, Pages 122-123	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See FERC Form 1, Pages 200-201	
Gas Plant in Service	M 204-212B		
Gas Plant Leased to Others	213	None	
Gas Plant Held for Future Use	214	None	
Production Properties Held for Future Use	215	None	
Construction Work in Progress - Gas	216		
Construction Overheads - Gas	217		
General Description of Construction Overhead Procedure	M 218	See MPSC Form P-521, Page 218	
Accumulated Provision for Depreciation of Gas Utility Plant	M 219		
Gas Stored	220		
Nonutility Property	221	See MPSC Form P-521, Page 221	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	See MPSC Form P-521, Page 221	
Investments	222-223	See MPSC Form P-521, Pages 222-223	
Investment in Subsidiary Companies	224-225	See FERC Form 1, Pages 224-225	
Gas Prepayments Under Purchase Agreements	226-227	None	
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	None	
Prepayments	230		
Extraordinary Property Losses	230	None	
Unrecovered Plant and Regulatory Study Costs	230	None	
Preliminary Survey and Investigation Charges	231	None	
Other Regulatory Assets	232	See MPSC Form P-521, Page 232	
Miscellaneous Deferred Debits	233	See MPSC Form P-521, Page 233	
Accumulated Deferred Income Taxes (Account 190)	234-235	See NOTE 1 Below	

NOTE 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-522.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	See FERC Form 1, Pages 250-251	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	See MPSC Form P-521, Page 252	
Other Paid-In Capital	253	See FERC Form 1, Page 253	
Discount on Capital Stock	254	None	
Capital Stock Expense	254	See FERC Form 1, Page 254b	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	See MPSC Form P-521, Page 255	
Long-Term Debt	256-257	See FERC Form 1, Pages 256-257	
Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259		
Unamortized Loss and Gain on Reacquired Debt	260	See MPSC Form P-521, Pages 237A&B	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261 A-B	See NOTE 1 Below	
Calculation of Federal Income Tax	M 261 C-D	See NOTE 1 Below	
Taxes Accrued, Prepaid and Charged During Year	262-263	See NOTE 1 Below	
Investment Tax Credits Generated and Utilized	264-265	Pages eliminated by MPSC, never removed from List of Schedules	
Accumulated Deferred Investment Tax Credits	M 266-267	See FERC Form 1, Pages 266-267	
Miscellaneous Current and Accrued Liabilities	M 268	See MPSC Form P-521, Page 268	
Other Deferred Credits	269	See FERC Form 1, Page 269	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	See NOTE 1 Below	
Accumulated Deferred Income Taxes - Other Property	274-275	See NOTE 1 Below	
Accumulated Deferred Income Taxes - Other	M 276 A-B	See NOTE 1 Below	
Other Regulatory Liabilities	278	See MPSC Form P-521, Page 278	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	300-301		
Rates and Sales Section	M 305 A-C		
Off-System Sales - Natural Gas	M 310 A-B		
Revenue from Transportation of Gas of Others-Natural Gas	312-313		
Sales of Products Extracted from Natural Gas	315	None	
Revenues from Natural Gas Processed by Others	315	None	
Gas Operation and Maintenance Expenses	M 320-325		
Number of Gas Department Employees	325		
Exploration and Development Expenses	326	None	
Abandoned Leases	326	None	
Gas Purchases	M 327, 327A-B	None - Pages 327A-B	
Exchange Gas Transactions	328-330	None	
Gas Used in Utility Operations - Credit	331	None	
Transmission and Compression of Gas by Others	332-333	None	
Other Gas Supply Expenses	334	None	
Miscellaneous General Expenses - Gas	M 335		
Depreciation, Depletion and Amortization of Gas Plant	336-338		
Income from Utility Plant Leased to Others	339	None	
Particulars Concerning Certain Income Deduction and Interest Charges	340	See MPSC Form P-521, Page 340	

NOTE 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-522.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
COMMON SECTION			
Regulatory Commission Expenses	350-351	See FERC Form 1, Pages 350-351	
Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Charges for Outside Professional and Other Consultative Services	357	See MPSC Form P-521, Page 357	
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501	None	
Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505	None	
Compressor Stations	508-509	None	
Gas and Oil Wells	510	None	
Gas Storage Projects	M 512-513	None	
Distribution and Transmission Lines	M 514		
Liquefied Petroleum Gas Operations	516-517	None	
Distribution System Peak Deliveries	M 518		
Auxiliary Peaking Facilities	519	None	
System Map	522		
Footnote Data	551	None	
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117 A-B	See MPSC Form P-521, Pages 117A-B	
Operating Loss Carryforward	117 C	None	
Notes & Accounts Receivable Summary for Balance Sheet	228 A	See MPSC Form P-521, Page 226A	
Accumulated Provision for Uncollectible Accounts - Credit	228 A	See MPSC Form P-521, Page 226A	
Receivables From Associated Companies	228 B	See MPSC Form P-521, Page 226B	
Materials and Supplies	228 C	See FERC Form 1, Pages 227	
Notes Payable	260 A	See MPSC Form P-521, Page 260A	
Payables to Associated Companies	260 B	See MPSC Form P-521, Page 260B	
Customer Advances for Construction	268	See MPSC Form P-521, Page 268	
Accumulated Deferred Income Taxes - Temporary	277	See NOTE 1 Below	
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	N/A	
Lease Rentals Charges	333A-333D	See MPSC Form P-521, Pages 333A-D	
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336 N	N/A	
Particulars Concerning Certain Other Income Accounts	341	See MPSC Form P-521, Page 282	
Gain or Loss on Disposition of Property	342 A-B	See MPSC Form P-521, Pages 280A&B	
Expenditures for Certain Civic, Political and Related Activities	343	See MPSC Form P-521, Page 341	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
Summary of Costs Billed to Associated Companies	358-359	See MPSC Form P-521, Pages 358-359	
Summary of Costs Billed from Associated Companies	360-361	See MPSC Form P-521, Pages 360-361	

NOTE 1: See Tax Schedule Instructions on Page 5 of MPSC Form P-522.

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LIST OF SCHEDULES (Natural Gas Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p>INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF MAJOR AND NONMAJOR GAS UTILITIES - TAX SCHEDULES -</p> <p>Purpose: The Commission will permit the option to adopt FERC reporting requirements if the company agrees to file the MPSC information on a historical test-year basis in a rate case or upon request of the Commission Staff. For the following pages:</p>			
Accumulated Deferred Income Taxes	234-235	See FERC Form 1, Pages 234-235	
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes	261A-B	See FERC Form 1, Page 261	
Calculation of Federal Income Tax	261C-D	See FERC Form 1, Page 261	
Taxes Accrued, Prepaid and Charged During Year	262-263	See FERC Form 1, Pages 262-263	
Accumulated Deferred Income Taxes	272-277	See FERC Form 1, Pages 272-277	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and			include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these	
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. Intangible Plant		
2	301	Organization	\$ -	\$ -
3	302	Franchises and Consents	-	-
4	303	Miscellaneous Intangible Plant	2,723,779	93,222
5		TOTAL Intangible Plant	2,723,779	93,222
6		2. Production Plant		
7		Manufactured Gas Production Plant		
8	304.1	Land	-	-
9	304.2	Land Rights	-	-
10	305	Structures and Improvements	-	-
11	306	Boiler Plant Equipment	-	-
12	307	Other Power Equipment	-	-
13	308	Coke Ovens	-	-
14	309	Producer Gas Equipment	-	-
15	310	Water Gas Generating Equipment	-	-
16	311	Liquefied Petroleum Gas Equipment	-	-
17	312	Oil Gas Generating Equipment	-	-
18	313	Generating Equipment-Other Processes	-	-
19	314	Coal, Coke and Ash Handling Equipment	-	-
20	315	Catalytic Cracking Equipment	-	-
21	316	Other Reforming Equipment	-	-
22	317	Purification Equipment	-	-
23	318	Residual Refining Equipment	-	-
24	319	Gas Mixing Equipment	-	-
25	320	Other Equipment	-	-
26	321	Asset Retirement Costs	-	-
27		TOTAL Manufactured Gas Production Plant	-	-

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					1
\$ -	\$ -	\$ -	\$ -	301	2
-	-	-	-	302	3
11,057			2,805,944	303	4
11,057	-	-	2,805,944		5
					6
					7
-	-	-	-	304.1	8
-	-	-	-	304.2	9
-	-	-	-	305	10
-	-	-	-	306	11
-	-	-	-	307	12
-	-	-	-	308	13
-	-	-	-	309	14
-	-	-	-	310	15
-	-	-	-	311	16
-	-	-	-	312	17
-	-	-	-	313	18
-	-	-	-	314	19
-	-	-	-	315	20
-	-	-	-	316	21
-	-	-	-	317	22
-	-	-	-	318	23
-	-	-	-	319	24
-	-	-	-	320	25
-	-	-	-	321	26
-	-	-	-		27

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
28		Natural Gas Production & Gathering Plant		
29	325.1	Producing Lands	\$ -	\$ -
30	325.2	Producing Leaseholds	-	-
31	325.3	Gas Rights	-	-
32	325.4	Rights-of-Way	-	-
33	325.5	Other Land	-	-
34	325.6	Other Land Rights	-	-
35	326	Gas Well Structures	-	-
36	327	Field Compressor Station Structures	-	-
37	328	Field Measuring and Regulating Station Structures	-	-
38	329	Other Structures	-	-
39	330	Producing Gas Wells-Well Construction	-	-
40	331	Producing Gas Wells-Well Equipment	-	-
41	332	Field Lines	-	-
42	333	Field Compressor Station Equipment	-	-
43	334	Field Measuring and Regulating Station Equipment	-	-
44	335	Drilling and Cleaning Equipment	-	-
45	336	Purification Equipment	-	-
46	337	Other Equipment	-	-
47	338	Unsuccessful Exploration & Development Costs	-	-
48	339	Asset Retirement Costs	-	-
49		TOTAL Production and Gathering Plant	-	-
50		Products Extraction Plant		
51	340.1	Land	-	-
52	340.2	Land Rights	-	-
53	341	Structures and Improvements	-	-
54	342	Extraction and Refining Equipment	-	-
55	343	Pipe Lines	-	-
56	344	Extracted Products Storage Equipment	-	-
57	345	Compressor Equipment	-	-
58	346	Gas Measuring and Regulating Equipment	-	-
59	347	Other Equipment	-	-
60	348	Asset Retirement Costs	-	-
61		TOTAL Products Extraction Plant	-	-
62		TOTAL Natural Gas Production Plant	-	-
63		SNG Production Plant (Submit Supplemental Statement)		
64		TOTAL Production Plant	-	-
65		3. Natural Gas Storage and Processing Plant		
66		Underground Storage Plant		
67	350.1	Land		

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.
					28
\$ -	\$ -	\$ -	\$ -	325.1	29
-	-	-	-	325.2	30
-	-	-	-	325.3	31
-	-	-	-	325.4	32
-	-	-	-	325.5	33
-	-	-	-	325.6	34
-	-	-	-	326	35
-	-	-	-	327	36
-	-	-	-	328	37
-	-	-	-	329	38
-	-	-	-	330	39
-	-	-	-	331	40
-	-	-	-	332	41
-	-	-	-	333	42
-	-	-	-	334	43
-	-	-	-	335	44
-	-	-	-	336	45
-	-	-	-	337	46
-	-	-	-	338	47
-	-	-	-	339	48
-	-	-	-		49
					50
-	-	-	-	340.1	51
-	-	-	-	340.2	52
-	-	-	-	341	53
-	-	-	-	342	54
-	-	-	-	343	55
-	-	-	-	344	56
-	-	-	-	345	57
-	-	-	-	346	58
-	-	-	-	347	59
-	-	-	-	348	60
-	-	-	-		61
-	-	-	-		62
					63
-	-	-	-		64
					65
					66
			-	350.1	67

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
68	350.2	Rights-of-Way	\$ -	\$ -
69	351	Structures and Improvements	-	-
70	352	Wells	-	-
71	352.1	Storage Leaseholds and Rights	-	-
72	352.2	Reservoirs	-	-
73	352.3	Non-Recoverable Natural Gas	-	-
74	353	Lines	-	-
75	354	Compressor Station Equipment	-	-
76	355	Measuring and Regulating Equipment	-	-
77	356	Purification Equipment	-	-
78	357	Other Equipment	-	-
79	358	Gas in Underground Storage-Noncurrent	-	-
80	358	Asset Retirement Costs	-	-
81		TOTAL Underground Storage Plant	-	-
82		Other Storage Plant		
83	360.1	Land	-	-
84	360.2	Land Rights	-	-
85	361	Structures and Improvements	-	-
86	362	Gas Holders	-	-
87	363	Purification Equipment	-	-
88	363.1	Liquefaction Equipment	-	-
89	363.2	Vaporizing Equipment	-	-
90	363.3	Compressor Equipment	-	-
91	363.4	Measuring and Regulating Equipment	-	-
92	363.5	Other Equipment	-	-
93	363.6	Asset Retirement Costs	-	-
94		TOTAL Other Storage Plant	-	-
95		Base Load Liquefied NG Terminating and Processing Plant		
96	364.1	Land	-	-
97	364.1a	Land Rights	-	-
98	364.2	Structures and Improvements	-	-
99	364.3	LNG Processing Terminal Equipment	-	-
100	364.4	LNG Transportation Equipment	-	-
101	364.5	Measuring and Regulating Equipment	-	-
102	364.6	Compressor Station Equipment	-	-
103	364.7	Communication Equipment	-	-
104	364.8	Other Equipment	-	-
105		TOTAL Base Load LNG Terminating and Processing Plant	-	-
106				
107		TOTAL Natural Gas Storage and Processing Plant	-	-

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)		Adjustments (e)		Transfers (f)		Balance at End of Year (g)	
Acct. No.		Line No.					
\$ -	\$ -	\$ -	\$ -	350.2	68		
-	-	-	-	351	69		
-	-	-	-	352	70		
-	-	-	-	352.1	71		
-	-	-	-	352.2	72		
-	-	-	-	352.3	73		
-	-	-	-	353	74		
-	-	-	-	354	75		
-	-	-	-	355	76		
-	-	-	-	356	77		
-	-	-	-	357	78		
-	-	-	-	358	79		
-	-	-	-	358.1?	80		
-	-	-	-		81		
					82		
-	-	-	-	360.1	83		
-	-	-	-	360.2	84		
-	-	-	-	361	85		
-	-	-	-	362	86		
-	-	-	-	363	87		
-	-	-	-	363.1	88		
-	-	-	-	363.2	89		
-	-	-	-	363.3	90		
-	-	-	-	363.4	91		
-	-	-	-	363.5	92		
-	-	-	-	363.6	93		
-	-	-	-		94		
					95		
-	-	-	-	364.1	96		
-	-	-	-	364.1a	97		
-	-	-	-	364.2	98		
-	-	-	-	364.3	99		
-	-	-	-	364.4	100		
-	-	-	-	364.5	101		
-	-	-	-	364.6	102		
-	-	-	-	364.7	103		
-	-	-	-	364.8	104		
-	-	-	-		105		
					106		
-	-	-	-		107		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)		Additions (c)
108		4. Transmission Plant			
109	365.1	Land	\$ -		\$ -
110	365.2	Land Rights	-		-
111	365.3	Rights-of-Way	-		-
112	366	Structures and Improvements	-		-
113	367	Mains	-		-
114	368	Compressor Station Equipment	-		-
115	369	Measuring and Regulating Station Equipment	-		-
116	370	Communication Equipment	-		-
117	371	Other Equipment	-		-
118	372	Asset Retirement Costs	-		-
119		TOTAL Transmission Plant	-		-
120		5. Distribution Plant			
121	374.1	Land	641,980		93,536
122	374.2	Land Rights	-		-
123	375	Structures and Improvements	255,829		-
124	376	Mains	193,161,870		19,025,420
125	377	Compressor Station Equipment	-		-
126	378	Measuring and Regulating Station Equip.-General	8,309,213		706,550
127	379	Measuring and Regulating Station Equip.-City Gate	6,236,289		676,042
128	380	Services	113,485,372		6,548,921
129	381	Meters	60,334,748		25,143,156
130	382	Meter Installations	-		-
131	383	House Regulators	8,153,823		527,652
132	384	House Regulator Installations	-		-
133	385	Industrial Measuring and Regulating Station Equip.	3,664,379		159,178
134	386	Other Property on Customer's Premises	-		-
135	387	Other Equipment	-		-
136	388	Asset Retirement Costs	-		-
137		TOTAL Distribution Plant	394,243,503		52,880,455
138		6. General Plant			
139	389.1	Land	16,223		-
140	389.2	Land Rights	-		-
141	390	Structures and Improvements	1,294,295		108,626
142	391	Office Furniture and Equipment	94,272		413
143	391.1	Computers and Computer Relating Equipment	258,935		9,043
144	392	Transportation Equipment	-		-
145	393	Stores Equipment	-		-
146	394	Tools, Shop and Garage Equipment	1,936,632		394,890
147	395	Laboratory Equipment	706,138		6,490

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct. No.	Line No.		
					108		
\$ -	\$ -	\$ -	\$ -	365.1	109		
-	-	-	-	365.2	110		
-	-	-	-	365.3	111		
-	-	-	-	366	112		
-	-	-	-	367	113		
-	-	-	-	368	114		
-	-	-	-	369	115		
-	-	-	-	370	116		
-	-	-	-	371	117		
-	-	-	-	372	118		
-	-	-	-		119		
					120		
-	-	-	735,516	374.1	121		
-	-	-	-	374.2	122		
3,683	-	(917)	251,229	375	123		
556,718	-	66,725	211,697,297	376	124		
-	-	-	-	377	125		
112,622	-	(40,234)	8,862,907	378	126		
226,893	-	-	6,685,438	379	127		
932,487	-	-	119,101,806	380	128		
1,001,573	-	-	84,476,331	381	129		
-	-	-	-	382	130		
24,476	-	-	8,656,999	383	131		
-	-	-	-	384	132		
37,793	-	(1,107)	3,784,657	385	133		
-	-	-	-	386	134		
-	-	-	-	387	135		
-	-	-	-	388	136		
2,896,245	-	24,467	444,252,180		137		
					138		
-	-	-	16,223	389.1	139		
-	-	-	-	389.2	140		
6,441	-	-	1,396,480	390	141		
2,243	-	-	92,442	391	142		
115,718	-	6,905	159,165	391.1	143		
-	-	-	-	392	144		
-	-	-	-	393	145		
-	-	39,796	2,371,318	394	146		
-	-	(4,969)	707,659	395	147		

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Acct. No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
148	396	Power Operated Equipment	\$ -	\$ -
149	397	Communication Equipment	2,288,946	1,487,700
150	398	Miscellaneous Equipment	2,073	-
151		SUBTOTAL (Lines 132 thru 143)	6,597,514	2,007,162
152	399	Other Tangible Property	-	-
153	399.1	Asset Retirement Costs	-	-
154		TOTAL General Plant	6,597,514	2,007,162
155		TOTAL (Accounts 101 and 106)	403,564,796	54,980,839
156	101.1	Property Under Capital Leases	-	-
157	102	Gas Plant Purchased (See Instruction 8)	-	-
158	(Less) 102	Gas Plant Sold (See Instruction 8)	-	-
159	103	Experimental Gas Plant Unclassified	-	-
160		TOTAL GAS PLANT IN SERVICE	\$ 403,564,796	\$ 54,980,839

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		Development, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		3. Minor projects (less than \$500,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Install Tie Between Wausau Gate and N. Wausau Gate	2,993,328		
2	Projects With Balances Less Than \$500,000	902,615		
3				
4				
5				
6				
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43	TOTAL	3,895,943		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
CONSTRUCTION OVERHEADS - GAS				
1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page		218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.		
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	Local Engineering & AFUDC	153,626	54,164,073	
2				
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6				
7				
8				
9				
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46	TOTAL	153,626	54,164,073	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT *(Account 108 & 110)*

- | | |
|---|---|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---|---|

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	176,211,202	176,211,202		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	14,097,179	14,097,179		
4	(403.1) Deprec. and Deplet. Expense	0			
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation Expenses-Clearing	0			
7	Other Clearing Accounts	0			
8	Other Accounts (Specify):	0			
9		0			
10	TOTAL Deprec. Prov. for Year <i>(Enter Total of lines 3 thru 9)</i>	14,097,179	14,097,179	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	3,141,306	3,141,306		
13	Cost of Removal	355,177	355,177		
14	Salvage (Credit)	251,186	251,186		
15	TOTAL Net Chrgs. for Plant Ret. <i>(Enter Total of lines 12 thru 14)</i>	3,245,297	3,245,297	0	0
16	Other Debit or Credit Items (Describe):	0	0		
17	Transfers & Reclassification	36,372	36,372		
18		0	0		
19	Balance End of Year <i>(Enter Total of lines 1, 10, 15, & 17)</i>	187,099,456	187,099,456	0	0

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

20	Production - Manufactured Gas	0			
21	Production and Gathering - Natural Gas	0			
22	Products Extraction - Natural Gas	0			
23	Underground Gas Storage	0			
24	Other Storage Plant	0			
25	Base Load LNG Terminating & Proc. Plt.	0			
26	Transmission	0			
27	Distribution	183,066,295	183,066,295		
28	General	4,033,161	4,033,161		
29	TOTAL <i>(Enter total of lines 20 thru 28)</i>	187,099,456	187,099,456	0	0

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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

- | | |
|---|---|
| <p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment</p> | <p>of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60°F.</p> |
|---|---|

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year		\$50,927,730			\$50,927,730
2	Gas Delivered to Storage (contra Account)		76,890,735			76,890,735
3	Gas Withdrawn from Storage (contra Account) *		67,606,581			67,606,581
4	Other Debits or Credits (Net)		-			-
5	Balance at End of Year		\$60,211,884			\$60,211,884
6	Therms		100,408,730			100,408,730
7	Amount Per Therm		\$0.60			\$0.60

8 * Does not include \$118,681 storage withdrawal fees expensed directly to Account 804

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PREPAYMENTS (Account 165)

- | | |
|---|---|
| 1. Report below the particulars (details) on each prepayment. | 2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments. |
|---|---|

Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance	3,635,789
2	Prepaid Rents	
3	Prepaid Taxes (pages 262-263)	35,527,621
4	Prepaid Interest on Commercial Paper	37,964
5	Gas Prepayments (pages 226-227)	
6	Miscellaneous Prepayments: Licenses	171,197
7	TOTAL	39,372,571

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9	TOTAL	0	0		0	0

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
10	None					
11						
12						
13						
14						
15						
16						
17						
18						
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21						
22						
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24						
25						
26						
27						
28						
29						
30	TOTAL	0	0		0	0

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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)							
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parentheses.				3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.			
Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD			
				Date From (d)	Date To (e)		
1	Unamortized Debt Expense (181)						
2	First Mortgage Bonds - <u>Percent</u>						
3							
4	Series Due February 1, 2013 6.9	\$ 22,000,000	\$ 134,982	02/01/1993	02/01/2013		
5	Series Due July 1, 2023 7.125	50,000,000	560,000	07/01/1993	07/01/2023		
6	Series Due December 1, 2028 6.08	50,000,000	526,087	12/01/1998	12/01/2028		
7	Series Due August 1, 2011 6.125	150,000,000	1,162,215	08/01/2001	08/01/2011		
8	Series Due December 1, 2012 4.875	150,000,000	1,170,476	12/01/2002	12/01/2012		
9	Series Due December 1, 2013 4.8	125,000,000	1,017,567	12/01/2003	12/01/2013		
10	Expenses Associated With Potential						
11	2005/2006 Issuance(s)		273,500				
12							
13							
14							
15		\$ 547,000,000	\$ 4,844,827				
16							
17	Unamortized Debt Discount (226):						
18	First Mortgage Bonds - <u>Percent</u>						
19							
20	Series Due July 1, 2023 7.125	\$ 50,000,000	\$ 858,000	07/01/1993	07/01/2023		
21	Series Due August 1, 2011 6.125	150,000,000	349,500	08/01/2001	08/01/2011		
22	Series Due December 1, 2012 4.875	150,000,000	600,000	12/01/2002	12/01/2012		
23	Series Due December 1, 2013 4.8	125,000,000	442,500	12/01/2003	12/01/2013		
24			\$ 2,250,000				
25							
26							
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UNAMORTIZED DEBT EXPENSE, PREMIUM & DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)			
5. 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.		6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt Discount and Expense</i> , or credited to Account 429, <i>Amortization of Premium on Debt - Credit</i> .	
Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
\$ 233,672	\$ -	\$ 32,612	\$ 201,060
333,164	-	333,164	-
516,146	-	20,715	495,431
881,404	-	116,229	765,175
1,052,079	-	117,990	934,089
1,153,406	(137,635)	103,037	912,734
83,211	190,289	-	273,500
\$ 4,253,082	\$ 52,654	\$ 723,747	\$ 3,581,989
\$ 556,751	\$ -	\$ 556,751	\$ -
265,038	-	34,950	230,088
535,000	-	60,000	475,000
441,715	-	44,543	397,172
\$ 1,798,504	\$ -	\$ 696,244	\$ 1,102,260
		\$ 1,419,991	
		\$ 1,419,991	
		(888,136)	
		\$ 531,855	
Lines 5 and 20 (h): The revenue neutral method used for the January call of Series Due July 1, 2023 7.125% bonds required the write-off of remaining debt expense and discount to be charged to Account 189.			Account 428 Balance
Line 9 (g): Includes the reversal of previous year's over-accrued amount of \$211,432.			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS OPERATING REVENUES (Account 400)				Geographic Basis	
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted			for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf. 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously		
Line No.	Title of Account (a)	OPERATING REVENUES		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES				
2	480 Residential Sales			4,165,551	4,008,339
3	481 Commercial & Industrial Sales				
4	Small (or Comm.) (See Instr. 6)			762,304	737,287
5	Large (or Ind.) (See Instr. 6)			972,875	1,415,073
6	482 Other Sales to Public Authorities				
7	484 Interdepartmental Sales				
8	TOTAL Sales to Ultimate Consumers			5,900,730	6,160,699
9	483 Sales for Resale				
10	TOTAL Nat. Gas Service Revenues			5,900,730	6,160,699
11	Revenues from Manufactured Gas				
12	TOTAL Gas Service Revenues			5,900,730	6,160,699
13	OTHER OPERATING REVENUES				
14	485 Intracompany Transfers				
15	487 Forfeited Discounts			291	149
16	488 Misc. Service Revenues			3,512	2,854
17	489 Rev. from Trans. of Gas of Others			359,928	385,682
18	490 Sales of Prod. Ext. from Nat. Gas				
19	491 Rev. from Nat. Gas Proc. by Others				
20	492 Incidental Gasoline and Oil Sales				
21	493 Rent from Gas Property				
22	494 Interdepartmental Rents				
23	495 Other Gas Revenues			(88,363)	(294,599)
24	TOTAL Other Operating Revenues			275,368	94,086
25	TOTAL Gas Operating Revenues			6,176,098	6,254,785
26	(Less) 496 Provision for Rate Refunds				
27	TOTAL Gas Operating Revenues Net of Provision for Refunds			6,176,098	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)				
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)				
30	Sales for Resale				
31	Other Sales to Pub. Auth. (Local Dist. Only)				
32	Interdepartmental Sales				
33	TOTAL (Same as Line 10, Columns (b) and (d))				

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS OPERATING REVENUES (Account 400) (Continued)					Geographic Basis
reported figures, explain any inconsistencies in a footnote. 6. <i>Commercial and Industrial Sales</i> , Account 481, 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 200,000 Mcf per year or approximately 800 Mcf			per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.		
THERMS MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.	
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)		
				1	
4,957,298	5,344,534	4,856	4,838	2	
				3	
937,976	1,018,699	415	416	4	
1,188,307	2,032,428	62	64	5	
				6	
				7	
7,083,581	8,395,661	5,333	5,318	8	
				9	
7,083,581	8,395,661	5,333	5,318	10	
<div style="text-align: center;">NOTES</div> <p>* All gas information is reported in therms</p>				11	
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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RATE AND SALES SECTION

DEFINITIONS OF CLASSES OF SERVICE AND INSTRUCTIONS PERTAINING TO STATEMENTS ON SALES DATA

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average Number of Customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which one by crossing out the one that does not apply). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

AB. Residential Service. This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

A. Residential Service. This class includes all sales of gas for residential use except space heating.

B. Residential Space Heating. This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

CD. Commercial Service. This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses (but not individual tenants therein), garages, churches, warehouses, etc.

C. Commercial Service. This class includes all sales of gas for commercial use except space heating.

D. Commercial Space Heating. This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

E. Industrial Service. This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

F. Public Service and Highway Lighting. Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

G. Other Sales to Public Authorities. Covers service rendered to municipalities or other governmental units for lighting, heating, cooking, water heating and other general uses.

H. Interdepartmental Sales. This class includes gas supplied by the gas department to other departments of the utility when the charges therefor are at tariff or other specific rates.

I. Other Sales. This class includes all service to ultimate consumers not included in the foregoing described classifications.

*** A - I. Total Sales to Ultimate Consumers.** This is the total of the foregoing described classifications.

J. Sales to Other Gas Utilities for Resale. This class includes all sales of gas to other gas utilities or to public authorities for resale to ultimate consumers.

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such others), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

*** A - K. Total Gas Operating Revenues.** The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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625-A. SALES DATA FOR THE YEAR

(For the State of Michigan)

Geographic Basis

Line No.	Class of Service (a)	Average Number of Customers per Month (b)	Gas Sold Therms Mef* (c)	Revenue (Show to nearest dollar) (d)	AVERAGES		
					Therms Mef* per Customer (e)	Revenue per Customer (f)	Revenue per Therm Mef* (g)
1	AB. Residential Service	4,856	4,957,298	\$ 4,165,551	1,021	\$ 857.82	\$ 0.8403
2	A. Residential Service	79	41,235	36,597	522	463.25	0.8875
3	B. Residential space heating service	4,777	4,916,063	4,128,954	1,029	864.34	0.8399
4	CD. Commercial Service	415	937,976	762,304	2,260	1,836.88	0.8127
5	C. Commercial service, except space heating	11	101,596	64,578	9,236	5,870.73	0.6356
6	D. Commercial space heating	404	836,380	697,726	2,070	1,727.04	0.8342
7	E. Industrial service	62	1,188,307	972,875	19,166	15,691.53	0.8187
8	F. Public street & highway lighting						
9	G. Other sales to public authorities						
10	H. Interdepartmental sales						
11	I. Other sales						
12	A-I. Total sales to ultimate customers	5,333	7,083,581	5,900,730	1,328	1,106.46	0.8330
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	5,333	7,083,581	5,900,730	1,328	1,106.46	0.8330
15	K. Other gas revenues						
16	A-K. TOTAL GAS OPERATING REVENUE	5,333	7,083,581	5,900,730	1,328	1,106.46	0.8330

* All gas information is reported in therms

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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625-A. SALES DATA FOR THE YEAR

(For the State of Wisconsin)

Geographic Basis

Line No.	Class of Service (a)	Average Number of Customers per Month (b)	Gas Sold Therms Mef* (c)	Revenue (Show to nearest dollar) (d)	AVERAGES		
					Therms Mef* per Customer (e)	Revenue per Customer (f)	Revenue per Therm Mef* (g)
1	AB. Residential Service	269,947	243,129,129	\$ 240,760,563	901	\$ 891.88	\$ 0.9903
2	A. Residential Service	5,301	1,532,036	1,923,787	289	362.91	1.2557
3	B. Residential space heating service	264,646	241,597,093	238,836,776	913	902.48	0.9886
4	CD. Commercial Service	23,331	57,941,014	50,529,804	2,483	2,165.78	0.8721
5	C. Commercial service, except space heating	783	2,519,651	2,116,133	3,218	2,702.60	0.8399
6	D. Commercial space heating	22,548	55,421,363	48,413,671	2,458	2,147.14	0.8736
7	E. Industrial service	3,552	107,378,305	81,058,251	30,230	22,820.45	0.7549
8	F. Public street & highway lighting						
9	G. Other sales to public authorities						
10	H. Interdepartmental sales	1	34,029,173	23,489,645	34,029,173	23,489,645.00	0.6903
11	I. Other sales						
12	A-I. Total sales to ultimate customers	296,831	442,477,621	395,838,263	1,491	1,333.55	0.8946
13	J. Sales to other gas utilities for resale						
14	A-J. TOTAL SALES OF GAS	296,831	442,477,621	395,838,263	1,491	1,333.55	0.8946
15	K. Other gas revenues						
16	A-K. TOTAL GAS OPERATING REVENUE	296,831	442,477,621	395,838,263	1,491	1,333.55	0.8946

* All gas information is reported in therms

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report December 31, 2004
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625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR

(For the State of Michigan)

Geographic Basis

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therms Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential Service			4,856	4,957,298	\$ 4,165,551
2	Rg-1	Non-Space Heating	A	70	37,099	33,014
3	Rg-1	Space Heating	B	4,707	4,832,906	4,059,578
4	AEPRM	Space Heating	B	20	-	-
5	Cg-1S	Non-Space Heating	A	9	4,136	3,583
6	Cg-1S	Space Heating	B	50	83,157	69,376
7	Commercial Service			415	937,976	762,304
8	Cg-1S	Non-Space Heating	C	10	27,728	22,456
9	Cg-1L	Non-Space Heating	C	1	73,868	42,122
10	Cg-1L	Space Heating	D	0	1	649
11	Cg-1S	Space Heating	D	404	836,379	697,077
12	Industrial Service			62	1,188,307	972,875
	Cg-1L	Non-Space Heating	E	-	648	722
13	Cg-1L	Space Heating	E	42	1,109,542	865,243
14	Cg-1S	Space Heating	E	2	41,887	35,155
15	GCG-A	Lrg Volume Interruptible	E	18	6,230	15,952
16	ABCGI	Lrg Volume Interruptible	E	-	30,000	21,057
17	TGBal	Lrg Volume Interruptible	E	-	-	14,953
18	DBGSS	Lrg Volume Interruptible	E	-	-	19,793
19						
20	Total All Classes			5,333	7,083,581	5,900,730

* All gas information is reported in therms.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
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625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR

(For the State of Wisconsin)

Geographic Basis

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therms Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	Residential Service			269,947	243,129,129	\$ 240,760,563
2	GCG-S	Non-Space Heating	A	-	3,638	3,045
3	GCGST	Non-Space Heating	A	101	34,348	41,022
4	GRG-2	Non-Space Heating	A	550	188,430	248,759
5	RG-1	Non-Space Heating	A	4,650	1,305,620	1,630,961
6	GCG-S	Space Heating	B	2,234	8,506,941	7,308,124
7	GCGST	Space Heating	B	2,366	3,057,145	2,916,885
8	GRG-2	Space Heating	B	29,712	39,345,629	38,674,898
9	GCG-M	Space Heating	B	30	1,025,652	799,419
10	RG-1	Space Heating	B	230,304	189,661,726	189,137,450
11	Commercial Service			23,331	57,941,014	50,529,804
12	CGG-M	Non-Space Heating	C	-	12,803	9,073
13	GCG-S	Non-Space Heating	C	303	1,592,435	1,329,050
14	GCGST	Non-Space Heating	C	477	329,839	341,372
15	GCG-M	Non-Space Heating	C	3	584,574	436,638
16	GCG-S	Space Heating	D	8,827	40,550,236	34,338,142
17	GCGST	Space Heating	D	13,706	11,773,901	11,774,243
18	GCG-M	Space Heating	D	15	3,097,226	2,301,286
19	Industrial Service			3,552	107,378,305	81,058,251
20	CGG-M	Non-Space Heating	E	6	61,072	44,968
21	GCG-S	Non-Space Heating	E	55	557,489	460,047
22	GCGST	Non-Space Heating	E	2	2,271	2,002
23	GCG-L	Non-Space Heating	E	4	1,622,450	1,191,224
24	GCG-M	Non-Space Heating	E	124	8,177,315	6,228,880
25	GCG-S	Space Heating	E	1,522	19,244,634	15,632,844
26	GCGST	Space Heating	E	7	33,910	31,800
27	GCG-L	Space Heating	E	13	4,511,189	3,338,132
28	GCG-M	Space Heating	E	1,106	42,265,307	32,901,509

* All gas information is reported in therms.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005		Year of Report Dec. 31, 2004	
625-B. SALES DATA BY RATE SCHEDULES FOR THE YEAR Geographic Basis							
1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section). 2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available. 3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc. 4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.				5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A. 6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A. 7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.			
Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	* Therms Mcf Sold (e)	Revenue (Show to nearest dollar) (f)	
1	Industrial Service-continued						
2	GCIEG	Space Heating	E	1	2,727,192	1,808,294	
3	GCIN	Space Heating	E	149	-	-	
4	GTMSL	Space Heating	E	1	4,154,970	2,750,071	
5	GTMSM	Space Heating	E	1	30,207	26,459	
6	ABCGI	Large Volume Interruptible	E	3	-	-	
7	D-2	Large Volume Interruptible	E	4	7,054,000	3,860,715	
8	DF-1	Large Volume Interruptible	E	-	-	348,812	
9	GCGIA	Large Volume Interruptible	E	405	-	-	
10	GCGIL	Large Volume Interruptible	E	8	2,538,988	1,709,752	
12	GCGIM	Large Volume Interruptible	E	101	4,232,160	2,895,492	
13	GTMS	Large Volume Interruptible	E	2	3,816,589	2,536,813	
14	IG-2	Large Volume Interruptible	E	26	6,070,726	4,069,524	
15	IG2A	Large Volume Interruptible	E	8	277,836	183,324	
16	TGBAL	Large Volume Interruptible	E	4	-	1,037,589	
17	Total All Classes			296,830	408,448,448	372,348,618	

* All gas information is reported in therms.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
OFF-SYSTEM SALES - NATURAL GAS					
Report particulars (details) concerning off-system sales. Off-system sales include all sales other than MPSC approved rate schedule sales.					
Line No.	Name (a)	Point of Delivery (City or town and State) (b)	Account (c)	Dekatherms of Gas Sold (d)	
1	Virginia Power	Various Cities/Towns	804	79,600	
2	Sequent	States: MI, WI, OH, IL	804	259,770	
3	WPS Energy		804	2,773,865	
4	Conoco-Phillips		804	129,590	
5	Kaztex		804	78,760	
6	Peoples		804	25,000	
7	Tenaska		804	159,338	
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004		
OFF-SYSTEM SALES - NATURAL GAS (Continued)					
Revenue for Year (See Instr. 5) (e)	Average Revenue per Dekatherm (f)	Peak Day Delivery to Customers			Line No.
		Date (g)	Mcf		
			Noncoin- cidental (h)	Coin- cidental (i)	
\$551,310	\$6.93				1
1,656,188	\$6.38				2
15,935,009	\$5.74				3
746,060	\$5.76				4
447,106	\$5.68				5
160,000	\$6.40				6
939,129	\$5.89				7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
\$20,434,802					20

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489)				
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas transported or compressed is other than natural gas.		3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.		
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk)		Distance Transported (in miles)	
	(a)		(b)	
1	Menominee Acquisition Company		Nominal	
2	L.E. Jones		Nominal	
3	Lloyd/Flander Ind.		Nominal	
4	Great Lakes Pulp		Nominal	
5	City of Menominee		Nominal	
6	Bay Area Medical		Nominal	
7	Emerson Electric Plant #2		Nominal	
8	Emerson Electric Plant #1		Nominal	
9	WPS Energy (1) *		Nominal	
10	YMCA		Nominal	
11	Menominee Schools - Lincoln		Nominal	
12	Menominee Schools - High School		Nominal	
13	Menominee Schools - Middle School		Nominal	
14	Menominee Schools - Roosevelt		Nominal	
15	Menominee Schools - Central School		Nominal	
16	The Dar Club		Nominal	
17				
18				
19	(1) Wisconsin Public Service Corporation and WPS Energy Services, Inc. are			
20	wholly-owned subsidiaries of WPS Resources Corporation ("Holding Company").			
21				
22				
23				
24				
25				
26				
TOTAL			-	

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REVENUE FROM TRANSPORTATION OF GAS OF OTHERS--NATURAL GAS (Account 489) (Continued)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system. 5. Enter Mcf at 14.65 psia at 60°F. 6. Minor items (less than 1,000,000 mcf) may be grouped.			"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."		
Geographic Basis					
Therms Mef of Gas Received (c)	Therms Mef of Gas Delivered (d)	Revenue (e)	Average Revenue per Therm Mef of Gas Delivered (in cents) * (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
247,968	247,968	\$ 17,089	\$0.07	NA	1
182,114	182,114	12,997	0.07	NA	2
460,655	460,655	30,305	0.07	NA	3
7,892,529	7,892,529	238,570	0.03	NA	4
61,831	61,831	5,522	0.09	NA	5
86,345	86,345	7,045	0.08	NA	6
55,962	55,962	5,157	0.09	NA	7
130,717	130,717	9,803	0.07	NA	8
(36,230)	(36,230)	(1,087)	0.03	NA	9
63,221	63,221	5,609	0.09	NA	10
26,699	26,699	3,339	0.13	NA	11
176,338	176,338	12,638	0.07	NA	12
82,498	82,498	6,806	0.08	NA	13
12,660	12,660	2,047	0.16	NA	14
27,035	27,035	3,360	0.12	NA	15
4,961	4,961	728	0.15	NA	16
					17
					18
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9,475,303	9,475,303	\$ 359,928	\$0.04		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES			
If the amount for previous year is not derived from previously reported figures, explain in footnotes.			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production	\$ 209,000	\$ 174,000
3	Manufactured Gas Production (<i>Submit Supplemental Statement</i>)		
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Wells Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expenses	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Royalties	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (<i>Enter Total of lines 7 thru 17</i>)	-	-
19	Maintenance		
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (<i>Enter Total of lines 20 thru 28</i>)	-	-
30	TOTAL Natural Gas Production and Gathering (<i>Total of lines 18 and 29</i>)	-	-
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	-	-
44	781 Variation in Products Inventory	-	-
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (<i>Enter Total of lines 33 thru 46</i>)	\$ -	\$ -

NOTE: Page 320, Line 2, Column b & c. Write-off of gas plant site clean-up monitoring costs.

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering	\$ -	\$ -	
50	785 Maintenance of Structures and Improvements	-	-	
51	786 Maintenance of Extraction and Refining Equipment	-	-	
52	787 Maintenance of Pipe Lines	-	-	
53	788 Maintenance of Extracted Products Storage Equipment	-	-	
54	789 Maintenance of Compressor Equipment	-	-	
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-	
56	791 Maintenance of Other Equipment	-	-	
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-	-	
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	-	-	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	-	-	
62	796 Nonproductive Well Drilling	-	-	
63	797 Abandoned Leases	-	-	
64	798 Other Exploration	-	-	
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-	-	
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases	-	-	
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-	-	
69	801 Natural Gas Field Line Purchases	-	-	
70	802 Natural Gas Gasoline Plant Outlet Purchases	-	-	
71	803 Natural Gas Transmission Line Purchases	-	-	
72	804 Natural Gas City Gate Purchases	302,421,137	291,434,911	
73	804.1 Liquefied Natural Gas Purchases	-	-	
74	805 Other Gas Purchases	-	-	
75	(Less) 805.1 Purchased Gas Cost Adjustments	-	-	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	302,421,137	291,434,911	
78	806 Exchange Gas	-	-	
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas	-	-	
81	807.2 Operation of Purchased Gas Measuring Stations	-	-	
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-	
83	807.4 Purchased Gas Calculations Expenses	-	-	
84	807.5 Other Purchased Gas Expenses	-	-	
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-	-	
86	808.1 Gas Withdrawn from Storage-Debit	-	-	
87	(Less) 808.2 Gas Delivered to Storage-Credit	-	-	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-	
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	-	-	
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	-	-	
92	811 Gas Used for Products Extraction-Credit	-	-	
93	812 Gas Used for Other Utility Operations-Credit	-	-	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-	-	
95	813 Other Gas Supply Expenses	-	-	
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	302,421,137	291,434,911	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	\$ 302,630,137	\$ 291,608,911	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	\$ -	\$ -	
102	815 Maps and Records	-	-	
103	816 Wells Expenses	-	-	
104	817 Line Expense	-	-	
105	818 Compressor Station Expenses	-	-	
106	819 Compressor Station Fuel and Power	-	-	
107	820 Measuring and Regulating Station Expenses	-	-	
108	821 Purification Expenses	-	-	
109	822 Exploration and Development	-	-	
110	823 Gas Losses	-	-	
111	824 Other Expenses	-	-	
112	825 Storage Well Royalties	-	-	
113	826 Rents	-	-	
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	-	-	
117	831 Maintenance of Structures and Improvements	-	-	
118	832 Maintenance of Reservoirs and Wells	-	-	
119	833 Maintenance of Lines	-	-	
120	834 Maintenance of Compressor Station Equipment	-	-	
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-	
122	836 Maintenance of Purification Equipment	-	-	
123	837 Maintenance of Other Equipment	-	-	
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	-	-	
129	841 Operation Labor and Expenses	-	-	
130	842 Rents	-	-	
131	842.1 Fuel	-	-	
132	842.2 Power	-	-	
133	842.3 Gas Losses	-	-	
134	TOTAL Operation (Enter Total of lines 128 thru 133)	-	-	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	-	-	
137	843.2 Maintenance of Structures and Improvements	-	-	
138	843.3 Maintenance of Gas Holders	-	-	
139	843.4 Maintenance of Purification Equipment	-	-	
140	843.5 Maintenance of Liquefaction Equipment	-	-	
141	843.6 Maintenance of Vaporizing Equipment	-	-	
142	843.7 Maintenance of Compressor Equipment	-	-	
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-	
144	843.9 Maintenance of Other Equipment	-	-	
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-	-	
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	\$ -	\$ -	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	\$ -	\$ -	
150	844.2 LNG Processing Terminal Labor and Expenses	-	-	
151	844.3 Liquefaction Processing Labor and Expenses	-	-	
152	844.4 Liquefaction Transportation Labor and Expenses	-	-	
153	844.5 Measuring and Regulating Labor and Expenses	-	-	
154	844.6 Compressor Station Labor and Expenses	-	-	
155	844.7 Communication System Expenses	-	-	
156	844.8 System Control and Load Dispatching	-	-	
157	845.1 Fuel	-	-	
158	845.2 Power	-	-	
159	845.3 Rents	-	-	
160	845.4 Demurrage Charges	-	-	
161	(Less) 845.5 Wharfage Receipts-Credit	-	-	
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-	
163	846.1 Gas Losses	-	-	
164	846.2 Other Expenses	-	-	
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	-	-	
168	847.2 Maintenance of Structures and Improvements	-	-	
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-	
170	847.4 Maintenance of LNG Transportation Equipment	-	-	
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-	
172	847.6 Maintenance of Compressor Station Equipment	-	-	
173	847.7 Maintenance of Communication Equipment	-	-	
174	847.8 Maintenance of Other Equipment	-	-	
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)	-	-	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	-	-	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	-	-	
181	851 System Control and Load Dispatching	-	-	
182	852 Communication System Expenses	-	-	
183	853 Compressor Station Labor and Expenses	-	-	
184	854 Gas for Compressor Station Fuel	-	-	
185	855 Other Fuel and Power for Compressor Stations	-	-	
186	856 Mains Expenses	-	-	
187	857 Measuring and Regulating Station Expenses	-	-	
188	858 Transmission and Compression of Gas by Others	-	-	
189	859 Other Expenses	-	-	
190	860 Rents	-	-	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	\$ -	\$ -	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	3. TRANSMISSION EXPENSES (Continued)			
192	Maintenance			
193	861 Maintenance Supervision and Engineering	\$ -	\$ -	
194	862 Maintenance of Structures and Improvements	-	-	
195	863 Maintenance of Mains	-	-	
196	864 Maintenance of Compressor Station Equipment	-	-	
197	865 Maintenance of Measuring and Reg. Station Equipment	-	-	
198	866 Maintenance of Communication Equipment	-	-	
199	867 Maintenance of Other Equipment	-	-	
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	-	-	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	-	-	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	2,547,578	2,448,313	
205	871 Distribution Load Dispatching	82,990	97,646	
206	872 Compressor Station Labor and Expenses	-	-	
207	873 Compressor Station Fuel and Power	-	-	
208	874 Mains and Services Expenses	2,415,977	2,631,980	
209	875 Measuring and Regulating Station Expenses-General	1,726,192	1,678,607	
210	876 Measuring and Regulating Station Expenses-Industrial	-	-	
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	-	-	
212	878 Meter and House Regulator Expenses	1,252,328	1,228,882	
213	879 Customer Installations Expenses	-	-	
214	880 Other Expenses	6,080,429	5,869,629	
215	881 Rents	24,727	22,875	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	14,130,221	13,977,932	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	190,664	228,023	
219	886 Maintenance of Structures and Improvements	-	106,695	
220	887 Maintenance of Mains	1,082,347	985,037	
221	888 Maintenance of Compressor Station Equipment	-	-	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	342,143	287,023	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-	
225	892 Maintenance of Services	1,356,231	1,315,073	
226	893 Maintenance of Meters and House Regulators	1,432,339	1,101,632	
227	894 Maintenance of Other Equipment	-	-	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	4,403,724	4,023,483	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	18,533,945	18,001,415	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	499,615	500,284	
233	902 Meter Reading Expenses	1,518,502	1,896,028	
234	903 Customer Records and Collection Expenses	4,457,057	4,145,109	
235	904 Uncollectible Accounts	2,950,758	2,769,640	
236	905 Miscellaneous Customer Accounts Expenses	2,091,992	2,039,193	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$ 11,517,924	\$ 11,350,254	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	\$ -	\$ -	
241	908 Customer Assistance Expenses	3,585,213	7,994,792	
242	909 Informational and Instructional Expenses	500,168	754,332	
243	910 Miscellaneous Customer Service and Informational Expenses	454,610	808,254	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	4,539,991	9,557,378	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	-	
248	912 Demonstrating and Selling Expenses	87,668	100,702	
249	913 Advertising Expenses	-	-	
250	916 Miscellaneous Sales Expenses	-	-	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	87,668	100,702	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	7,463,311	6,737,711	
255	921 Office Supplies and Expenses	2,433,047	1,842,833	
256	(Less) (922) Administrative Expenses Transferred-Cr.	-	-	
257	923 Outside Services Employed	1,459,081	1,795,009	
258	924 Property Insurance	559,220	674,005	
259	925 Injuries and Damages	656,235	1,009,325	
260	926 Employee Pensions and Benefits	8,089,629	7,074,003	
261	927 Franchise Requirements	-	-	
262	928 Regulatory Commission Expenses	43,467	89,483	
263	(Less) (929) Duplicate Charges-Cr.	(1,172,027)	(1,235,838)	
264	930.1 General Advertising Expenses	143,717	71,122	
265	930.2 Miscellaneous General Expenses	639,507	720,240	
266	931 Rents	-	5,512	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	20,315,187	18,783,405	
268	Maintenance			
269	935 Maintenance of General Plant	159,672	441,225	
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	20,474,859	19,224,630	
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$ 357,784,524	\$ 349,843,290	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.		construction employees in a footnote.		
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		3. The number of employees assignable to the gas 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 gas department from joint functions.		
1. Payroll Period Ended (Date)		12/18/2004		
2. Total Regular Full-Time Employees		526		
3. Total Part-Time and Temporary Employees		41		
4. Total Employees		567		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)			
<p>1. Report particulars of gas purchases during the year in the manner prescribed below.</p> <p>2. Provide subheadings and totals for prescribed accounts as follows:</p> <p>800 Natural Gas Well Head Purchases. 801 Natural Gas Field Line Purchases. 802 Natural Gas Gasoline Plant Outlet Purchases. 803 Natural Gas Transmission Line Purchases. 803.1 Off-System Gas Purchases. 804 Natural Gas City Gate Purchases. 804.1 Liquefied Natural Gas Purchases. 805 Other Gas Purchases.</p> <p>Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to be shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.</p> <p>In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.</p> <p>3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.</p> <p>4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.</p>		<p>5. Column instructions are as follows:</p> <p><u>Column (b)</u> - Report the names of all sellers. Abbreviations may be used where necessary.</p> <p><u>Column (c)</u> - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.</p> <p><u>Columns (d) and (e)</u> - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.</p> <p><u>Column (f)</u> - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of the ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.</p> <p>If the purchase was permanently discontinued during the reporting year, so indicate by an asterisk (*) in Column (f).</p> <p><u>Column (g)</u> - Show for each purchase the approximate Btu per cubic foot.</p> <p><u>Column (h)</u> - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.</p> <p><u>Column (i)</u> - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).</p> <p><u>Column (j)</u> - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].</p>	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			117,507
2	Experimental and general research expenses			16,742
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			505,258
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
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49	TOTAL			639,507

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2 404.3, 405) (Except Amortization of Acquisition Adjustments) (Continued)			
<p>manner in which column (b) balance are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.</p> <p>3. 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 B the amounts and nature of the provisions and the plant items to which related.</p>			
Section A. Summary of Depreciation, Depletion, and Amortization Charges			
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a) Line No.
1,970,160		1,970,160	Intangible plant 1
		0	Production plant, manufactured gas 2
		0	Production and gathering plant, natural gas 3
		0	Products extraction plant 4
		0	Underground gas storage plant 5
		0	Other storage plant 6
		0	Base load LNG terminating and processing plant 7
		0	Transmission plant 8
		13,707,899	Distribution plant 9
		389,280	General plant 10
		1,908,213	Common plant-gas 11
			12
			13
			14
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			24
1,970,160	-	17,975,552	TOTAL 25

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)				
Section B. Factors Used in Estimated Depreciation Charges				
Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)	
1	Intangible Plant	10,487	18.78760%	
2	Production Plant	N/A	N/A	
3	Storage Plant	N/A	N/A	
4	Transmission Plant	N/A	N/A	
5	Distribution Plant	415,653	3.29792%	
6	General Plant	7,558	5.15030%	
7	Common Plant-Gas	50,486	3.77970%	
8				
9				
10				
<p>Notes to Depreciation, Depletion and Amortization of Gas Plant Column (b) balances were obtained using a twenty-four month average.</p>				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
DISTRIBUTION AND TRANSMISSION LINES			
<p>1. Report below by States the total miles of pipe lines operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>			
Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)	
1	Michigan Gas Mains	101.2	
2	Michigan Gas Services	83.3	
3	Wisconsin Gas Mains	7,381.3	
4	Wisconsin Gas Services	4,891.5	
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20	TOTAL	12,457.3	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
DISTRIBUTION SYSTEM PEAK DELIVERIES				
1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year. 2. Report Mcf on a pressure base of 14.73 psia at 60°F.				
Line No.	Item (a)	Day/Month (b)	Amount of Dekatherms Mef (c)	Curtailments on Day/Month Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	29-Jan		
2	Deliveries to Customers Subject to MPSC Rate Schedules			No
3	Deliveries to Others			No
4	TOTAL		614,566	No
5	Date of Second Highest Day's Deliveries	28-Jan		
6	Deliveries to Customers Subject to MPSC Rate Schedules			No
7	Deliveries to Others			No
8	TOTAL		593,117	No
9	Date of Third Highest Day's Deliveries	22-Jan		
10	Deliveries to Customers Subject to MPSC Rate Schedules			Yes (Note 2)
11	Deliveries to Others			Yes (Note 2)
12	TOTAL		576,424	Yes (Note 2)
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	28-Jan		
		29-Jan		
		30-Jan		
14	Deliveries to Customers Subject to MPSC Rate Schedules			No
15	Deliveries to Others			No
16	TOTAL		1,781,875	No
17	Supplies from Line Pack			No
18	Supplies from Underground Storage (Note 1)		850,528	No
19	Supplies from Other Peaking Facilities			No
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	Jan-04		
21	Deliveries to Customers Subject to MPSC Rate Schedules			No
22	Deliveries to Others			No
23	TOTAL		13,182,216	No

Note 1: Line 18 reflects storage volumes delivered at the citygate.

Note 2: High Flow Constraint called for SOS and Transport Customers-ANR called an "extreme condition" for the State of Wisconsin.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2005	Year of Report Dec. 31, 2004
SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines - colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow - indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
<p>Maps are not furnished as no important changes have occurred in the facilities operated by Wisconsin Public Service Corporation. Please reference map supplied in the 2001 Michigan Public Service Commission Annual Report for Wisconsin Public Service Corporation.</p>			

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