

Ex.-WPSC-Eidukas-SA1

SCHEDULE 1

## **SCHEDULE 1**

PARTIAL SETTLEMENT REVENUE REQUIREMENT

ASSUMING ROE OF 9.8% - STAFF'S PROPOSAL

Settlement Agreement filed 10/3/2022 -ROE 9.8  
2023 Test Year  
Rate Adjustments by Company and Utility  
Thousands of Dollars

	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
<b>2023</b>			
2023 Base Rate Revenue Deficiency	147,209	138,076	31,314
2023 percent increase or (decrease)	12.1%	12.1%	8.6%
2023 Bill Credits:			
Include WE Gas Bluewater Credit flowback			
<b>2023 increase or (decrease) requested</b>	<b>147,209</b>	<b>138,076</b>	<b>31,314</b>
<i>2023 percent increase or (decrease) requested</i>	<i>12.1%</i>	<i>12.1%</i>	<i>8.6%</i>
<i>2023 revenue at existing rates</i>	<i>1,212,980</i>	<i>1,141,214</i>	<i>365,897</i>

Settlement Agreement filed 10/3/2022 -ROE 9.8  
2023 Test Year  
Utility Operating Income Statements  
Thousands of Dollars

	WPS	
	WPS Electric	WPS Gas
Revenue:		
Utility Sales	1,212,980	365,897
Opportunity Sales	43,896	-
Other Operating Revenue	16,095	(5,560)
Total Operating Revenue	1,272,971	360,337
Operating and Maintenance Expense:		
Fuel	311,082	-
Purchased Power	168,934	-
Purchased Gas	-	218,163
Other Production	82,035	-
Manufact. Gas Production	-	4,929
Gas Supply	-	379
Gas Storage	-	9,816
Steam Generation	-	-
Valley Steam Generation Transfer	-	-
Transmission	169,538	-
Distribution	41,328	18,605
Customer Accounts	14,700	7,746
Customer Service	28,100	8,874
Sales Expense	0	0
Administrative and General	45,048	11,224
Total O&M Expense	860,766	279,738
Depr, Decomm,&Amort	199,043	36,508
Regulatory Items, Debits and Credits	7,601	-
Taxes Other Than Income Taxes	46,531	5,268
Regulatory Tax Items	-	-
Federal Income Tax	(36,151)	(3,079)
State Income Taxes	(6,629)	(1,565)
Deferred Income Taxes	37,341	6,020
Investment Tax Credits	8,950	(24)
Total Operating Expenses	1,117,452	322,865
Net Operating Income	155,519	37,472

Settlement Agreement filed 10/3/2022 -ROE 9.8  
2023 Test Year  
Weighted Cost of Capital  
Thousands of Dollars

	Wisconsin Public Service			
	Amount	Ratio	Cost Rate	Weighted Cost
<b>Rate Making Capital Structure</b>				
Amounts:				
Common Stock Equity	2,532,416			
Nonutility Property	(250)			
Investment - Consol Sub	-			
Net Goodwill	(36,400)			
Key Man Life Insurance	(23,219)			
Deferred Tax Asset	-			
Adjusted Common Stock Equity	2,472,548	53.39%	9.80%	5.23%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	2,100,000	45.35%	4.15%	1.88%
Short Term Debt (a)	58,321	1.26%	4.92%	0.06%
Total Capitalization	4,630,869	100.00%		7.18%
Income Taxes on Equity Components				1.96%
Customer or Economic Cost of Capital				9.14%

**Financial Capital Structure**

Amounts:		
Common Stock Equity	2,532,416	
Adjustment	(36,400)	
Common Stock Equity	2,496,016	53.00%
Preferred Stock	-	0.00%
Long Term Debt	2,100,000	44.59%
Short Term Debt	58,321	1.24%
Debt Equivalents	55,127	1.17%
Total Capitalization	4,709,465	100.00%

(a) Short Term Debt rate includes the cost of Credit Facility and Rating Agency Fees (both fixed and variable)

Settlement Agreement filed 10/3/2022 -ROE 9.8

2023 Test Year

Utility Required Rate of Return on Net Investment Rate Base

Thousands of Dollars

	Wisconsin Public Service	
	WPS Electric	WPS Gas
Cost of Capital	7.18%	7.18%
Average Percent of Utility Investment Rate Base plus CWIP to Capital Applicable Primarily to Utility Operations	95.44%	95.44%
Adjusted Cost of Capital to Derive Percent Return Requirement Applicable to Net Investment Rate Base (AFUDC Rate)	7.52%	7.52%
Total Average CWIP Balances (\$000)	175,332	6,560
Percent of CWIP Receiving Current Return	15.60%	50.00%
Amount of CWIP Receiving Current Return (\$000)	27,344	3,280
Current Earnings on CWIP Receiving Current Return at the Adjusted Cost of Capital	2,056	247
Average Net Investment Rate Base	3,490,543	780,494
Adjustment to Required Return to Provide a Return on CWIP	0.06%	0.03%
Earnings on Reg Items at specified rate	(1)	0
Regulatory items at specified rate	0.00%	0.00%
Adjusted Return Requirement on Utility Net Investment Rate Base	7.58%	7.55%

Settlement Agreement filed 10/3/2022 -ROE 9.8  
2023 Test Year  
Utility Net Investment Rate Base and Revenue Deficiency  
Thousands of Dollars

	Wisconsin Public Service		
	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
Plant	6,115,650	5,787,469	1,360,377
Accum Depr	(1,783,321)	(1,670,596)	(409,106)
Net Plant	4,332,329	4,116,872	951,271
Fossil Fuel Inventory	27,984	24,924	-
Gas Storage	-	-	42,003
Materials and Supplies Inventory	42,443	39,769	5,315
Deferred Income Taxes	(891,116)	(845,078)	(214,872)
Customer Advances	(21,098)	(21,098)	(3,223)
Average Net Investment Rate Base	3,490,543	3,315,390	780,494
Operating Income at Current Rates	155,519	148,890	37,472
Earned Rate of Return	4.46%	4.49%	4.80%
Required Rate of Return	7.58%	7.58%	7.55%
Earnings Deficiency as % of NIRB	3.12%	3.09%	2.75%
Earnings Deficiency	109,011	102,366	21,465
Tax Gross-up Factor	1.3744	1.3744	1.3744
Revenue Deficiency with proposed Bill Credits	149,825	140,692	29,502
Adjustments			
S&P Off Balance Sheet Adjustment	-	-	-
Gas Working Capital allocation Adjustment	(1,872)	(1,872)	1,827
Adjustment to match settlement	(744)	(744)	(15)
Revenue Deficiency with Bill Credits and adjustments	147,209	138,076	31,314
Remove TCJA Bill Credit / Surcharge			(5,271)
Remove TCJA Unprotected EDIT Impact			5,271
Remove WE Gas Bluewater Escrow balance flowback			
<b>Base Rate Revenue Deficiency</b>	<b>147,209</b>	<b>138,076</b>	<b>31,314</b>



**SCHEDULE 1**  
PARTIAL SETTLEMENT REVENUE REQUIREMENT  
ASSUMING ROE OF 10.0% - APPLICANT'S PROPOSAL

Settlement Agreement filed 10/3/2022 -ROE 10.0  
2023 Test Year  
Rate Adjustments by Company and Utility  
Thousands of Dollars

**2023**

2023 Base Rate Revenue Deficiency  
2023 percent increase or (decrease)  
2023 Bill Credits:  
    Include WE Gas Bluewater Credit flowback

**2023 increase or (decrease) requested**  
*2023 percent increase or (decrease) requested*

*2023 revenue at existing rates*

	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
	152,620	143,215	32,520
	12.6%	12.5%	8.9%
	<b>152,620</b>	<b>143,215</b>	<b>32,520</b>
	12.6%	12.5%	8.9%
	1,212,980	1,141,214	365,897

Settlement Agreement filed 10/3/2022 -ROE 10.0  
2023 Test Year  
Utility Operating Income Statements  
Thousands of Dollars

	WPS	
	WPS Electric	WPS Gas
Revenue:		
Utility Sales	1,212,980	365,897
Opportunity Sales	43,896	-
Other Operating Revenue	16,095	(5,560)
Total Operating Revenue	1,272,971	360,337
Operating and Maintenance Expense:		
Fuel	311,082	-
Purchased Power	168,934	-
Purchased Gas	-	218,163
Other Production	82,035	-
Manufact. Gas Production	-	4,929
Gas Supply	-	379
Gas Storage	-	9,816
Steam Generation	-	-
Valley Steam Generation Transfer	-	-
Transmission	169,538	-
Distribution	41,328	18,605
Customer Accounts	14,700	7,746
Customer Service	28,100	8,874
Sales Expense	0	0
Administrative and General	45,048	11,224
Total O&M Expense	860,766	279,738
Depr, Decomm,&Amort	199,043	36,508
Regulatory Items, Debits and Credits	7,601	-
Taxes Other Than Income Taxes	46,531	5,268
Regulatory Tax Items	-	-
Federal Income Tax	(36,152)	(3,079)
State Income Taxes	(6,629)	(1,565)
Deferred Income Taxes	37,341	6,020
Investment Tax Credits	8,950	(24)
Total Operating Expenses	1,117,451	322,865
Net Operating Income	155,519	37,472

Settlement Agreement filed 10/3/2022 -ROE 10.0  
2023 Test Year  
Weighted Cost of Capital  
Thousands of Dollars

	Wisconsin Public Service			
	Amount	Ratio	Cost Rate	Weighted Cost
<b>Rate Making Capital Structure</b>				
Amounts:				
Common Stock Equity	2,532,110			
Nonutility Property	(250)			
Investment - Consol Sub	-			
Net Goodwill	(36,400)			
Key Man Life Insurance	(23,219)			
Deferred Tax Asset	-			
Adjusted Common Stock Equity	2,472,241	53.39%	10.00%	5.34%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	2,100,000	45.35%	4.15%	1.88%
Short Term Debt (a)	58,049	1.25%	4.92%	0.06%
Total Capitalization	4,630,290	100.00%		7.28%
Income Taxes on Equity Components				2.00%
Customer or Economic Cost of Capital				9.28%

**Financial Capital Structure**

Amounts:		
Common Stock Equity	2,532,110	
Adjustment	(36,400)	
Common Stock Equity	2,495,709	53.00%
Preferred Stock	-	0.00%
Long Term Debt	2,100,000	44.60%
Short Term Debt	58,049	1.23%
Debt Equivalent	55,127	1.17%
Total Capitalization	4,708,886	100.00%

(a) Short Term Debt rate includes the cost of Credit Facility and Rating Agency Fees (both fixed and variable)

Settlement Agreement filed 10/3/2022 -ROE 10.0  
2023 Test Year  
Utility Required Rate of Return on Net Investment Rate Base  
Thousands of Dollars

	Wisconsin Public Service	
	WPS Electric	WPS Gas
Cost of Capital	7.28%	7.28%
Average Percent of Utility Investment Rate Base plus CWIP to Capital Applicable Primarily to Utility Operations	95.44%	95.44%
Adjusted Cost of Capital to Derive Percent Return Requirement Applicable to Net Investment Rate Base (AFUDC Rate)	7.63%	7.63%
Total Average CWIP Balances (\$000)	175,332	6,560
Percent of CWIP Receiving Current Return	15.60%	50.00%
Amount of CWIP Receiving Current Return (\$000)	27,344	3,280
Current Earnings on CWIP Receiving Current Return at the Adjusted Cost of Capital	2,087	250
Average Net Investment Rate Base	3,490,543	780,494
Adjustment to Required Return to Provide a Return on CWIP	0.06%	0.03%
Earnings on Reg Items at specified rate	(1)	0
Regulatory items at specified rate	0.00%	0.00%
Adjusted Return Requirement on Utility Net Investment Rate Base	7.69%	7.66%

Settlement Agreement filed 10/3/2022 -ROE 10.0  
2023 Test Year  
Utility Net Investment Rate Base and Revenue Deficiency  
Thousands of Dollars

	Wisconsin Public Service		
	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
Plant	6,115,650	5,787,469	1,360,377
Accum Depr	(1,783,321)	(1,670,596)	(409,106)
Net Plant	4,332,329	4,116,872	951,271
Fossil Fuel Inventory	27,984	24,924	-
Gas Storage	-	-	42,003
Materials and Supplies Inventory	42,443	39,769	5,315
Deferred Income Taxes	(891,116)	(845,078)	(214,872)
Customer Advances	(21,098)	(21,098)	(3,223)
Average Net Investment Rate Base	3,490,543	3,315,390	780,494
Operating Income at Current Rates	155,519	148,890	37,472
Earned Rate of Return	4.46%	4.49%	4.80%
Required Rate of Return	7.69%	7.69%	7.66%
Earnings Deficiency as % of NIRB	3.24%	3.20%	2.86%
Earnings Deficiency	112,948	106,105	22,342
Tax Gross-up Factor	1.3744	1.3744	1.3744
Revenue Deficiency with proposed Bill Credits	155,236	145,831	30,707
Adjustments			
S&P Off Balance Sheet Adjustment	-	-	-
Gas Working Capital allocation Adjustment	(1,872)	(1,872)	1,827
Adjustment to match settlement	(744)	(744)	(15)
Revenue Deficiency with Bill Credits and adjustments	152,620	143,215	32,520
Remove TCJA Bill Credit / Surcharge			(5,271)
Remove TCJA Unprotected EDIT Impact			5,271
Remove WE Gas Bluewater Escrow balance flowback			
<b>Base Rate Revenue Deficiency</b>	<b>152,620</b>	<b>143,215</b>	<b>32,520</b>

**SCHEDULE 1**

PARTIAL SETTLEMENT REVENUE REQUIREMENT

ASSUMING ROE OF 9.0% - CUB'S PROPOSAL

Settlement Agreement filed 10/3/2022 -ROE 9.0  
2023 Test Year  
Rate Adjustments by Company and Utility  
Thousands of Dollars

	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
<b>2023</b>			
2023 Base Rate Revenue Deficiency	125,565	117,518	26,492
2023 percent increase or (decrease)	10.4%	10.3%	7.2%
2023 Bill Credits:			
Include WE Gas Bluewater Credit flowback			
<b>2023 increase or (decrease) requested</b>	<b>125,565</b>	<b>117,518</b>	<b>26,492</b>
<i>2023 percent increase or (decrease) requested</i>	<i>10.4%</i>	<i>10.3%</i>	<i>7.2%</i>
<i>2023 revenue at existing rates</i>	<i>1,212,980</i>	<i>1,141,214</i>	<i>365,897</i>



Settlement Agreement filed 10/3/2022 -ROE 9.0  
2023 Test Year  
Utility Operating Income Statements  
Thousands of Dollars

	WPS	
	WPS Electric	WPS Gas
Revenue:		
Utility Sales	1,212,980	365,897
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Other Operating Revenue	16,095	(5,560)
Total Operating Revenue	1,272,971	360,337
Operating and Maintenance Expense:		
Fuel	311,082	-
Purchased Power	168,934	-
Purchased Gas	-	218,163
Other Production	82,035	-
Manufact. Gas Production	-	4,929
Gas Supply	-	379
Gas Storage	-	9,816
Steam Generation	-	-
Valley Steam Generation Transfer	-	-
Transmission	169,538	-
Distribution	41,328	18,605
Customer Accounts	14,700	7,746
Customer Service	28,100	8,874
Sales Expense	0	0
Administrative and General	45,048	11,224
Total O&M Expense	860,766	279,738
Depr, Decomm,&Amort	199,043	36,508
Regulatory Items, Debits and Credits	7,601	-
Taxes Other Than Income Taxes	46,531	5,268
Regulatory Tax Items	-	-
Federal Income Tax	(36,150)	(3,079)
State Income Taxes	(6,628)	(1,565)
Deferred Income Taxes	37,341	6,020
Investment Tax Credits	8,950	(24)
Total Operating Expenses	1,117,453	322,866
Net Operating Income	155,517	37,471

Settlement Agreement filed 10/3/2022 -ROE 9.0  
2023 Test Year  
Weighted Cost of Capital  
Thousands of Dollars

Wisconsin Public Service				
		Cost	Weighted	
Amount	Ratio	Rate	Cost	
<b>Rate Making Capital Structure</b>				
Amounts:				
Common Stock Equity	2,533,645			
Nonutility Property	(250)			
Investment - Consol Sub	-			
Net Goodwill	(36,400)			
Key Man Life Insurance	(23,219)			
Deferred Tax Asset	-			
Adjusted Common Stock Equity	2,473,776	53.39%	9.00%	4.81%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	2,100,000	45.33%	4.15%	1.88%
Short Term Debt (a)	59,411	1.28%	4.89%	0.06%
Total Capitalization	4,633,187	100.00%		6.75%
Income Taxes on Equity Components				1.80%
Customer or Economic Cost of Capital				8.55%

**Financial Capital Structure**

Amounts:		
Common Stock Equity	2,533,645	
Adjustment	(36,400)	
Common Stock Equity	2,497,244	53.00%
Preferred Stock	-	0.00%
Long Term Debt	2,100,000	44.57%
Short Term Debt	59,411	1.26%
Debt Equivalent	55,127	1.17%
Total Capitalization	4,711,782	100.00%

(a) Short Term Debt rate includes the cost of Credit Facility and Rating Agency Fees (both fixed and variable)

Settlement Agreement filed 10/3/2022 -ROE 9.0  
2023 Test Year  
Utility Required Rate of Return on Net Investment Rate Base  
Thousands of Dollars

	Wisconsin Public Service	
	WPS Electric	WPS Gas
Cost of Capital	6.75%	6.75%
Average Percent of Utility Investment Rate Base plus CWIP to Capital Applicable Primarily to Utility Operations	95.44%	95.44%
Adjusted Cost of Capital to Derive Percent Return Requirement Applicable to Net Investment Rate Base (AFUDC Rate)	7.07%	7.07%
Total Average CWIP Balances (\$000)	175,332	6,560
Percent of CWIP Receiving Current Return	15.60%	50.00%
Amount of CWIP Receiving Current Return (\$000)	27,344	3,280
Current Earnings on CWIP Receiving Current Return at the Adjusted Cost of Capital	1,934	232
Average Net Investment Rate Base	3,490,543	780,494
Adjustment to Required Return to Provide a Return on CWIP	0.06%	0.03%
Earnings on Reg Items at specified rate	(1)	0
Regulatory items at specified rate	0.00%	0.00%
Adjusted Return Requirement on Utility Net Investment Rate Base	7.13%	7.10%

Settlement Agreement filed 10/3/2022 -ROE 9.0  
2023 Test Year  
Utility Net Investment Rate Base and Revenue Deficiency  
Thousands of Dollars

	Wisconsin Public Service		
	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
Plant	6,115,650	5,787,469	1,360,377
Accum Depr	(1,783,321)	(1,670,596)	(409,106)
Net Plant	4,332,329	4,116,872	951,271
Fossil Fuel Inventory	27,984	24,924	-
Gas Storage	-	-	42,003
Materials and Supplies Inventory	42,443	39,769	5,315
Deferred Income Taxes	(891,116)	(845,078)	(214,872)
Customer Advances	(21,098)	(21,098)	(3,223)
Average Net Investment Rate Base	3,490,543	3,315,390	780,494
Operating Income at Current Rates	155,517	148,889	37,471
Earned Rate of Return	4.46%	4.49%	4.80%
Required Rate of Return	7.13%	7.13%	7.10%
Earnings Deficiency as % of NIRB	2.67%	2.64%	2.30%
Earnings Deficiency	93,263	87,408	17,957
Tax Gross-up Factor	1.3744	1.3744	1.3744
Revenue Deficiency with proposed Bill Credits	128,181	120,134	24,679
Adjustments			
S&P Off Balance Sheet Adjustment	-	-	-
Gas Working Capital allocation Adjustment	(1,872)	(1,872)	1,827
Adjustment to match settlement	(744)	(744)	(15)
Revenue Deficiency with Bill Credits and adjustments	125,565	117,518	26,492
Remove TCJA Bill Credit / Surcharge			(5,271)
Remove TCJA Unprotected EDIT Impact			5,271
Remove WE Gas Bluewater Escrow balance flowback			
<b>Base Rate Revenue Deficiency</b>	<b>125,565</b>	<b>117,518</b>	<b>26,492</b>

SCHEDULE 2

**SCHEDULE 2 -**

PARTIAL SETTLEMENT REVENUE REQUIREMENT  
ASSUMING ROE OF 9.8% - STAFF'S PROPOSAL







2023 Test Year  
Wisconsin Public Service  
Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 9.8

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Total Current Assets</b>																
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Temporary Cash Investments															24,960	0
Other Net Accounts Receivable	166,033	152,156	161,956	173,363	172,032	182,434	177,780	158,675	154,958	170,115	164,884	166,150	163,439	148,006	163,748	175,333
Electric Accrued Revenue	39,368	43,739	49,699	51,502	55,361	59,285	51,049	52,453	49,761	56,873	51,376	53,403	41,061	45,410	51,668	53,448
Gas Accrued Revenue	8,847	10,055	11,476	12,879	13,030	12,455	11,500	9,860	8,633	7,916	7,569	7,428	7,636	8,923	10,119	11,576
Fossil Fuel Inventory - Electric	13,594	16,453	22,155	26,427	24,546	23,718	22,931	26,717	31,305	33,594	29,850	25,568	25,858	29,088	32,844	28,310
Gas Storage	34,219	40,278	45,990	43,578	37,874	27,665	18,904	9,451	16,594	23,998	31,673	39,598	47,643	54,273	60,606	68,948
Materials and Supplies - Electric	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	42,546	42,546	42,546	42,546	42,546	42,546	42,546	42,546
Materials and Supplies - Gas	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
Materials and Supplies - Common	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments	30,559	27,577	44,586	41,604	38,316	35,027	31,738	28,449	49,058	45,769	42,480	39,191	35,902	32,614	51,031	47,742
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
<b>Total Current Assets</b>	<b>385,977</b>	<b>383,616</b>	<b>429,219</b>	<b>442,709</b>	<b>434,515</b>	<b>433,940</b>	<b>407,258</b>	<b>378,961</b>	<b>403,193</b>	<b>431,150</b>	<b>420,717</b>	<b>424,222</b>	<b>414,423</b>	<b>411,198</b>	<b>487,861</b>	<b>478,242</b>
<b>Total Deferred Income Tax Assets</b>																
Deferred Income Tax Asset - Customer Advances	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106
Deferred Income Tax Asset - Other	113,263	113,091	79,417	79,269	77,833	76,366	74,899	73,524	72,186	70,817	69,488	68,154	66,827	65,483	64,116	62,548
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
<b>Total Deferred Income Tax Assets</b>	<b>238,852</b>	<b>238,680</b>	<b>205,006</b>	<b>204,858</b>	<b>203,422</b>	<b>201,955</b>	<b>200,488</b>	<b>199,113</b>	<b>197,775</b>	<b>196,406</b>	<b>195,077</b>	<b>193,743</b>	<b>192,417</b>	<b>191,072</b>	<b>189,705</b>	<b>188,137</b>
<b>Total Regulatory Assets</b>																
Ratemaking Based Regulatory Assets	203,056	200,223	201,964	192,643	189,942	187,429	185,001	181,921	178,313	174,200	169,950	165,707	161,416	158,662	157,142	156,259
GAAP Based Regulatory Assets	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507
<b>Total Regulatory Assets</b>	<b>440,563</b>	<b>437,730</b>	<b>439,471</b>	<b>430,150</b>	<b>427,449</b>	<b>424,936</b>	<b>422,508</b>	<b>419,428</b>	<b>415,820</b>	<b>411,707</b>	<b>407,457</b>	<b>403,214</b>	<b>398,923</b>	<b>396,169</b>	<b>394,649</b>	<b>393,766</b>
<b>Other Deferred Charges</b>																
Unamortized Debt Expense	9,818	9,741	15,134	15,082	15,031	14,979	14,928	14,876	14,825	14,773	14,721	14,670	14,618	14,567	19,866	19,800
Prepaid Pension Expense	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193
Other	16,539	16,539	16,539	16,539	16,539	15,028	15,028	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	11,726
<b>Other Deferred Charges</b>	<b>48,550</b>	<b>48,473</b>	<b>53,866</b>	<b>53,814</b>	<b>53,763</b>	<b>52,199</b>	<b>52,148</b>	<b>50,595</b>	<b>50,543</b>	<b>50,491</b>	<b>50,440</b>	<b>50,388</b>	<b>50,337</b>	<b>50,285</b>	<b>55,584</b>	<b>53,718</b>
<b>Goodwill</b>																
<b>Goodwill</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>
<b>Total Assets</b>	<b>6,178,229</b>	<b>6,184,984</b>	<b>6,225,254</b>	<b>6,257,763</b>	<b>6,251,402</b>	<b>6,257,234</b>	<b>6,238,932</b>	<b>6,218,853</b>	<b>6,271,656</b>	<b>6,333,217</b>	<b>6,342,921</b>	<b>6,368,780</b>	<b>6,384,138</b>	<b>6,419,075</b>	<b>6,531,260</b>	<b>6,702,469</b>

2023 Test Year  
Wisconsin Public Service  
Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 9.8

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Total Current Assets</b>													
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Temporary Cash Investments	10,049	8,950	19,602	18,712	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	4,776
Other Net Accounts Receivable	173,694	184,200	179,499	160,203	156,448	171,756	166,474	167,752	165,013	149,427	165,327	177,028	168,068
Electric Accrued Revenue	57,243	61,141	53,096	54,519	52,084	58,991	53,299	55,247	42,868	47,583	53,658	55,601	53,777
Gas Accrued Revenue	11,833	11,316	10,078	8,417	6,894	6,447	6,235	6,192	6,316	7,292	8,748	10,073	8,320
Fossil Fuel Inventory - Electric	22,770	20,764	21,800	26,842	31,709	34,092	29,328	27,129	29,436	31,870	32,346	27,398	27,957
Gas Storage	46,013	26,329	5,088	9,783	22,210	32,747	43,757	50,921	60,938	68,825	61,340	49,140	39,758
Materials and Supplies - Electric	42,546	42,546	42,546	42,546	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,435
Materials and Supplies - Gas	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
Materials and Supplies - Common	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments	44,290	40,837	37,385	33,933	48,804	45,352	41,899	38,447	34,994	31,542	49,996	46,544	41,169
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
<b>Total Current Assets</b>	<b>458,776</b>	<b>446,422</b>	<b>419,432</b>	<b>405,292</b>	<b>410,866</b>	<b>442,101</b>	<b>433,708</b>	<b>438,404</b>	<b>432,283</b>	<b>429,256</b>	<b>464,131</b>	<b>458,501</b>	<b>436,598</b>
<b>Total Deferred Income Tax Assets</b>													
Deferred Income Tax Asset - Customer Advances	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106
Deferred Income Tax Asset - Other	62,903	63,236	63,565	63,995	64,462	64,889	65,351	65,809	66,281	66,742	67,178	67,410	65,152
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
<b>Total Deferred Income Tax Assets</b>	<b>188,492</b>	<b>188,825</b>	<b>189,154</b>	<b>189,584</b>	<b>190,052</b>	<b>190,478</b>	<b>190,940</b>	<b>191,398</b>	<b>191,870</b>	<b>192,331</b>	<b>192,767</b>	<b>192,999</b>	<b>190,741</b>
<b>Total Regulatory Assets</b>													
Ratemaking Based Regulatory Assets	157,498	158,912	158,724	157,099	155,929	153,509	151,047	148,830	146,660	146,294	146,807	147,097	152,367
GAAP Based Regulatory Assets	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507
<b>Total Regulatory Assets</b>	<b>395,005</b>	<b>396,419</b>	<b>396,231</b>	<b>394,606</b>	<b>393,436</b>	<b>391,016</b>	<b>388,553</b>	<b>386,337</b>	<b>384,167</b>	<b>383,801</b>	<b>384,314</b>	<b>384,604</b>	<b>389,874</b>
<b>Other Deferred Charges</b>													
Unamortized Debt Expense	19,733	19,667	19,600	19,534	19,467	19,401	19,334	19,268	19,202	19,135	19,069	19,002	19,368
Prepaid Pension Expense	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193
Other	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726
<b>Other Deferred Charges</b>	<b>53,652</b>	<b>53,585</b>	<b>53,519</b>	<b>53,452</b>	<b>53,386</b>	<b>53,319</b>	<b>53,253</b>	<b>53,186</b>	<b>53,120</b>	<b>53,054</b>	<b>52,987</b>	<b>52,921</b>	<b>53,286</b>
<b>Goodwill</b>													
<b>Goodwill</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>
<b>Total Assets</b>	<b>6,704,508</b>	<b>6,718,750</b>	<b>6,716,212</b>	<b>6,724,509</b>	<b>6,763,655</b>	<b>6,820,734</b>	<b>6,836,679</b>	<b>6,867,485</b>	<b>6,887,135</b>	<b>6,919,813</b>	<b>6,982,830</b>	<b>7,002,240</b>	<b>6,828,712</b>

2023 Test Year  
Wisconsin Public Service  
Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 9.8

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Capitalization and Liabilities</b>																
<b>Total Capitalization</b>																
Common Equity	2,292,118	2,269,787	2,278,607	2,265,563	2,252,070	2,267,502	2,282,014	2,261,389	2,269,083	2,284,987	2,274,951	2,294,966	2,307,331	2,283,878	2,290,289	2,305,705
Long Term Debt (Bonds and Other LTD)	1,625,000	1,625,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	2,100,000	2,100,000
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(693)	(686)	(683)	(680)	(677)	(674)	(671)	(668)	(665)	(662)	(659)	(656)	(653)	(650)	(647)	(645)
<b>Total Capitalization</b>	<b>3,950,308</b>	<b>3,927,985</b>	<b>3,986,807</b>	<b>3,973,767</b>	<b>3,960,277</b>	<b>3,975,712</b>	<b>3,990,227</b>	<b>3,969,605</b>	<b>3,977,301</b>	<b>3,993,209</b>	<b>3,983,175</b>	<b>4,003,193</b>	<b>4,015,561</b>	<b>3,992,111</b>	<b>4,423,525</b>	<b>4,438,944</b>
<b>Total Current Liabilities</b>																
Short Term Debt	106,498	117,016	102,907	179,530	185,965	192,317	179,513	154,696	186,557	264,422	223,780	251,396	274,244	317,323		197,129
Accounts Payable	168,164	164,903	161,690	188,151	160,199	145,655	157,034	153,624	161,595	160,876	192,635	172,257	183,781	170,118	163,078	177,659
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	29,753	29,753	29,753	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Dividends Declared		30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000	
Miscellaneous and Other Current Liabilities	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	26,892
<b>Total Current Liabilities</b>	<b>401,638</b>	<b>438,895</b>	<b>421,574</b>	<b>473,015</b>	<b>481,498</b>	<b>473,307</b>	<b>441,881</b>	<b>443,654</b>	<b>483,487</b>	<b>530,632</b>	<b>551,750</b>	<b>558,987</b>	<b>563,360</b>	<b>622,775</b>	<b>298,412</b>	<b>455,540</b>
<b>Total Deferred Income Tax Liability</b>																
Utility Related Deferred Income Tax Liability	1,019,183	1,018,595	1,018,007	1,017,420	1,022,730	1,028,039	1,033,349	1,038,659	1,043,969	1,049,279	1,054,589	1,059,898	1,065,208	1,070,518	1,075,828	1,081,138
WRPC Related Deferred Income Tax Liability	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964
FAS109, FAS133 and Other Def Tax Liability	(25,819)	(29,347)	(27,535)	(32,783)	(33,024)	(33,214)	(33,380)	(33,724)	(27,702)	(28,327)	(28,990)	(29,651)	(30,325)	(30,580)	(24,586)	(24,367)
<b>Total Deferred Income Tax Liability</b>	<b>994,327</b>	<b>990,211</b>	<b>991,436</b>	<b>985,600</b>	<b>990,669</b>	<b>995,789</b>	<b>1,000,933</b>	<b>1,005,898</b>	<b>1,017,230</b>	<b>1,021,915</b>	<b>1,026,562</b>	<b>1,031,211</b>	<b>1,035,847</b>	<b>1,040,902</b>	<b>1,052,205</b>	<b>1,057,734</b>
<b>Accumulated Deferred Investment Tax Credits</b>																
	<b>70,371</b>	<b>69,161</b>	<b>71,943</b>	<b>74,725</b>	<b>74,714</b>	<b>74,703</b>	<b>74,692</b>	<b>74,681</b>	<b>74,670</b>	<b>74,659</b>	<b>74,648</b>	<b>74,637</b>	<b>74,626</b>	<b>74,615</b>	<b>74,604</b>	<b>74,593</b>
<b>Total Regulatory Liabilities</b>																
Ratemaking Based Regulatory Liabilities	379,057	376,206	370,968	368,130	361,719	355,197	348,673	342,488	336,441	330,276	324,259	318,226	312,217	306,146	299,987	293,131
GAAP Based Regulatory Liabilities	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950
<b>Total Regulatory Liabilities</b>	<b>556,007</b>	<b>553,156</b>	<b>547,918</b>	<b>545,080</b>	<b>538,669</b>	<b>532,147</b>	<b>525,623</b>	<b>519,439</b>	<b>513,391</b>	<b>507,226</b>	<b>501,209</b>	<b>495,176</b>	<b>489,167</b>	<b>483,096</b>	<b>476,937</b>	<b>470,081</b>
<b>Total Customer Advances</b>																
Electric Utility Customer Advances	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996
Gas Customer Advances	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430
<b>Total Customer Advances</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>
<b>Asset Removal Obligation</b>																
	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>
<b>Post Retirement OPEB and Pension Liability</b>																
	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>
<b>Other Deferred Liabilities</b>																
	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>
<b>Total Capitalization and Liabilities</b>	<b>6,178,229</b>	<b>6,184,984</b>	<b>6,225,254</b>	<b>6,257,763</b>	<b>6,251,402</b>	<b>6,257,234</b>	<b>6,238,932</b>	<b>6,218,853</b>	<b>6,271,656</b>	<b>6,333,217</b>	<b>6,342,921</b>	<b>6,368,780</b>	<b>6,384,138</b>	<b>6,419,075</b>	<b>6,531,260</b>	<b>6,702,469</b>

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	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Capitalization and Liabilities</b>													
<b>Total Capitalization</b>													
Common Equity	2,499,681	2,517,915	2,529,275	2,507,392	2,510,366	2,532,572	2,539,823	2,575,669	2,597,613	2,576,134	2,598,631	2,630,636	2,551,309
Long Term Debt (Bonds and Other LTD)	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(642)	(639)	(636)	(633)	(630)	(627)	(624)	(621)	(618)	(615)	(612)	(609)	(625)
<b>Total Capitalization</b>	<b>4,632,923</b>	<b>4,651,160</b>	<b>4,662,523</b>	<b>4,640,643</b>	<b>4,643,620</b>	<b>4,665,829</b>	<b>4,673,083</b>	<b>4,708,932</b>	<b>4,730,879</b>	<b>4,709,402</b>	<b>4,731,903</b>	<b>4,763,911</b>	<b>4,684,567</b>
<b>Total Current Liabilities</b>													
Short Term Debt	0	0	0	0	23,501	82,238	41,117	45,359	43,955	81,512	123,621	119,745	46,754
Accounts Payable	148,820	140,829	153,386	150,040	153,931	156,770	173,168	160,421	185,998	168,614	156,926	174,885	160,316
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Dividends Declared	30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		20,000
Miscellaneous and Other Current Liabilities	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892
<b>Total Current Liabilities</b>	<b>259,572</b>	<b>251,581</b>	<b>234,138</b>	<b>260,792</b>	<b>288,184</b>	<b>319,760</b>	<b>325,038</b>	<b>316,532</b>	<b>310,705</b>	<b>360,879</b>	<b>391,299</b>	<b>375,382</b>	<b>307,822</b>
<b>Total Deferred Income Tax Liability</b>													
Utility Related Deferred Income Tax Liability	1,085,608	1,090,078	1,094,549	1,099,019	1,103,489	1,107,960	1,112,430	1,116,900	1,121,371	1,125,841	1,130,311	1,134,782	1,110,195
WRPC Related Deferred Income Tax Liability	964	964	964	964	964	964	964	964	964	964	964	964	964
FAS109, FAS133 and Other Def Tax Liability	(25,713)	(27,012)	(28,747)	(30,873)	(27,884)	(30,227)	(32,581)	(34,869)	(37,144)	(38,927)	(34,503)	(36,235)	(32,060)
<b>Total Deferred Income Tax Liability</b>	<b>1,060,858</b>	<b>1,064,030</b>	<b>1,066,765</b>	<b>1,069,110</b>	<b>1,076,569</b>	<b>1,078,696</b>	<b>1,080,812</b>	<b>1,082,995</b>	<b>1,085,191</b>	<b>1,087,878</b>	<b>1,096,772</b>	<b>1,099,510</b>	<b>1,079,099</b>
<b>Accumulated Deferred Investment Tax Credits</b>	<b>75,337</b>	<b>76,081</b>	<b>76,825</b>	<b>77,568</b>	<b>78,312</b>	<b>79,056</b>	<b>79,800</b>	<b>80,544</b>	<b>81,287</b>	<b>82,031</b>	<b>82,775</b>	<b>83,519</b>	<b>79,428</b>
<b>Total Regulatory Liabilities</b>													
Ratemaking Based Regulatory Liabilities	293,291	293,370	293,433	293,869	294,443	294,866	295,420	295,956	296,546	297,097	297,554	297,391	295,270
GAAP Based Regulatory Liabilities	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950
<b>Total Regulatory Liabilities</b>	<b>470,241</b>	<b>470,320</b>	<b>470,383</b>	<b>470,820</b>	<b>471,393</b>	<b>471,816</b>	<b>472,370</b>	<b>472,906</b>	<b>473,496</b>	<b>474,047</b>	<b>474,504</b>	<b>474,341</b>	<b>472,220</b>
<b>Total Customer Advances</b>													
Electric Utility Customer Advances	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996
Gas Customer Advances	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430
<b>Total Customer Advances</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>
<b>Asset Removal Obligation</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>
<b>Post Retirement OPEB and Pension Liability</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>
<b>Other Deferred Liabilities</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>
<b>Total Capitalization and Liabilities</b>	<b>6,704,508</b>	<b>6,718,750</b>	<b>6,716,212</b>	<b>6,724,509</b>	<b>6,763,655</b>	<b>6,820,734</b>	<b>6,836,679</b>	<b>6,867,485</b>	<b>6,887,135</b>	<b>6,919,813</b>	<b>6,982,830</b>	<b>7,002,240</b>	<b>6,828,712</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 - ROE 9.8

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Total NIRB plus CWIP Summary</b>																
Plant In Service	6,504,585	6,610,452	6,780,863	6,807,886	6,829,599	6,847,961	6,866,287	6,886,575	6,883,610	6,917,660	6,938,243	6,959,004	6,981,125	7,014,415	7,047,809	7,218,915
Accumulated Depreciation	(2,024,640)	(2,036,868)	(2,049,595)	(2,044,826)	(2,056,134)	(2,068,000)	(2,079,938)	(2,091,621)	(2,072,729)	(2,084,707)	(2,097,157)	(2,109,672)	(2,122,274)	(2,134,818)	(2,146,342)	(2,108,977)
Net Plant	4,479,945	4,573,583	4,731,268	4,763,060	4,773,464	4,779,960	4,786,349	4,794,954	4,810,882	4,832,953	4,841,086	4,849,332	4,858,851	4,879,597	4,901,467	5,109,938
Fossil Fuel Stock	13,594	16,453	22,155	26,427	24,546	23,718	22,931	26,717	31,305	33,594	29,850	25,568	25,858	29,088	32,844	28,310
Gas Storage	34,219	40,278	45,990	43,578	37,874	27,865	18,904	9,451	16,594	23,998	31,673	39,598	47,643	54,273	60,606	68,948
Materials and Supplies	48,334	48,334	48,334	48,334	48,334	48,334	48,334	48,334	47,862	47,862	47,862	47,862	47,862	47,862	47,862	47,862
Utility related Deferred Taxes (liability)*	(1,019,183)	(1,018,595)	(1,018,007)	(1,017,420)	(1,022,730)	(1,028,039)	(1,033,349)	(1,038,659)	(1,043,969)	(1,049,279)	(1,054,589)	(1,059,898)	(1,065,208)	(1,070,518)	(1,075,828)	(1,081,138)
Customer Advances	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)
<b>Total Utility NIRB</b>	<b>3,532,588</b>	<b>3,635,733</b>	<b>3,805,419</b>	<b>3,839,658</b>	<b>3,837,167</b>	<b>3,827,317</b>	<b>3,818,848</b>	<b>3,816,476</b>	<b>3,838,353</b>	<b>3,864,807</b>	<b>3,871,561</b>	<b>3,878,141</b>	<b>3,890,684</b>	<b>3,915,980</b>	<b>3,942,630</b>	<b>4,149,599</b>
CWIP with AFDC	304,667	223,227	86,749	83,496	79,115	84,568	90,506	96,127	113,768	130,835	148,470	168,205	189,512	211,079	222,319	198,993
<b>Total NIRB plus CWIP</b>	<b>3,837,256</b>	<b>3,858,960</b>	<b>3,892,168</b>	<b>3,923,155</b>	<b>3,916,282</b>	<b>3,911,885</b>	<b>3,909,354</b>	<b>3,912,604</b>	<b>3,952,120</b>	<b>3,995,642</b>	<b>4,020,031</b>	<b>4,046,345</b>	<b>4,080,196</b>	<b>4,127,059</b>	<b>4,164,949</b>	<b>4,348,592</b>
<b>Working Capital</b>																
<b>Assets</b>																
Electric ARO in Plant	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959
Gas ARO in Plant	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Electric ARO in Accumulated Depreciation	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)
Net Leased Facilities	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475
Special Funds - FAS 106	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Other Net Accounts Receivable	166,033	152,156	161,956	173,363	172,032	182,434	177,780	158,675	154,958	170,115	164,884	166,150	163,439	148,006	163,748	175,333
Accrued Revenue	48,215	53,795	61,176	64,380	68,391	71,740	62,548	62,313	58,394	64,790	58,945	60,831	48,697	54,333	61,788	65,024
Prepayments	30,559	27,577	44,586	41,604	38,316	35,027	31,738	28,449	49,058	45,769	42,480	39,191	35,902	32,614	51,031	47,742
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
Deferred Income Tax Asset - Other	113,263	113,091	79,417	79,269	77,833	76,366	74,899	73,524	72,186	70,817	69,488	68,154	66,827	65,483	64,116	62,548
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
WVIC Investment	857	857	857	857	857	857	857	857	857	857	857	857	857	857	857	857
Total Regulatory Assets	440,563	437,730	439,471	430,150	427,449	424,936	422,508	419,428	415,820	411,707	407,457	403,214	398,923	396,169	394,649	393,766
Adjustment to Remove Gas Site Clean-up (net of tax)	(18,712)	(18,485)	(18,318)	(18,235)	(18,804)	(19,736)	(20,681)	(21,141)	(21,661)	(21,635)	(21,559)	(21,486)	(21,403)	(22,314)	(23,650)	(25,523)
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	(7)	(5)	(2)	0	2	5	7	10	12	14	17	19	22	24	26	29
Adjustment to Remove RTMP Deferral (net of tax)	(6,146)	(5,880)	(5,613)	(5,347)	(5,080)	(4,813)	(4,547)	(4,280)	(4,014)	(3,747)	(3,481)	(3,214)	(2,947)	(2,681)	(2,414)	(2,148)
Adjustment to Remove MISO Sch 43 (net of tax)	(31)	(21)	(10)	0	10	21	31	41	52	62	72	82	93	103	113	124
Adjustment to Remove Transmission Cost Escrow (net of tax)	14,165	14,272	14,404	14,363	12,906	11,516	10,145	8,870	7,550	6,034	4,408	2,801	1,394	75	(1,255)	(2,679)
Adjustment to Remove Columbia 1																
Adjustment to Remove related Deferred Taxes on Columbia 1																
Other Deferred Charges	48,550	48,473	53,866	53,814	53,763	52,199	52,148	50,595	50,543	50,491	50,440	50,388	50,337	50,285	55,584	53,718
<b>Total Assets</b>	<b>1,205,205</b>	<b>1,191,459</b>	<b>1,199,687</b>	<b>1,202,118</b>	<b>1,195,573</b>	<b>1,198,450</b>	<b>1,175,332</b>	<b>1,145,299</b>	<b>1,151,653</b>	<b>1,163,174</b>	<b>1,141,907</b>	<b>1,134,887</b>	<b>1,110,039</b>	<b>1,090,852</b>	<b>1,132,491</b>	<b>1,136,689</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

reemement filed 10/3/2022 -ROE 9.8

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	2023 13 Month Avg
<b>Wisconsin Public Service</b>													
<b>Total NIRB plus CWIP Summary</b>													
Plant In Service	7,268,813	7,289,993	7,310,305	7,331,550	7,486,645	7,519,192	7,545,935	7,573,970	7,599,826	7,639,221	7,682,598	7,721,392	7,476,027
Accumulated Depreciation	(2,120,775)	(2,135,554)	(2,150,030)	(2,165,358)	(2,172,825)	(2,188,665)	(2,204,066)	(2,219,947)	(2,235,953)	(2,251,140)	(2,267,350)	(2,280,913)	(2,192,427)
Net Plant	5,148,037	5,154,439	5,160,275	5,166,192	5,313,820	5,330,527	5,341,869	5,354,023	5,363,873	5,388,080	5,415,248	5,440,479	5,283,600
Fossil Fuel Stock	22,770	20,764	21,800	26,842	31,709	34,092	29,328	27,129	29,436	31,870	32,346	27,398	27,984
Gas Storage	46,013	26,329	5,088	9,785	22,210	32,747	43,757	50,921	60,938	68,825	61,340	49,140	42,003
Materials and Supplies	47,862	47,862	47,862	47,862	47,694	47,694	47,694	47,694	47,694	47,694	47,694	47,694	47,759
Utility related Deferred Taxes (liability)*	(1,085,608)	(1,090,078)	(1,094,549)	(1,099,019)	(1,103,489)	(1,107,960)	(1,112,430)	(1,116,900)	(1,121,371)	(1,125,841)	(1,130,311)	(1,134,782)	(1,105,988)
Customer Advances	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)
<b>Total Utility NIRB</b>	<b>4,154,753</b>	<b>4,134,994</b>	<b>4,116,155</b>	<b>4,127,338</b>	<b>4,287,623</b>	<b>4,312,779</b>	<b>4,325,897</b>	<b>4,338,546</b>	<b>4,356,250</b>	<b>4,386,307</b>	<b>4,401,996</b>	<b>4,405,609</b>	<b>4,271,037</b>
CWIP with AFDC	180,871	199,384	217,927	235,708	122,421	133,618	148,681	164,462	182,147	193,616	193,707	193,061	181,892
<b>Total NIRB plus CWIP</b>	<b>4,335,624</b>	<b>4,334,379</b>	<b>4,334,082</b>	<b>4,363,046</b>	<b>4,410,044</b>	<b>4,446,397</b>	<b>4,474,577</b>	<b>4,503,008</b>	<b>4,538,397</b>	<b>4,579,923</b>	<b>4,595,704</b>	<b>4,598,670</b>	<b>4,452,929</b>
<b>Working Capital</b>													
<b>Assets</b>													
Electric ARO in Plant	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959
Gas ARO in Plant	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Electric ARO in Accumulated Depreciation	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)
Net Leased Facilities	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475
Special Funds - FAS 106	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Other Net Accounts Receivable	173,694	184,200	179,499	160,203	156,448	171,756	166,474	167,752	165,013	149,427	165,327	177,028	168,627
Accrued Revenue	69,075	72,457	63,174	62,936	58,978	65,438	59,534	61,439	49,184	54,876	62,406	65,674	62,323
Prepayments	44,290	40,837	37,385	33,933	48,804	45,352	41,899	38,447	34,994	31,542	49,996	46,544	41,674
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
Deferred Income Tax Asset - Other	62,903	63,236	63,565	63,995	64,462	64,889	65,351	65,809	66,281	66,742	67,178	67,410	64,951
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
WVIC Investment	857	857	857	857	857	857	857	857	857	857	857	857	857
Total Regulatory Assets	395,005	396,419	396,231	394,606	393,436	391,016	388,553	386,337	384,167	383,801	384,314	384,604	390,173
Adjustment to Remove Gas Site Clean-up (net of tax)	(27,752)	(30,342)	(31,671)	(31,902)	(31,950)	(31,911)	(31,877)	(32,020)	(31,978)	(33,103)	(34,376)	(35,603)	(31,539)
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	28	26	25	24	23	22	20	19	18	17	16	14	22
Adjustment to Remove RTMP Deferral (net of tax)	(1,881)	(1,615)	(1,348)	(1,081)	(815)	(548)	(282)	(15)	(0)	(0)	(0)	(0)	(749)
Adjustment to Remove MISO Sch 43 (net of tax)	118	113	108	103	98	93	88	82	77	72	67	62	93
Adjustment to Remove Transmission Cost Escrow (net of tax)	(2,295)	(1,824)	(1,345)	(748)	(190)	145	357	587	1,035	1,595	2,137	2,570	(50)
Adjustment to Remove Columbia 1													
Adjustment to Remove related Deferred Taxes on Columbia 1													
Other Deferred Charges	53,652	53,585	53,519	53,452	53,386	53,319	53,253	53,186	53,120	53,054	52,987	52,921	53,319
<b>Total Assets</b>	<b>1,135,592</b>	<b>1,145,850</b>	<b>1,127,897</b>	<b>1,104,276</b>	<b>1,111,436</b>	<b>1,128,326</b>	<b>1,112,126</b>	<b>1,110,379</b>	<b>1,090,667</b>	<b>1,076,779</b>	<b>1,118,807</b>	<b>1,129,980</b>	<b>1,117,600</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 9.8

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Liabilities</b>																
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(693)	(686)	(683)	(680)	(677)	(674)	(671)	(668)	(665)	(662)	(659)	(656)	(653)	(650)	(647)	(645)
Accounts Payable	168,164	164,903	161,690	188,151	160,199	145,655	157,034	153,624	161,595	160,876	192,635	172,257	183,781	170,118	163,078	177,659
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	29,753	29,753	29,753	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Dividends Declared	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous and Other Current Liabilities	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	26,892
FAS 109, FAS 133 an Other Def Tax Liability	(25,819)	(29,347)	(27,535)	(32,783)	(33,024)	(33,214)	(33,380)	(33,724)	(27,702)	(28,327)	(28,990)	(29,651)	(30,325)	(30,580)	(24,586)	(24,367)
Total Regulatory Liabilities	556,007	553,156	547,918	545,080	538,669	532,147	525,623	519,439	513,391	507,226	501,209	495,176	489,167	483,096	476,937	470,081
Asset Removal Obligation	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874
Post Retirement OPEB and Pension Liability	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566
Other Deferred Liabilities	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(2,079)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>1,026,812</b>	<b>1,049,258</b>	<b>1,042,623</b>	<b>1,009,359</b>	<b>1,004,757</b>	<b>983,505</b>	<b>958,197</b>	<b>978,261</b>	<b>986,209</b>	<b>948,703</b>	<b>1,003,786</b>	<b>976,716</b>	<b>951,561</b>	<b>961,574</b>	<b>954,372</b>	<b>907,737</b>
<b>Net Working Capital</b>	<b>178,393</b>	<b>142,201</b>	<b>157,064</b>	<b>192,759</b>	<b>190,816</b>	<b>214,945</b>	<b>217,135</b>	<b>166,978</b>	<b>165,444</b>	<b>214,470</b>	<b>138,120</b>	<b>158,170</b>	<b>158,478</b>	<b>129,278</b>	<b>178,119</b>	<b>228,952</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,015,649</b>	<b>4,001,160</b>	<b>4,049,232</b>	<b>4,115,914</b>	<b>4,107,098</b>	<b>4,126,830</b>	<b>4,126,490</b>	<b>4,079,581</b>	<b>4,117,564</b>	<b>4,210,112</b>	<b>4,158,151</b>	<b>4,204,516</b>	<b>4,238,674</b>	<b>4,256,337</b>	<b>4,343,068</b>	<b>4,577,545</b>
<b>Invested Capital Summary</b>																
Commission adjusted Common Equity	2,232,249	2,209,919	2,218,738	2,205,695	2,192,202	2,207,634	2,222,146	2,201,521	2,209,214	2,225,119	2,215,082	2,235,097	2,247,462	2,224,009	2,230,420	2,245,836
Preferred Stock																
Long Term Debt	1,625,000	1,625,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	2,100,000	2,100,000
Short Term Debt	106,498	117,016	102,907	179,530	185,965	192,317	179,513	154,696	186,557	264,422	223,780	251,396	274,244	317,323		197,129
Add:																
ADITC	70,371	69,161	71,943	74,725	74,714	74,703	74,692	74,681	74,670	74,659	74,648	74,637	74,626	74,615	74,604	74,593
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Deduct:																
Temporary Cash Investment																(24,960)
Oth Investmnts & Spl Fnds	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)
Investment - WRPC (net of tax)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)
DSI Pre-Const-Edgewater (net of tax)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbia SCR Env Pre-Cert (net of tax)	(7)	(5)	(2)	0	2	5	7	10	12	14	17	19	22	24	26	29
MISO Sch 43 (net of tax)	(31)	(21)	(10)	0	10	21	31	41	52	62	72	82	93	103	113	124
RTMP Deferral (net of tax)	(6,146)	(5,880)	(5,613)	(5,347)	(5,080)	(4,813)	(4,547)	(4,280)	(4,014)	(3,747)	(3,481)	(3,214)	(2,947)	(2,681)	(2,414)	(2,148)
Gas Site Clean-up (net of tax)	(18,712)	(18,485)	(18,318)	(18,235)	(18,404)	(19,736)	(20,681)	(21,141)	(21,661)	(21,635)	(21,559)	(21,486)	(21,403)	(22,314)	(23,650)	(25,523)
Transmission Cost Escrow (net of tax)	14,165	14,272	14,404	14,363	12,906	11,516	10,145	8,870	7,550	6,034	4,408	2,801	1,394	75	(1,255)	(2,679)
Columbia 1																
Columbia 2																
WI Elec Fuel True-Up (net of tax)	2,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Daily Average vs 13 Month Average																
<b>Total Utility Capital</b>	<b>4,015,649</b>	<b>4,001,160</b>	<b>4,049,232</b>	<b>4,115,914</b>	<b>4,107,098</b>	<b>4,126,830</b>	<b>4,126,490</b>	<b>4,079,581</b>	<b>4,117,564</b>	<b>4,210,112</b>	<b>4,158,151</b>	<b>4,204,516</b>	<b>4,238,674</b>	<b>4,256,337</b>	<b>4,343,068</b>	<b>4,577,545</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.56%</b>	<b>96.45%</b>	<b>96.12%</b>	<b>95.32%</b>	<b>95.35%</b>	<b>94.79%</b>	<b>94.74%</b>	<b>95.91%</b>	<b>95.98%</b>	<b>94.91%</b>	<b>96.68%</b>	<b>96.24%</b>	<b>96.26%</b>	<b>96.96%</b>	<b>95.90%</b>	<b>95.00%</b>

\* 13 month average is a daily average

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Reurement filed 10/3/2022 -ROE 9.8

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Liabilities</b>													
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(642)	(639)	(636)	(633)	(630)	(627)	(624)	(621)	(618)	(615)	(612)	(609)	(627)
Accounts Payable	148,820	140,829	153,386	150,040	153,931	156,770	173,168	160,421	185,998	168,614	156,926	174,885	161,650
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Dividends Declared	30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		18,462
Miscellaneous and Other Current Liabilities	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892
FAS 109, FAS 133 and Other Def Tax Liability	(25,713)	(27,012)	(28,747)	(30,873)	(27,884)	(30,227)	(32,581)	(34,869)	(37,144)	(38,927)	(34,503)	(36,235)	(31,468)
Total Regulatory Liabilities	470,241	470,320	470,383	470,820	471,393	471,816	472,370	472,906	473,496	474,047	474,504	474,341	472,055
Asset Removal Obligation	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874
Post Retirement OPEB and Pension Liability	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566
Other Deferred Liabilities	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>907,715</b>	<b>898,508</b>	<b>879,396</b>	<b>904,362</b>	<b>911,819</b>	<b>882,741</b>	<b>927,342</b>	<b>912,846</b>	<b>906,741</b>	<b>918,128</b>	<b>911,324</b>	<b>897,391</b>	<b>905,081</b>
<b>Net Working Capital</b>	<b>227,877</b>	<b>247,341</b>	<b>248,501</b>	<b>199,913</b>	<b>199,617</b>	<b>245,585</b>	<b>184,784</b>	<b>197,533</b>	<b>183,926</b>	<b>158,651</b>	<b>207,483</b>	<b>232,589</b>	<b>212,519</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,563,502</b>	<b>4,581,720</b>	<b>4,582,583</b>	<b>4,562,959</b>	<b>4,609,661</b>	<b>4,691,981</b>	<b>4,659,362</b>	<b>4,700,541</b>	<b>4,722,323</b>	<b>4,738,574</b>	<b>4,803,186</b>	<b>4,831,259</b>	<b>4,665,448</b>
<b>Invested Capital Summary</b>													
Commission adjusted Common Equity	2,439,812	2,458,047	2,469,407	2,447,524	2,450,498	2,472,704	2,479,955	2,515,800	2,537,745	2,516,265	2,538,763	2,570,768	2,472,548
Preferred Stock													
Long Term Debt	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Short Term Debt	0	0	0	0	23,501	82,238	41,117	45,359	43,955	81,512	123,621	119,745	58,321
Add:													
ADITC	75,337	76,081	76,825	77,568	78,312	79,056	79,800	80,544	81,287	82,031	82,775	83,519	79,056
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Deduct:													
Temporary Cash Investment	(10,049)	(8,950)	(19,602)	(18,712)	0	0	0	0	0	0	0	0	(4,409)
Othr Invntmnts & Spcl Fnds	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)
Investment - WRPC (net of tax)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)
DSI Pre-Const-Edgewater (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbia SCR Env Pre-Cert (net of tax)	28	26	25	24	23	22	20	19	18	17	16	14	22
MISO Sch 43 (net of tax)	118	113	108	103	98	93	88	82	77	72	67	62	93
RTMP Deferral (net of tax)	(1,881)	(1,615)	(1,348)	(1,081)	(815)	(548)	(282)	(15)	(0)	(0)	(0)	(0)	(749)
Gas Site Clean-up (net of tax)	(27,752)	(30,342)	(31,671)	(31,902)	(31,950)	(31,911)	(31,877)	(32,020)	(31,978)	(33,103)	(34,376)	(35,603)	(31,539)
Transmission Cost Escrow (net of tax)	(2,295)	(1,824)	(1,345)	(748)	(190)	145	357	587	1,035	1,595	2,137	2,570	(50)
Columbia 1													
Columbia 2													
WI Elec Fuel True-Up (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Daily Average vs 13 Month Average													1,972
<b>Total Utility Capital</b>	<b>4,563,502</b>	<b>4,581,720</b>	<b>4,582,583</b>	<b>4,562,959</b>	<b>4,609,661</b>	<b>4,691,981</b>	<b>4,659,362</b>	<b>4,700,541</b>	<b>4,722,323</b>	<b>4,738,574</b>	<b>4,803,186</b>	<b>4,831,259</b>	<b>4,665,448</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.01%</b>	<b>94.60%</b>	<b>94.58%</b>	<b>95.62%</b>	<b>95.67%</b>	<b>94.77%</b>	<b>96.03%</b>	<b>95.80%</b>	<b>96.11%</b>	<b>96.65%</b>	<b>95.68%</b>	<b>95.19%</b>	<b>95.44%</b>

\* 13 month average is a daily average



**SCHEDULE 2 -**

**PARTIAL SETTLEMENT REVENUE REQUIREMENT  
ASSUMING ROE OF 10.0% - APPLICANT'S PROPOSAL**





2023 Test Year  
Wisconsin Public Service  
Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 10.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Total Current Assets</b>																
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Temporary Cash Investments															24,960	0
Other Net Accounts Receivable	166,033	152,156	161,956	173,363	172,032	182,434	177,780	158,675	154,958	170,115	164,884	166,150	163,439	148,006	163,748	175,333
Electric Accrued Revenue	39,368	43,739	49,699	51,502	55,361	59,285	51,049	52,453	49,761	56,873	51,376	53,403	41,061	45,410	51,668	53,448
Gas Accrued Revenue	8,847	10,055	11,476	12,879	13,030	12,455	11,500	9,860	8,633	7,916	7,569	7,428	7,636	8,923	10,119	11,576
Fossil Fuel Inventory - Electric	13,594	16,453	22,155	26,427	24,546	23,718	22,931	26,717	31,305	33,594	29,850	25,568	25,858	29,088	32,844	28,310
Gas Storage	34,219	40,278	45,990	43,578	37,874	27,665	18,904	9,451	16,594	23,998	31,673	39,598	47,643	54,273	60,606	68,948
Materials and Supplies - Electric	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	42,546	42,546	42,546	42,546	42,546	42,546	42,546	42,546
Materials and Supplies - Gas	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
Materials and Supplies - Common	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments	30,559	27,577	44,586	41,604	38,316	35,027	31,738	28,449	49,058	45,769	42,480	39,191	35,902	32,614	51,031	47,742
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
<b>Total Current Assets</b>	<b>385,977</b>	<b>383,616</b>	<b>429,219</b>	<b>442,709</b>	<b>434,515</b>	<b>433,940</b>	<b>407,258</b>	<b>378,961</b>	<b>403,193</b>	<b>431,150</b>	<b>420,717</b>	<b>424,222</b>	<b>414,423</b>	<b>411,198</b>	<b>487,861</b>	<b>478,242</b>
<b>Total Deferred Income Tax Assets</b>																
Deferred Income Tax Asset - Customer Advances	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106
Deferred Income Tax Asset - Other	113,263	113,091	79,417	79,269	77,833	76,366	74,899	73,524	72,186	70,817	69,488	68,154	66,827	65,483	64,116	62,548
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
<b>Total Deferred Income Tax Assets</b>	<b>238,852</b>	<b>238,680</b>	<b>205,006</b>	<b>204,858</b>	<b>203,422</b>	<b>201,955</b>	<b>200,488</b>	<b>199,113</b>	<b>197,775</b>	<b>196,406</b>	<b>195,077</b>	<b>193,743</b>	<b>192,417</b>	<b>191,072</b>	<b>189,705</b>	<b>188,137</b>
<b>Total Regulatory Assets</b>																
Ratemaking Based Regulatory Assets	203,056	200,223	201,964	192,643	189,942	187,429	185,001	181,921	178,313	174,200	169,950	165,707	161,416	158,662	157,142	156,259
GAAP Based Regulatory Assets	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507
<b>Total Regulatory Assets</b>	<b>440,563</b>	<b>437,730</b>	<b>439,471</b>	<b>430,150</b>	<b>427,449</b>	<b>424,936</b>	<b>422,508</b>	<b>419,428</b>	<b>415,820</b>	<b>411,707</b>	<b>407,457</b>	<b>403,214</b>	<b>398,923</b>	<b>396,169</b>	<b>394,649</b>	<b>393,766</b>
<b>Other Deferred Charges</b>																
Unamortized Debt Expense	9,818	9,741	15,134	15,082	15,031	14,979	14,928	14,876	14,825	14,773	14,721	14,670	14,618	14,567	19,866	19,800
Prepaid Pension Expense	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193
Other	16,539	16,539	16,539	16,539	16,539	15,028	15,028	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	11,726
<b>Other Deferred Charges</b>	<b>48,550</b>	<b>48,473</b>	<b>53,866</b>	<b>53,814</b>	<b>53,763</b>	<b>52,199</b>	<b>52,148</b>	<b>50,595</b>	<b>50,543</b>	<b>50,491</b>	<b>50,440</b>	<b>50,388</b>	<b>50,337</b>	<b>50,285</b>	<b>55,584</b>	<b>53,718</b>
<b>Goodwill</b>																
<b>Goodwill</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>
<b>Total Assets</b>	<b>6,178,229</b>	<b>6,184,984</b>	<b>6,225,254</b>	<b>6,257,763</b>	<b>6,251,402</b>	<b>6,257,234</b>	<b>6,238,932</b>	<b>6,218,853</b>	<b>6,271,656</b>	<b>6,333,217</b>	<b>6,342,921</b>	<b>6,368,780</b>	<b>6,384,138</b>	<b>6,419,075</b>	<b>6,531,260</b>	<b>6,702,469</b>

2023 Test Year  
Wisconsin Public Service  
Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 10.0

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Total Current Assets</b>													
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Temporary Cash Investments	7,689	6,968	17,895	17,234	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	4,149
Other Net Accounts Receivable	173,694	184,200	179,499	160,203	156,448	171,756	166,474	167,752	165,013	149,427	165,327	177,028	168,068
Electric Accrued Revenue	57,243	61,141	53,096	54,519	52,084	58,991	53,299	55,247	42,868	47,583	53,658	55,601	53,777
Gas Accrued Revenue	11,833	11,316	10,078	8,417	6,894	6,447	6,235	6,192	6,316	7,292	8,748	10,073	8,320
Fossil Fuel Inventory - Electric	22,770	20,764	21,800	26,842	31,709	34,092	29,328	27,129	29,436	31,870	32,346	27,398	27,957
Gas Storage	46,013	26,329	5,088	9,783	22,210	32,747	43,757	50,921	60,938	68,825	61,340	49,140	39,758
Materials and Supplies - Electric	42,546	42,546	42,546	42,546	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,435
Materials and Supplies - Gas	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
Materials and Supplies - Common	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments	44,290	40,837	37,385	33,933	48,804	45,352	41,899	38,447	34,994	31,542	49,996	46,544	41,169
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
<b>Total Current Assets</b>	<b>456,415</b>	<b>444,440</b>	<b>417,726</b>	<b>403,814</b>	<b>410,866</b>	<b>442,101</b>	<b>433,708</b>	<b>438,404</b>	<b>432,283</b>	<b>429,256</b>	<b>464,131</b>	<b>458,501</b>	<b>435,970</b>
<b>Total Deferred Income Tax Assets</b>													
Deferred Income Tax Asset - Customer Advances	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106
Deferred Income Tax Asset - Other	62,903	63,236	63,565	63,995	64,462	64,889	65,351	65,809	66,281	66,742	67,178	67,410	65,152
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
<b>Total Deferred Income Tax Assets</b>	<b>188,492</b>	<b>188,825</b>	<b>189,154</b>	<b>189,584</b>	<b>190,052</b>	<b>190,478</b>	<b>190,940</b>	<b>191,398</b>	<b>191,870</b>	<b>192,331</b>	<b>192,767</b>	<b>192,999</b>	<b>190,741</b>
<b>Total Regulatory Assets</b>													
Ratemaking Based Regulatory Assets	157,498	158,912	158,724	157,099	155,929	153,509	151,047	148,830	146,660	146,294	146,807	147,097	152,367
GAAP Based Regulatory Assets	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507
<b>Total Regulatory Assets</b>	<b>395,005</b>	<b>396,419</b>	<b>396,231</b>	<b>394,606</b>	<b>393,436</b>	<b>391,016</b>	<b>388,553</b>	<b>386,337</b>	<b>384,167</b>	<b>383,801</b>	<b>384,314</b>	<b>384,604</b>	<b>389,874</b>
<b>Other Deferred Charges</b>													
Unamortized Debt Expense	19,733	19,667	19,600	19,534	19,467	19,401	19,334	19,268	19,202	19,135	19,069	19,002	19,368
Prepaid Pension Expense	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193
Other	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726
<b>Other Deferred Charges</b>	<b>53,652</b>	<b>53,585</b>	<b>53,519</b>	<b>53,452</b>	<b>53,386</b>	<b>53,319</b>	<b>53,253</b>	<b>53,186</b>	<b>53,120</b>	<b>53,054</b>	<b>52,987</b>	<b>52,921</b>	<b>53,286</b>
<b>Goodwill</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>
<b>Total Assets</b>	<b>6,702,147</b>	<b>6,716,767</b>	<b>6,714,506</b>	<b>6,723,031</b>	<b>6,763,655</b>	<b>6,820,734</b>	<b>6,836,679</b>	<b>6,867,485</b>	<b>6,887,135</b>	<b>6,919,813</b>	<b>6,982,830</b>	<b>7,002,240</b>	<b>6,828,085</b>

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Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 10.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Capitalization and Liabilities</b>																
<b>Total Capitalization</b>																
Common Equity	2,292,118	2,269,787	2,278,607	2,265,563	2,252,070	2,267,502	2,282,014	2,261,389	2,269,083	2,284,987	2,274,951	2,294,966	2,307,331	2,283,878	2,290,289	2,305,705
Long Term Debt (Bonds and Other LTD)	1,625,000	1,625,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	2,100,000	2,100,000
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(693)	(686)	(683)	(680)	(677)	(674)	(671)	(668)	(665)	(662)	(659)	(656)	(653)	(650)	(647)	(645)
<b>Total Capitalization</b>	<b>3,950,308</b>	<b>3,927,985</b>	<b>3,986,807</b>	<b>3,973,767</b>	<b>3,960,277</b>	<b>3,975,712</b>	<b>3,990,227</b>	<b>3,969,605</b>	<b>3,977,301</b>	<b>3,993,209</b>	<b>3,983,175</b>	<b>4,003,193</b>	<b>4,015,561</b>	<b>3,992,111</b>	<b>4,423,525</b>	<b>4,438,944</b>
<b>Total Current Liabilities</b>																
Short Term Debt	106,498	117,016	102,907	179,530	185,965	192,317	179,513	154,696	186,557	264,422	223,780	251,396	274,244	317,323		197,129
Accounts Payable	168,164	164,903	161,690	188,151	160,199	145,655	157,034	153,624	161,595	160,876	192,635	172,257	183,781	170,118	163,078	177,659
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	29,753	29,753	29,753	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Dividends Declared		30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000	
Miscellaneous and Other Current Liabilities	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	26,892
<b>Total Current Liabilities</b>	<b>401,638</b>	<b>438,895</b>	<b>421,574</b>	<b>473,015</b>	<b>481,498</b>	<b>473,307</b>	<b>441,881</b>	<b>443,654</b>	<b>483,487</b>	<b>530,632</b>	<b>551,750</b>	<b>558,987</b>	<b>563,360</b>	<b>622,775</b>	<b>298,412</b>	<b>455,540</b>
<b>Total Deferred Income Tax Liability</b>																
Utility Related Deferred Income Tax Liability	1,019,183	1,018,595	1,018,007	1,017,420	1,022,730	1,028,039	1,033,349	1,038,659	1,043,969	1,049,279	1,054,589	1,059,898	1,065,208	1,070,518	1,075,828	1,081,138
WRPC Related Deferred Income Tax Liability	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964
FAS109, FAS133 and Other Def Tax Liability	(25,819)	(29,347)	(27,535)	(32,783)	(33,024)	(33,214)	(33,380)	(33,724)	(27,702)	(28,327)	(28,990)	(29,651)	(30,325)	(30,580)	(24,586)	(24,367)
<b>Total Deferred Income Tax Liability</b>	<b>994,327</b>	<b>990,211</b>	<b>991,436</b>	<b>985,600</b>	<b>990,669</b>	<b>995,789</b>	<b>1,000,933</b>	<b>1,005,898</b>	<b>1,017,230</b>	<b>1,021,915</b>	<b>1,026,562</b>	<b>1,031,211</b>	<b>1,035,847</b>	<b>1,040,902</b>	<b>1,052,205</b>	<b>1,057,734</b>
<b>Accumulated Deferred Investment Tax Credits</b>																
	<b>70,371</b>	<b>69,161</b>	<b>71,943</b>	<b>74,725</b>	<b>74,714</b>	<b>74,703</b>	<b>74,692</b>	<b>74,681</b>	<b>74,670</b>	<b>74,659</b>	<b>74,648</b>	<b>74,637</b>	<b>74,626</b>	<b>74,615</b>	<b>74,604</b>	<b>74,593</b>
<b>Total Regulatory Liabilities</b>																
Ratemaking Based Regulatory Liabilities	379,057	376,206	370,968	368,130	361,719	355,197	348,673	342,488	336,441	330,276	324,259	318,226	312,217	306,146	299,987	293,131
GAAP Based Regulatory Liabilities	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950
<b>Total Regulatory Liabilities</b>	<b>556,007</b>	<b>553,156</b>	<b>547,918</b>	<b>545,080</b>	<b>538,669</b>	<b>532,147</b>	<b>525,623</b>	<b>519,439</b>	<b>513,391</b>	<b>507,226</b>	<b>501,209</b>	<b>495,176</b>	<b>489,167</b>	<b>483,096</b>	<b>476,937</b>	<b>470,081</b>
<b>Total Customer Advances</b>																
Electric Utility Customer Advances	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996
Gas Customer Advances	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430
<b>Total Customer Advances</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>
<b>Asset Removal Obligation</b>																
	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>
<b>Post Retirement OPEB and Pension Liability</b>																
	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>
<b>Other Deferred Liabilities</b>																
	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>
<b>Total Capitalization and Liabilities</b>	<b>6,178,229</b>	<b>6,184,984</b>	<b>6,225,254</b>	<b>6,257,763</b>	<b>6,251,402</b>	<b>6,257,234</b>	<b>6,238,932</b>	<b>6,218,853</b>	<b>6,271,656</b>	<b>6,333,217</b>	<b>6,342,921</b>	<b>6,368,780</b>	<b>6,384,138</b>	<b>6,419,075</b>	<b>6,531,260</b>	<b>6,702,469</b>

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	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Capitalization and Liabilities</b>													
<b>Total Capitalization</b>													
Common Equity	2,497,321	2,515,933	2,527,569	2,505,914	2,509,039	2,531,679	2,539,589	2,576,075	2,598,455	2,577,217	2,600,165	2,632,764	2,550,977
Long Term Debt (Bonds and Other LTD)	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(642)	(639)	(636)	(633)	(630)	(627)	(624)	(621)	(618)	(615)	(612)	(609)	(625)
<b>Total Capitalization</b>	<b>4,630,563</b>	<b>4,649,178</b>	<b>4,660,817</b>	<b>4,639,165</b>	<b>4,642,293</b>	<b>4,664,936</b>	<b>4,672,849</b>	<b>4,709,338</b>	<b>4,731,721</b>	<b>4,710,486</b>	<b>4,733,437</b>	<b>4,766,038</b>	<b>4,684,235</b>
<b>Total Current Liabilities</b>													
Short Term Debt	0	0	0	0	24,829	83,131	41,351	44,953	43,113	80,429	122,087	117,618	46,459
Accounts Payable	148,820	140,829	153,386	150,040	153,931	156,770	173,168	160,421	185,998	168,614	156,926	174,885	160,316
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Dividends Declared	30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		20,000
Miscellaneous and Other Current Liabilities	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892
<b>Total Current Liabilities</b>	<b>259,572</b>	<b>251,581</b>	<b>234,138</b>	<b>260,792</b>	<b>289,512</b>	<b>320,653</b>	<b>325,272</b>	<b>316,127</b>	<b>309,863</b>	<b>359,795</b>	<b>389,766</b>	<b>373,255</b>	<b>307,527</b>
<b>Total Deferred Income Tax Liability</b>													
Utility Related Deferred Income Tax Liability	1,085,608	1,090,078	1,094,549	1,099,019	1,103,489	1,107,960	1,112,430	1,116,900	1,121,371	1,125,841	1,130,311	1,134,782	1,110,195
WRPC Related Deferred Income Tax Liability	964	964	964	964	964	964	964	964	964	964	964	964	964
FAS109, FAS133 and Other Def Tax Liability	(25,713)	(27,012)	(28,747)	(30,873)	(27,884)	(30,227)	(32,581)	(34,869)	(37,144)	(38,927)	(34,503)	(36,235)	(32,060)
<b>Total Deferred Income Tax Liability</b>	<b>1,060,858</b>	<b>1,064,030</b>	<b>1,066,765</b>	<b>1,069,110</b>	<b>1,076,569</b>	<b>1,078,696</b>	<b>1,080,812</b>	<b>1,082,995</b>	<b>1,085,191</b>	<b>1,087,878</b>	<b>1,096,772</b>	<b>1,099,510</b>	<b>1,079,099</b>
<b>Accumulated Deferred Investment Tax Credits</b>	<b>75,337</b>	<b>76,081</b>	<b>76,825</b>	<b>77,568</b>	<b>78,312</b>	<b>79,056</b>	<b>79,800</b>	<b>80,544</b>	<b>81,287</b>	<b>82,031</b>	<b>82,775</b>	<b>83,519</b>	<b>79,428</b>
<b>Total Regulatory Liabilities</b>													
Ratemaking Based Regulatory Liabilities	293,291	293,370	293,433	293,869	294,443	294,866	295,420	295,956	296,546	297,097	297,554	297,391	295,270
GAAP Based Regulatory Liabilities	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950
<b>Total Regulatory Liabilities</b>	<b>470,241</b>	<b>470,320</b>	<b>470,383</b>	<b>470,820</b>	<b>471,393</b>	<b>471,816</b>	<b>472,370</b>	<b>472,906</b>	<b>473,496</b>	<b>474,047</b>	<b>474,504</b>	<b>474,341</b>	<b>472,220</b>
<b>Total Customer Advances</b>													
Electric Utility Customer Advances	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996
Gas Customer Advances	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430
<b>Total Customer Advances</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>
<b>Asset Removal Obligation</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>
<b>Post Retirement OPEB and Pension Liability</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>
<b>Other Deferred Liabilities</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>
<b>Total Capitalization and Liabilities</b>	<b>6,702,147</b>	<b>6,716,767</b>	<b>6,714,506</b>	<b>6,723,031</b>	<b>6,763,655</b>	<b>6,820,734</b>	<b>6,836,679</b>	<b>6,867,485</b>	<b>6,887,135</b>	<b>6,919,813</b>	<b>6,982,830</b>	<b>7,002,240</b>	<b>6,828,085</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 - ROE 10.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Total NIRB plus CWIP Summary</b>																
Plant In Service	6,504,585	6,610,452	6,780,863	6,807,886	6,829,599	6,847,961	6,866,287	6,886,575	6,883,610	6,917,660	6,938,243	6,959,004	6,981,125	7,014,415	7,047,809	7,218,915
Accumulated Depreciation	(2,024,640)	(2,036,868)	(2,049,595)	(2,044,826)	(2,056,134)	(2,068,000)	(2,079,938)	(2,091,621)	(2,072,729)	(2,084,707)	(2,097,157)	(2,109,672)	(2,122,274)	(2,134,818)	(2,146,342)	(2,108,977)
Net Plant	4,479,945	4,573,583	4,731,268	4,763,060	4,773,464	4,779,960	4,786,349	4,794,954	4,810,882	4,832,953	4,841,086	4,849,332	4,858,851	4,879,597	4,901,467	5,109,938
Fossil Fuel Stock	13,594	16,453	22,155	26,427	24,546	23,718	22,931	26,717	31,305	33,594	29,850	25,568	25,858	29,088	32,844	28,310
Gas Storage	34,219	40,278	45,990	43,578	37,874	27,865	18,904	9,451	16,594	23,998	31,673	39,598	47,643	54,273	60,606	68,948
Materials and Supplies	48,334	48,334	48,334	48,334	48,334	48,334	48,334	48,334	48,334	47,862	47,862	47,862	47,862	47,862	47,862	47,862
Utility related Deferred Taxes (liability)*	(1,019,183)	(1,018,595)	(1,018,007)	(1,017,420)	(1,022,730)	(1,028,039)	(1,033,349)	(1,038,659)	(1,043,969)	(1,049,279)	(1,054,589)	(1,059,898)	(1,065,208)	(1,070,518)	(1,075,828)	(1,081,138)
Customer Advances	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)
<b>Total Utility NIRB</b>	<b>3,532,588</b>	<b>3,635,733</b>	<b>3,805,419</b>	<b>3,839,658</b>	<b>3,837,167</b>	<b>3,827,317</b>	<b>3,818,848</b>	<b>3,816,476</b>	<b>3,838,353</b>	<b>3,864,807</b>	<b>3,871,561</b>	<b>3,878,141</b>	<b>3,890,684</b>	<b>3,915,980</b>	<b>3,942,630</b>	<b>4,149,599</b>
CWIP with AFDC	304,667	223,227	86,749	83,496	79,115	84,568	90,506	96,127	113,768	130,835	148,470	168,205	189,512	211,079	222,319	198,993
<b>Total NIRB plus CWIP</b>	<b>3,837,256</b>	<b>3,858,960</b>	<b>3,892,168</b>	<b>3,923,155</b>	<b>3,916,282</b>	<b>3,911,885</b>	<b>3,909,354</b>	<b>3,912,604</b>	<b>3,952,120</b>	<b>3,995,642</b>	<b>4,020,031</b>	<b>4,046,345</b>	<b>4,080,196</b>	<b>4,127,059</b>	<b>4,164,949</b>	<b>4,348,592</b>
<b>Working Capital</b>																
<b>Assets</b>																
Electric ARO in Plant	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959
Gas ARO in Plant	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Electric ARO in Accumulated Depreciation	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)
Net Leased Facilities	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475
Special Funds - FAS 106	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Other Net Accounts Receivable	166,033	152,156	161,956	173,363	172,032	182,434	177,780	158,675	154,958	170,115	164,884	166,150	163,439	148,006	163,748	175,333
Accrued Revenue	48,215	53,795	61,176	64,380	68,391	71,740	62,548	62,313	58,394	64,790	58,945	60,831	48,697	54,333	61,788	65,024
Prepayments	30,559	27,577	44,586	41,604	38,316	35,027	31,738	28,449	49,058	45,769	42,480	39,191	35,902	32,614	51,031	47,742
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
Deferred Income Tax Asset - Other	113,263	113,091	79,417	79,269	77,833	76,366	74,899	73,524	72,186	70,817	69,488	68,154	66,827	65,483	64,116	62,548
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
WVIC Investment	857	857	857	857	857	857	857	857	857	857	857	857	857	857	857	857
<b>Total Regulatory Assets</b>	<b>440,563</b>	<b>437,730</b>	<b>439,471</b>	<b>430,150</b>	<b>427,449</b>	<b>424,936</b>	<b>422,508</b>	<b>419,428</b>	<b>415,820</b>	<b>411,707</b>	<b>407,457</b>	<b>403,214</b>	<b>398,923</b>	<b>396,169</b>	<b>394,649</b>	<b>393,766</b>
Adjustment to Remove Gas Site Clean-up (net of tax)	(18,712)	(18,485)	(18,318)	(18,235)	(18,804)	(19,736)	(20,681)	(21,141)	(21,661)	(21,635)	(21,559)	(21,486)	(21,403)	(22,314)	(23,650)	(25,523)
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	(7)	(5)	(2)	0	2	5	7	10	12	14	17	19	22	24	26	29
Adjustment to Remove RTMP Deferral (net of tax)	(6,146)	(5,880)	(5,613)	(5,347)	(5,080)	(4,813)	(4,547)	(4,280)	(4,014)	(3,747)	(3,481)	(3,214)	(2,947)	(2,681)	(2,414)	(2,148)
Adjustment to Remove MISO Sch 43 (net of tax)	(31)	(21)	(10)	0	10	21	31	41	52	62	72	82	93	103	113	124
Adjustment to Remove Transmission Cost Escrow (net of tax)	14,165	14,272	14,404	14,363	12,906	11,516	10,145	8,870	7,550	6,034	4,408	2,801	1,394	75	(1,255)	(2,679)
Adjustment to Remove Columbia 1																
Adjustment to Remove related Deferred Taxes on Columbia 1																
<b>Other Deferred Charges</b>	<b>48,550</b>	<b>48,473</b>	<b>53,866</b>	<b>53,814</b>	<b>53,763</b>	<b>52,199</b>	<b>52,148</b>	<b>50,595</b>	<b>50,543</b>	<b>50,491</b>	<b>50,440</b>	<b>50,388</b>	<b>50,337</b>	<b>50,285</b>	<b>55,584</b>	<b>53,718</b>
<b>Total Assets</b>	<b>1,205,205</b>	<b>1,191,459</b>	<b>1,199,687</b>	<b>1,202,118</b>	<b>1,195,573</b>	<b>1,198,450</b>	<b>1,175,332</b>	<b>1,145,299</b>	<b>1,151,653</b>	<b>1,163,174</b>	<b>1,141,907</b>	<b>1,134,887</b>	<b>1,110,039</b>	<b>1,090,852</b>	<b>1,132,491</b>	<b>1,136,689</b>



2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

reemement filed 10/3/2022 -ROE 10.0

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	2023 13 Month Avg
<b>Wisconsin Public Service</b>													
<b>Total NIRB plus CWIP Summary</b>													
Plant In Service	7,268,813	7,289,993	7,310,305	7,331,550	7,486,645	7,519,192	7,545,935	7,573,970	7,599,826	7,639,221	7,682,598	7,721,392	7,476,027
Accumulated Depreciation	(2,120,775)	(2,135,554)	(2,150,030)	(2,165,358)	(2,172,825)	(2,188,665)	(2,204,066)	(2,219,947)	(2,235,953)	(2,251,140)	(2,267,350)	(2,280,913)	(2,192,427)
Net Plant	5,148,037	5,154,439	5,160,275	5,166,192	5,313,820	5,330,527	5,341,869	5,354,023	5,363,873	5,388,080	5,415,248	5,440,479	5,283,600
Fossil Fuel Stock	22,770	20,764	21,800	26,842	31,709	34,092	29,328	27,129	29,436	31,870	32,346	27,398	27,984
Gas Storage	46,013	26,329	5,088	9,785	22,210	32,747	43,757	50,921	60,938	68,825	61,340	49,140	42,003
Materials and Supplies	47,862	47,862	47,862	47,862	47,694	47,694	47,694	47,694	47,694	47,694	47,694	47,694	47,759
Utility related Deferred Taxes (liability)*	(1,085,608)	(1,090,078)	(1,094,549)	(1,099,019)	(1,103,489)	(1,107,960)	(1,112,430)	(1,116,900)	(1,121,371)	(1,125,841)	(1,130,311)	(1,134,782)	(1,105,988)
Customer Advances	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)
<b>Total Utility NIRB</b>	<b>4,154,753</b>	<b>4,134,994</b>	<b>4,116,155</b>	<b>4,127,338</b>	<b>4,287,623</b>	<b>4,312,779</b>	<b>4,325,897</b>	<b>4,338,546</b>	<b>4,356,250</b>	<b>4,386,307</b>	<b>4,401,996</b>	<b>4,405,609</b>	<b>4,271,037</b>
CWIP with AFDC	180,871	199,384	217,927	235,708	122,421	133,618	148,681	164,462	182,147	193,616	193,707	193,061	181,892
<b>Total NIRB plus CWIP</b>	<b>4,335,624</b>	<b>4,334,379</b>	<b>4,334,082</b>	<b>4,363,046</b>	<b>4,410,044</b>	<b>4,446,397</b>	<b>4,474,577</b>	<b>4,503,008</b>	<b>4,538,397</b>	<b>4,579,923</b>	<b>4,595,704</b>	<b>4,598,670</b>	<b>4,452,929</b>
<b>Working Capital</b>													
<b>Assets</b>													
Electric ARO in Plant	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959
Gas ARO in Plant	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Electric ARO in Accumulated Depreciation	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)
Net Leased Facilities	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475
Special Funds - FAS 106	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Other Net Accounts Receivable	173,694	184,200	179,499	160,203	156,448	171,756	166,474	167,752	165,013	149,427	165,327	177,028	168,627
Accrued Revenue	69,075	72,457	63,174	62,936	58,978	65,438	59,534	61,439	49,184	54,876	62,406	65,674	62,323
Prepayments	44,290	40,837	37,385	33,933	48,804	45,352	41,899	38,447	34,994	31,542	49,996	46,544	41,674
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
Deferred Income Tax Asset - Other	62,903	63,236	63,565	63,995	64,462	64,889	65,351	65,809	66,281	66,742	67,178	67,410	64,951
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
WVIC Investment	857	857	857	857	857	857	857	857	857	857	857	857	857
Total Regulatory Assets	395,005	396,419	396,231	394,606	393,436	391,016	388,553	386,337	384,167	383,801	384,314	384,604	390,173
Adjustment to Remove Gas Site Clean-up (net of tax)	(27,752)	(30,342)	(31,671)	(31,902)	(31,950)	(31,911)	(31,877)	(32,020)	(31,978)	(33,103)	(34,376)	(35,603)	(31,539)
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	28	26	25	24	23	22	20	19	18	17	16	14	22
Adjustment to Remove RTMP Deferral (net of tax)	(1,881)	(1,615)	(1,348)	(1,081)	(815)	(548)	(282)	(15)	(0)	(0)	(0)	(0)	(749)
Adjustment to Remove MISO Sch 43 (net of tax)	118	113	108	103	98	93	88	82	77	72	67	62	93
Adjustment to Remove Transmission Cost Escrow (net of tax)	(2,295)	(1,824)	(1,345)	(748)	(190)	145	357	587	1,035	1,595	2,137	2,570	(50)
Adjustment to Remove Columbia 1													
Adjustment to Remove related Deferred Taxes on Columbia 1													
Other Deferred Charges	53,652	53,585	53,519	53,452	53,386	53,319	53,253	53,186	53,120	53,054	52,987	52,921	53,319
<b>Total Assets</b>	<b>1,135,592</b>	<b>1,145,850</b>	<b>1,127,897</b>	<b>1,104,276</b>	<b>1,111,436</b>	<b>1,128,326</b>	<b>1,112,126</b>	<b>1,110,379</b>	<b>1,090,667</b>	<b>1,076,779</b>	<b>1,118,807</b>	<b>1,129,980</b>	<b>1,117,600</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 10.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Liabilities</b>																
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(693)	(686)	(683)	(680)	(677)	(674)	(671)	(668)	(665)	(662)	(659)	(656)	(653)	(650)	(647)	(645)
Accounts Payable	168,164	164,903	161,690	188,151	160,199	145,655	157,034	153,624	161,595	160,876	192,635	172,257	183,781	170,118	163,078	177,659
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	29,753	29,753	29,753	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Dividends Declared	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous and Other Current Liabilities	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	26,892
FAS 109, FAS 133 an Other Def Tax Liability	(25,819)	(29,347)	(27,535)	(32,783)	(33,024)	(33,214)	(33,380)	(33,724)	(27,702)	(28,327)	(28,990)	(29,651)	(30,325)	(30,580)	(24,586)	(24,367)
Total Regulatory Liabilities	556,007	553,156	547,918	545,080	538,669	532,147	525,623	519,439	513,391	507,226	501,209	495,176	489,167	483,096	476,937	470,081
Asset Removal Obligation	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874
Post Retirement OPEB and Pension Liability	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566
Other Deferred Liabilities	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(2,079)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>1,026,812</b>	<b>1,049,258</b>	<b>1,042,623</b>	<b>1,009,359</b>	<b>1,004,757</b>	<b>983,505</b>	<b>958,197</b>	<b>978,261</b>	<b>986,209</b>	<b>948,703</b>	<b>1,003,786</b>	<b>976,716</b>	<b>951,561</b>	<b>961,574</b>	<b>954,372</b>	<b>907,737</b>
<b>Net Working Capital</b>	<b>178,393</b>	<b>142,201</b>	<b>157,064</b>	<b>192,759</b>	<b>190,816</b>	<b>214,945</b>	<b>217,135</b>	<b>166,978</b>	<b>165,444</b>	<b>214,470</b>	<b>138,120</b>	<b>158,170</b>	<b>158,478</b>	<b>129,278</b>	<b>178,119</b>	<b>228,952</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,015,649</b>	<b>4,001,160</b>	<b>4,049,232</b>	<b>4,115,914</b>	<b>4,107,098</b>	<b>4,126,830</b>	<b>4,126,490</b>	<b>4,079,581</b>	<b>4,117,564</b>	<b>4,210,112</b>	<b>4,158,151</b>	<b>4,204,516</b>	<b>4,238,674</b>	<b>4,256,337</b>	<b>4,343,068</b>	<b>4,577,545</b>
<b>Invested Capital Summary</b>																
Commission adjusted Common Equity	2,232,249	2,209,919	2,218,738	2,205,695	2,192,202	2,207,634	2,222,146	2,201,521	2,209,214	2,225,119	2,215,082	2,235,097	2,247,462	2,224,009	2,230,420	2,245,836
Preferred Stock																
Long Term Debt	1,625,000	1,625,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	2,100,000	2,100,000
Short Term Debt	106,498	117,016	102,907	179,530	185,965	192,317	179,513	154,696	186,557	264,422	223,780	251,396	274,244	317,323		197,129
Add:																
ADITC	70,371	69,161	71,943	74,725	74,714	74,703	74,692	74,681	74,670	74,659	74,648	74,637	74,626	74,615	74,604	74,593
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Deduct:																
Temporary Cash Investment																(24,960)
Othr Invntmnts & Spl Fnds	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)
Investment - WRPC (net of tax)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)
DSI Pre-Const-Edgewater (net of tax)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbia SCR Env Pre-Cert (net of tax)	(7)	(5)	(2)	0	2	5	7	10	12	14	17	19	22	24	26	29
MISO Sch 43 (net of tax)	(31)	(21)	(10)	0	10	21	31	41	52	62	72	82	93	103	113	124
RTMP Deferral (net of tax)	(6,146)	(5,880)	(5,613)	(5,347)	(5,080)	(4,813)	(4,547)	(4,280)	(4,014)	(3,747)	(3,481)	(3,214)	(2,947)	(2,681)	(2,414)	(2,148)
Gas Site Clean-up (net of tax)	(18,712)	(18,485)	(18,318)	(18,235)	(18,404)	(19,736)	(20,681)	(21,141)	(21,661)	(21,635)	(21,559)	(21,486)	(21,403)	(22,314)	(23,650)	(25,523)
Transmission Cost Escrow (net of tax)	14,165	14,272	14,404	14,363	12,906	11,516	10,145	8,870	7,550	6,034	4,408	2,801	1,394	75	(1,255)	(2,679)
Columbia 1																
Columbia 2																
WI Elec Fuel True-Up (net of tax)	2,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Daily Average vs 13 Month Average																
<b>Total Utility Capital</b>	<b>4,015,649</b>	<b>4,001,160</b>	<b>4,049,232</b>	<b>4,115,914</b>	<b>4,107,098</b>	<b>4,126,830</b>	<b>4,126,490</b>	<b>4,079,581</b>	<b>4,117,564</b>	<b>4,210,112</b>	<b>4,158,151</b>	<b>4,204,516</b>	<b>4,238,674</b>	<b>4,256,337</b>	<b>4,343,068</b>	<b>4,577,545</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.56%</b>	<b>96.45%</b>	<b>96.12%</b>	<b>95.32%</b>	<b>95.35%</b>	<b>94.79%</b>	<b>94.74%</b>	<b>95.91%</b>	<b>95.98%</b>	<b>94.91%</b>	<b>96.68%</b>	<b>96.24%</b>	<b>96.26%</b>	<b>96.96%</b>	<b>95.90%</b>	<b>95.00%</b>

\* 13 month average is a daily average

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Reurement filed 10/3/2022 -ROE 10.0

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Liabilities</b>													
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(642)	(639)	(636)	(633)	(630)	(627)	(624)	(621)	(618)	(615)	(612)	(609)	(627)
Accounts Payable	148,820	140,829	153,386	150,040	153,931	156,770	173,168	160,421	185,998	168,614	156,926	174,885	161,650
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Dividends Declared	30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		18,462
Miscellaneous and Other Current Liabilities	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892
FAS 109, FAS 133 an Other Def Tax Liability	(25,713)	(27,012)	(28,747)	(30,873)	(27,884)	(30,227)	(32,581)	(34,869)	(37,144)	(38,927)	(34,503)	(36,235)	(31,468)
Total Regulatory Liabilities	470,241	470,320	470,383	470,820	471,393	471,816	472,370	472,906	473,496	474,047	474,504	474,341	472,055
Asset Removal Obligation	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874
Post Retirement OPEB and Pension Liability	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566
Other Deferred Liabilities	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>907,715</b>	<b>898,508</b>	<b>879,396</b>	<b>904,362</b>	<b>911,819</b>	<b>882,741</b>	<b>927,342</b>	<b>912,846</b>	<b>906,741</b>	<b>918,128</b>	<b>911,324</b>	<b>897,391</b>	<b>905,081</b>
<b>Net Working Capital</b>	<b>227,877</b>	<b>247,341</b>	<b>248,501</b>	<b>199,913</b>	<b>199,617</b>	<b>245,585</b>	<b>184,784</b>	<b>197,533</b>	<b>183,926</b>	<b>158,651</b>	<b>207,483</b>	<b>232,589</b>	<b>212,519</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,563,502</b>	<b>4,581,720</b>	<b>4,582,583</b>	<b>4,562,959</b>	<b>4,609,661</b>	<b>4,691,981</b>	<b>4,659,362</b>	<b>4,700,541</b>	<b>4,722,323</b>	<b>4,738,574</b>	<b>4,803,186</b>	<b>4,831,259</b>	<b>4,665,448</b>
<b>Invested Capital Summary</b>													
Commission adjusted Common Equity	2,437,452	2,456,065	2,467,701	2,446,045	2,449,170	2,471,811	2,479,721	2,516,206	2,538,587	2,517,348	2,540,296	2,572,895	2,472,241
Preferred Stock													
Long Term Debt	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Short Term Debt	0	0	0	0	24,829	83,131	41,351	44,953	43,113	80,429	122,087	117,618	58,049
Add:													
ADITC	75,337	76,081	76,825	77,568	78,312	79,056	79,800	80,544	81,287	82,031	82,775	83,519	79,056
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Deduct:													
Temporary Cash Investment	(7,689)	(6,968)	(17,895)	(17,234)	0	0	0	0	0	0	0	0	(3,830)
Othr Invntmnts & Spcl Fnds	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)
Investment - WRPC (net of tax)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)
DSI Pre-Const-Edgewater (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbia SCR Env Pre-Cert (net of tax)	28	26	25	24	23	22	20	19	18	17	16	14	22
MISO Sch 43 (net of tax)	118	113	108	103	98	93	88	82	77	72	67	62	93
RTMP Deferral (net of tax)	(1,881)	(1,615)	(1,348)	(1,081)	(815)	(548)	(282)	(15)	(0)	(0)	(0)	(0)	(749)
Gas Site Clean-up (net of tax)	(27,752)	(30,342)	(31,671)	(31,902)	(31,950)	(31,911)	(31,877)	(32,020)	(31,978)	(33,103)	(34,376)	(35,603)	(31,539)
Transmission Cost Escrow (net of tax)	(2,295)	(1,824)	(1,345)	(748)	(190)	145	357	587	1,035	1,595	2,137	2,570	(50)
Columbia 1													
Columbia 2													
WI Elec Fuel True-Up (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Daily Average vs 13 Month Average													1,972
<b>Total Utility Capital</b>	<b>4,563,502</b>	<b>4,581,720</b>	<b>4,582,583</b>	<b>4,562,959</b>	<b>4,609,661</b>	<b>4,691,981</b>	<b>4,659,362</b>	<b>4,700,541</b>	<b>4,722,323</b>	<b>4,738,574</b>	<b>4,803,186</b>	<b>4,831,259</b>	<b>4,665,448</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.01%</b>	<b>94.60%</b>	<b>94.58%</b>	<b>95.62%</b>	<b>95.67%</b>	<b>94.77%</b>	<b>96.03%</b>	<b>95.80%</b>	<b>96.11%</b>	<b>96.65%</b>	<b>95.68%</b>	<b>95.19%</b>	<b>95.44%</b>

\* 13 month average is a daily average

**SCHEDULE 2 -**

PARTIAL SETTLEMENT REVENUE REQUIREMENT  
ASSUMING ROE OF 9.0% - CUB'S PROPOSAL





2023 Test Year  
Wisconsin Public Service  
Balance Sheet  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 9.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Total Current Assets</b>																
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Temporary Cash Investments															24,960	0
Other Net Accounts Receivable	166,033	152,156	161,956	173,363	172,032	182,434	177,780	158,675	154,958	170,115	164,884	166,150	163,439	148,006	163,748	175,333
Electric Accrued Revenue	39,368	43,739	49,699	51,502	55,361	59,285	51,049	52,453	49,761	56,873	51,376	53,403	41,061	45,410	51,668	53,448
Gas Accrued Revenue	8,847	10,055	11,476	12,879	13,030	12,455	11,500	9,860	8,633	7,916	7,569	7,428	7,636	8,923	10,119	11,576
Fossil Fuel Inventory - Electric	13,594	16,453	22,155	26,427	24,546	23,718	22,931	26,717	31,305	33,594	29,850	25,568	25,858	29,088	32,844	28,310
Gas Storage	34,219	40,278	45,990	43,578	37,874	27,665	18,904	9,451	16,594	23,998	31,673	39,598	47,643	54,273	60,606	68,948
Materials and Supplies - Electric	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	42,546	42,546	42,546	42,546	42,546	42,546	42,546	42,546
Materials and Supplies - Gas	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
Materials and Supplies - Common	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments	30,559	27,577	44,586	41,604	38,316	35,027	31,738	28,449	49,058	45,769	42,480	39,191	35,902	32,614	51,031	47,742
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
<b>Total Current Assets</b>	<b>385,977</b>	<b>383,616</b>	<b>429,219</b>	<b>442,709</b>	<b>434,515</b>	<b>433,940</b>	<b>407,258</b>	<b>378,961</b>	<b>403,193</b>	<b>431,150</b>	<b>420,717</b>	<b>424,222</b>	<b>414,423</b>	<b>411,198</b>	<b>487,861</b>	<b>478,242</b>
<b>Total Deferred Income Tax Assets</b>																
Deferred Income Tax Asset - Customer Advances	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106
Deferred Income Tax Asset - Other	113,263	113,091	79,417	79,269	77,833	76,366	74,899	73,524	72,186	70,817	69,488	68,154	66,827	65,483	64,116	62,548
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
<b>Total Deferred Income Tax Assets</b>	<b>238,852</b>	<b>238,680</b>	<b>205,006</b>	<b>204,858</b>	<b>203,422</b>	<b>201,955</b>	<b>200,488</b>	<b>199,113</b>	<b>197,775</b>	<b>196,406</b>	<b>195,077</b>	<b>193,743</b>	<b>192,417</b>	<b>191,072</b>	<b>189,705</b>	<b>188,137</b>
<b>Total Regulatory Assets</b>																
Ratemaking Based Regulatory Assets	203,056	200,223	201,964	192,643	189,942	187,429	185,001	181,921	178,313	174,200	169,950	165,707	161,416	158,662	157,142	156,259
GAAP Based Regulatory Assets	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507
<b>Total Regulatory Assets</b>	<b>440,563</b>	<b>437,730</b>	<b>439,471</b>	<b>430,150</b>	<b>427,449</b>	<b>424,936</b>	<b>422,508</b>	<b>419,428</b>	<b>415,820</b>	<b>411,707</b>	<b>407,457</b>	<b>403,214</b>	<b>398,923</b>	<b>396,169</b>	<b>394,649</b>	<b>393,766</b>
<b>Other Deferred Charges</b>																
Unamortized Debt Expense	9,818	9,741	15,134	15,082	15,031	14,979	14,928	14,876	14,825	14,773	14,721	14,670	14,618	14,567	19,866	19,800
Prepaid Pension Expense	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193
Other	16,539	16,539	16,539	16,539	16,539	15,028	15,028	13,526	13,526	13,526	13,526	13,526	13,526	13,526	13,526	11,726
<b>Other Deferred Charges</b>	<b>48,550</b>	<b>48,473</b>	<b>53,866</b>	<b>53,814</b>	<b>53,763</b>	<b>52,199</b>	<b>52,148</b>	<b>50,595</b>	<b>50,543</b>	<b>50,491</b>	<b>50,440</b>	<b>50,388</b>	<b>50,337</b>	<b>50,285</b>	<b>55,584</b>	<b>53,718</b>
<b>Goodwill</b>																
<b>Goodwill</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>
<b>Total Assets</b>	<b>6,178,229</b>	<b>6,184,984</b>	<b>6,225,254</b>	<b>6,257,763</b>	<b>6,251,402</b>	<b>6,257,234</b>	<b>6,238,932</b>	<b>6,218,853</b>	<b>6,271,656</b>	<b>6,333,217</b>	<b>6,342,921</b>	<b>6,368,780</b>	<b>6,384,138</b>	<b>6,419,075</b>	<b>6,531,260</b>	<b>6,702,469</b>

2023 Test Year  
Wisconsin Public Service  
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Settlement Agreement filed 10/3/2022 -ROE 9.0

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Total Current Assets</b>													
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Temporary Cash Investments	19,496	16,883	26,430	24,629	0	0	0	0	0	0	0	0	7,287
Other Net Accounts Receivable	173,694	184,200	179,499	160,203	156,448	171,756	166,474	167,752	165,013	149,427	165,327	177,028	168,068
Electric Accrued Revenue	57,243	61,141	53,096	54,519	52,084	58,991	53,299	55,247	42,868	47,583	53,658	55,601	53,777
Gas Accrued Revenue	11,833	11,316	10,078	8,417	6,894	6,447	6,235	6,192	6,316	7,292	8,748	10,073	8,320
Fossil Fuel Inventory - Electric	22,770	20,764	21,800	26,842	31,709	34,092	29,328	27,129	29,436	31,870	32,346	27,398	27,957
Gas Storage	46,013	26,329	5,088	9,783	22,210	32,747	43,757	50,921	60,938	68,825	61,340	49,140	39,758
Materials and Supplies - Electric	42,546	42,546	42,546	42,546	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,435
Materials and Supplies - Gas	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
Materials and Supplies - Common	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments	44,290	40,837	37,385	33,933	48,804	45,352	41,899	38,447	34,994	31,542	49,996	46,544	41,169
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
<b>Total Current Assets</b>	<b>468,223</b>	<b>454,355</b>	<b>426,261</b>	<b>411,209</b>	<b>410,866</b>	<b>442,101</b>	<b>433,708</b>	<b>438,404</b>	<b>432,283</b>	<b>429,256</b>	<b>464,131</b>	<b>458,501</b>	<b>439,108</b>
<b>Total Deferred Income Tax Assets</b>													
Deferred Income Tax Asset - Customer Advances	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106	9,106
Deferred Income Tax Asset - Other	62,903	63,236	63,565	63,995	64,462	64,889	65,351	65,809	66,281	66,742	67,178	67,410	65,152
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
<b>Total Deferred Income Tax Assets</b>	<b>188,492</b>	<b>188,825</b>	<b>189,154</b>	<b>189,584</b>	<b>190,052</b>	<b>190,478</b>	<b>190,940</b>	<b>191,398</b>	<b>191,870</b>	<b>192,331</b>	<b>192,767</b>	<b>192,999</b>	<b>190,741</b>
<b>Total Regulatory Assets</b>													
Ratemaking Based Regulatory Assets	157,498	158,912	158,724	157,099	155,929	153,509	151,047	148,830	146,660	146,294	146,807	147,097	152,367
GAAP Based Regulatory Assets	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507
<b>Total Regulatory Assets</b>	<b>395,005</b>	<b>396,419</b>	<b>396,231</b>	<b>394,606</b>	<b>393,436</b>	<b>391,016</b>	<b>388,553</b>	<b>386,337</b>	<b>384,167</b>	<b>383,801</b>	<b>384,314</b>	<b>384,604</b>	<b>389,874</b>
<b>Other Deferred Charges</b>													
Unamortized Debt Expense	19,733	19,667	19,600	19,534	19,467	19,401	19,334	19,268	19,202	19,135	19,069	19,002	19,368
Prepaid Pension Expense	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193	22,193
Other	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726	11,726
<b>Other Deferred Charges</b>	<b>53,652</b>	<b>53,585</b>	<b>53,519</b>	<b>53,452</b>	<b>53,386</b>	<b>53,319</b>	<b>53,253</b>	<b>53,186</b>	<b>53,120</b>	<b>53,054</b>	<b>52,987</b>	<b>52,921</b>	<b>53,286</b>
<b>Goodwill</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>	<b>36,400</b>
<b>Total Assets</b>	<b>6,713,955</b>	<b>6,726,683</b>	<b>6,723,040</b>	<b>6,730,426</b>	<b>6,763,655</b>	<b>6,820,734</b>	<b>6,836,679</b>	<b>6,867,485</b>	<b>6,887,135</b>	<b>6,919,813</b>	<b>6,982,830</b>	<b>7,002,240</b>	<b>6,831,223</b>



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	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Capitalization and Liabilities</b>																
<b>Total Capitalization</b>																
Common Equity	2,292,118	2,269,787	2,278,607	2,265,563	2,252,070	2,267,502	2,282,014	2,261,389	2,269,083	2,284,987	2,274,951	2,294,966	2,307,331	2,283,878	2,290,289	2,305,705
Long Term Debt (Bonds and Other LTD)	1,625,000	1,625,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	2,100,000	2,100,000
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(693)	(686)	(683)	(680)	(677)	(674)	(671)	(668)	(665)	(662)	(659)	(656)	(653)	(650)	(647)	(645)
<b>Total Capitalization</b>	<b>3,950,308</b>	<b>3,927,985</b>	<b>3,986,807</b>	<b>3,973,767</b>	<b>3,960,277</b>	<b>3,975,712</b>	<b>3,990,227</b>	<b>3,969,605</b>	<b>3,977,301</b>	<b>3,993,209</b>	<b>3,983,175</b>	<b>4,003,193</b>	<b>4,015,561</b>	<b>3,992,111</b>	<b>4,423,525</b>	<b>4,438,944</b>
<b>Total Current Liabilities</b>																
Short Term Debt	106,498	117,016	102,907	179,530	185,965	192,317	179,513	154,696	186,557	264,422	223,780	251,396	274,244	317,323		197,129
Accounts Payable	168,164	164,903	161,690	188,151	160,199	145,655	157,034	153,624	161,595	160,876	192,635	172,257	183,781	170,118	163,078	177,659
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	29,753	29,753	29,753	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Dividends Declared		30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000	
Miscellaneous and Other Current Liabilities	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	26,892
<b>Total Current Liabilities</b>	<b>401,638</b>	<b>438,895</b>	<b>421,574</b>	<b>473,015</b>	<b>481,498</b>	<b>473,307</b>	<b>441,881</b>	<b>443,654</b>	<b>483,487</b>	<b>530,632</b>	<b>551,750</b>	<b>558,987</b>	<b>563,360</b>	<b>622,775</b>	<b>298,412</b>	<b>455,540</b>
<b>Total Deferred Income Tax Liability</b>																
Utility Related Deferred Income Tax Liability	1,019,183	1,018,595	1,018,007	1,017,420	1,022,730	1,028,039	1,033,349	1,038,659	1,043,969	1,049,279	1,054,589	1,059,898	1,065,208	1,070,518	1,075,828	1,081,138
WRPC Related Deferred Income Tax Liability	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964
FAS109, FAS133 and Other Def Tax Liability	(25,819)	(29,347)	(27,535)	(32,783)	(33,024)	(33,214)	(33,380)	(33,724)	(27,702)	(28,327)	(28,990)	(29,651)	(30,325)	(30,580)	(24,586)	(24,367)
<b>Total Deferred Income Tax Liability</b>	<b>994,327</b>	<b>990,211</b>	<b>991,436</b>	<b>985,600</b>	<b>990,669</b>	<b>995,789</b>	<b>1,000,933</b>	<b>1,005,898</b>	<b>1,017,230</b>	<b>1,021,915</b>	<b>1,026,562</b>	<b>1,031,211</b>	<b>1,035,847</b>	<b>1,040,902</b>	<b>1,052,205</b>	<b>1,057,734</b>
<b>Accumulated Deferred Investment Tax Credits</b>																
	<b>70,371</b>	<b>69,161</b>	<b>71,943</b>	<b>74,725</b>	<b>74,714</b>	<b>74,703</b>	<b>74,692</b>	<b>74,681</b>	<b>74,670</b>	<b>74,659</b>	<b>74,648</b>	<b>74,637</b>	<b>74,626</b>	<b>74,615</b>	<b>74,604</b>	<b>74,593</b>
<b>Total Regulatory Liabilities</b>																
Ratemaking Based Regulatory Liabilities	379,057	376,206	370,968	368,130	361,719	355,197	348,673	342,488	336,441	330,276	324,259	318,226	312,217	306,146	299,987	293,131
GAAP Based Regulatory Liabilities	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950
<b>Total Regulatory Liabilities</b>	<b>556,007</b>	<b>553,156</b>	<b>547,918</b>	<b>545,080</b>	<b>538,669</b>	<b>532,147</b>	<b>525,623</b>	<b>519,439</b>	<b>513,391</b>	<b>507,226</b>	<b>501,209</b>	<b>495,176</b>	<b>489,167</b>	<b>483,096</b>	<b>476,937</b>	<b>470,081</b>
<b>Total Customer Advances</b>																
Electric Utility Customer Advances	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996
Gas Customer Advances	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430
<b>Total Customer Advances</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>
<b>Asset Removal Obligation</b>																
	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>
<b>Post Retirement OPEB and Pension Liability</b>																
	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>
<b>Other Deferred Liabilities</b>																
	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>
<b>Total Capitalization and Liabilities</b>	<b>6,178,229</b>	<b>6,184,984</b>	<b>6,225,254</b>	<b>6,257,763</b>	<b>6,251,402</b>	<b>6,257,234</b>	<b>6,238,932</b>	<b>6,218,853</b>	<b>6,271,656</b>	<b>6,333,217</b>	<b>6,342,921</b>	<b>6,368,780</b>	<b>6,384,138</b>	<b>6,419,075</b>	<b>6,531,260</b>	<b>6,702,469</b>

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	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Capitalization and Liabilities</b>													
<b>Total Capitalization</b>													
Common Equity	2,509,128	2,525,848	2,536,104	2,513,309	2,515,680	2,536,146	2,540,760	2,574,045	2,594,242	2,571,799	2,592,493	2,622,122	2,552,640
Long Term Debt (Bonds and Other LTD)	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(642)	(639)	(636)	(633)	(630)	(627)	(624)	(621)	(618)	(615)	(612)	(609)	(625)
<b>Total Capitalization</b>	<b>4,642,370</b>	<b>4,659,093</b>	<b>4,669,352</b>	<b>4,646,560</b>	<b>4,648,934</b>	<b>4,669,403</b>	<b>4,674,020</b>	<b>4,707,308</b>	<b>4,727,508</b>	<b>4,705,068</b>	<b>4,725,765</b>	<b>4,755,396</b>	<b>4,685,898</b>
<b>Total Current Liabilities</b>													
Short Term Debt	(0)	(0)	(0)	(0)	18,187	78,665	40,181	46,983	47,327	85,847	129,759	128,260	47,934
Accounts Payable	148,820	140,829	153,386	150,040	153,931	156,770	173,168	160,421	185,998	168,614	156,926	174,885	160,316
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Dividends Declared	30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		20,000
Miscellaneous and Other Current Liabilities	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892
<b>Total Current Liabilities</b>	<b>259,572</b>	<b>251,581</b>	<b>234,138</b>	<b>260,792</b>	<b>282,870</b>	<b>316,186</b>	<b>324,101</b>	<b>318,156</b>	<b>314,077</b>	<b>365,214</b>	<b>397,437</b>	<b>383,897</b>	<b>309,002</b>
<b>Total Deferred Income Tax Liability</b>													
Utility Related Deferred Income Tax Liability	1,085,608	1,090,078	1,094,549	1,099,019	1,103,489	1,107,960	1,112,430	1,116,900	1,121,371	1,125,841	1,130,311	1,134,782	1,110,195
WRPC Related Deferred Income Tax Liability	964	964	964	964	964	964	964	964	964	964	964	964	964
FAS109, FAS133 and Other Def Tax Liability	(25,713)	(27,012)	(28,747)	(30,873)	(27,884)	(30,227)	(32,581)	(34,869)	(37,144)	(38,927)	(34,503)	(36,235)	(32,060)
<b>Total Deferred Income Tax Liability</b>	<b>1,060,858</b>	<b>1,064,030</b>	<b>1,066,765</b>	<b>1,069,110</b>	<b>1,076,569</b>	<b>1,078,696</b>	<b>1,080,812</b>	<b>1,082,995</b>	<b>1,085,191</b>	<b>1,087,878</b>	<b>1,096,772</b>	<b>1,099,510</b>	<b>1,079,099</b>
<b>Accumulated Deferred Investment Tax Credits</b>	<b>75,337</b>	<b>76,081</b>	<b>76,825</b>	<b>77,568</b>	<b>78,312</b>	<b>79,056</b>	<b>79,800</b>	<b>80,544</b>	<b>81,287</b>	<b>82,031</b>	<b>82,775</b>	<b>83,519</b>	<b>79,428</b>
<b>Total Regulatory Liabilities</b>													
Ratemaking Based Regulatory Liabilities	293,291	293,370	293,433	293,869	294,443	294,866	295,420	295,956	296,546	297,097	297,554	297,391	295,270
GAAP Based Regulatory Liabilities	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950	176,950
<b>Total Regulatory Liabilities</b>	<b>470,241</b>	<b>470,320</b>	<b>470,383</b>	<b>470,820</b>	<b>471,393</b>	<b>471,816</b>	<b>472,370</b>	<b>472,906</b>	<b>473,496</b>	<b>474,047</b>	<b>474,504</b>	<b>474,341</b>	<b>472,220</b>
<b>Total Customer Advances</b>													
Electric Utility Customer Advances	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996	28,996
Gas Customer Advances	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430	4,430
<b>Total Customer Advances</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>	<b>33,427</b>
<b>Asset Removal Obligation</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>	<b>37,874</b>
<b>Post Retirement OPEB and Pension Liability</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>	<b>28,566</b>
<b>Other Deferred Liabilities</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>	<b>105,709</b>
<b>Total Capitalization and Liabilities</b>	<b>6,713,955</b>	<b>6,726,683</b>	<b>6,723,040</b>	<b>6,730,426</b>	<b>6,763,655</b>	<b>6,820,734</b>	<b>6,836,679</b>	<b>6,867,485</b>	<b>6,887,135</b>	<b>6,919,813</b>	<b>6,982,830</b>	<b>7,002,240</b>	<b>6,831,223</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 - ROE 9.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Total NIRB plus CWIP Summary</b>																
Plant In Service	6,504,585	6,610,452	6,780,863	6,807,886	6,829,599	6,847,961	6,866,287	6,886,575	6,883,610	6,917,660	6,938,243	6,959,004	6,981,125	7,014,415	7,047,809	7,218,915
Accumulated Depreciation	(2,024,640)	(2,036,868)	(2,049,595)	(2,044,826)	(2,056,134)	(2,068,000)	(2,079,938)	(2,091,621)	(2,072,729)	(2,084,707)	(2,097,157)	(2,109,672)	(2,122,274)	(2,134,818)	(2,146,342)	(2,108,977)
Net Plant	4,479,945	4,573,583	4,731,268	4,763,060	4,773,464	4,779,960	4,786,349	4,794,954	4,810,882	4,832,953	4,841,086	4,849,332	4,858,851	4,879,597	4,901,467	5,109,938
Fossil Fuel Stock	13,594	16,453	22,155	26,427	24,546	23,718	22,931	26,717	31,305	33,594	29,850	25,568	25,858	29,088	32,844	28,310
Gas Storage	34,219	40,278	45,990	43,578	37,874	27,865	18,904	9,451	16,594	23,998	31,673	39,598	47,643	54,273	60,606	68,948
Materials and Supplies	48,334	48,334	48,334	48,334	48,334	48,334	48,334	48,334	48,334	47,862	47,862	47,862	47,862	47,862	47,862	47,862
Utility related Deferred Taxes (liability)*	(1,019,183)	(1,018,595)	(1,018,007)	(1,017,420)	(1,022,730)	(1,028,039)	(1,033,349)	(1,038,659)	(1,043,969)	(1,049,279)	(1,054,589)	(1,059,898)	(1,065,208)	(1,070,518)	(1,075,828)	(1,081,138)
Customer Advances	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)
<b>Total Utility NIRB</b>	<b>3,532,588</b>	<b>3,635,733</b>	<b>3,805,419</b>	<b>3,839,658</b>	<b>3,837,167</b>	<b>3,827,317</b>	<b>3,818,848</b>	<b>3,816,476</b>	<b>3,838,353</b>	<b>3,864,807</b>	<b>3,871,561</b>	<b>3,878,141</b>	<b>3,890,684</b>	<b>3,915,980</b>	<b>3,942,630</b>	<b>4,149,599</b>
CWIP with AFDC	304,667	223,227	86,749	83,496	79,115	84,568	90,506	96,127	113,768	130,835	148,470	168,205	189,512	211,079	222,319	198,993
<b>Total NIRB plus CWIP</b>	<b>3,837,256</b>	<b>3,858,960</b>	<b>3,892,168</b>	<b>3,923,155</b>	<b>3,916,282</b>	<b>3,911,885</b>	<b>3,909,354</b>	<b>3,912,604</b>	<b>3,952,120</b>	<b>3,995,642</b>	<b>4,020,031</b>	<b>4,046,345</b>	<b>4,080,196</b>	<b>4,127,059</b>	<b>4,164,949</b>	<b>4,348,592</b>
<b>Working Capital</b>																
<b>Assets</b>																
Electric ARO in Plant	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959
Gas ARO in Plant	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Electric ARO in Accumulated Depreciation	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)	(6,670)
Net Leased Facilities	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475
Special Funds - FAS 106	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Other Net Accounts Receivable	166,033	152,156	161,956	173,363	172,032	182,434	177,780	158,675	154,958	170,115	164,884	166,150	163,439	148,006	163,748	175,333
Accrued Revenue	48,215	53,795	61,176	64,380	68,391	71,740	62,548	62,313	58,394	64,790	58,945	60,831	48,697	54,333	61,788	65,024
Prepayments	30,559	27,577	44,586	41,604	38,316	35,027	31,738	28,449	49,058	45,769	42,480	39,191	35,902	32,614	51,031	47,742
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
Deferred Income Tax Asset - Other	113,263	113,091	79,417	79,269	77,833	76,366	74,899	73,524	72,186	70,817	69,488	68,154	66,827	65,483	64,116	62,548
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
WVIC Investment	857	857	857	857	857	857	857	857	857	857	857	857	857	857	857	857
<b>Total Regulatory Assets</b>	<b>440,563</b>	<b>437,730</b>	<b>439,471</b>	<b>430,150</b>	<b>427,449</b>	<b>424,936</b>	<b>422,508</b>	<b>419,428</b>	<b>415,820</b>	<b>411,707</b>	<b>407,457</b>	<b>403,214</b>	<b>398,923</b>	<b>396,169</b>	<b>394,649</b>	<b>393,766</b>
Adjustment to Remove Gas Site Clean-up (net of tax)	(18,712)	(18,485)	(18,318)	(18,235)	(18,804)	(19,736)	(20,681)	(21,141)	(21,661)	(21,635)	(21,559)	(21,486)	(21,403)	(22,314)	(23,650)	(25,523)
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	(7)	(5)	(2)	0	2	5	7	10	12	14	17	19	22	24	26	29
Adjustment to Remove RTMP Deferral (net of tax)	(6,146)	(5,880)	(5,613)	(5,347)	(5,080)	(4,813)	(4,547)	(4,280)	(4,014)	(3,747)	(3,481)	(3,214)	(2,947)	(2,681)	(2,414)	(2,148)
Adjustment to Remove MISO Sch 43 (net of tax)	(31)	(21)	(10)	0	10	21	31	41	52	62	72	82	93	103	113	124
Adjustment to Remove Transmission Cost Escrow (net of tax)	14,165	14,272	14,404	14,363	12,906	11,516	10,145	8,870	7,550	6,034	4,408	2,801	1,394	75	(1,255)	(2,679)
Adjustment to Remove Columbia 1																
Adjustment to Remove related Deferred Taxes on Columbia 1																
<b>Other Deferred Charges</b>	<b>48,550</b>	<b>48,473</b>	<b>53,866</b>	<b>53,814</b>	<b>53,763</b>	<b>52,199</b>	<b>52,148</b>	<b>50,595</b>	<b>50,543</b>	<b>50,491</b>	<b>50,440</b>	<b>50,388</b>	<b>50,337</b>	<b>50,285</b>	<b>55,584</b>	<b>53,718</b>
<b>Total Assets</b>	<b>1,205,205</b>	<b>1,191,459</b>	<b>1,199,687</b>	<b>1,202,118</b>	<b>1,195,573</b>	<b>1,198,450</b>	<b>1,175,332</b>	<b>1,145,239</b>	<b>1,151,653</b>	<b>1,163,174</b>	<b>1,141,907</b>	<b>1,134,887</b>	<b>1,110,039</b>	<b>1,090,852</b>	<b>1,132,491</b>	<b>1,136,689</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

reemement filed 10/3/2022 -ROE 9.0

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Total NIRB plus CWIP Summary</b>													
Plant In Service	7,268,813	7,289,993	7,310,305	7,331,550	7,486,645	7,519,192	7,545,935	7,573,970	7,599,826	7,639,221	7,682,598	7,721,392	7,476,027
Accumulated Depreciation	(2,120,775)	(2,135,554)	(2,150,030)	(2,165,358)	(2,172,825)	(2,188,665)	(2,204,066)	(2,219,947)	(2,235,953)	(2,251,140)	(2,267,350)	(2,280,913)	(2,192,427)
Net Plant	5,148,037	5,154,439	5,160,275	5,166,192	5,313,820	5,330,527	5,341,869	5,354,023	5,363,873	5,388,080	5,415,248	5,440,479	5,283,600
Fossil Fuel Stock	22,770	20,764	21,800	26,842	31,709	34,092	29,328	27,129	29,436	31,870	32,346	27,398	27,984
Gas Storage	46,013	26,329	5,088	9,785	22,210	32,747	43,757	50,921	60,938	68,825	61,340	49,140	42,003
Materials and Supplies	47,862	47,862	47,862	47,862	47,694	47,694	47,694	47,694	47,694	47,694	47,694	47,694	47,759
Utility related Deferred Taxes (liability)*	(1,085,608)	(1,090,078)	(1,094,549)	(1,099,019)	(1,103,489)	(1,107,960)	(1,112,430)	(1,116,900)	(1,121,371)	(1,125,841)	(1,130,311)	(1,134,782)	(1,105,988)
Customer Advances	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)	(24,321)
<b>Total Utility NIRB</b>	<b>4,154,753</b>	<b>4,134,994</b>	<b>4,116,155</b>	<b>4,127,338</b>	<b>4,287,623</b>	<b>4,312,779</b>	<b>4,325,897</b>	<b>4,338,546</b>	<b>4,356,250</b>	<b>4,386,307</b>	<b>4,401,996</b>	<b>4,405,609</b>	<b>4,271,037</b>
CWIP with AFDC	180,871	199,384	217,927	235,708	122,421	133,618	148,681	164,462	182,147	193,616	193,707	193,061	181,892
<b>Total NIRB plus CWIP</b>	<b>4,335,624</b>	<b>4,334,379</b>	<b>4,334,082</b>	<b>4,363,046</b>	<b>4,410,044</b>	<b>4,446,397</b>	<b>4,474,577</b>	<b>4,503,008</b>	<b>4,538,397</b>	<b>4,579,923</b>	<b>4,595,704</b>	<b>4,598,670</b>	<b>4,452,929</b>
<b>Working Capital</b>													
<b>Assets</b>													
Electric ARO in Plant	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959	21,959
Gas ARO in Plant	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)
Electric ARO in Accumulated Depreciation	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)	(6,570)
Net Leased Facilities	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475	31,475
Special Funds - FAS 106	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865	160,865
Cash & Cash Equivalents	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)	(14,863)
Other Net Accounts Receivable	173,694	184,200	179,499	160,203	156,448	171,756	166,474	167,752	165,013	149,427	165,327	177,028	168,627
Accrued Revenue	69,075	72,457	63,174	62,936	58,978	65,438	59,534	61,439	49,184	54,876	62,406	65,674	62,323
Prepayments	44,290	40,837	37,385	33,933	48,804	45,352	41,899	38,447	34,994	31,542	49,996	46,544	41,674
Derivative Assets	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470	53,470
Other Current Assets	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
Deferred Income Tax Asset - Other	62,903	63,236	63,565	63,995	64,462	64,889	65,351	65,809	66,281	66,742	67,178	67,410	64,951
Deferred Income Tax Asset - FAS 109	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483	116,483
WVIC Investment	857	857	857	857	857	857	857	857	857	857	857	857	857
<b>Total Regulatory Assets</b>	<b>395,005</b>	<b>396,419</b>	<b>396,231</b>	<b>394,606</b>	<b>393,436</b>	<b>391,016</b>	<b>388,553</b>	<b>386,337</b>	<b>384,167</b>	<b>383,801</b>	<b>384,314</b>	<b>384,604</b>	<b>390,173</b>
Adjustment to Remove Gas Site Clean-up (net of tax)	(27,752)	(30,342)	(31,671)	(31,902)	(31,950)	(31,911)	(31,877)	(32,020)	(31,978)	(33,103)	(34,376)	(35,603)	(31,539)
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	28	26	25	24	23	22	20	19	18	17	16	14	22
Adjustment to Remove RTMP Deferral (net of tax)	(1,881)	(1,615)	(1,348)	(1,081)	(815)	(548)	(282)	(15)	(0)	(0)	(0)	(0)	(749)
Adjustment to Remove MISO Sch 43 (net of tax)	118	113	108	103	98	93	88	82	77	72	67	62	93
Adjustment to Remove Transmission Cost Escrow (net of tax)	(2,295)	(1,824)	(1,345)	(748)	(190)	145	357	587	1,035	1,595	2,137	2,570	(50)
Adjustment to Remove Columbia 1													
Adjustment to Remove related Deferred Taxes on Columbia 1													
Other Deferred Charges	53,652	53,585	53,519	53,452	53,386	53,319	53,253	53,186	53,120	53,054	52,987	52,921	53,319
<b>Total Assets</b>	<b>1,135,592</b>	<b>1,145,850</b>	<b>1,127,897</b>	<b>1,104,276</b>	<b>1,111,436</b>	<b>1,128,326</b>	<b>1,112,126</b>	<b>1,110,379</b>	<b>1,090,667</b>	<b>1,076,779</b>	<b>1,118,807</b>	<b>1,129,980</b>	<b>1,117,600</b>

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Settlement Agreement filed 10/3/2022 -ROE 9.0

	a-Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
<b>Wisconsin Public Service</b>																
<b>Liabilities</b>																
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(693)	(686)	(683)	(680)	(677)	(674)	(671)	(668)	(665)	(662)	(659)	(656)	(653)	(650)	(647)	(645)
Accounts Payable	168,164	164,903	161,690	188,151	160,199	145,655	157,034	153,624	161,595	160,876	192,635	172,257	183,781	170,118	163,078	177,659
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	29,753	29,753	29,753	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Dividends Declared	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous and Other Current Liabilities	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	51,474	26,892
FAS 109, FAS 133 an Other Def Tax Liability	(25,819)	(29,347)	(27,535)	(32,783)	(33,024)	(33,214)	(33,380)	(33,724)	(27,702)	(28,327)	(28,990)	(29,651)	(30,325)	(30,580)	(24,586)	(24,367)
Total Regulatory Liabilities	556,007	553,156	547,918	545,080	538,669	532,147	525,623	519,439	513,391	507,226	501,209	495,176	489,167	483,096	476,937	470,081
Asset Removal Obligation	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874
Post Retirement OPEB and Pension Liability	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566
Other Deferred Liabilities	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(2,079)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>1,026,812</b>	<b>1,049,258</b>	<b>1,042,623</b>	<b>1,009,359</b>	<b>1,004,757</b>	<b>983,505</b>	<b>958,197</b>	<b>978,261</b>	<b>986,209</b>	<b>948,703</b>	<b>1,003,786</b>	<b>976,716</b>	<b>951,561</b>	<b>961,574</b>	<b>954,372</b>	<b>907,737</b>
<b>Net Working Capital</b>	<b>178,393</b>	<b>142,201</b>	<b>157,064</b>	<b>192,759</b>	<b>190,816</b>	<b>214,945</b>	<b>217,135</b>	<b>166,978</b>	<b>165,444</b>	<b>214,470</b>	<b>138,120</b>	<b>158,170</b>	<b>158,478</b>	<b>129,278</b>	<b>178,119</b>	<b>228,952</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,015,649</b>	<b>4,001,160</b>	<b>4,049,232</b>	<b>4,115,914</b>	<b>4,107,098</b>	<b>4,126,830</b>	<b>4,126,490</b>	<b>4,079,581</b>	<b>4,117,564</b>	<b>4,210,112</b>	<b>4,158,151</b>	<b>4,204,516</b>	<b>4,238,674</b>	<b>4,256,337</b>	<b>4,343,068</b>	<b>4,577,545</b>
<b>Invested Capital Summary</b>																
Commission adjusted Common Equity	2,232,249	2,209,919	2,218,738	2,205,695	2,192,202	2,207,634	2,222,146	2,201,521	2,209,214	2,225,119	2,215,082	2,235,097	2,247,462	2,224,009	2,230,420	2,245,836
Preferred Stock																
Long Term Debt	1,625,000	1,625,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	2,100,000	2,100,000
Short Term Debt	106,498	117,016	102,907	179,530	185,965	192,317	179,513	154,696	186,557	264,422	223,780	251,396	274,244	317,323		197,129
Add:																
ADITC	70,371	69,161	71,943	74,725	74,714	74,703	74,692	74,681	74,670	74,659	74,648	74,637	74,626	74,615	74,604	74,593
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Deduct:																
Temporary Cash Investment																(24,960)
Oth Investmnts & Spl Fnds	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)
Investment - WRPC (net of tax)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)
DSI Pre-Const-Edgewater (net of tax)	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbia SCR Env Pre-Cert (net of tax)	(7)	(5)	(2)	0	2	5	7	10	12	14	17	19	22	24	26	29
MISO Sch 43 (net of tax)	(31)	(21)	(10)	0	10	21	31	41	52	62	72	82	93	103	113	124
RTMP Deferral (net of tax)	(6,146)	(5,880)	(5,613)	(5,347)	(5,080)	(4,813)	(4,547)	(4,280)	(4,014)	(3,747)	(3,481)	(3,214)	(2,947)	(2,681)	(2,414)	(2,148)
Gas Site Clean-up (net of tax)	(18,712)	(18,485)	(18,318)	(18,235)	(18,404)	(19,736)	(20,681)	(21,141)	(21,661)	(21,635)	(21,559)	(21,486)	(21,403)	(22,314)	(23,650)	(25,523)
Transmission Cost Escrow (net of tax)	14,165	14,272	14,404	14,363	12,906	11,516	10,145	8,870	7,550	6,034	4,408	2,801	1,394	75	(1,255)	(2,679)
Columbia 1																
Columbia 2																
WI Elec Fuel True-Up (net of tax)	2,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Daily Average vs 13 Month Average																
<b>Total Utility Capital</b>	<b>4,015,649</b>	<b>4,001,160</b>	<b>4,049,232</b>	<b>4,115,914</b>	<b>4,107,098</b>	<b>4,126,830</b>	<b>4,126,490</b>	<b>4,079,581</b>	<b>4,117,564</b>	<b>4,210,112</b>	<b>4,158,151</b>	<b>4,204,516</b>	<b>4,238,674</b>	<b>4,256,337</b>	<b>4,343,068</b>	<b>4,577,545</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.56%</b>	<b>96.45%</b>	<b>96.12%</b>	<b>95.32%</b>	<b>95.35%</b>	<b>94.79%</b>	<b>94.74%</b>	<b>95.91%</b>	<b>95.98%</b>	<b>94.91%</b>	<b>96.68%</b>	<b>96.24%</b>	<b>96.26%</b>	<b>96.96%</b>	<b>95.90%</b>	<b>95.00%</b>

\* 13 month average is a daily average

2023 Test Year  
Wisconsin Public Service Corporation  
Ratio of Total NIRB and CWIP to Utility Capital  
Thousands of Dollars

Reurement filed 10/3/2022 -ROE 9.0

	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	13 Month Avg 2023
<b>Wisconsin Public Service</b>													
<b>Liabilities</b>													
Obligations Under Capital Lease	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884	33,884
Unamortized Discount on LTD	(642)	(639)	(636)	(633)	(630)	(627)	(624)	(621)	(618)	(615)	(612)	(609)	(627)
Accounts Payable	148,820	140,829	153,386	150,040	153,931	156,770	173,168	160,421	185,998	168,614	156,926	174,885	161,650
Accrued Payroll, Vacation, & Interest	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972	43,972
Accrued Taxes	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Dividends Declared	30,000	30,000		30,000	30,000		30,000	30,000		30,000	30,000		18,462
Miscellaneous and Other Current Liabilities	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892	26,892
FAS 109, FAS 133 an Other Def Tax Liability	(25,713)	(27,012)	(28,747)	(30,873)	(27,884)	(30,227)	(32,581)	(34,869)	(37,144)	(38,927)	(34,503)	(36,235)	(31,468)
Total Regulatory Liabilities	470,241	470,320	470,383	470,820	471,393	471,816	472,370	472,906	473,496	474,047	474,504	474,341	472,055
Asset Removal Obligation	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874
Post Retirement OPEB and Pension Liability	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566	28,566
Other Deferred Liabilities	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709	105,709
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Total Liabilities</b>	<b>907,715</b>	<b>898,508</b>	<b>879,396</b>	<b>904,362</b>	<b>911,819</b>	<b>882,741</b>	<b>927,342</b>	<b>912,846</b>	<b>906,741</b>	<b>918,128</b>	<b>911,324</b>	<b>897,391</b>	<b>905,081</b>
<b>Net Working Capital</b>	<b>227,877</b>	<b>247,341</b>	<b>248,501</b>	<b>199,913</b>	<b>199,617</b>	<b>245,585</b>	<b>184,784</b>	<b>197,533</b>	<b>183,926</b>	<b>158,651</b>	<b>207,483</b>	<b>232,589</b>	<b>212,519</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,563,502</b>	<b>4,581,720</b>	<b>4,582,583</b>	<b>4,562,959</b>	<b>4,609,661</b>	<b>4,691,981</b>	<b>4,659,362</b>	<b>4,700,541</b>	<b>4,722,323</b>	<b>4,738,574</b>	<b>4,803,186</b>	<b>4,831,259</b>	<b>4,665,448</b>
<b>Invested Capital Summary</b>													
Commission adjusted Common Equity	2,449,259	2,465,980	2,476,236	2,453,441	2,455,812	2,476,277	2,480,891	2,514,176	2,534,373	2,511,930	2,532,625	2,562,253	2,473,776
Preferred Stock													
Long Term Debt	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Short Term Debt	(0)	(0)	(0)	(0)	18,187	78,665	40,181	46,983	47,327	85,847	129,759	128,260	59,411
Add:													
ADITC	75,337	76,081	76,825	77,568	78,312	79,056	79,800	80,544	81,287	82,031	82,775	83,519	79,056
Customer Deposits	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
Deduct:													
Temporary Cash Investment	(19,496)	(16,883)	(26,430)	(24,629)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(6,726)
Othr Invstmnts & Spcl Fnds	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)	(1,227)
Investment - WRPC (net of tax)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)	(10,366)
DSI Pre-Const-Edgewater (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbia SCR Env Pre-Cert (net of tax)	28	26	25	24	23	22	20	19	18	17	16	14	22
MISO Sch 43 (net of tax)	118	113	108	103	98	93	88	82	77	72	67	62	93
RTMP Deferral (net of tax)	(1,881)	(1,615)	(1,348)	(1,081)	(815)	(548)	(282)	(15)	(0)	(0)	(0)	(0)	(749)
Gas Site Clean-up (net of tax)	(27,752)	(30,342)	(31,671)	(31,902)	(31,950)	(31,911)	(31,877)	(32,020)	(31,978)	(33,103)	(34,376)	(35,603)	(31,539)
Transmission Cost Escrow (net of tax)	(2,295)	(1,824)	(1,345)	(748)	(190)	145	357	587	1,035	1,595	2,137	2,570	(50)
Columbia 1													
Columbia 2													
WI Elec Fuel True-Up (net of tax)	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Daily Average vs 13 Month Average													1,972
<b>Total Utility Capital</b>	<b>4,563,502</b>	<b>4,581,720</b>	<b>4,582,583</b>	<b>4,562,959</b>	<b>4,609,661</b>	<b>4,691,981</b>	<b>4,659,362</b>	<b>4,700,541</b>	<b>4,722,323</b>	<b>4,738,574</b>	<b>4,803,186</b>	<b>4,831,259</b>	<b>4,665,448</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.01%</b>	<b>94.60%</b>	<b>94.58%</b>	<b>95.62%</b>	<b>95.67%</b>	<b>94.77%</b>	<b>96.03%</b>	<b>95.80%</b>	<b>96.11%</b>	<b>96.65%</b>	<b>95.68%</b>	<b>95.19%</b>	<b>95.44%</b>

\* 13 month average is a daily average

SCHEDULE 3

**SCHEDULE 3**  
PARTIAL SETTLEMENT REVENUE  
REQUIREMENT

**NOTE:** This exhibit does not change based on the assumed ROE, as such only one schedule is provided.



Forecast from Sept 2021 through 2024  
Dollars in 000's

Settlement Agreement filed 10/3/2022

Company / Description	Utility	Inc Stmt Account	Bal Sheet Account	09/2021 Ending Balance	Oct - Dec	Oct - Dec	12/2021 Ending Balance	2022 Deferral	2022 Amortization	12/2022 Ending Balance	2023 Deferral	2023 Amortization	12/2023 Ending Balance	2024 Deferral	2024 Amortization	12/2024 Ending Balance
					2021 Deferral	2021 Amortization										
<b>Wisconsin Public Service Corporation</b>																
<b>Bluewater Operating Cost Escrow</b>	WPS Gas	824	182	<b>1,073</b>	<b>2,553</b>	<b>(2,396)</b>	<b>1,231</b>	<b>9,587</b>	<b>(9,809)</b>	<b>1,008</b>	<b>9,285</b>	<b>(9,816)</b>	<b>477</b>	<b>9,339</b>	<b>(9,816)</b>	<b>0</b>
<b>Columbia Asset Transfer</b>				<b>136</b>	-	<b>49</b>	<b>185</b>	-	<b>195</b>	<b>380</b>	-	<b>(190)</b>	<b>190</b>	-	<b>(190)</b>	<b>(0)</b>
Other Reg Liab-Columbia Asset Transfer	WPS Electric	421	254	(13)	-	114	101	-	457	557	-	(279)	279	-	(279)	(0)
Reg Asset - Columbia Loss on Sale of Assets	WPS Electric	421	182	149	-	(65)	84	-	(261)	(177)	-	89	(89)	-	89	(0)
<b>Crane Creek Depreciation Deferral</b>				<b>(107)</b>	-	<b>2</b>	<b>(106)</b>	-	<b>6</b>	<b>(100)</b>	-	<b>6</b>	<b>(94)</b>	-	<b>6</b>	<b>(87)</b>
Other Reg Liab-Crane Creek-Depr Deferral FERC	WPS Electric	407	254	(107)	-	2	(106)	-	6	(100)	-	6	(94)	-	6	(87)
<b>Crane Creek Production Tax Credits</b>				<b>327</b>	-	<b>(2)</b>	<b>325</b>	-	<b>(19)</b>	<b>306</b>	-	<b>(19)</b>	<b>287</b>	-	<b>(19)</b>	<b>268</b>
Crane Creek-Def Prod Tax Cred FERC	WPS Electric	410	182	327	-	(2)	325	-	(19)	306	-	(19)	287	-	(19)	268
<b>De Pere Energy Center</b>				<b>104</b>	-	<b>(16)</b>	<b>87</b>	-	<b>(64)</b>	<b>23</b>	-	<b>(23)</b>	<b>0</b>	-	<b>-</b>	<b>0</b>
Reg Asset-DePere Energy FERC	WPS Electric	407	182	104	-	(16)	87	-	(64)	23	-	(23)	0	-	-	0
Reg Asset-DePere Energy WI	WPS Electric	407	182	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Earnings Sharing</b>				<b>(25,113)</b>	<b>(4,167)</b>	<b>2,602</b>	<b>(26,678)</b>	-	<b>21,622</b>	<b>(5,056)</b>	-	<b>2,528</b>	<b>(2,528)</b>	-	<b>2,528</b>	<b>0</b>
Earning Sharing Electric	WPS Electric	421	254	(21,517)	(4,167)	2,602	(23,083)	-	18,251	(4,831)	-	2,416	(2,416)	-	2,416	0
Earning Sharing Gas	WPS Gas	421	254	(3,596)	-	0	(3,595)	-	3,371	(224)	-	112	(112)	-	112	-
<b>Electric Transmission Costs</b>				<b>(19,468)</b>	<b>36,073</b>	<b>(36,345)</b>	<b>(19,740)</b>	<b>149,802</b>	<b>(126,380)</b>	<b>3,682</b>	<b>155,240</b>	<b>(162,454)</b>	<b>(3,532)</b>	<b>165,985</b>	<b>(162,454)</b>	<b>(0)</b>
<b>Energy Costs Refundable/Recoverable through rate adjustments</b>				<b>2,858</b>	<b>(2,858)</b>	-	<b>(0)</b>	-	-	<b>(0)</b>	-	-	<b>(0)</b>	-	-	<b>(0)</b>
<b>Energy Efficiency Programs</b>				<b>3,674</b>	<b>5,494</b>	<b>(2,967)</b>	<b>6,201</b>	<b>20,978</b>	<b>(11,869)</b>	<b>15,309</b>	<b>20,759</b>	<b>(28,663)</b>	<b>7,405</b>	<b>21,258</b>	<b>(28,663)</b>	<b>(0)</b>
CSC Escrow Act 141/SEERA Elec	WPS Electric	908	254	1,723	3,023	(1,374)	3,372	12,020	(5,496)	9,895	11,896	(17,014)	4,778	12,236	(17,014)	(0)
Conservation Escrow - Dir Costs / Amort Elec	WPS Electric	908	254	(914)	866	3	(45)	2,706	14	2,674	2,706	(4,043)	1,337	2,706	(4,043)	(0)
Farm Re-Wiring Escrow	WPS Electric	908	254	1,038	335	(244)	1,129	1,350	(976)	1,503	1,350	(2,102)	752	1,350	(2,102)	(0)
CSC Escrow Act 141/SEERA Gas	WPS Gas	908	254	1,134	899	(893)	1,140	3,743	(3,572)	1,311	3,648	(4,383)	576	3,807	(4,383)	(0)
Conservation Escrow - Dir Costs / Amort Gas	WPS Gas	908	254	694	371	(460)	605	1,160	(1,839)	(75)	1,160	(1,122)	(37)	1,160	(1,122)	0
<b>Environmental Remediation Costs</b>				<b>25,718</b>	<b>405</b>	<b>(1,061)</b>	<b>25,063</b>	<b>14,259</b>	<b>(4,243)</b>	<b>35,079</b>	<b>18,782</b>	<b>(4,929)</b>	<b>48,932</b>	<b>27,099</b>	<b>(4,929)</b>	<b>71,102</b>
<b>Forward Wind Deferral</b>				<b>6,106</b>	-	<b>(2,469)</b>	<b>3,637</b>	-	<b>(9,876)</b>	<b>(6,239)</b>	-	<b>1,040</b>	<b>(5,199)</b>	-	<b>1,040</b>	<b>(4,159)</b>
<b>Fox 3 Generation Unit - CC1 Pre-certification Costs</b>				<b>618</b>	-	<b>(618)</b>	<b>(0)</b>	-	<b>(2,473)</b>	<b>(2,473)</b>	-	<b>412</b>	<b>(2,061)</b>	-	<b>412</b>	<b>(1,649)</b>
<b>Guardian Lateral</b>				<b>15,189</b>	-	<b>(163)</b>	<b>15,026</b>	-	<b>(654)</b>	<b>14,372</b>	-	<b>(654)</b>	<b>13,719</b>	-	<b>(654)</b>	<b>13,065</b>
<b>Income Tax Related</b>				<b>(331,999)</b>	<b>11,286</b>	<b>(586)</b>	<b>(321,299)</b>	<b>5,345</b>	<b>5,018</b>	<b>(310,936)</b>	<b>5,253</b>	<b>8,530</b>	<b>(297,154)</b>	<b>(35)</b>	<b>9,682</b>	<b>(287,507)</b>
Def Tax-2010 Health Care Leg - Electric	WPS Electric	409	182	2,035	-	(30)	2,005	-	(236)	1,769	-	(236)	1,533	-	(236)	1,297
Def Tax-2010 Health Care Leg - Gas	WPS Gas	409	182	512	-	(8)	505	-	(59)	445	-	(59)	386	-	(59)	327
Def Int Contngt Tax - Electric	WPS Electric	407/409	182	684	-	(647)	37	-	(2,696)	(2,659)	-	1,329	(1,329)	-	1,329	(0)
Def Int Contngt Tax - Gas	WPS Gas	407/409	182	-	-	-	-	-	-	-	-	-	-	-	-	-
Elec Def Tax - MI Law Change	WPS Electric	410	182	715	-	(3)	711	-	(27)	684	-	(27)	657	-	(27)	630
Gas Def Tax - MI Law Change	WPS Gas	410	182	286	-	(1)	284	-	(11)	274	-	(11)	263	-	(11)	252
DMD & R&E Tax Credits	WPS Electric	407	254	(597)	-	156	(440)	-	914	474	-	(237)	237	-	(237)	(0)
WPS - TR - Remeasure - Electric (P)	WPS Electric	410/411	254	(256,556)	-	4,007	(252,549)	-	6,355	(246,194)	-	6,217	(239,977)	-	7,192	(232,785)
WPS - TR - Remeasure - Electric (U) & (P)/(U) ARAM Escrow	WPS Electric	410/411	254	(516)	-	354	(162)	-	(388)	(549)	-	275	(275)	-	275	(0)
WPS - TR - Remeasure - Electric (U) non-ARAM	WPS Electric	410/411	254	(1,547)	-	1,547	0	-	0	0	-	0	0	-	0	0
WPS - TR - Remeasure - Electric (U) Pulliam, Edge, Lincoln	WPS Electric	410/411	254	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Unprotected Remeasure True-up	WPS Electric	456	254	(3,010)	9,332	(5,808)	515	-	515	-	-	(257)	257	-	(257)	(0)
Gas Unprotected Remeasure True-up	WPS Gas	495	254	(1,330)	1,954	(980)	(356)	5,380	(5,271)	(247)	5,380	(5,271)	(138)	-	-	(138)
WPS - TR - Remeasure - Gas (P)	WPS Gas	410/411	254	(61,670)	-	288	(61,382)	-	1,303	(60,078)	-	1,498	(58,580)	-	1,608	(56,972)
WPS - TR - Remeasure - Gas (U) & (P)/(U) ARAM Escrow	WPS Gas	410/411	254	(5,533)	-	209	(5,324)	-	2,562	(2,762)	-	2,731	(31)	-	31	0
WPS - TR - Remeasure - Gas (U) non-ARAM	WPS Gas	410/411	254	(5,473)	-	330	(5,143)	-	2,571	(2,571)	-	2,571	0	-	0	0
WPS TR - Remeasure - Electric (P) Marinette	WPS Electric	410/411	254	-	-	-	-	-	-	-	-	-	-	(35)	-	(35)
WPS TR - Remeasure - Electric (P) Weston 2	WPS Electric	410/411	254	-	-	-	-	(36)	-	(36)	-	7	(29)	-	7	(22)
WPS TR - Remeasure - Electric (P) Weston Other	WPS Electric	410/411	254	-	-	-	-	-	-	-	(128)	-	(128)	-	67	(61)
WPS TR - Remeasure - Electric (P) Columbia 1	WPS Electric	410/411	254	-	-	-	-	-	-	-	0	-	0	-	0	0
WPS TR - Remeasure - Electric (P) Columbia 2	WPS Electric	410/411	254	-	-	-	-	-	-	-	-	-	0	-	0	0
<b>Merger and acquisition-related pension and other postretirement be</b>	WPS Common	926	182	<b>43,903</b>	-	<b>(3,092)</b>	<b>40,811</b>	-	<b>(12,367)</b>	<b>28,444</b>	-	<b>(12,367)</b>	<b>16,077</b>	-	<b>(12,367)</b>	<b>3,710</b>

Forecast from Sept 2021 through 2024  
Dollars in 000's

Settlement Agreement filed 10/3/2022

Company / Description	Utility	Inc Stmt Account	Bal Sheet Account	09/2021 Ending Balance	Oct - Dec	Oct - Dec	12/2021 Ending Balance	2022 Deferral	2022 Amortization	12/2022 Ending Balance	2023 Deferral	2023 Amortization	12/2023 Ending Balance	2024 Deferral	2024 Amortization	12/2024 Ending Balance
					2021 Deferral	2021 Amortization										
<b>Other</b>				<b>283</b>	-	<b>(166)</b>	<b>116</b>	<b>145</b>	<b>(657)</b>	<b>(396)</b>	<b>145</b>	<b>54</b>	<b>(198)</b>	<b>145</b>	<b>54</b>	<b>(0)</b>
Columbia SCR Env Def Pre-Cert	WPS Electric	407	182	10	-	(10)	(0)	-	(39)	(39)	-	20	(20)	-	20	(0)
DSI Pre-Const-Edgewater	WPS Electric	407	182	2	-	(2)	0	-	-	0	-	-	0	-	-	0
Fox 3 CWIP	WPS Electric	407	182	112	-	(112)	(0)	-	(448)	(448)	-	224	(224)	-	224	(0)
MISO Sch 43 Costs	WPS Electric	407	182	42	-	(42)	(0)	-	(170)	(170)	-	85	(85)	-	85	(0)
Act 24 CUB Funding - Electric	WPS Electric	407	182	66	-	-	66	82	-	149	82	(157)	74	82	(157)	-
Act 24 CUB Funding - Gas	WPS Gas	407	182	50	-	-	50	62	-	112	62	(118)	56	62	(118)	-
<b>Other - portion of common acct 182610 - FEC CSAMA</b>	WPS Electric	549	182	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Pension settlement accounting</b>				<b>(2,543)</b>	<b>10</b>	<b>(159)</b>	<b>(2,692)</b>	<b>43</b>	<b>(10)</b>	<b>(2,659)</b>	-	<b>(14)</b>	<b>(2,673)</b>	-	<b>(14)</b>	<b>(2,688)</b>
Pension Settlement Accounting	WPS Common	926	182	3,803	10	(159)	3,654	43	(645)	3,052	-	(649)	2,404	-	(649)	1,755
Pension Curtailment Accounting	WPS Common	926	254	(6,346)	-	-	(6,346)	-	635	(5,712)	-	635	(5,077)	-	635	(4,442)
<b>Plant Retirements</b>				<b>52,419</b>	<b>148</b>	<b>(2,211)</b>	<b>50,355</b>	<b>(323)</b>	<b>(8,813)</b>	<b>41,219</b>	<b>1,629</b>	<b>(4,757)</b>	<b>38,090</b>	<b>1,718</b>	<b>(5,286)</b>	<b>34,523</b>
P5/6 W1 Plant Abandonment Inventory	WPS Electric	407	182	138	-	(138)	(0)	-	(553)	(553)	-	277	(277)	-	277	(0)
Plant Abandonment WI/MBR	WPS Electric	407	182	1,309	-	(385)	923	-	(1,541)	(617)	-	309	(309)	-	309	0
Plant Abandonment FERC	WPS Electric	407	182	25	-	(7)	17	-	(17)	0	-	-	0	-	-	0
Pulliam 7&8 Plant Retirement - WI/MBR	WPS Electric	407	182	41,812	148	(1,277)	40,683	32	(5,109)	35,607	50	(3,606)	32,050	-	(3,606)	28,444
Pulliam 7&8 Plant Retirement - FERC	WPS Electric	407	182	751	-	(22)	729	(32)	(89)	608	-	(62)	546	-	(62)	484
Pulliam 7&8 AFUDC Equity	WPS Electric	409	182	323	-	(3)	319	-	(27)	292	-	(27)	265	-	(27)	238
Edgewater Plant Retirement - WI/MBR	WPS Electric	407	182	4,464	-	(267)	4,197	4	(1,069)	3,132	636	(1,069)	2,699	-	(1,069)	1,630
Edgewater Plant Retirement - FERC	WPS Electric	407	182	81	-	(5)	77	(4)	(19)	54	-	(19)	35	-	(19)	16
Edgewater AFUDC Equity	WPS Electric	409	182	38	-	(1)	37	-	(4)	33	-	(4)	29	-	(4)	25
Lincoln Wind Plant Retirement - WI	WPS Electric	407	182	3,415	-	(104)	3,311	3	(414)	2,900	-	(328)	2,572	-	(328)	2,243
Lincoln Wind Plant Retirement - FERC	WPS Electric	407	182	62	-	(2)	60	(3)	(7)	50	-	(6)	44	-	(6)	38
Lincoln Wind AFUDC Equity	WPS Electric	409	182	1	-	-	1	-	0	1	-	(0)	1	-	(0)	1
WPS Marinette NBV	WPS Electric	407	182	-	-	-	-	-	-	-	-	-	-	1,707	(332)	1,375
WPS Unrecovered Plant Balance Marinette (Tax Asset)	WPS Electric	409	182	-	-	-	-	-	-	-	-	-	-	11	-	11
WPS Weston 2 NBV	WPS Electric	407	182	-	-	-	-	(373)	36	(336)	-	62	(274)	-	62	(212)
WPS Unrecovered Plant Balance Weston 2 (Tax Asset)	WPS Electric	409	182	-	-	-	-	50	-	50	-	(9)	40	-	(9)	31
WPS Weston 31 & 32 NBV	WPS Electric	407	182	-	-	-	-	-	-	-	941	(274)	666	-	(470)	196
WPS Unrecovered Plant Balance Weston Other (Tax Asset)	WPS Electric	409	182	-	-	-	-	-	-	-	1	-	1	-	(1)	0
WPS Columbia 1 COR NBV	WPS Electric	407	182	-	-	-	-	-	-	-	0	-	0	-	0	0
WPS Columbia 1 Life NBV	WPS Electric	407	182	-	-	-	-	-	-	-	0	-	0	-	0	0
WPS Unrecovered Plant Balance Columbia 1 (Tax Asset)	WPS Electric	409	182	-	-	-	-	-	-	-	0	-	0	-	0	0
WPS Columbia 2 COR NBV	WPS Electric	407	182	-	-	-	-	-	-	-	-	-	-	0	-	0
WPS Columbia 2 Life NBV	WPS Electric	407	182	-	-	-	-	-	-	-	-	-	-	0	-	0
WPS Unrecovered Plant Balance Columbia 2 (Tax Asset)	WPS Electric	409	182	-	-	-	-	-	-	-	-	-	-	0	-	0
<b>Project Acquisition &amp; Integration Costs</b>	WPS Electric			-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Red Barn Acquisition Costs</b>	WPS Electric			-	<b>817</b>	-	<b>817</b>	<b>1,810</b>	-	<b>2,627</b>	-	<b>(88)</b>	<b>2,540</b>	-	<b>(88)</b>	<b>2,452</b>
<b>Reg Asset Carry and Avoided Amort</b>				<b>(992)</b>	-	<b>1,059</b>	<b>68</b>	-	<b>4,237</b>	<b>4,305</b>	-	<b>(2,152)</b>	<b>2,152</b>	-	<b>(2,152)</b>	<b>0</b>
Deferral Carry on Avoided Amort	WPS Electric	456	254	(430)	-	406	(23)	-	1,624	1,601	-	(800)	800	-	(800)	(0)
Avoided Carry on Reg Assets	WPS Electric	421	254	(174)	-	195	22	-	782	804	-	(402)	402	-	(402)	(0)
MBR Rev on Accel Amort	WPS Electric	456	254	(388)	-	458	69	-	1,831	1,900	-	(950)	950	-	(950)	0
<b>RTMP</b>	WPS Electric	456	182	<b>8,448</b>	-	<b>(1,099)</b>	<b>7,348</b>	-	<b>(4,397)</b>	<b>2,952</b>	-	<b>(2,952)</b>	<b>0</b>	-	<b>-</b>	<b>0</b>
<b>Tax Savings / Remeasure</b>				<b>2,682</b>	-	<b>530</b>	<b>3,212</b>	-	<b>2,120</b>	<b>5,331</b>	-	<b>(2,666)</b>	<b>2,666</b>	-	<b>(2,666)</b>	<b>0</b>
Tax Reform Svg - Elec WI Reg Asset Offset	WPS Electric		254	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Reform Savings - Elec WI	WPS Electric	456	254	1,482	-	168	1,651	-	674	2,324	-	(1,162)	1,162	-	(1,162)	0
Tax Reform Remeasure - Elec WI	WPS Electric	456	254	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Reform Savings - Gas WI	WPS Gas	495	254	1,096	-	70	1,166	-	281	1,447	-	(724)	724	-	(724)	(0)
Tax Reform Remeasure - Gas WI	WPS Gas	495	254	103	-	291	395	-	1,165	1,560	-	(780)	780	-	(780)	0
<b>Termination of Tolling Agreement with Fox Energy Company LLC</b>				<b>390</b>	-	<b>(295)</b>	<b>96</b>	-	<b>(95)</b>	<b>0</b>	-	<b>0</b>	<b>0</b>	-	<b>-</b>	<b>0</b>
Reg Asset-FEC 2013 DefRev WI	WPS Electric	407	182	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset - FEC FERC	WPS Electric	407	182	119	-	(24)	96	-	(95)	0	-	-	0	-	-	0
Reg Asset-FEC WI	WPS Electric	407	182	271	-	(271)	(0)	-	-	(0)	-	-	(0)	-	-	(0)
<b>Uncollectible Expense</b>				<b>4,697</b>	<b>2,371</b>	<b>(1,581)</b>	<b>5,487</b>	<b>5,680</b>	<b>(6,325)</b>	<b>4,842</b>	<b>5,680</b>	<b>(6,487)</b>	<b>4,035</b>	<b>5,680</b>	<b>(6,487)</b>	<b>3,228</b>
Uncoll Exp Elec	WPS Electric	904	182	5,093	542	(1,054)	4,581	3,772	(4,214)	4,139	3,772	(4,462)	3,449	3,772	(4,462)	2,759
Uncoll Exp Gas	WPS Gas	904	182	(396)	1,829	(528)	905	1,908	(2,111)	703	1,908	(2,025)	586	1,908	(2,025)	469
<b>Whitewater Pre-Certification Costs</b>	WPS Electric			-	-	-	-	<b>426</b>	-	<b>426</b>	-	<b>(28)</b>	<b>398</b>	-	<b>(28)</b>	<b>369</b>
<b>W3 ReAct</b>	WPS Electric	421	182	<b>28,168</b>	-	<b>(1,126)</b>	<b>27,043</b>	-	<b>(4,504)</b>	<b>22,539</b>	-	<b>(4,504)</b>	<b>18,035</b>	-	<b>(4,504)</b>	<b>13,532</b>
<b>Total</b>				<b>(183,429)</b>	<b>52,133</b>	<b>(52,113)</b>	<b>(183,409)</b>	<b>207,751</b>	<b>(169,356)</b>	<b>(145,014)</b>	<b>216,772</b>	<b>(230,193)</b>	<b>(158,435)</b>	<b>231,190</b>	<b>(226,595)</b>	<b>(153,841)</b>

SCHEDULE 4

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

**Wisconsin Electric Power Company**

Short-Term Debt Rate - annual	4.406%	2.406%	2.000%
Short-Term Debt Rate - monthly	3.98%	1.98%	2.00%
Calculate Interest on Short-term Debt Balance			
Short-term Debt (ending balance)	259,311	303,742	(44,432)
Monthly Average Short-Term Debt	246,887	276,391	(29,504)
Short-Term Interest (actual input, forecast calculated)	4,853	1,821	3,032
<b>Other Short Term Interest WI</b>			
Credit Facility Fees	980	980	
Rating Agency Fees	205	205	
Total Other Short Term Interest WI	1,185	1,185	
Total Short-Term Interest	6,038	3,006	3,032
13 Month Calculation for Rate Making Capital Structure			
13 Month Average Short-Term Debt	145,935	95,012	50,924
Annual Total Short-Term Interest	6,038	3,006	3,032
Short-Term Debt Rate (all in)	4.14%	3.16%	0.97%

*Below lines are used to get these fees to O&M*

Rating Agency (LT Interest Expenses)	150	150	
Trustee Fees (LT Interest Expenses)	69	69	
Total Other LT Interest Expense items	219	219	

**Wisconsin Gas Company**

Short-Term Debt Rate - annual	4.406%	2.406%	2.000%
Short-Term Debt Rate - monthly	3.98%	1.98%	2.00%
Calculate Interest on Short-term Debt Balance			
Short-term Debt (ending balance)	188,241	146,851	41,389
Monthly Average Short-Term Debt	189,746	143,443	46,304
Short-Term Interest (actual input, forecast calculated)	3,787	1,325	2,463
<b>Other Short Term Interest WI</b>			
Credit Facility Fees	680	680	
Rating Agency Fees	205	205	
Total Other Short Term Interest WI	885	885	
Total Short-Term Interest	4,672	2,210	2,463
13 Month Calculation for Rate Making Capital Structure			
13 Month Average Short-Term Debt	103,961	72,447	31,513
Annual Total Short-Term Interest	4,672	2,210	2,463
Short-Term Debt Rate (all in)	4.49%	3.05%	1.44%

*Below lines are used to get these fees to O&M*

Rating Agency (LT Interest Expenses)	150	150	
Trustee Fees (LT Interest Expenses)	29	29	
Total Other LT Interest Expense items	179	179	

**Wisconsin Public Service**

Short-Term Debt Rate - annual	4.406%	2.406%	2.000%
Short-Term Debt Rate - monthly	3.98%	1.98%	2.00%
Calculate Interest on Short-term Debt Balance			
Short-term Debt (ending balance)	119,745	58,644	61,101
Monthly Average Short-Term Debt	121,683	57,822	63,861
Short-Term Interest (actual input, forecast calculated)	2,052	311	1,741
<b>Other Short Term Interest WI</b>			
Credit Facility Fees	620	620	
Rating Agency Fees	197	197	
Total Other Short Term Interest WI	817	817	
Total Short-Term Interest	2,868	1,128	1,741
13 Month Calculation for Rate Making Capital Structure			
13 Month Average Short-Term Debt	58,321	21,136	37,186
Annual Total Short-Term Interest	2,868	1,128	1,741
Short-Term Debt Rate (all in)	4.92%	5.34%	(0.42%)

*Below lines are used to get these fees to O&M*

Rating Agency (LT Interest Expenses)	150	150	
Trustee Fees (LT Interest Expenses)	37	37	
Total Other LT Interest Expense items	187	187	

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

<b>WEPCO Electric</b>			
Monitored Fuel			
Energy (MWh)	29,215,251	29,215,251	
Dollars (\$000)	\$1,221,976	\$1,221,976	
Monitored Sale			
Energy (MWh) Sale	(5,547,810)	(5,547,810)	
Dollars (\$000) Sale	(\$234,752)	(\$234,752)	
Non-Monitored Fuel (excludes Transmission)			
Dollars (\$000)	\$19,968	\$19,968	
Total Monitored Fuel with Sales			
Energy (MWh) Total	23,667,440	23,667,440	
Dollars (\$000) Total	\$987,224	\$987,224	
\$/MWh (not rounded)	\$41.712339	\$41.712339	
\$/MWh	\$41.712300	\$41.712300	

<b>WPS Electric</b>			
Monitored Fuel			
Energy (MWh)	12,546,592	12,546,592	
Dollars (\$000)	\$414,066	\$414,066	
Monitored Sale			
Energy (MWh) Sale	(881,891)	(881,891)	
Dollars (\$000) Sale	(\$43,896)	(\$43,896)	
Non-Monitored Fuel (excludes Transmission)			
Dollars (\$000)	\$18,711	\$18,711	
Total Monitored Fuel with Sales			
Energy (MWh) Total	11,664,701	11,664,701	
Dollars (\$000) Total	\$370,170	\$370,170	
\$/MWh (not rounded)	\$31.734186	\$31.734186	
\$/MWh	\$31.734200	\$31.734200	

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

<b>WEPCO Electric</b>			
<b>Total</b>			
<b>Steam Power Generation Expenses</b>			
OPERATION			
500: Supervision and Engineering	6,440	6,126	314
501: Fuel Expenses			
502: Steam Expenses	9,655	9,182	473
503: Milw. County Transfer -DR.			
504: Valley Steam Transfer -CR.	(1,112)	(1,096)	(15)
505: Electric Expenses	2,752	2,581	171
506: Misc.	24,749	23,770	979
507: Steam Rent Elm Road	340,591	340,591	0
509: Allowances Steam Power Generation			
<b>Total Operation</b>	<b>383,075</b>	<b>381,153</b>	<b>1,922</b>
MAINTENANCE			
510: Supervision and Engineering	6,611	6,218	393
511: Structures	14,672	14,024	648
512: Boiler Plant	37,530	36,145	1,385
513: Electric Plant	4,669	4,496	173
514: Misc.	7,491	7,278	213
515: Maintenance of steam production plant			
<b>Total Maintenance</b>	<b>70,974</b>	<b>68,162</b>	<b>2,812</b>
<b>Total Steam Power Generation Expense</b>	<b>454,048</b>	<b>449,314</b>	<b>4,734</b>
Hydraulic Power Generation Expense			
OPERATION			
535: Supervision and Engineering	705	661	44
536: Water for power Hydro Power Generation			
537: Hydraulic Expenses	1,694	1,664	31
538: Electric Hydro	21	19	1
539: Misc	122	116	6
540: Rents			
<b>Total Operation</b>	<b>2,542</b>	<b>2,460</b>	<b>82</b>
MAINTENANCE			
541: Maint. Supervision & Engineering Hydro	221	207	14
542: Maint. Structures Hydro			
543: Maint. of Reservoirs, Dams & Waterways	437	425	12
544: Maint. of Electric Plant Hydro			
545: Misc.	3,597	3,410	187
<b>Total Maintenance</b>	<b>4,255</b>	<b>4,042</b>	<b>213</b>
<b>Total Hydraulic Power Generation Expense</b>	<b>6,797</b>	<b>6,502</b>	<b>295</b>
Gas Turbine			
OPERATION			
546: Supervision and Engineering	1,529	1,434	95
547: Fuel Expenses			
548: Generation Expenses CT	4,697	4,441	256
549: Misc.	5,648	5,524	124
550: Other Power Generation - Rents	119,334	119,262	72
<b>Total Operation</b>	<b>131,208</b>	<b>130,661</b>	<b>547</b>
MAINTENANCE			

551: Supervision and Engineering	1,179	1,110	70
552: Structures	1,379	1,295	85
553: Generating and Electric Plant	30,659	29,697	962
554: Misc. Plant	2,454	2,415	38
<b>Total Maintenance</b>	<b>35,672</b>	<b>34,517</b>	<b>1,155</b>
<b>Total Gas Turbine</b>	<b>166,880</b>	<b>165,178</b>	<b>1,702</b>
Other Power Supply Expenses			
OPERATION			
556: Sys. Control and Load Dispatch	1,652	1,596	55
557: Other Expenses	3,288	3,096	192
558: Precertification Expenses			
<b>Total Operation</b>	<b>4,940</b>	<b>4,693</b>	<b>247</b>
<b>Total Other Power Supply Expenses</b>	<b>4,940</b>	<b>4,693</b>	<b>247</b>
<b>Total Power Generation Expense</b>	<b>632,666</b>	<b>625,688</b>	<b>6,978</b>
<b>Transmission Expenses</b>			
OPERATION			
561: MISO BA Costs	15,456	15,320	136
565: Transmission of Electricity by Others	345,764	345,764	
566: Tran-Misc Exp 138KV OH WI			
575: Market Facilitation, Monitoring and Compliance Svc	4,678	4,678	
575.1: (Add line Name)			
<b>Total Operation</b>	<b>365,898</b>	<b>365,762</b>	<b>136</b>
<b>Total Transmission Expenses</b>	<b>365,898</b>	<b>365,762</b>	<b>136</b>
<b>Electric Distribution Expenses</b>			
OPERATION			
580: Supervision and Engineering	104	101	3
581: Load Dispatching	3,866	3,631	235
582: Station Expenses	75	74	1
583: Overhead Line Expenses	1,688	1,637	51
584: Underground Line Expenses	285	273	12
585: Street Lighting & Signal Sys Exp	364	355	8
586: Meter Installations	3,323	3,161	161
587: Customer Installations Expenses			
588: Misc.	6,958	6,708	249
589: Rents			
<b>Total Operation</b>	<b>16,662</b>	<b>15,941</b>	<b>721</b>
MAINTENANCE			
590: Supervision and Engineering	53	52	1
591: Structures			
592: Station Equipment	6,400	6,210	190
593: Overhead Lines	49,535	48,311	1,223
594: Underground Lines	10,287	10,032	255
595: Line Transformers			
596: Street Lighting and Signal Sys.	604	587	18
597: Meters			
598: Misc. Plant			
<b>Total Maintenance</b>	<b>66,879</b>	<b>65,192</b>	<b>1,686</b>

<b>Total Electric Distribution Expenses</b>	<b>83,540</b>	<b>81,133</b>	<b>2,408</b>
<b>Total Electric Production, Transmission &amp; Distribution</b>	<b>1,082,104</b>	<b>1,072,582</b>	<b>9,522</b>

846.2: Other Expenses

**Customer Account Expenses**

OPERATION

901: Supervision	250	234	15
902: Meter Reading Expenses	3,627	3,573	53
903: Cust. Records and Collection Exp	19,722	19,282	440
904: Uncollectible Accounts	24,834	24,834	
905: Misc.	576	557	19
<b>Total Operation</b>	<b>49,008</b>	<b>48,481</b>	<b>528</b>

<b>Total Customer Account Expenses</b>	<b>49,008</b>	<b>48,481</b>	<b>528</b>
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**Customer Service & Informational Expenses**

OPERATION

907: Supervision	96	91	5
908: Customer Assistance Expense - Conservation Rela	31,575	31,575	
908M: Customer Assistance Expense - M Other			
908: Customer Assistance Expense - Other	17,427	16,898	529
908: Customer Assistance Expense	49,002	48,472	529
909: Info & Instructional Advertising Exp	422	416	6
910: Misc			
<b>Total Operation</b>	<b>49,520</b>	<b>48,980</b>	<b>541</b>

<b>Total Customer Service &amp; Informational Expenses</b>	<b>49,520</b>	<b>48,980</b>	<b>541</b>
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**Sales Expenses**

OPERATION

911: Supervision			
912: Demonstrating and Selling Exp			
913: Advertising Expenses	1	0	1
916: Misc.			
<b>Total Operation</b>	<b>1</b>	<b>0</b>	<b>1</b>

<b>Total Sales Expenses</b>	<b>1</b>	<b>0</b>	<b>1</b>
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**Administrative and General Expenses**

OPERATION

920: Administrative & General Salaries	31,350	29,394	1,957
921: Office Supplies & Expenses	10,433	10,289	144
922: Admin Exp Transferred - CR	(5,997)	(5,915)	(82)
923: Outside Services Employed	6,350	6,263	86
924: Property Insurance	6,579	6,489	90
925: Injuries and Damages	10,496	10,342	153
926: Employee Pensions & Benefits	20,902	20,617	285
927: Franchise Requirements			
928: Regulatory Commission Exp	1,427	1,387	41



928F: (Add line Name)			
928M: (Add line Name)			
928W: (Add line Name)			
929: Duplicate Charges - CR	(1,870)	(1,844)	(25)
930.1: General Advertising Exp	9	0	9
930.2: Misc. General Expenses	10,985	10,856	129
931: Rents	4,150	4,092	59
<b>Total Operation</b>	<b>94,815</b>	<b>91,970</b>	<b>2,845</b>
MAINTENANCE			
935: General Plant	5	5	0
<b>Total Maintenance</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>Total Administrative and General Expenses</b>	<b>94,820</b>	<b>91,975</b>	<b>2,845</b>
<b>Total Income Statement NonFuel O&amp;M</b>	<b>1,275,454</b>	<b>1,262,018</b>	<b>13,437</b>
Other			
408: Payroll Taxes	12,636	12,636	
417.1: (Description)			
426: Other Deductions			
426.1: Donations			
426.4: Civic, Political & Related Activities			
426.5: Other Deductions			
999: (Description)			
NA:			
<b>Total Other</b>	<b>12,636</b>	<b>12,636</b>	
Total O&M and Other Expense	1,288,091	1,274,654	13,437
Regulatory Debits and Credits			
407: Other Regulatory Debits and Credits	36,674	46,270	(9,596)
407.2: Amort. of Conversion Expenses			
407.3: Regulatory Debits			
407.4: Regulatory Credits	1,303	1,303	
Other Regulatory Items	1,792	1,792	
<b>Regulatory Debits and Credits</b>	<b>39,769</b>	<b>49,364</b>	<b>(9,596)</b>
Report Total	1,327,860	1,324,018	3,841

**WEPCO Gas**

**Total**

Manufactured Gas Production Expenses

OPERATION

717: Liquefied Petroleum Gas Expense

723: Fuel for Liquefied Petroleum Gas Process

733: Gas Mixing Expense

735: Misc. Production Expense

2,153      2,153

**Total Operation**

**2,153      2,153**

MAINTENANCE

740: Maintenance supervision and engineering

741: Maint of Structures & Improvements

742: Maintenance of Production Expenses

754: Field compressor station expenses

756: Field measuring and regulating station expenses



843.1: Supervision and Engineering	372	350	22
843.21: Structures and Improvements	122	118	4
843.3: Gas Holders			
843.4 Purification Equipment			
843.5 Liquefaction Equipment	33	32	1
843.6: Vaporizing Equipment	1	1	0
843.7: Compressor Equipment			
843.8: Measurement & Regulating Equipment	0	0	0
843.9: Other Equipment			
<b>Total Maintenance</b>	<b>528</b>	<b>501</b>	<b>27</b>
<b>Total Storage Expenses</b>	<b>9,482</b>	<b>9,426</b>	<b>56</b>
Gas Distribution Expenses			
OPERATION			
870: Supervision and Engineering	709	673	37
871: Dist Load Dispatching	675	634	41
874: Mains and Services	7,397	7,144	253
875: Meas and Reg Sta - General	330	319	11
877: Meas and Reg Sta - Gate Station	585	563	22
878: Meter and House Reg Exp	2,537	2,437	100
879: Cust Install Expense			
880: Other Expenses	1,932	1,835	97
881: Rents			
<b>Total Operation</b>	<b>14,165</b>	<b>13,604</b>	<b>561</b>
MAINTENANCE			
885: Supervision and Engineering	376	360	16
886: Structures and Improvements			
887: Mains	2,485	2,381	104
889: Meas and Reg Sta Equip - General	1,342	1,293	49
891: Meas and Reg Sta - Gate Station	181	174	7
892: Services	3,579	3,433	146
893: Meters and House Regulators	426	406	20
894: Other Equipment			
<b>Total Maintenance</b>	<b>8,389</b>	<b>8,048</b>	<b>341</b>
<b>Total Gas Distribution Expenses</b>	<b>22,555</b>	<b>21,652</b>	<b>903</b>
Total Gas Utility Production, Transmission & Distribution Exper	35,145	34,141	1,004
<b>Customer Account Expenses</b>			
OPERATION			
901: Supervision	107	100	7
902: Meter Reading Expenses	1,982	1,921	61
903: Cust. Records and Collection Exp	5,238	5,034	203
904: Uncollectible Accounts	2,435	2,435	
905: Misc.	250	239	11
<b>Total Operation</b>	<b>10,011</b>	<b>9,729</b>	<b>282</b>
<b>Total Customer Account Expenses</b>	<b>10,011</b>	<b>9,729</b>	<b>282</b>
<b>Customer Service &amp; Informational Expenses</b>			

OPERATION			
907: Supervision	41	39	2
908: Customer Assistance Expense - Conservation Rela	8,355	8,355	
908M: Customer Assistance Expense - M Other			
908: Customer Assistance Expense - Other	3,335	3,132	203
908: Customer Assistance Expense	11,689	11,486	203
909: Info & Instructional Advertising Exp	39	38	2
910: Misc			
<b>Total Operation</b>	<b>11,770</b>	<b>11,563</b>	<b>207</b>
<b>Total Customer Service &amp; Informational Expenses</b>	<b>11,770</b>	<b>11,563</b>	<b>207</b>

**Sales Expenses**

OPERATION			
911: Supervision			
912: Demonstrating and Selling Exp			
913: Advertising Expenses	0	0	0
916: Misc.			
<b>Total Operation</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Administrative and General Expenses**

OPERATION			
920: Administrative & General Salaries	2,944	2,758	187
921: Office Supplies & Expenses	1,652	1,602	50
922: Admin Exp Transferred - CR	(819)	(794)	(25)
923: Outside Services Employed	488	474	15
924: Property Insurance	500	485	15
925: Injuries and Damages	1,096	1,060	36
926: Employee Pensions & Benefits	2,607	2,529	79
927: Franchise Requirements			
928: Regulatory Commission Exp	460	445	14
928F: (Add line Name)			
928M: (Add line Name)			
928W: (Add line Name)			
929: Duplicate Charges - CR			
930.1: General Advertising Exp	2	(0)	2
930.2: Misc. General Expenses	617	602	14
931: Rents	316	306	10
<b>Total Operation</b>	<b>9,864</b>	<b>9,467</b>	<b>397</b>

MAINTENANCE

935: General Plant			
<b>Total Maintenance</b>			
<b>Total Administrative and General Expenses</b>	<b>9,864</b>	<b>9,467</b>	<b>397</b>

<b>Total Income Statement NonFuel O&amp;M</b>	<b>66,790</b>	<b>64,900</b>	<b>1,890</b>
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Other

408: Payroll Taxes	1,342	1,342	
417.1: (Description)			
426: Other Deductions			

426.1: Donations  
426.4: Civic, Political & Related Activities  
426.5: Other Deductions  
999: (Description)  
NA:

**Total Other** 1,342 1,342

Total O&M and Other Expense 68,132 66,242 1,890

Regulatory Debits and Credits

407: Other Regulatory Debits and Credits 11 1,029 (1,019)

407.2: Amort. of Conversion Expenses

407.3: Regulatory Debits

407.4: Regulatory Credits

Other Regulatory Items

**Regulatory Debits and Credits** 11 1,029 (1,019)

Report Total 68,143 67,271 871

**WEPCO Valley Steam**

**Total**

**Other Steam Expenses**

OPERATION

615: Steam Generation Exp. Transf. 1,123 1,096 26

616: Joint Production Expenses

**Total Operation** 1,123 1,096 26

Total Other Steam Expenses 1,123 1,096 26

**Steam Distribution Expenses**

OPERATION

661: Supervision and Engineering 194 183 12

662: Distribution Office Expenses

663: Misc. 203 194 9

665: Distribution System Operating Labor 451 436 14

666: Services on Customers' Premises

**Total Operation** 848 813 35

MAINTENANCE

671: Supervision and Engineering 319 300 19

672: Meters 570 535 34

673: Mains and Main Tunnels 4,310 4,106 204

674: Services and Service Tunnels

**Total Maintenance** 5,199 4,941 258

**Total Steam Distribution Expenses** 6,048 5,754 293

**Total Steam Utility Production, Distribution** 7,170 6,851 320

846.2: Other Expenses

**Customer Account Expenses**

OPERATION

901: Supervision

902: Meter Reading Expenses

903: Cust. Records and Collection Exp	33	32	1
904: Uncollectible Accounts			
905: Misc.			
<b>Total Operation</b>	<b>33</b>	<b>32</b>	<b>1</b>
<b>Total Customer Account Expenses</b>	<b>33</b>	<b>32</b>	<b>1</b>
<b>Customer Service &amp; Informational Expenses</b>			
OPERATION			
907: Supervision			
<i>908M: Customer Assistance Expense - M Other</i>			
<i>908: Customer Assistance Expense - Other</i>	1	1	0
908: Customer Assistance Expense	1	1	0
909: Info & Instructional Advertising Exp	3	3	0
910: Misc			
<b>Total Operation</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Customer Service &amp; Informational Expenses</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Sales Expenses</b>			
OPERATION			
911: Supervision			
912: Demonstrating and Selling Exp			
913: Advertising Expenses	0		0
916: Misc.			
<b>Total Operation</b>	<b>0</b>		<b>0</b>
<b>Total Sales Expenses</b>	<b>0</b>		<b>0</b>
<b>Administrative and General Expenses</b>			
OPERATION			
920: Administrative & General Salaries	208	195	13
921: Office Supplies & Expenses	19	19	0
922: Admin Exp Transferred - CR			
923: Outside Services Employed	49	48	1
924: Property Insurance	49	48	1
925: Injuries and Damages	117	114	3
926: Employee Pensions & Benefits	513	501	12
927: Franchise Requirements			
928: Regulatory Commission Exp	4	4	0
928F: (Add line Name)			
928M: (Add line Name)			
928W: (Add line Name)			
929: Duplicate Charges - CR	(224)	(219)	(5)
930.1: General Advertising Exp	0	0	0
930.2: Misc. General Expenses	52	51	1
931: Rents	31	30	1
<b>Total Operation</b>	<b>818</b>	<b>791</b>	<b>27</b>
MAINTENANCE			
935: General Plant			
<b>Total Maintenance</b>			

<b>Total Administrative and General Expenses</b>	<b>818</b>	<b>791</b>	<b>27</b>
<b>Total Income Statement NonFuel O&amp;M</b>	<b>8,025</b>	<b>7,677</b>	<b>348</b>
Other			
408: Payroll Taxes	332	332	
417.1: (Description)			
426: Other Deductions			
426.1: Donations			
426.4: Civic, Political & Related Activities			
426.5: Other Deductions			
999: (Description)			
NA:			
<b>Total Other</b>	<b>332</b>	<b>332</b>	
Total O&M and Other Expense	8,356	8,009	348
Report Total	8,356	8,035	321

**Wisconsin Gas**  
**Total**

Manufactured Gas Production Expenses

OPERATION

717: Liquefied Petroleum Gas Expense	2	2	0
723: Fuel for Liquefied Petroleum Gas Process			
733: Gas Mixing Expense	2	2	0
735: Misc. Production Expense	8,619	8,619	0
<b>Total Operation</b>	<b>8,623</b>	<b>8,623</b>	<b>0</b>

MAINTENANCE

740: Maintenance supervision and engineering			
741: Maint of Structures & Improvements			
742: Maintenance of Production Expenses	15	14	0
754: Field compressor station expenses			
756: Field measuring and regulating station expenses			
<b>Total Maintenance</b>	<b>15</b>	<b>14</b>	<b>0</b>

<b>Total Manufactured Gas Production Expenses</b>	<b>8,638</b>	<b>8,637</b>	<b>1</b>
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Gas Supply Expenses

OPERATION

804: Nat Gas Cty Gate Purch - Nonfuel Portion			
804M: (Enter Description)			
804W: (Enter Description)			
804.1: Liquefied Natural Gas Purchases	909	867	42
807: Purchase Gas Expense	562	543	19
808.12: Gas Withdrawn from Storage			
808.22: Gas Delivered to Storage			
812: Gas Used Other Utility Oper			
813: (Enter Description)	85	82	3
<b>Total Operation</b>	<b>1,556</b>	<b>1,491</b>	<b>65</b>

MAINTENANCE

**Total Maintenance**

<b>Total Gas Supply Expenses</b>	<b>1,556</b>	<b>1,491</b>	<b>65</b>
Storage Expenses			
OPERATION			
814: Operation supervision and engineering			
815: Maps and Records			
816: Wells expenses			
817: Lines expenses			
818: Compressor station expenses			
819: Compressor station fuel and power			
820: Measuring and regulating station expenses			
821: Purification expenses			
823: Gas Loss			
824: Other expenses	11,436	11,436	
825: Storage well royalties			
840: Supervision and Engineering	7	7	0
841: Labor & Expenses	24	23	1
842: Rents, Fuel, Power & Gas losses			
842.1: Fuel	13	12	0
842.2: Power		(0)	0
846.2: Other Expenses			
<b>Total Operation</b>	<b>11,480</b>	<b>11,478</b>	<b>2</b>
MAINTENANCE			
830: Maintenance supervision and engineering			
831: Maintenance of structures and improvements			
832: Maintenance of reservoirs and wells			
833: Maintenance of lines			
834: Maintenance of compressor station equipment			
835: Maintenance of measuring and regulating station			
836: Maintenance of purification equipment			
837: Maintenance of other equipment			
843: Storage Maintenance Expense			
843.1: Supervision and Engineering	4	4	0
843.21: Structures and Improvements	9	8	0
843.3: Gas Holders			
843.4 Purification Equipment			
843.5 Liquefaction Equipment			
843.6: Vaporizing Equipment			
843.7: Compressor Equipment			
843.8: Measurement & Regulating Equipment			
843.9: Other Equipment	7	7	0
<b>Total Maintenance</b>	<b>20</b>	<b>19</b>	<b>1</b>
<b>Total Storage Expenses</b>	<b>11,500</b>	<b>11,497</b>	<b>2</b>
Gas Distribution Expenses			
OPERATION			
870: Supervision and Engineering	981	939	42
871: Dist Load Dispatching	866	824	42
874: Mains and Services	9,641	9,318	323
875: Meas and Reg Sta - General	997	961	36



877: Meas and Reg Sta - Gate Station	1,222	1,182	39
878: Meter and House Reg Exp	4,877	4,698	179
879: Cust Install Expense	3	2	0
880: Other Expenses	3,233	3,099	134
881: Rents			
<b>Total Operation</b>	<b>21,819</b>	<b>21,024</b>	<b>795</b>
<b>MAINTENANCE</b>			
885: Supervision and Engineering	636	614	23
886: Structures and Improvements			
887: Mains	4,378	4,223	155
889: Meas and Reg Sta Equip - General	2,151	2,079	72
891: Meas and Reg Sta - Gate Station	397	384	13
892: Services	7,314	7,065	249
893: Meters and House Regulators	546	524	22
894: Other Equipment	547	530	17
<b>Total Maintenance</b>	<b>15,969</b>	<b>15,418</b>	<b>550</b>
<b>Total Gas Distribution Expenses</b>	<b>37,787</b>	<b>36,442</b>	<b>1,345</b>
Total Gas Utility Production, Transmission & Distribution Exper	59,480	58,067	1,413
<b>Customer Account Expenses</b>			
<b>OPERATION</b>			
901: Supervision	142	136	7
902: Meter Reading Expenses	2,336	2,264	71
903: Cust. Records and Collection Exp	15,395	15,095	300
904: Uncollectible Accounts	9,861	9,861	
905: Misc.	329	316	12
<b>Total Operation</b>	<b>28,063</b>	<b>27,672</b>	<b>391</b>
<b>Total Customer Account Expenses</b>	<b>28,063</b>	<b>27,672</b>	<b>391</b>
<b>Customer Service &amp; Informational Expenses</b>			
<b>OPERATION</b>			
907: Supervision	55	52	3
908: Customer Assistance Expense - Conservation Rela	(581)	(581)	
908M: Customer Assistance Expense - M Other			
908: Customer Assistance Expense - Other	19,631	19,394	237
908: Customer Assistance Expense	19,050	18,813	237
909: Info & Instructional Advertising Exp	173	167	6
910: Misc			
<b>Total Operation</b>	<b>19,278</b>	<b>19,033</b>	<b>246</b>
<b>Total Customer Service &amp; Informational Expenses</b>	<b>19,278</b>	<b>19,033</b>	<b>246</b>
<b>Sales Expenses</b>			
<b>OPERATION</b>			
911: Supervision			
912: Demonstrating and Selling Exp			
913: Advertising Expenses	1	0	1
916: Misc.			
<b>Total Operation</b>	<b>1</b>	<b>0</b>	<b>1</b>

<b>Total Sales Expenses</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>Administrative and General Expenses</b>			
OPERATION			
920: Administrative & General Salaries	6,400	6,085	315
921: Office Supplies & Expenses	2,485	2,409	76
922: Admin Exp Transferred - CR	(1,432)	(1,389)	(43)
923: Outside Services Employed	1,172	1,136	35
924: Property Insurance	230	223	7
925: Injuries and Damages	3,744	3,628	116
926: Employee Pensions & Benefits	4,380	4,247	133
927: Franchise Requirements			
928: Regulatory Commission Exp	465	454	10
928F: (Add line Name)			
928M: (Add line Name)			
928W: (Add line Name)			
929: Duplicate Charges - CR			
930.1: General Advertising Exp	9	0	9
930.2: Misc. General Expenses	1,658	1,625	33
931: Rents	3,767	3,653	114
<b>Total Operation</b>	<b>22,877</b>	<b>22,072</b>	<b>805</b>
MAINTENANCE			
935: General Plant			
<b>Total Maintenance</b>			
<b>Total Administrative and General Expenses</b>	<b>22,877</b>	<b>22,072</b>	<b>805</b>
<b>Total Income Statement NonFuel O&amp;M</b>	<b>129,699</b>	<b>126,844</b>	<b>2,855</b>
Other			
408: Payroll Taxes	2,164	2,164	
417.1: (Description)			
426: Other Deductions			
426.1: Donations			
426.4: Civic, Political & Related Activities			
426.5: Other Deductions			
999: (Description)			
NA:			
<b>Total Other</b>	<b>2,164</b>	<b>2,164</b>	
Total O&M and Other Expense	131,863	129,008	2,855
Regulatory Debits and Credits			
407: Other Regulatory Debits and Credits	9,404	11,792	(2,388)
407.2: Amort. of Conversion Expenses			
407.3: Regulatory Debits			
407.4: Regulatory Credits			
Other Regulatory Items			
<b>Regulatory Debits and Credits</b>	<b>9,404</b>	<b>11,792</b>	<b>(2,388)</b>
Report Total	141,267	140,800	467

WPS Electric

Total

**Steam Power Generation Expenses**

OPERATION

500: Supervision and Engineering	1,756	1,628	128
501: Fuel Expenses			
502: Steam Expenses	4,813	4,489	324
503: Milw. County Transfer -DR.			
504: Valley Steam Transfer -CR.			
505: Electric Expenses	1,862	1,736	126
506: Misc.	6,152	5,989	163
507: Steam Rent Elm Road			
509: Allowances Steam Power Generation			
<b>Total Operation</b>	<b>14,583</b>	<b>13,842</b>	<b>741</b>

MAINTENANCE

510: Supervision and Engineering	2,356	2,194	162
511: Structures	1,960	1,849	112
512: Boiler Plant	11,071	10,553	518
513: Electric Plant	2,310	2,246	64
514: Misc.	9,255	9,083	172
515: Maintenance of steam production plant			
<b>Total Maintenance</b>	<b>26,952</b>	<b>25,925</b>	<b>1,027</b>
<b>Total Steam Power Generation Expense</b>	<b>41,535</b>	<b>39,767</b>	<b>1,768</b>

Hydraulic Power Generation Expense

OPERATION

535: Supervision and Engineering	1,144	1,064	80
536: Water for power Hydro Power Generation	1,323	1,294	29
537: Hydraulic Expenses	25	25	1
538: Electric Hydro			
539: Misc	1,416	1,327	89
540: Rents			
<b>Total Operation</b>	<b>3,908</b>	<b>3,709</b>	<b>199</b>

MAINTENANCE

541: Maint. Supervision & Engineering Hydro	217	206	11
542: Maint. Structures Hydro	626	581	45
543: Maint. of Reservoirs, Dams & Waterways	399	390	9
544: Maint. of Electric Plant Hydro	268	262	6
545: Misc.	1,553	1,458	94
<b>Total Maintenance</b>	<b>3,063</b>	<b>2,898</b>	<b>165</b>
<b>Total Hydraulic Power Generation Expense</b>	<b>6,971</b>	<b>6,607</b>	<b>364</b>

Gas Turbine

OPERATION

546: Supervision and Engineering	2,826	2,616	210
547: Fuel Expenses			
548: Generation Expenses CT	2,017	1,947	70
549: Misc.	3,828	3,703	125
550: Other Power Generation - Rents	2,485	2,429	55
<b>Total Operation</b>	<b>11,156</b>	<b>10,695</b>	<b>461</b>

MAINTENANCE

551: Supervision and Engineering	2,376	2,199	177
552: Structures	348	339	9
553: Generating and Electric Plant	16,921	14,058	2,863
554: Misc. Plant			
<b>Total Maintenance</b>	<b>19,645</b>	<b>16,596</b>	<b>3,049</b>
<b>Total Gas Turbine</b>	<b>30,801</b>	<b>27,291</b>	<b>3,510</b>

Other Power Supply Expenses

OPERATION

556: Sys. Control and Load Dispatch	703	649	54
557: Other Expenses	2,025	1,883	143
558: Precertification Expenses			
<b>Total Operation</b>	<b>2,728</b>	<b>2,531</b>	<b>197</b>
<b>Total Other Power Supply Expenses</b>	<b>2,728</b>	<b>2,531</b>	<b>197</b>

<b>Total Power Generation Expense</b>	<b>82,035</b>	<b>76,196</b>	<b>5,839</b>
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Transmission Expenses

OPERATION

561: MISO BA Costs	7,028	6,967	61
565: Transmission of Electricity by Others	160,255	160,259	(4)
566: Tran-Misc Exp 138KV OH WI			
575: Market Facilitation, Monitoring and Compliance Svc	2,256	2,256	(0)
575.1: (Add line Name)			
<b>Total Operation</b>	<b>169,538</b>	<b>169,482</b>	<b>57</b>

<b>Total Transmission Expenses</b>	<b>169,538</b>	<b>169,482</b>	<b>57</b>
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Electric Distribution Expenses

OPERATION

580: Supervision and Engineering	51	49	2
581: Load Dispatching	2,077	1,921	156
582: Station Expenses	20	20	0
583: Overhead Line Expenses	15	14	1
584: Underground Line Expenses	2	1	0
585: Street Lighting & Signal Sys Exp			
586: Meter Installations	1,535	1,432	102
587: Customer Installations Expenses			
588: Misc.	2,244	2,138	106
589: Rents			
<b>Total Operation</b>	<b>5,943</b>	<b>5,575</b>	<b>367</b>

MAINTENANCE

590: Supervision and Engineering	26	25	1
591: Structures			
592: Station Equipment	1,881	1,804	76
593: Overhead Lines	28,311	27,391	920
594: Underground Lines	4,917	4,694	223
595: Line Transformers			
596: Street Lighting and Signal Sys.	251	241	10
597: Meters			
598: Misc. Plant			
<b>Total Maintenance</b>	<b>35,385</b>	<b>34,155</b>	<b>1,230</b>

<b>Total Electric Distribution Expenses</b>	<b>41,328</b>	<b>39,731</b>	<b>1,597</b>
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<b>Total Electric Production, Transmission &amp; Distribution</b>	<b>292,902</b>	<b>285,409</b>	<b>7,493</b>
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846.2: Other Expenses

**Customer Account Expenses**

OPERATION

901: Supervision	717	664	53
902: Meter Reading Expenses	1,802	1,758	44
903: Cust. Records and Collection Exp	6,342	6,056	286
904: Uncollectible Accounts	5,012	5,012	
905: Misc.	827	816	11
<b>Total Operation</b>	<b>14,700</b>	<b>14,306</b>	<b>394</b>

<b>Total Customer Account Expenses</b>	<b>14,700</b>	<b>14,306</b>	<b>394</b>
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**Customer Service & Informational Expenses**

OPERATION

907: Supervision	39	36	3
908: Customer Assistance Expense - Conservation Rela	5,237	5,237	
908W: Customer Assistance Expense - W Other	2,102	2,102	
908M: Customer Assistance Expense - M Other			
908: Customer Assistance Expense - Other	20,638	20,382	256
908: Customer Assistance Expense	27,977	27,721	256
909: Info & Instructional Advertising Exp	84	81	3
910: Misc			
<b>Total Operation</b>	<b>28,100</b>	<b>27,839</b>	<b>261</b>

<b>Total Customer Service &amp; Informational Expenses</b>	<b>28,100</b>	<b>27,839</b>	<b>261</b>
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**Sales Expenses**

OPERATION

911: Supervision			
912: Demonstrating and Selling Exp			
913: Advertising Expenses	0	(0)	0
916: Misc.			
<b>Total Operation</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

<b>Total Sales Expenses</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
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**Administrative and General Expenses**

OPERATION

920: Administrative & General Salaries	13,338	12,318	1,021
921: Office Supplies & Expenses	8,146	7,963	183
922: Admin Exp Transferred - CR	(3,468)	(3,390)	(77)
923: Outside Services Employed	7,564	7,441	123
924: Property Insurance	1,997	1,953	44
925: Injuries and Damages	5,566	5,437	129
926: Employee Pensions & Benefits	5,571	5,433	138
927: Franchise Requirements			
928: Regulatory Commission Exp	891	858	32
928F: (Add line Name)			
928M: (Add line Name)			
928W: (Add line Name)			
929: Duplicate Charges - CR	(545)	(533)	(12)
930.1: General Advertising Exp	2	0	2
930.2: Misc. General Expenses	3,660	3,609	51

931: Rents	2,325	2,272	53
<b>Total Operation</b>	<b>45,048</b>	<b>43,361</b>	<b>1,686</b>
MAINTENANCE			
935: General Plant			
<b>Total Maintenance</b>			
<b>Total Administrative and General Expenses</b>	<b>45,048</b>	<b>43,361</b>	<b>1,686</b>
<b>Total Income Statement NonFuel O&amp;M</b>	<b>380,749</b>	<b>370,914</b>	<b>9,835</b>
Other			
408: Payroll Taxes	5,126	5,126	
417.1: (Description)			
426: Other Deductions			
426.1: Donations			
426.4: Civic, Political & Related Activities			
426.5: Other Deductions			
999: (Description)			
NA:			
<b>Total Other</b>	<b>5,126</b>	<b>5,126</b>	
Total O&M and Other Expense	385,876	376,041	9,835
Regulatory Debits and Credits			
407: Other Regulatory Debits and Credits	6,072	9,318	(3,246)
407.2: Amort. of Conversion Expenses			
407.3: Regulatory Debits	1,983	1,983	
407.4: Regulatory Credits	(6)	(6)	
Other Regulatory Items	(448)	(448)	
<b>Regulatory Debits and Credits</b>	<b>7,601</b>	<b>10,847</b>	<b>(3,246)</b>
Report Total	393,476	386,888	6,589

### WPS Gas

#### Total

#### Manufactured Gas Production Expenses

##### OPERATION

717: Liquefied Petroleum Gas Expense

723: Fuel for Liquefied Petroleum Gas Process

733: Gas Mixing Expense

735: Misc. Production Expense

4,929

4,929

**Total Operation**

**4,929**

**4,929**

##### MAINTENANCE

740: Maintenance supervision and engineering

741: Maint of Structures & Improvements

742: Maintenance of Production Expenses

754: Field compressor station expenses

756: Field measuring and regulating station expenses

**Total Maintenance**

**Total Manufactured Gas Production Expenses**

**4,929**

**4,929**

#### Gas Supply Expenses

OPERATION

804: Nat Gas Cty Gate Purch - Nonfuel Portion			
804M: (Enter Description)			
804W: (Enter Description)			
804.1: Liquified Natural Gas Purchases	336	312	24
807: Purchase Gas Expense			
808.12: Gas Withdrawn from Storage			
808.22: Gas Delivered to Storage			
812: Gas Used Other Utility Oper			
813: (Enter Description)	42	40	2
<b>Total Operation</b>	<b>379</b>	<b>352</b>	<b>26</b>

MAINTENANCE

**Total Maintenance**

<b>Total Gas Supply Expenses</b>	<b>379</b>	<b>352</b>	<b>26</b>
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Storage Expenses

OPERATION

814: Operation supervision and engineering			
815: Maps and Records			
816: Wells expenses			
817: Lines expenses			
818: Compressor station expenses			
819: Compressor station fuel and power			
820: Measuring and regulating station expenses			
821: Purification expenses			
823: Gas Loss			
824: Other expenses	9,816	9,816	
825: Storage well royalties			
840: Supervision and Engineering			
841: Labor & Expenses			
842: Rents, Fuel, Power & Gas losses			
842.1: Fuel			
842.2: Power			
846.2: Other Expenses			
<b>Total Operation</b>	<b>9,816</b>	<b>9,816</b>	

MAINTENANCE

830: Maintenance supervision and engineering			
831: Maintenance of structures and improvements			
832: Maintenance of reseroirs and wells			
833: Maintenance of lines			
834: Maintenance of compressor station equipment			
835: Maintenance of measuring and regulating station			
836: Maintenance of purification equipment			
837: Maintenance of other equipment			
843: Storage Maintenance Expense			
843.1: Supervision and Engineering			
843.21: Structures and Improvements			
843.3: Gas Holders			
843.4 Purification Equipment			
843.5 Liquefaction Equipment			
843.6: Vaporizing Equipment			

843.7: Compressor Equipment  
843.8: Measurement & Regulating Equipment  
843.9: Other Equipment  
**Total Maintenance**

**Total Storage Expenses** **9,816** **9,816**

Gas Distribution Expenses

OPERATION

870: Supervision and Engineering	636	601	35
871: Dist Load Dispatching	448	415	33
874: Mains and Services	4,557	4,293	264
875: Meas and Reg Sta - General	1,637	1,559	78
877: Meas and Reg Sta - Gate Station	416	400	16
878: Meter and House Reg Exp	1,483	1,392	91
879: Cust Install Expense			
880: Other Expenses	1,568	1,471	98
881: Rents			
<b>Total Operation</b>	<b>10,746</b>	<b>10,131</b>	<b>615</b>

MAINTENANCE

885: Supervision and Engineering	123	116	7
886: Structures and Improvements			
887: Mains	1,480	1,399	81
889: Meas and Reg Sta Equip - General	1,792	1,713	79
891: Meas and Reg Sta - Gate Station			
892: Services	3,203	3,052	151
893: Meters and House Regulators	1,262	1,174	88
894: Other Equipment			
<b>Total Maintenance</b>	<b>7,859</b>	<b>7,453</b>	<b>406</b>

**Total Gas Distribution Expenses** **18,605** **17,585** **1,021**

Total Gas Utility Production, Transmission & Distribution Exper 33,729 32,682 1,047

**Customer Account Expenses**

OPERATION

901: Supervision	519	481	39
902: Meter Reading Expenses	1,311	1,260	51
903: Cust. Records and Collection Exp	2,941	2,789	152
904: Uncollectible Accounts	2,375	2,375	
905: Misc.	601	591	10
<b>Total Operation</b>	<b>7,746</b>	<b>7,495</b>	<b>251</b>

**Total Customer Account Expenses** **7,746** **7,495** **251**

**Customer Service & Informational Expenses**

OPERATION

907: Supervision	28	26	2
908: Customer Assistance Expense - Conservation Rela	1,987	1,987	
908M: Customer Assistance Expense - M Other			
908: Customer Assistance Expense - Other	6,759	6,583	176
908: Customer Assistance Expense	8,747	8,570	176



909: Info & Instructional Advertising Exp	100	96	4
910: Misc			
<b>Total Operation</b>	<b>8,874</b>	<b>8,692</b>	<b>182</b>
<b>Total Customer Service &amp; Informational Expenses</b>	<b>8,874</b>	<b>8,692</b>	<b>182</b>
<b>Sales Expenses</b>			
OPERATION			
911: Supervision			
912: Demonstrating and Selling Exp			
913: Advertising Expenses	0		0
916: Misc.			
<b>Total Operation</b>	<b>0</b>		<b>0</b>
<b>Total Sales Expenses</b>	<b>0</b>		<b>0</b>
<b>Administrative and General Expenses</b>			
OPERATION			
920: Administrative & General Salaries	3,042	2,810	232
921: Office Supplies & Expenses	2,338	2,250	88
922: Admin Exp Transferred - CR			
923: Outside Services Employed	544	523	20
924: Property Insurance	461	444	17
925: Injuries and Damages	1,433	1,377	56
926: Employee Pensions & Benefits	1,754	1,685	69
927: Franchise Requirements			
928: Regulatory Commission Exp	279	270	9
928F: (Add line Name)			
928M: (Add line Name)			
928W: (Add line Name)			
929: Duplicate Charges - CR			
930.1: General Advertising Exp	1		1
930.2: Misc. General Expenses	835	817	18
931: Rents	537	517	20
<b>Total Operation</b>	<b>11,224</b>	<b>10,694</b>	<b>531</b>
MAINTENANCE			
935: General Plant			
<b>Total Maintenance</b>			
<b>Total Administrative and General Expenses</b>	<b>11,224</b>	<b>10,694</b>	<b>531</b>
<b>Total Income Statement NonFuel O&amp;M</b>	<b>61,575</b>	<b>59,564</b>	<b>2,011</b>
Other			
408: Payroll Taxes	1,326	1,326	
417.1: (Description)			
426: Other Deductions			
426.1: Donations			
426.4: Civic, Political & Related Activities			
426.5: Other Deductions			
999: (Description)			
NA:			
<b>Total Other</b>	<b>1,326</b>	<b>1,326</b>	

Total O&M and Other Expense	62,901	60,890	2,011
Report Total	62,901	61,714	1,187

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

**WEPCO Electric**

**O&M Summary**

**O&M from Budget**

Other Production (Bud)	175,682	175,682	
Manufact Gas Production (Bud)			
Gas Supply (Bud)			
Gas Storage (Bud)			
Transmission - Electric (Bud)	3,274	3,274	
Transmission - Gas (Bud)			
Transmission Total (Bud)	3,274	3,274	
Distribution - Electric (Bud)	83,058	83,058	
Distribution - Gas (Bud)			
Distribution - Steam (Bud)			
Other - Steam (Bud)			
Distribution Total (Bud)	83,058	83,058	
Generation - Steam (Bud)			
Customer Accounts (Bud)	20,878	20,878	
Customer Service (Bud)	9,855	9,855	
Sales Expense (Bud)	87	87	
Administration & General (Bud)	91,891	91,891	
<b>Total O&amp;M (Bud)</b>	<b>384,726</b>	<b>384,726</b>	

Other (Less Payroll Taxes) (Bud)  
Regulatory Items, Debits and Credits (Bud)

**O&M Adjustments**

Other Production (Adj)	2,329	(4,649)	6,978
Manufact Gas Production (Adj)			
Gas Supply (Adj)			
Gas Storage (Adj)			
Transmission - Electric (Adj)	(3)	(139)	136
Transmission - Gas (Adj)			
Transmission Total (Adj)	(3)	(139)	136
Distribution - Electric (Adj)	482	(1,926)	2,408
Distribution - Gas (Adj)			
Distribution - Steam (Adj)			
Other - Steam (Adj)			
Distribution Total (Adj)	482	(1,926)	2,408
Generation - Steam (Adj)			
Customer Accounts (Adj)	162	(366)	528
Customer Service (Adj)	(151)	(692)	541
Sales Expense (Adj)	(86)	(87)	1
Administration & General (Adj)	(969)	(3,813)	2,845
<b>Total O&amp;M (Adj)</b>	<b>1,765</b>	<b>(11,672)</b>	<b>13,437</b>

Other (Less Payroll Taxes) (Adj)  
Regulatory Items, Debits and Credits (Adj)

**O&M Amorts**

Other Production (Amorts)	454,655	454,655	0
Manufact Gas Production (Amorts)			

Gas Supply (Amorts)			
Gas Storage (Amorts)			
Transmission - Electric (Amorts)	362,626	362,626	
Transmission - Gas (Amorts)			
Transmission Total (Amorts)	362,626	362,626	
Distribution - Electric (Amorts)			
Distribution - Gas (Amorts)			
Distribution - Steam (Amorts)			
Other - Steam (Amorts)			
Distribution Total (Amorts)			
Generation - Steam (Amorts)			
Customer Accounts (Amorts)	27,968	27,968	
Customer Service (Amorts)	39,816	39,816	
Sales Expense (Amorts)			
Administration & General (Amorts)	3,898	3,898	
<b>Total O&amp;M (Amorts)</b>	<b>888,964</b>	<b>888,964</b>	<b>0</b>
Other (Less Payroll Taxes) (Amorts)			
Regulatory Items, Debits and Credits (Amorts)	39,769	49,364	(9,596)
O&M Amortizations - Assets	847,453	847,453	0
O&M Amortizations - Liabilities	32,751	32,751	
<b>O&amp;M with Adjustments and Amorts</b>			
Other Production	632,666	625,688	6,978
Manufact Gas Production			
Gas Supply			
Gas Storage			
Transmission - Electric	365,898	365,762	136
Transmission - Gas			
Transmission Total	365,898	365,762	136
Distribution - Electric	83,540	81,133	2,408
Distribution - Gas			
Distribution - Steam			
Other - Steam			
Distribution Total	83,540	81,133	2,408
Generation - Steam			
Customer Accounts	49,008	48,481	528
Customer Service	49,520	48,980	541
Sales Expense	1	0	1
Administration & General	94,820	91,975	2,845
<b>Total O&amp;M</b>	<b>1,275,454</b>	<b>1,262,018</b>	<b>13,437</b>
Other (Less Payroll Taxes)			
Regulatory Items, Debits and Credits	39,769	49,364	(9,596)

**WEPCO Gas**

**O&M Summary**

**O&M from Budget**

Other Production (Bud)		
Manufact Gas Production (Bud)		
Gas Supply (Bud)	947	947
Gas Storage (Bud)	1,312	1,312
Transmission - Electric (Bud)		
Transmission - Gas (Bud)		
Transmission Total (Bud)		

Distribution - Electric (Bud)		
Distribution - Gas (Bud)	22,145	22,145
Distribution - Steam (Bud)		
Other - Steam (Bud)		
Distribution Total (Bud)	22,145	22,145
Generation - Steam (Bud)		
Customer Accounts (Bud)	7,385	7,385
Customer Service (Bud)	3,464	3,464
Sales Expense (Bud)	6	6
Administration & General (Bud)	9,427	9,427
<b>Total O&amp;M (Bud)</b>	<b>44,687</b>	<b>44,687</b>

Other (Less Payroll Taxes) (Bud)  
Regulatory Items, Debits and Credits (Bud)

**O&M Adjustments**

Other Production (Adj)			
Manufact Gas Production (Adj)			
Gas Supply (Adj)	9	(36)	45
Gas Storage (Adj)	21	(35)	56
Transmission - Electric (Adj)			
Transmission - Gas (Adj)			
Transmission Total (Adj)			
Distribution - Electric (Adj)			
Distribution - Gas (Adj)	410	(493)	903
Distribution - Steam (Adj)			
Other - Steam (Adj)			
Distribution Total (Adj)	410	(493)	903
Generation - Steam (Adj)			
Customer Accounts (Adj)	162	(120)	282
Customer Service (Adj)	(49)	(256)	207
Sales Expense (Adj)	(6)	(6)	0
Administration & General (Adj)	(0)	(397)	397
<b>Total O&amp;M (Adj)</b>	<b>546</b>	<b>(1,343)</b>	<b>1,890</b>

Other (Less Payroll Taxes) (Adj)  
Regulatory Items, Debits and Credits (Adj)

**O&M Amorts**

Other Production (Amorts)		
Manufact Gas Production (Amorts)	2,153	2,153
Gas Supply (Amorts)		
Gas Storage (Amorts)	8,149	8,149
Transmission - Electric (Amorts)		
Transmission - Gas (Amorts)		
Transmission Total (Amorts)		
Distribution - Electric (Amorts)		
Distribution - Gas (Amorts)		
Distribution - Steam (Amorts)		
Other - Steam (Amorts)		
Distribution Total (Amorts)		
Generation - Steam (Amorts)		
Customer Accounts (Amorts)	2,464	2,464
Customer Service (Amorts)	8,355	8,355
Sales Expense (Amorts)		
Administration & General (Amorts)	437	437

<b>Total O&amp;M (Amorts)</b>	<b>21,557</b>	<b>21,557</b>	
Other (Less Payroll Taxes) (Amorts)			
Regulatory Items, Debits and Credits (Amorts)	11	1,029	(1,019)
O&M Amortizations - Assets	9,213	9,213	
O&M Amortizations - Liabilities	10,366	10,366	
<b>O&amp;M with Adjustments and Amorts</b>			
Other Production			
Manufact Gas Production	2,153	2,153	
Gas Supply	956	911	45
Gas Storage	9,482	9,426	56
Transmission - Electric			
Transmission - Gas			
Transmission Total			
Distribution - Electric			
Distribution - Gas	22,555	21,652	903
Distribution - Steam			
Other - Steam			
Distribution Total	22,555	21,652	903
Generation - Steam			
Customer Accounts	10,011	9,729	282
Customer Service	11,770	11,563	207
Sales Expense	0	0	0
Administration & General	9,864	9,467	397
<b>Total O&amp;M</b>	<b>66,790</b>	<b>64,900</b>	<b>1,890</b>
Other (Less Payroll Taxes)			
Regulatory Items, Debits and Credits	11	1,029	(1,019)

### WEPCO Valley Steam

#### O&M Summary

#### O&M from Budget

Other Production (Bud)		
Manufact Gas Production (Bud)		
Gas Supply (Bud)		
Gas Storage (Bud)		
Transmission - Electric (Bud)		
Transmission - Gas (Bud)		
Transmission Total (Bud)		
Distribution - Electric (Bud)		
Distribution - Gas (Bud)		
Distribution - Steam (Bud)	6,046	6,046
Other - Steam (Bud)	1,096	1,096
Distribution Total (Bud)	7,142	7,142
Generation - Steam (Bud)		
Customer Accounts (Bud)	32	32
Customer Service (Bud)	4	4
Sales Expense (Bud)	1	1
Administration & General (Bud)	789	789
<b>Total O&amp;M (Bud)</b>	<b>7,968</b>	<b>7,968</b>

Other (Less Payroll Taxes) (Bud)  
Regulatory Items, Debits and Credits (Bud)

**O&M Adjustments**

Other Production (Adj)			
Manufact Gas Production (Adj)			
Gas Supply (Adj)			
Gas Storage (Adj)			
Transmission - Electric (Adj)			
Transmission - Gas (Adj)			
Transmission Total (Adj)			
Distribution - Electric (Adj)			
Distribution - Gas (Adj)			
Distribution - Steam (Adj)	2	(292)	293
Other - Steam (Adj)	26		26
Distribution Total (Adj)	28	(292)	320
Generation - Steam (Adj)			
Customer Accounts (Adj)	1	(0)	1
Customer Service (Adj)	0	(0)	0
Sales Expense (Adj)	(1)	(1)	0
Administration & General (Adj)	3	(24)	27
Total O&M (Adj)	<b>31</b>	<b>(317)</b>	<b>348</b>

Other (Less Payroll Taxes) (Adj)  
Regulatory Items, Debits and Credits (Adj)

**O&M Amorts**

Other Production (Amorts)			
Manufact Gas Production (Amorts)			
Gas Supply (Amorts)			
Gas Storage (Amorts)			
Transmission - Electric (Amorts)			
Transmission - Gas (Amorts)			
Transmission Total (Amorts)			
Distribution - Electric (Amorts)			
Distribution - Gas (Amorts)			
Distribution - Steam (Amorts)			
Other - Steam (Amorts)			
Distribution Total (Amorts)			
Generation - Steam (Amorts)			
Customer Accounts (Amorts)			
Customer Service (Amorts)			
Sales Expense (Amorts)			
Administration & General (Amorts)	26	26	
<b>Total O&amp;M (Amorts)</b>	<b>26</b>	<b>26</b>	

Other (Less Payroll Taxes) (Amorts)  
Regulatory Items, Debits and Credits (Amorts) 27 (27)

O&M Amortizations - Assets  
O&M Amortizations - Liabilities

**O&M with Adjustments and Amorts**

Other Production  
Manufact Gas Production  
Gas Supply  
Gas Storage  
Transmission - Electric  
Transmission - Gas

Transmission Total			
Distribution - Electric			
Distribution - Gas			
Distribution - Steam	6,048	5,754	293
Other - Steam	1,123	1,096	26
Distribution Total	7,170	6,851	320
Generation - Steam			
Customer Accounts	33	32	1
Customer Service	4	4	0
Sales Expense	0		0
Administration & General	818	791	27
<b>Total O&amp;M</b>	<b>8,025</b>	<b>7,677</b>	<b>348</b>
Other (Less Payroll Taxes)			
Regulatory Items, Debits and Credits		27	(27)

### Wisconsin Gas

#### O&M Summary

##### O&M from Budget

Other Production (Bud)			
Manufact Gas Production (Bud)	18	18	
Gas Supply (Bud)	1,531	1,531	
Gas Storage (Bud)	62	62	
Transmission - Electric (Bud)			
Transmission - Gas (Bud)			
Transmission Total (Bud)			
Distribution - Electric (Bud)			
Distribution - Gas (Bud)	36,905	36,905	
Distribution - Steam (Bud)			
Other - Steam (Bud)			
Distribution Total (Bud)	36,905	36,905	
Generation - Steam (Bud)			
Customer Accounts (Bud)	11,044	11,044	
Customer Service (Bud)	5,214	5,214	
Sales Expense (Bud)	37	37	
Administration & General (Bud)	21,820	21,820	
<b>Total O&amp;M (Bud)</b>	<b>76,632</b>	<b>76,632</b>	

Other (Less Payroll Taxes) (Bud)  
Regulatory Items, Debits and Credits (Bud)

##### O&M Adjustments

Other Production (Adj)			
Manufact Gas Production (Adj)	1		1
Gas Supply (Adj)	24	(41)	65
Gas Storage (Adj)	1	(1)	2
Transmission - Electric (Adj)			
Transmission - Gas (Adj)			
Transmission Total (Adj)			
Distribution - Electric (Adj)			
Distribution - Gas (Adj)	883	(463)	1,345
Distribution - Steam (Adj)			
Other - Steam (Adj)			
Distribution Total (Adj)	883	(463)	1,345
Generation - Steam (Adj)			
Customer Accounts (Adj)	281	(110)	391



Customer Service (Adj)	1	(244)	246
Sales Expense (Adj)	(36)	(37)	1
Administration & General (Adj)	57	(747)	805
<b>Total O&amp;M (Adj)</b>	<b>1,213</b>	<b>(1,642)</b>	<b>2,855</b>

Other (Less Payroll Taxes) (Adj)  
Regulatory Items, Debits and Credits (Adj)

**O&M Amorts**

Other Production (Amorts)			
Manufact Gas Production (Amorts)	8,619	8,619	
Gas Supply (Amorts)			
Gas Storage (Amorts)	11,436	11,436	
Transmission - Electric (Amorts)			
Transmission - Gas (Amorts)			
Transmission Total (Amorts)			
Distribution - Electric (Amorts)			
Distribution - Gas (Amorts)			
Distribution - Steam (Amorts)			
Other - Steam (Amorts)			
Distribution Total (Amorts)			
Generation - Steam (Amorts)			
Customer Accounts (Amorts)	16,738	16,738	
Customer Service (Amorts)	14,063	14,063	
Sales Expense (Amorts)			
Administration & General (Amorts)	999	999	
<b>Total O&amp;M (Amorts)</b>	<b>51,855</b>	<b>51,855</b>	
Other (Less Payroll Taxes) (Amorts)			
Regulatory Items, Debits and Credits (Amorts)	9,404	11,792	(2,388)
O&M Amortizations - Assets	19,862	19,862	
O&M Amortizations - Liabilities	20,627	20,627	

**O&M with Adjustments and Amorts**

Other Production			
Manufact Gas Production	8,638	8,637	1
Gas Supply	1,556	1,491	65
Gas Storage	11,500	11,497	2
Transmission - Electric			
Transmission - Gas			
Transmission Total			
Distribution - Electric			
Distribution - Gas	37,787	36,442	1,345
Distribution - Steam			
Other - Steam			
Distribution Total	37,787	36,442	1,345
Generation - Steam			
Customer Accounts	28,063	27,672	391
Customer Service	19,278	19,033	246
Sales Expense	1	0	1
Administration & General	22,877	22,072	805
<b>Total O&amp;M</b>	<b>129,699</b>	<b>126,844</b>	<b>2,855</b>
Other (Less Payroll Taxes)			
Regulatory Items, Debits and Credits	9,404	11,792	(2,388)

**WPS Electric**

**O&M Summary**

**O&M from Budget**

Other Production (Bud)	81,758	81,758
Manufact Gas Production (Bud)		
Gas Supply (Bud)		
Gas Storage (Bud)		
Transmission - Electric (Bud)	1,188	1,188
Transmission - Gas (Bud)		
Transmission Total (Bud)	1,188	1,188
Distribution - Electric (Bud)	40,626	40,626
Distribution - Gas (Bud)		
Distribution - Steam (Bud)		
Other - Steam (Bud)		
Distribution Total (Bud)	40,626	40,626
Generation - Steam (Bud)		
Customer Accounts (Bud)	8,980	8,980
Customer Service (Bud)	3,802	3,802
Sales Expense (Bud)	9	9
Administration & General (Bud)	40,551	40,551
<b>Total O&amp;M (Bud)</b>	<b>176,915</b>	<b>176,915</b>

Other (Less Payroll Taxes) (Bud)  
Regulatory Items, Debits and Credits (Bud)

**O&M Adjustments**

Other Production (Adj)	276	(5,562)	5,839
Manufact Gas Production (Adj)			
Gas Supply (Adj)			
Gas Storage (Adj)			
Transmission - Electric (Adj)	16	(46)	61
Transmission - Gas (Adj)			
Transmission Total (Adj)	16	(46)	61
Distribution - Electric (Adj)	702	(896)	1,597
Distribution - Gas (Adj)			
Distribution - Steam (Adj)			
Other - Steam (Adj)			
Distribution Total (Adj)	702	(896)	1,597
Generation - Steam (Adj)			
Customer Accounts (Adj)	141	(253)	394
Customer Service (Adj)	(55)	(316)	261
Sales Expense (Adj)	(8)	(9)	0
Administration & General (Adj)	2,406	720	1,686
<b>Total O&amp;M (Adj)</b>	<b>3,478</b>	<b>(6,361)</b>	<b>9,839</b>

Other (Less Payroll Taxes) (Adj)  
Regulatory Items, Debits and Credits (Adj)

**O&M Amorts**

Other Production (Amorts)			
Manufact Gas Production (Amorts)			
Gas Supply (Amorts)			
Gas Storage (Amorts)			
Transmission - Electric (Amorts)	168,335	168,339	(4)
Transmission - Gas (Amorts)			

Transmission Total (Amorts)	168,335	168,339	(4)
Distribution - Electric (Amorts)			
Distribution - Gas (Amorts)			
Distribution - Steam (Amorts)			
Other - Steam (Amorts)			
Distribution Total (Amorts)			
Generation - Steam (Amorts)			
Customer Accounts (Amorts)	5,579	5,579	
Customer Service (Amorts)	24,353	24,353	
Sales Expense (Amorts)			
Administration & General (Amorts)	2,090	2,090	
<b>Total O&amp;M (Amorts)</b>	<b>200,356</b>	<b>200,361</b>	<b>(4)</b>
Other (Less Payroll Taxes) (Amorts)			
Regulatory Items, Debits and Credits (Amorts)	7,601	10,847	(3,246)
O&M Amortizations - Assets	4,618	4,618	
O&M Amortizations - Liabilities	185,612	185,745	(133)
<b>O&amp;M with Adjustments and Amorts</b>			
Other Production	82,035	76,196	5,839
Manufact Gas Production			
Gas Supply			
Gas Storage			
Transmission - Electric	169,538	169,482	57
Transmission - Gas			
Transmission Total	169,538	169,482	57
Distribution - Electric	41,328	39,731	1,597
Distribution - Gas			
Distribution - Steam			
Other - Steam			
Distribution Total	41,328	39,731	1,597
Generation - Steam			
Customer Accounts	14,700	14,306	394
Customer Service	28,100	27,839	261
Sales Expense	0	(0)	0
Administration & General	45,048	43,361	1,686
<b>Total O&amp;M</b>	<b>380,749</b>	<b>370,914</b>	<b>9,835</b>
Other (Less Payroll Taxes)			
Regulatory Items, Debits and Credits	7,601	10,847	(3,246)

### WPS Gas

#### O&M Summary

#### O&M from Budget

Other Production (Bud)			
Manufact Gas Production (Bud)			
Gas Supply (Bud)	375	375	
Gas Storage (Bud)			
Transmission - Electric (Bud)			
Transmission - Gas (Bud)			
Transmission Total (Bud)			
Distribution - Electric (Bud)			
Distribution - Gas (Bud)	18,186	18,186	
Distribution - Steam (Bud)			
Other - Steam (Bud)			

Distribution Total (Bud)	18,186	18,186
Generation - Steam (Bud)		
Customer Accounts (Bud)	4,831	4,831
Customer Service (Bud)	2,520	2,520
Sales Expense (Bud)	2	2
Administration & General (Bud)	10,455	10,455
<b>Total O&amp;M (Bud)</b>	<b>36,369</b>	<b>36,369</b>

Other (Less Payroll Taxes) (Bud)  
Regulatory Items, Debits and Credits (Bud)

**O&M Adjustments**

Other Production (Adj)			
Manufact Gas Production (Adj)			
Gas Supply (Adj)	4	(23)	26
Gas Storage (Adj)			
Transmission - Electric (Adj)			
Transmission - Gas (Adj)			
Transmission Total (Adj)			
Distribution - Electric (Adj)			
Distribution - Gas (Adj)	419	(601)	1,021
Distribution - Steam (Adj)			
Other - Steam (Adj)			
Distribution Total (Adj)	419	(601)	1,021
Generation - Steam (Adj)			
Customer Accounts (Adj)	130	(121)	251
Customer Service (Adj)	(16)	(198)	182
Sales Expense (Adj)	(2)	(2)	0
Administration & General (Adj)	212	(319)	531
<b>Total O&amp;M (Adj)</b>	<b>747</b>	<b>(1,264)</b>	<b>2,011</b>

Other (Less Payroll Taxes) (Adj)  
Regulatory Items, Debits and Credits (Adj)

**O&M Amorts**

Other Production (Amorts)		
Manufact Gas Production (Amorts)	4,929	4,929
Gas Supply (Amorts)		
Gas Storage (Amorts)	9,816	9,816
Transmission - Electric (Amorts)		
Transmission - Gas (Amorts)		
Transmission Total (Amorts)		
Distribution - Electric (Amorts)		
Distribution - Gas (Amorts)		
Distribution - Steam (Amorts)		
Other - Steam (Amorts)		
Distribution Total (Amorts)		
Generation - Steam (Amorts)		
Customer Accounts (Amorts)	2,786	2,786
Customer Service (Amorts)	6,370	6,370
Sales Expense (Amorts)		
Administration & General (Amorts)	558	558
<b>Total O&amp;M (Amorts)</b>	<b>24,459</b>	<b>24,459</b>

Other (Less Payroll Taxes) (Amorts)  
Regulatory Items, Debits and Credits (Amorts) 824 (824)

O&M Amortizations - Assets	16,889	16,889	
O&M Amortizations - Liabilities	5,505	5,505	
<b>O&amp;M with Adjustments and Amorts</b>			
Other Production			
Manufact Gas Production	4,929	4,929	
Gas Supply	379	352	26
Gas Storage	9,816	9,816	
Transmission - Electric			
Transmission - Gas			
Transmission Total			
Distribution - Electric			
Distribution - Gas	18,605	17,585	1,021
Distribution - Steam			
Other - Steam			
Distribution Total	18,605	17,585	1,021
Generation - Steam			
Customer Accounts	7,746	7,495	251
Customer Service	8,874	8,692	182
Sales Expense	0		0
Administration & General	11,224	10,694	531
<b>Total O&amp;M</b>	<b>61,575</b>	<b>59,564</b>	<b>2,011</b>
Other (Less Payroll Taxes)			
Regulatory Items, Debits and Credits		824	(824)

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

<b>WEPCO Electric</b>			
<b>Revenue</b>			
Utility Sales	3,112,279	3,112,279	
Opportunity Sales	234,752	234,752	
Other Operating Revenue	18,891	18,891	
<b>Total Operating Revenue</b>	<b>3,365,922</b>	<b>3,365,922</b>	
<b>Operating and Maintenance Expense</b>			
Fuel	696,582	696,582	
Purchased Power	610,175	610,175	
Other Production	632,666	625,688	6,978
Gas Supply			
Gas Storage			
Valley Steam Generation Transfer	(11,923)	(11,923)	
Transmission	365,898	365,762	136
Distribution	83,540	81,133	2,408
Customer Accounts	49,008	48,481	528
Customer Service	49,520	48,980	541
Sales Expense	1	0	1
Administrative and General	94,820	91,975	2,845
<b>Total O&amp;M Expense</b>	<b>2,570,288</b>	<b>2,556,851</b>	<b>13,437</b>
Depr, Decomm,& Amort	368,251	359,530	8,721
Regulatory Items, Debits and Credits	39,769	49,364	(9,596)
Taxes Other Than Income Taxes	119,381	118,689	692
Regulatory Tax Items	(816)	(816)	
Federal Income Tax	(94,872)	(75,601)	(19,271)
State Income Taxes	5,958	(27,544)	33,502
Deferred Income Taxes	(5,693)	16,452	(22,146)
Investment Tax Credits	111,434	105,950	5,483
<b>Total Operating Expenses</b>	<b>3,113,699</b>	<b>3,102,876</b>	<b>10,823</b>
<b>Utility Operating Income</b>	<b>252,223</b>	<b>263,046</b>	<b>(10,823)</b>
<b>Taxable Income</b>			
Income before Synch Interest & Income Tax (incl Other Interes	269,049	282,304	(13,255)
Interest (see above for definition)	128,721	133,498	(4,777)
<b>Total Taxable Income</b>	<b>140,328</b>	<b>148,806</b>	<b>(8,478)</b>
<b>WEPCO Gas</b>			
<b>Revenue</b>			
Utility Sales	480,683	480,683	
Other Operating Revenue	4,406	4,406	
<b>Total Operating Revenue</b>	<b>485,089</b>	<b>485,089</b>	
<b>Operating and Maintenance Expense</b>			
Purchased Gas	293,137	293,137	
Manufact. Gas Production	2,153	2,153	
Gas Supply	956	911	45
Gas Storage	9,482	9,426	56
Transmission			
Distribution	22,555	21,652	903

Customer Accounts	10,011	9,729	282
Customer Service	11,770	11,563	207
Sales Expense	0	0	0
Administrative and General	9,864	9,467	397
<b>Total O&amp;M Expense</b>	<b>359,927</b>	<b>358,037</b>	<b>1,890</b>
Depr, Decomm,& Amort	49,216	49,064	152
Regulatory Items, Debits and Credits	11	1,029	(1,019)
Taxes Other Than Income Taxes	6,799	6,727	71
Regulatory Tax Items	(0)	(0)	
Federal Income Tax	246	2,197	(1,952)
State Income Taxes	(407)	(6,404)	5,997
Deferred Income Taxes	14,835	19,399	(4,563)
Investment Tax Credits	(13)	(13)	
<b>Total Operating Expenses</b>	<b>430,613</b>	<b>430,037</b>	<b>576</b>
<b>Utility Operating Income</b>	<b>54,476</b>	<b>55,053</b>	<b>(576)</b>
<b>Taxable Income</b>			
Income before Synch Interest & Income Tax (incl Other Interes	69,137	70,231	(1,094)
Interest (see above for definition)	25,446	24,639	808
<b>Total Taxable Income</b>	<b>43,691</b>	<b>45,593</b>	<b>(1,902)</b>
<b>WEPCO Valley Steam</b>			
<b>Revenue</b>			
Utility Sales	21,548	21,548	
Other Operating Revenue	942	942	
<b>Total Operating Revenue</b>	<b>22,490</b>	<b>22,490</b>	
<b>Operating and Maintenance Expense</b>			
Gas Supply			
Gas Storage			
Valley Steam Generation Transfer	11,923	11,923	
Transmission			
Distribution	7,170	6,851	320
Customer Accounts	33	32	1
Customer Service	4	4	0
Sales Expense	0		0
Administrative and General	818	791	27
<b>Total O&amp;M Expense</b>	<b>19,948</b>	<b>19,600</b>	<b>348</b>
Depr, Decomm,& Amort	3,220	2,928	291
Regulatory Items, Debits and Credits		27	(27)
Taxes Other Than Income Taxes	1,107	1,087	19
Regulatory Tax Items	(0)	(0)	
Federal Income Tax	(479)	(158)	(321)
State Income Taxes	(204)	(343)	139
Deferred Income Taxes	1,175	1,220	(45)
Investment Tax Credits	(5)	(5)	
<b>Total Operating Expenses</b>	<b>24,761</b>	<b>24,356</b>	<b>405</b>
<b>Utility Operating Income</b>	<b>(2,270)</b>	<b>(1,865)</b>	<b>(405)</b>
<b>Taxable Income</b>			
Income before Synch Interest & Income Tax (incl Other Interes	(1,783)	(1,152)	(631)
Interest (see above for definition)	995	795	200

<b>Total Taxable Income</b>	<b>(2,778)</b>	<b>(1,947)</b>	<b>(831)</b>
<b>Wisconsin Gas</b>			
<b>Revenue</b>			
Utility Sales	721,858	726,882	(5,024)
Other Operating Revenue	1,904	1,904	
<b>Total Operating Revenue</b>	<b>723,762</b>	<b>728,786</b>	<b>(5,024)</b>
<b>Operating and Maintenance Expense</b>			
Purchased Gas	384,754	387,865	(3,112)
Manufact. Gas Production	8,638	8,637	1
Gas Supply	1,556	1,491	65
Gas Storage	11,500	11,497	2
Transmission			
Distribution	37,787	36,442	1,345
Customer Accounts	28,063	27,672	391
Customer Service	19,278	19,033	246
Sales Expense	1	0	1
Administrative and General	22,877	22,072	805
<b>Total O&amp;M Expense</b>	<b>514,453</b>	<b>514,710</b>	<b>(256)</b>
Depr, Decomm,& Amort	80,654	79,948	707
Regulatory Items, Debits and Credits	9,404	11,792	(2,388)
Taxes Other Than Income Taxes	10,374	10,284	89
Regulatory Tax Items	(47)	(47)	
Federal Income Tax	1,465	5,738	(4,273)
State Income Taxes	(729)	(10,747)	10,018
Deferred Income Taxes	14,677	22,110	(7,433)
Investment Tax Credits	(42)	(42)	
<b>Total Operating Expenses</b>	<b>630,210</b>	<b>633,746</b>	<b>(3,536)</b>
<b>Utility Operating Income</b>	<b>93,552</b>	<b>95,040</b>	<b>(1,488)</b>
<b>Taxable Income</b>			
Income before Synch Interest & Income Tax (incl Other Interes	108,924	112,099	(3,176)
Interest (see above for definition)	38,486	35,467	3,020
<b>Total Taxable Income</b>	<b>70,437</b>	<b>76,633</b>	<b>(6,195)</b>
<b>WPS Electric</b>			
<b>Revenue</b>			
Utility Sales	1,212,980	1,224,803	(11,823)
Opportunity Sales	43,896	43,896	
Other Operating Revenue	16,095	16,095	
<b>Total Operating Revenue</b>	<b>1,272,971</b>	<b>1,284,793</b>	<b>(11,823)</b>
<b>Operating and Maintenance Expense</b>			
Fuel	311,082	311,082	
Purchased Power	168,934	168,934	
Other Production	82,035	76,196	5,839
Gas Supply			
Gas Storage			
Transmission	169,538	169,482	57
Distribution	41,328	39,731	1,597
Customer Accounts	14,700	14,306	394
Customer Service	28,100	27,839	261
Sales Expense	0	(0)	0
Administrative and General	45,048	43,361	1,686
<b>Total O&amp;M Expense</b>	<b>860,766</b>	<b>850,931</b>	<b>9,835</b>



Depr, Decomm,& Amort	199,043	195,339	3,704
Regulatory Items, Debits and Credits	7,601	10,847	(3,246)
Taxes Other Than Income Taxes	46,531	46,173	358
Federal Income Tax	(36,151)	(21,856)	(14,295)
State Income Taxes	(6,629)	(29,589)	22,960
Deferred Income Taxes	37,341	53,381	(16,039)
Investment Tax Credits	8,950	8,950	
<b>Total Operating Expenses</b>	<b>1,117,452</b>	<b>1,114,175</b>	<b>3,277</b>

<b>Utility Operating Income</b>	<b>155,519</b>	<b>170,619</b>	<b>(15,100)</b>
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**Taxable Income**

Income before Synch Interest & Income Tax (incl Other Interes	159,030	181,503	(22,473)
Interest (see above for definition)	74,688	70,094	4,594
<b>Total Taxable Income</b>	<b>84,342</b>	<b>111,410</b>	<b>(27,068)</b>

**WPS Gas**

**Revenue**

Utility Sales	365,897	369,970	(4,073)
Other Operating Revenue	(5,560)	(5,560)	
<b>Total Operating Revenue</b>	<b>360,337</b>	<b>364,410</b>	<b>(4,073)</b>

**Operating and Maintenance Expense**

Purchased Gas	218,163	221,349	(3,186)
Manufact. Gas Production	4,929	4,929	
Gas Supply	379	352	26
Gas Storage	9,816	9,816	
Transmission			
Distribution	18,605	17,585	1,021
Customer Accounts	7,746	7,495	251
Customer Service	8,874	8,692	182
Sales Expense	0	0	0
Administrative and General	11,224	10,694	531
<b>Total O&amp;M Expense</b>	<b>279,738</b>	<b>280,912</b>	<b>(1,175)</b>

Depr, Decomm,& Amort	36,508	36,533	(25)
Regulatory Items, Debits and Credits		824	(824)
Taxes Other Than Income Taxes	5,268	5,178	90
Federal Income Tax	(3,079)	(1,609)	(1,470)
State Income Taxes	(1,565)	(5,026)	3,461
Deferred Income Taxes	6,020	8,766	(2,746)
Investment Tax Credits	(24)	(24)	
<b>Total Operating Expenses</b>	<b>322,865</b>	<b>325,554</b>	<b>(2,689)</b>

<b>Utility Operating Income</b>	<b>37,472</b>	<b>38,856</b>	<b>(1,384)</b>
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**Taxable Income**

Income before Synch Interest & Income Tax (incl Other Interes	38,823	40,963	(2,139)
Interest (see above for definition)	16,035	15,403	632
<b>Total Taxable Income</b>	<b>22,788</b>	<b>25,560</b>	<b>(2,772)</b>

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12

Year 2023  
Scen A

Year 2023  
Scen B

Year 2023  
Dif (A-B)

<b>WEPCO Electric</b>			
Plant In Service	11,100,769	10,864,549	236,220
Accumulated Depreciation	(4,072,941)	(4,069,406)	(3,535)
Net Plant	7,027,828	6,795,143	232,685
Fossil Fuel Stock	57,389	57,389	
Gas Storage			
Materials and Supplies	122,777	122,777	
Deferred Taxes	(1,494,893)	(1,492,337)	(2,556)
<i>Customer Advances (pre tax)</i>			
<i>Deferred Income Tax Asset - Customer Advances</i>			
Customer Advances (net of tax)	(47,655)	(47,655)	
Total Utility NIRB	5,665,446	5,435,317	230,129
CWIP with AFDC	607,759	828,260	(220,501)
Total NIRB plus CWIP	6,273,205	6,263,577	9,628

<b>WEPCO Gas</b>			
Plant In Service	1,977,759	1,970,546	7,213
Accumulated Depreciation	(742,854)	(742,786)	(67)
Net Plant	1,234,905	1,227,760	7,146
Fossil Fuel Stock			
Gas Storage	62,826	36,643	26,182
Materials and Supplies	8,313	8,313	
Deferred Taxes	(204,265)	(204,474)	209
<i>Customer Advances (pre tax)</i>			
<i>Deferred Income Tax Asset - Customer Advances</i>			
Customer Advances (net of tax)	(2,724)	(2,724)	
Total Utility NIRB	1,099,055	1,065,518	33,537
CWIP with AFDC	141,061	90,502	50,560
Total NIRB plus CWIP	1,240,116	1,156,019	84,097

<b>WEPCO Valley Steam</b>			
Plant In Service	118,657	107,161	11,496
Accumulated Depreciation	(61,867)	(61,670)	(197)
Net Plant	56,790	45,491	11,299
Fossil Fuel Stock			
Gas Storage			
Materials and Supplies	747	747	
Deferred Taxes	(8,064)	(7,952)	(112)
<i>Customer Advances (pre tax)</i>			
<i>Deferred Income Tax Asset - Customer Advances</i>			
Customer Advances (net of tax)			
Total Utility NIRB	49,473	38,287	11,187
CWIP with AFDC	(1,000)	(1,000)	(0)
Total NIRB plus CWIP	48,473	37,286	11,187

<b>Wisconsin Gas</b>			
Plant In Service	3,088,119	3,054,600	33,520
Accumulated Depreciation	(1,107,058)	(1,106,743)	(315)
Net Plant	1,981,062	1,947,857	33,204
Fossil Fuel Stock	160	160	
Gas Storage	87,333	53,568	33,766
Materials and Supplies	5,796	5,796	
Deferred Taxes	(377,931)	(377,485)	(446)
<i>Customer Advances (pre tax)</i>			
<i>Deferred Income Tax Asset - Customer Advances</i>			
Customer Advances (net of tax)	(3,020)	(3,020)	
Total Utility NIRB	1,693,400	1,626,876	66,524
CWIP with AFDC	180,867	199,692	(18,825)
Total NIRB plus CWIP	1,874,267	1,826,567	47,699

<b>WPS Electric</b>			
Plant In Service	6,115,650	6,045,805	69,846
Accumulated Depreciation	(1,783,321)	(1,781,622)	(1,700)
Net Plant	4,332,329	4,264,183	68,146
Fossil Fuel Stock	27,984	27,984	
Gas Storage			
Materials and Supplies	42,443	42,443	
Deferred Taxes	(891,116)	(889,893)	(1,223)
<i>Customer Advances (pre tax)</i>			
<i>Deferred Income Tax Asset - Customer Advances</i>			
Customer Advances (net of tax)	(21,098)	(21,098)	
Total Utility NIRB	3,490,543	3,423,620	66,923
CWIP with AFDC	175,332	173,389	1,943
Total NIRB plus CWIP	3,665,874	3,597,009	68,866

<b>WPS Gas</b>			
Plant In Service	1,360,377	1,361,467	(1,090)
Accumulated Depreciation	(409,106)	(409,117)	11
Net Plant	951,271	952,350	(1,079)
Fossil Fuel Stock			
Gas Storage	42,003	33,479	8,524
Materials and Supplies	5,315	5,315	
Deferred Taxes	(214,872)	(214,702)	(170)
<i>Customer Advances (pre tax)</i>			
<i>Deferred Income Tax Asset - Customer Advances</i>			
Customer Advances (net of tax)	(3,223)	(3,223)	
Total Utility NIRB	780,494	773,219	7,275
CWIP with AFDC	6,560	17,218	(10,658)
Total NIRB plus CWIP	787,054	790,437	(3,382)

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

**Wisconsin Electric Power Company**

**Common Equity**

Common Equity Beginning Balance	4,271,044	4,261,335	9,709
Available for Common (Regulatory Earnings)	487,647	451,096	36,551
ADITC Earnings	7,163	6,721	442
Preferred Dividend Requirement	(1,203)	(1,203)	
Common Dividends	(240,000)	(240,000)	
Capital Contribution	651,387	279,688	371,699
<b>Common Equity Ending Balance</b>	<b>5,176,038</b>	<b>4,757,636</b>	<b>418,401</b>

Total Earnings	494,810	457,817	36,993
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**Regulatory ROE**

Available for Common (Reg Earnings)-Annual Total	487,647	451,096	36,551
Adjusted Regulatory Equity 13 Month Average	4,975,990	4,603,021	372,969
<b>Regulatory ROE</b>	<b>9.80%</b>	<b>9.80%</b>	<b>(0.00%)</b>

**Total Unadjusted ROE**

Total Earnings - Annual Total	494,810	457,817	36,993
Common Equity Ending Balance - 13 Month Average	4,986,851	4,613,882	372,969
<b>Total Unadjusted ROE</b>	<b>9.92%</b>	<b>9.92%</b>	<b>(0.00%)</b>

**Preferred Stock Balance & Cost**

<b>Preferred Stock Balance</b>	<b>30,450</b>	<b>30,450</b>	
<b>Preferred Stock Balance - 13 Month Average</b>	<b>30,450</b>	<b>30,450</b>	
<b>Preferred Dividend Requirement</b>	<b>1,203</b>	<b>1,203</b>	
<b>Cost of Preferred - Annual Total</b>	<b>1,203</b>	<b>1,203</b>	
<b>Annualized Cost of Preferred - 13 Month Average</b>	<b>3.95%</b>	<b>3.95%</b>	

**Long Term Debt Detail**

Long Term Debt - Unadjusted	3,585,000	3,885,000	(300,000)
<b>Long Term Debt Balance</b>	<b>3,585,000</b>	<b>3,885,000</b>	<b>(300,000)</b>
<b>Long Term Debt Balance - 13 Month Average</b>	<b>3,400,385</b>	<b>3,700,385</b>	<b>(300,000)</b>

Long Term Debt Interest Expense	147,219	154,335	(7,117)
Amortization of Debt Expense	1,413	1,534	(121)
Amortization of Discount on Long Term Debt	914	914	
Amortization of Debt Expense & Discount	2,327	2,448	(121)
Total Long Term Debt Interest before adjustment	149,546	156,783	(7,237)
LT Debt Related Fees (Trustee Fees)			
LT Debt Related Fees (Rating Agency Fees)			
<a href="#">Long Term Debt Interest Adjustment (input)</a>			
<b>Total Long Term Debt Interest Expense</b>	<b>149,546</b>	<b>156,783</b>	<b>(7,237)</b>

Annualized Cost of Long Term Debt			
<b>Long Term Debt Interest Expense - Annual Total</b>	<b>149,546</b>	<b>156,783</b>	<b>(7,237)</b>
<b>Annualized Cost of Long Term Debt - 13 Month Average</b>	<b>4.40%</b>	<b>4.24%</b>	<b>0.16%</b>

**Rate Making Capital Structure**

Remove ATC at Weighted Cost of Capital (1 = Yes, 0 = No)

**Amounts:**

Common Stock Equity	5,176,038	4,757,636	418,401
Nonutility Property	(10,259)	(10,259)	
Investment in Consolidating Sub	(594)	(594)	
Adjusted Common Stock Equity	5,165,184	4,746,783	418,401
Preferred Stock	30,450	30,450	
Long Term Debt	3,585,000	3,885,000	(300,000)
Short Term Debt	259,311	303,742	(44,432)
Total Capitalization	9,039,945	8,965,975	73,970

**13 Month Average**

Common Stock Equity	4,986,851	4,613,882	372,969
Nonutility Property	(10,267)	(10,267)	
Investment - Consol Sub	(594)	(594)	
Adjusted Common Stock Equity	4,975,990	4,603,021	372,969
Preferred Stock	30,450	30,450	
Long Term Debt	3,400,385	3,700,385	(300,000)
Short Term Debt	145,935	95,012	50,924
Total Capitalization	8,552,760	8,428,867	123,892
<b>Regulatory Equity Ratio</b>	<b>58.18%</b>	<b>54.61%</b>	<b>3.57%</b>

**Ratios (13 Month Average):**

Common Stock Equity	58.18%	54.61%	3.57%
Preferred Stock	0.36%	0.36%	(0.01%)
Long Term Debt	39.76%	43.90%	(4.14%)
Short Term Debt	1.71%	1.13%	0.58%
Total	100.00%	100.00%	

**Costs (13 Month Average):**

<b>Common Stock Equity</b>	<b>9.80%</b>	<b>9.80%</b>	
Preferred Stock	3.95%	3.95%	
Long Term Debt	4.40%	4.24%	0.16%
Short Term Debt	4.14%	3.16%	0.97%
Weighted Cost of Common	5.70%	5.35%	0.35%
Weighted Cost of Preferred	0.01%	0.01%	(0.00%)
Weighted Cost of Long Term Debt	1.75%	1.86%	(0.11%)
Weighted Cost of Short Term Debt	0.07%	0.04%	0.03%
<b>Regulatory Weighted Cost of Capital</b>	<b>7.53%</b>	<b>7.26%</b>	<b>0.27%</b>
Income Taxes on Equity Components	2.14%	2.01%	0.13%
Customer or Economic Cost of Capital (incremental)	9.67%	9.27%	0.40%
After-Tax Cost of Capital	7.04%	6.75%	0.29%
Effective Income Taxes on Equity Components	1.22%	1.20%	0.03%
Effective Customer or Economic Cost of Capital	8.76%	8.46%	0.30%

**Financial Capital Structure**

Common Stock Equity	5,176,038	4,757,636	418,401
Total Common Stock Equity	5,176,038	4,757,636	418,401
Preferred Stock	30,450	30,450	
Long Term Debt	3,585,000	3,885,000	(300,000)
Short Term Debt	259,311	303,742	(44,432)
Debt Equivalents (off-balance sheet obligations)	845,532	265,710	579,822
Total Capitalization	9,896,330	9,242,538	653,792
Equity Ratio	52.30%	51.48%	0.83%

**13 Month Avg**

Common Stock Equity	4,986,851	4,613,882	372,969
Total Common Stock Equity	4,986,851	4,613,882	372,969
Preferred Stock	30,450	30,450	
Long Term Debt	3,400,385	3,700,385	(300,000)
Short Term Debt	145,935	95,012	50,924
Debt Equivalents (off-balance sheet obligations)	845,532	265,710	579,822
Total Capitalization	9,409,152	8,705,438	703,714
<b>Financial Equity Ratio</b>	<b>53.00%</b>	<b>53.00%</b>	<b>0.00%</b>

**Wisconsin Gas Company**

**Common Equity**

Common Equity Beginning Balance	1,105,799	1,105,950	(152)
Available for Common (Regulatory Earnings)	114,039	110,557	3,483
ADITC Earnings	60	59	1
Common Dividends	(30,000)	(30,000)	
Capital Contribution	126,760	91,348	35,412
<b>Common Equity Ending Balance</b>	<b>1,316,658</b>	<b>1,277,914</b>	<b>38,743</b>

Total Earnings	114,099	110,616	3,483
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**Regulatory ROE**

Available for Common (Reg Earnings)-Annual Total	114,039	110,557	3,483
Adjusted Regulatory Equity 13 Month Average	1,163,667	1,128,131	35,536
<b>Regulatory ROE</b>	<b>9.80%</b>	<b>9.80%</b>	<b>(0.00%)</b>

**Total Unadjusted ROE**

Total Earnings - Annual Total	114,099	110,616	3,483
Common Equity Ending Balance - 13 Month Average	1,279,791	1,244,255	35,536
Total Unadjusted ROE	8.92%	8.89%	0.03%

**Long Term Debt Detail**

Long Term Debt - Unadjusted	940,000	940,000	
<b>Long Term Debt Balance</b>	<b>940,000</b>	<b>940,000</b>	
<b>Long Term Debt Balance - 13 Month Average</b>	<b>940,000</b>	<b>940,000</b>	

Long Term Debt Interest Expense	33,965	33,365	600
Amortization of Debt Expense	639	639	
Amortization of Discount on Long Term Debt	33	33	
Amortization of Debt Expense & Discount	673	673	
Total Long Term Debt Interest before adjustment	34,638	34,038	600
LT Debt Related Fees (Trustee Fees)			
LT Debt Related Fees (Rating Agency Fees)			
<a href="#">Long Term Debt Interest Adjustment (input)</a>			
<b>Total Long Term Debt Interest Expense</b>	<b>34,638</b>	<b>34,038</b>	<b>600</b>

Annualized Cost of Long Term Debt			
<b>Long Term Debt Interest Expense - Annual Total</b>	<b>34,638</b>	<b>34,038</b>	<b>600</b>
<b>Annualized Cost of Long Term Debt - 13 Month Average</b>	<b>3.68%</b>	<b>3.62%</b>	<b>0.06%</b>

**Rate Making Capital Structure**

Remove ATC at Weighted Cost of Capital (1 = Yes, 0 = No)

**Amounts:**

Common Stock Equity	1,316,658	1,277,914	38,743
Nonutility Property	(10)	(10)	
Net Goodwill	(95,889)	(95,889)	
Key Man Life Insurance	(13,554)	(13,554)	
Deferred Tax Asset	(4,444)	(4,444)	
Adjusted Common Stock Equity	1,202,760	1,164,016	38,743
Long Term Debt	940,000	940,000	
Short Term Debt	188,241	146,851	41,389
Total Capitalization	2,331,000	2,250,868	80,133

**13 Month Average**

Common Stock Equity	1,279,791	1,244,255	35,536
Nonutility Property	(10)	(10)	
Net Goodwill	(95,889)	(95,889)	
Key Man Life Insurance	(13,554)	(13,554)	
Deferred Tax Asset	(6,670)	(6,670)	
Adjusted Common Stock Equity	1,163,667	1,128,131	35,536
Long Term Debt	940,000	940,000	
Short Term Debt	103,961	72,447	31,513
Total Capitalization	2,207,628	2,140,579	67,050
<b>Regulatory Equity Ratio</b>	<b>52.71%</b>	<b>52.70%</b>	<b>0.01%</b>

**Ratios (13 Month Average):**

Common Stock Equity	52.71%	52.70%	0.01%
Long Term Debt	42.58%	43.91%	(1.33%)
Short Term Debt	4.71%	3.38%	1.32%
Total	100.00%	100.00%	

**Costs (13 Month Average):**

<b>Common Stock Equity</b>	<b>9.80%</b>	<b>9.80%</b>	
Long Term Debt	3.68%	3.62%	0.06%
Short Term Debt	4.49%	3.05%	1.44%
Weighted Cost of Common	5.17%	5.16%	0.00%
Weighted Cost of Long Term Debt	1.57%	1.59%	(0.02%)
Weighted Cost of Short Term Debt	0.21%	0.10%	0.11%
<b>Regulatory Weighted Cost of Capital</b>	<b>6.95%</b>	<b>6.86%</b>	<b>0.09%</b>
Income Taxes on Equity Components	1.93%	1.93%	0.00%
Customer or Economic Cost of Capital (incremental)	8.88%	8.79%	0.09%
After-Tax Cost of Capital	6.46%	6.40%	0.06%
Effective Income Taxes on Equity Components	1.44%	1.48%	(0.04%)
Effective Customer or Economic Cost of Capital	8.39%	8.34%	0.05%

**Financial Capital Structure**

Common Stock Equity	1,316,658	1,277,914	38,743
Net Goodwill	(95,889)	(95,889)	
Deferred Tax Asset	(4,444)	(4,444)	
Total Common Stock Equity	1,216,325	1,177,581	38,743
Long Term Debt	940,000	940,000	
Short Term Debt	188,241	146,851	41,389
Total Capitalization	2,344,565	2,264,432	80,133
Equity Ratio	51.88%	52.00%	(0.12%)

<b>13 Month Avg</b>			
Common Stock Equity	1,279,791	1,244,255	35,536
Net Goodwill	(95,889)	(95,889)	
Deferred Tax Asset	(6,670)	(6,670)	
Total Common Stock Equity	1,177,232	1,141,696	35,536
Long Term Debt	940,000	940,000	
Short Term Debt	103,961	72,447	31,513
Total Capitalization	2,221,193	2,154,143	67,050
<b>Financial Equity Ratio</b>	<b>53.00%</b>	<b>53.00%</b>	<b>0.00%</b>

#### Wisconsin Public Service

##### Common Equity

Common Equity Beginning Balance	2,305,705	2,303,450	2,255
Available for Common (Regulatory Earnings)	242,310	238,200	4,109
ADITC Earnings	5,647	5,588	59
Common Dividends	(120,000)	(120,000)	
Capital Contribution	196,975	155,577	41,398
<b>Common Equity Ending Balance</b>	<b>2,630,636</b>	<b>2,582,815</b>	<b>47,821</b>

Total Earnings	247,957	243,789	4,168
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##### Regulatory ROE

Available for Common (Reg Earnings)-Annual Total	242,310	238,200	4,109
Adjusted Regulatory Equity 13 Month Average	2,472,548	2,430,615	41,933
<b>Regulatory ROE</b>	<b>9.80%</b>	<b>9.80%</b>	<b>(0.00%)</b>

##### Total Unadjusted ROE

Total Earnings - Annual Total	247,957	243,789	4,168
Common Equity Ending Balance - 13 Month Average	2,532,416	2,490,484	41,933
Total Unadjusted ROE	9.79%	9.79%	0.00%

##### Long Term Debt Detail

Long Term Debt - Unadjusted	2,100,000	2,100,000	
<b>Long Term Debt Balance</b>	<b>2,100,000</b>	<b>2,100,000</b>	
<b>Long Term Debt Balance - 13 Month Average</b>	<b>2,100,000</b>	<b>2,100,000</b>	

Long Term Debt Interest Expense	86,350	83,125	3,225
Amortization of Debt Expense	797	796	1
Amortization of Discount on Long Term Debt	36	36	
Amortization of Debt Expense & Discount	833	832	1
Total Long Term Debt Interest before adjustment	87,182	83,956	3,226
LT Debt Related Fees (Trustee Fees)			
LT Debt Related Fees (Rating Agency Fees)			
<a href="#">Long Term Debt Interest Adjustment (input)</a>			
<b>Total Long Term Debt Interest Expense</b>	<b>87,182</b>	<b>83,956</b>	<b>3,226</b>

Annualized Cost of Long Term Debt			
<b>Long Term Debt Interest Expense - Annual Total</b>	<b>87,182</b>	<b>83,956</b>	<b>3,226</b>
<b>Annualized Cost of Long Term Debt - 13 Month Average</b>	<b>4.15%</b>	<b>4.00%</b>	<b>0.15%</b>

#### Rate Making Capital Structure

Remove ATC at Weighted Cost of Capital (1 = Yes, 0 = No)

Amounts:

Common Stock Equity	2,630,636	2,582,815	47,821
Nonutility Property	(250)	(250)	
Net Goodwill	(36,400)	(36,400)	
Key Man Life Insurance	(23,219)	(23,219)	
Adjusted Common Stock Equity	2,570,768	2,522,947	47,821
Long Term Debt	2,100,000	2,100,000	
Short Term Debt	119,745	58,644	61,101
Total Capitalization	4,790,513	4,681,591	108,922

**13 Month Average**

Common Stock Equity	2,532,416	2,490,484	41,933
Nonutility Property	(250)	(250)	
Net Goodwill	(36,400)	(36,400)	
Key Man Life Insurance	(23,219)	(23,219)	
Adjusted Common Stock Equity	2,472,548	2,430,615	41,933
Long Term Debt	2,100,000	2,100,000	
Short Term Debt	58,321	21,136	37,186
Total Capitalization	4,630,869	4,551,751	79,118
<b>Regulatory Equity Ratio</b>	<b>53.39%</b>	<b>53.40%</b>	<b>(0.01%)</b>

**Ratios (13 Month Average):**

Common Stock Equity	53.39%	53.40%	(0.01%)
Long Term Debt	45.35%	46.14%	(0.79%)
Short Term Debt	1.26%	0.46%	0.80%
Total	100.00%	100.00%	

**Costs (13 Month Average):**

<b>Common Stock Equity</b>	<b>9.80%</b>	<b>9.80%</b>	
Long Term Debt	4.15%	4.00%	0.15%
Short Term Debt	4.92%	5.34%	(0.42%)
Weighted Cost of Common	5.23%	5.23%	(0.00%)
Weighted Cost of Long Term Debt	1.88%	1.84%	0.04%
Weighted Cost of Short Term Debt	0.06%	0.02%	0.04%
<b>Regulatory Weighted Cost of Capital</b>	<b>7.18%</b>	<b>7.10%</b>	<b>0.07%</b>
Income Taxes on Equity Components	1.96%	1.96%	(0.00%)
Customer or Economic Cost of Capital (incremental)	9.14%	9.06%	0.07%
After-Tax Cost of Capital	6.65%	6.59%	0.05%
Effective Income Taxes on Equity Components	0.25%	0.55%	(0.30%)
Effective Customer or Economic Cost of Capital	7.43%	7.65%	(0.22%)

**Financial Capital Structure**

Common Stock Equity	2,630,636	2,582,815	47,821
Net Goodwill	(36,400)	(36,400)	
Total Common Stock Equity	2,594,236	2,546,415	47,821
Long Term Debt	2,100,000	2,100,000	
Short Term Debt	119,745	58,644	61,101
Debt Equivalents (off-balance sheet obligations)	55,127	55,127	
Total Capitalization	4,869,108	4,760,186	108,922
Equity Ratio	53.28%	53.49%	(0.21%)

**13 Month Avg**

Common Stock Equity	2,532,416	2,490,484	41,933
Net Goodwill	(36,400)	(36,400)	



Total Common Stock Equity	2,496,016	2,454,084	41,933
Long Term Debt	2,100,000	2,100,000	
Short Term Debt	58,321	21,136	37,186
Debt Equivalentents (off-balance sheet obligations)	55,127	55,127	
Total Capitalization	4,709,465	4,630,346	79,118
<b>Financial Equity Ratio</b>	<b>53.00%</b>	<b>53.00%</b>	<b>(0.00%)</b>

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

**Wisconsin Electric Power Company**

**Total NIRB plus CWIP Summary**

Plant In Service	13,197,185	12,942,256	254,929
Accumulated Depreciation	(4,877,661)	(4,873,862)	(3,799)
Net Plant	8,319,524	8,068,394	251,130
Fossil Fuel Stock	57,389	57,389	
Gas Storage	62,826	36,643	26,182
Materials and Supplies	131,837	131,837	
Utility related Deferred Taxes (liability)	(1,707,223)	(1,704,764)	(2,459)
Customer Advances	(50,379)	(50,379)	
<b>Total Utility NIRB</b>	<b>6,813,974</b>	<b>6,539,121</b>	<b>274,853</b>
CWIP with AFDC	747,821	917,762	(169,941)
<b>Total NIRB plus CWIP</b>	<b>7,561,795</b>	<b>7,456,883</b>	<b>104,912</b>

Total Average NIRB plus CWIP	7,561,795	7,456,883	104,912
Difference in Rate Base	(0)	(0)	(0)
Deferred Taxes Using Daily Average	(1,707,223)	(1,704,764)	(2,459)
Difference in Deferred Taxes			
Should be 0	(0)	(0)	(0)

Deferred Taxes 13 Mon Average	(1,708,362)	(1,705,759)	(2,603)
Difference in Deferred Tax Avg Methods	1,140	996	144

**Working Capital**

**Assets**

Electric ARO in Plant	27,677	27,677	
Gas ARO in Plant			
Electric ARO in Accumulated Depreciation	(19,569)	(19,569)	
Net Leased Facilities	1,781,767	1,781,767	
Special Funds - FAS 106	41,825	41,825	
Cash & Cash Equivalents	5,546	5,546	0
Other Net Accounts Receivable	375,854	375,854	
Electric Accrued Revenue	168,844	168,844	
Gas Accrued Revenue	23,810	23,810	
Steam Accrued Revenue	(3,079)	(3,079)	
<i>Accrued Revenue (exclude from total)</i>	<i>189,575</i>	<i>189,575</i>	
Prepayments	98,257	98,257	
Derivative Assets	85,509	85,509	
Other Current Assets	4,211	4,211	
Deferred Income Tax Asset - Other	2,649,031	2,649,031	
Deferred Income Tax Asset - FAS 109	218,150	218,150	
Total Regulatory Assets	2,686,951	2,681,630	5,321
Adjustment to Remove PTF Escrow (net of tax)	(26,679)	(26,679)	
Adjustment to Remove MISO Day 2 (net of tax)	608	608	
Adjustment to Remove MISO WUMS (net of tax)	143	143	
Adjustment to Remove MGP Cleanup (net of tax)	(2,468)	(2,468)	
Adjustment to Remove Transmission Escrow (net of tax)	4,179	4,179	
Adjustment to Remove SSR net Mines Margin (net of tax)	(104,657)	(104,657)	
Adjustment to remove P4 (net of tax)			

Adjustment to remove PIPP (net of tax)			
Adjustment to Remove Oak Creek 5 & 6			
Adjustment to Remove related Deferred Taxes on Oak Creek 5			
Adjustment to Remove Oak Creek 7 & 8			
Adjustment to Remove related Deferred Taxes on Oak Creek 7			
Adjustment to Remove Columbia 1			
Adjustment to Remove related Deferred Taxes on Columbia 1			
Adjustment to Remove Columbia 2			
Adjustment to Remove related Deferred Taxes on Columbia 2			
Other Deferred Charges	80,599	84,024	(3,425)
<b>Total Assets</b>	<b>8,096,508</b>	<b>8,094,612</b>	<b>1,896</b>
<b>Liabilities</b>			
Obligations Under Capital Lease	2,804,752	2,804,752	
Unamortized Discount on LTD	(13,790)	(13,790)	
Accounts Payable	391,843	391,843	
Accrued Payroll, Vacation, & Interest	83,324	83,324	
Accrued Taxes	18,890	18,890	
Dividends Declared	(23,031)	(23,031)	
Miscellaneous and Other Current Liabilities	59,572	100,158	(40,586)
FAS 109, FAS 133 an Other Def Tax Liability	2,639,843	2,638,394	1,449
Total Regulatory Liabilities	942,140	942,140	
Asset Removal Obligation	71,333	71,333	
Post Retirement OPEB and Pension Liability	107,749	107,749	
Other Deferred Liabilities	46,136	46,136	
<b>Total Liabilities</b>	<b>7,128,762</b>	<b>7,167,898</b>	<b>(39,137)</b>
<b>Net Working Capital</b>	<b>967,746</b>	<b>926,714</b>	<b>41,032</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>8,529,541</b>	<b>8,383,597</b>	<b>145,944</b>

Remove ATC at Weighted Average Cost of Capital (1 = Yes, 0 =

**Invested Capital Summary**

Commission adjusted Common Equity	4,975,990	4,603,021	372,969
Preferred Stock	30,450	30,450	
Long Term Debt	3,400,385	3,700,385	(300,000)
Short Term Debt	145,935	95,012	50,924
Add:			
ADITC	99,706	96,964	2,742
Customer Deposits	13,301	13,301	
Deduct:			
Temporary Cash Investment	(3,311)	(22,477)	19,166
Othr Invstmnts & Spcl Fnds	(245)	(245)	
Held for Future Use - Electric	(4,813)	(4,813)	
Held for Future Use - Gas	(123)	(123)	
PTF Escrow (net of tax)	(26,679)	(26,679)	
MISO Day 2 Deferral (net of tax)	608	608	
MISO WUMS Deferral (net of tax)	143	143	
MGP Cleanup (net of tax)	(2,468)	(2,468)	
Incremental Transmission (net of tax)	4,179	4,179	
SSR, net of Mines' Margin (net of Tax)	(104,657)	(104,657)	
P4 (net of tax)			
PIPP (net of tax)			
Investment in Consol Subs (N/A Equity Adjustment)			
Oak Creek 5 & 6			

Oak Creek 7 & 8			
Columbia 1			
Columbia 2			
Deferred Tax Method Adjustment	1,140	996	144
<b>Total Utility Capital</b>	<b>8,529,541</b>	<b>8,383,597</b>	<b>145,944</b>
<b>Check Total NIRB+CWIP &amp; Wrkng Cap less Total Capital</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>88.65%</b>	<b>88.95%</b>	<b>(0.29%)</b>

**Month End and 13 Month Average Amounts**

Total Rate Base & CWIP - 13 Month Avg			
Total Utility Capital - 13 Month Avg			
<b>Ratio NIRB plus CWIP to Capital - 13 Month Avg</b>			
Implied Working Capital Amount - 13 Month Avg			
Total Utility Capital - 13 Month Avg			
Check Wrkng Capital Detail less Implied - 13 Month Avg			

**Audits**

Total NIRB & CWIP from detail  
Difference  
Rounded Difference  
if  
end if

**Wisconsin Gas Company**

**Total NIRB plus CWIP Summary**

Plant In Service	3,088,119	3,054,600	33,520
Accumulated Depreciation	(1,107,058)	(1,106,743)	(315)
Net Plant	1,981,062	1,947,857	33,204
Fossil Fuel Stock	160	160	
Gas Storage	87,333	53,568	33,766
Materials and Supplies	5,796	5,796	
Utility related Deferred Taxes (liability)	(377,931)	(377,485)	(446)
Customer Advances	(3,020)	(3,020)	
<b>Total Utility NIRB</b>	<b>1,693,400</b>	<b>1,626,876</b>	<b>66,524</b>
CWIP with AFDC	180,867	199,692	(18,825)
<b>Total NIRB plus CWIP</b>	<b>1,874,267</b>	<b>1,826,567</b>	<b>47,699</b>
Total Average NIRB plus CWIP	1,874,267	1,826,567	47,699
Difference in Rate Base	(0)	(0)	0
Deferred Taxes Using Daily Average	(377,931)	(377,485)	(446)
Difference in Deferred Taxes			
Should be 0	(0)	(0)	0
Deferred Taxes 13 Mon Average	(378,691)	(378,228)	(463)
Difference in Deferred Tax Avg Methods	761	743	17

**Working Capital**

**Assets**

Gas ARO in Plant			
Special Funds - FAS 106	100,957	100,957	
Cash & Cash Equivalents	418	418	(0)

Other Net Accounts Receivable	83,307	83,307	
Gas Accrued Revenue	44,401	44,401	
<i>Accrued Revenue (exclude from total)</i>	<i>44,401</i>	<i>44,401</i>	
Prepayments	7,665	7,665	
Derivative Assets	28,769	28,769	
Other Current Assets	0	0	
Deferred Income Tax Asset - Other	36,788	36,788	
Deferred Income Tax Asset - FAS 109	50,316	50,316	
Total Regulatory Assets	259,988	258,794	1,194
Adjustment to Remove MGP Cleanup (net of tax)	(47,904)	(47,904)	
Adjustment to remove P4 (net of tax)			
Adjustment to remove PIPP (net of tax)			
Adjustment to Remove Oak Creek 5 & 6			
Adjustment to Remove related Deferred Taxes on Oak Creek 5			
Adjustment to Remove Oak Creek 7 & 8			
Adjustment to Remove related Deferred Taxes on Oak Creek 7			
Adjustment to Remove Columbia 1			
Adjustment to Remove related Deferred Taxes on Columbia 1			
Adjustment to Remove Columbia 2			
Adjustment to Remove related Deferred Taxes on Columbia 2			
Other Deferred Charges	147,516	147,516	
<b>Total Assets</b>	<b>712,222</b>	<b>711,028</b>	<b>1,194</b>
<b>Liabilities</b>			
Unamortized Discount on LTD	(416)	(416)	
Accounts Payable	70,438	70,438	
Accrued Payroll, Vacation, & Interest	8,792	8,792	
Accrued Taxes	1,877	1,877	
Dividends Declared	4,615	4,615	
Miscellaneous and Other Current Liabilities	12,615	30,943	(18,328)
FAS 109, FAS 133 an Other Def Tax Liability	15,768	15,443	325
Total Regulatory Liabilities	231,802	231,802	
Post Retirement OPEB and Pension Liability	10,433	10,433	
Other Deferred Liabilities	68,933	68,933	
Adjustment to Remove Customer Advances - Notes	257	257	
<b>Total Liabilities</b>	<b>425,116</b>	<b>443,119</b>	<b>(18,003)</b>
<b>Net Working Capital</b>	<b>287,106</b>	<b>267,909</b>	<b>19,197</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>2,161,372</b>	<b>2,094,476</b>	<b>66,896</b>

Remove ATC at Weighted Average Cost of Capital (1 = Yes, 0 =

**Invested Capital Summary**

Commission adjusted Common Equity	1,163,667	1,128,131	35,536
Preferred Stock			
Long Term Debt	940,000	940,000	
Short Term Debt	103,961	72,447	31,513
Add:			
ADITC	857	857	
Customer Deposits	795	795	
Deduct:			
Temporary Cash Investment	(507)	(336)	(171)
MGP Cleanup (net of tax)	(47,904)	(47,904)	
P4 (net of tax)			
PIPP (net of tax)			

Investment in Consol Subs (N/A Equity Adjustment)			
Customer Advances-Notes	(257)	(257)	
Oak Creek 5 & 6			
Oak Creek 7 & 8			
Columbia 1			
Columbia 2			
Deferred Tax Method Adjustment	761	743	17
<b>Total Utility Capital</b>	<b>2,161,372</b>	<b>2,094,476</b>	<b>66,896</b>
<b>Check Total NIRB+CWIP &amp; Wrkg Cap less Total Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ratio NIRB plus CWIP to Capital</b>	<b>86.72%</b>	<b>87.21%</b>	<b>(0.49%)</b>

**Month End and 13 Month Average Amounts**

Total Rate Base & CWIP - 13 Month Avg

Total Utility Capital - 13 Month Avg

**Ratio NIRB plus CWIP to Capital - 13 Month Avg**

Implied Working Capital Amount - 13 Month Avg

Total Utility Capital - 13 Month Avg

Check Wrkg Capital Detail less Implied - 13 Month Avg

**Audits**

Total NIRB & CWIP from detail

Difference

Rounded Difference

if

end if

**Wisconsin Public Service**

**Total NIRB plus CWIP Summary**

Plant In Service	7,476,027	7,407,272	68,756
Accumulated Depreciation	(2,192,427)	(2,190,739)	(1,689)
Net Plant	5,283,600	5,216,533	67,067
Fossil Fuel Stock	27,984	27,984	
Gas Storage	42,003	33,479	8,524
Materials and Supplies	47,759	47,759	
Utility related Deferred Taxes (liability)	(1,105,988)	(1,104,595)	(1,393)
Customer Advances	(24,321)	(24,321)	
<b>Total Utility NIRB</b>	<b>4,271,037</b>	<b>4,196,839</b>	<b>74,198</b>
CWIP with AFDC	181,892	190,607	(8,715)
<b>Total NIRB plus CWIP</b>	<b>4,452,929</b>	<b>4,387,446</b>	<b>65,483</b>
Total Average NIRB plus CWIP	4,452,929	4,387,446	65,483
Difference in Rate Base	(0)	(0)	0
Deferred Taxes Using Daily Average	(1,105,988)	(1,104,595)	(1,393)
Difference in Deferred Taxes			
Should be 0	(0)	(0)	0
Deferred Taxes 13 Mon Average	(1,107,960)	(1,106,533)	(1,427)
Difference in Deferred Tax Avg Methods	1,972	1,938	33

**Working Capital**

**Assets**

Electric ARO in Plant	21,959	21,959	
Gas ARO in Plant	(1,236)	(1,236)	
Electric ARO in Accumulated Depreciation	(6,670)	(6,670)	
Net Leased Facilities	31,475	31,475	
Special Funds - FAS 106	160,865	160,865	
Cash & Cash Equivalents	(14,863)	(14,863)	0
Other Net Accounts Receivable	168,627	168,627	
Electric Accrued Revenue	53,752	53,752	
Gas Accrued Revenue	8,570	8,570	
<i>Accrued Revenue (exclude from total)</i>	62,323	62,323	
Prepayments	41,674	41,674	
Derivative Assets	53,470	53,470	
Other Current Assets	6,415	6,415	
Deferred Income Tax Asset - Other	64,951	64,952	(1)
Deferred Income Tax Asset - FAS 109	116,483	116,483	
WVIC Investment	857	857	
Total Regulatory Assets	390,173	388,138	2,035
Adjustment to Remove MGP Cleanup (net of tax)	(31,539)	(31,539)	
Adjustment to remove P4 (net of tax)			
Adjustment to remove PIPP (net of tax)			
Adjustment to Remove DSI Pre-Const-Edgewater (net of tax)	0	0	
Adjustment to Remove Columbia SCR Env Pre-Cert (net of tax)	22	22	
Adjustment to Remove RTMP Deferral (net of tax)	(749)	(749)	
Adjustment to Remove MISO Sch 43 (net of tax)	93	93	
Adjustment to Remove Transmission Cost Escrow (net of tax)	(50)	(49)	(2)
Adjustment to Remove Oak Creek 5 & 6			
Adjustment to Remove related Deferred Taxes on Oak Creek 5			
Adjustment to Remove Oak Creek 7 & 8			
Adjustment to Remove related Deferred Taxes on Oak Creek 7			
Adjustment to Remove Columbia 1			
Adjustment to Remove related Deferred Taxes on Columbia 1			
Adjustment to Remove Columbia 2			
Adjustment to Remove related Deferred Taxes on Columbia 2			
Other Deferred Charges	53,319	53,241	79
<b>Total Assets</b>	<b>1,117,600</b>	<b>1,115,488</b>	<b>2,112</b>
<b>Liabilities</b>			
Obligations Under Capital Lease	33,884	33,884	
Unamortized Discount on LTD	(627)	(627)	
Accounts Payable	161,650	161,650	
Accrued Payroll, Vacation, & Interest	43,972	43,972	
Accrued Taxes	8,111	8,111	
Dividends Declared	18,462	18,462	
Miscellaneous and Other Current Liabilities	26,892	51,474	(24,582)
FAS 109, FAS 133 and Other Def Tax Liability	(31,468)	(32,022)	554
Total Regulatory Liabilities	472,055	472,057	(2)
Asset Removal Obligation	37,874	37,874	
Post Retirement OPEB and Pension Liability	28,566	28,566	
Other Deferred Liabilities	105,709	105,709	
Adjustment to Remove WI Elec Fuel True-Up (net of tax)	(0)	(0)	
<b>Total Liabilities</b>	<b>905,081</b>	<b>929,111</b>	<b>(24,030)</b>
<b>Net Working Capital</b>	<b>212,519</b>	<b>186,378</b>	<b>26,142</b>
<b>Total NIRB + CWIP and Working Capital</b>	<b>4,665,448</b>	<b>4,573,823</b>	<b>91,625</b>

Remove ATC at Weighted Average Cost of Capital (1 = Yes, 0 =

**Invested Capital Summary**

Commission adjusted Common Equity	2,472,548	2,430,615	41,933
Preferred Stock			
Long Term Debt	2,100,000	2,100,000	
Short Term Debt	58,321	21,136	37,186
Add:			
ADITC	79,056	79,056	
Customer Deposits	1,777	1,777	
Deduct:			
Temporary Cash Investment	(4,409)	(16,883)	12,475
Othr Invstmnts & Spcl Fnds	(1,227)	(1,227)	
MGP Cleanup (net of tax)	(31,539)	(31,539)	
P4 (net of tax)			
PIPP (net of tax)			
Investment in Consol Subs (N/A Equity Adjustment)			
Investment - WRPC (net of tax)	(10,366)	(10,366)	
DSI Pre-Const-Edgewater (net of tax)	0	0	
Columbia SCR Env Pre-Cert (net of tax)	22	22	
MISO Sch 43 (net of tax)	93	93	
RTMP Deferral (net of tax)	(749)	(749)	
Transmission Cost Escrow (net of tax)	(50)	(49)	(2)
Oak Creek 5 & 6			
Oak Creek 7 & 8			
Columbia 1			
Columbia 2			
WI Elec Fuel True-Up (net of tax)	0	0	
Deferred Tax Method Adjustment	1,972	1,938	33
<b>Total Utility Capital</b>	<b>4,665,448</b>	<b>4,573,823</b>	<b>91,625</b>
Check Total NIRB+CWIP & Wrkg Cap less Total Capital	0	0	0
<b>Ratio NIRB plus CWIP to Capital</b>	<b>95.44%</b>	<b>95.93%</b>	<b>(0.48%)</b>

**Month End and 13 Month Average Amounts**

Total Rate Base & CWIP - 13 Month Avg

Total Utility Capital - 13 Month Avg

**Ratio NIRB plus CWIP to Capital - 13 Month Avg**

Implied Working Capital Amount - 13 Month Avg

Total Utility Capital - 13 Month Avg

Check Wrkg Capital Detail less Implied - 13 Month Avg

**Audits**

Total NIRB & CWIP from detail

Difference

Rounded Difference

if

end if



Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

**WEPCO Electric**

Average Net Investment Rate Base	5,665,446	5,435,317	230,129
Cost of Capital	7.53%	7.26%	0.27%
Avg Pct of Utility Investment RB to Capital Applicable Primarily	88.65%	88.95%	(0.29%)
Adj Cost of Capital to Derive Return Requirement Applicable to	8.50%	8.16%	0.33%
Total Average CWIP Balances	607,759	828,260	(220,501)
Amount of CWIP Receiving Current Return	31,104	142,100	(110,996)
% CWIP Receiving Current Return	5.1%	17.2%	(12.0%)
Current Earnings on CWIP Receiving Current Return at the A	2,644	11,601	(8,958)
Adjustment to Required Return to Provide a Return on CWIP	0.05%	0.21%	(0.17%)
Earnings on Reg Items at specified rate	5,503	5,122	380
Regulatory items at specified rate	0.10%	0.09%	0.00%
<b>Adjusted Return Requirement on Utility Net Investment Rate</b>	<b>8.64%</b>	<b>8.47%</b>	<b>0.17%</b>
Deferred Return on CWIP	49,011	56,020	(7,010)

**WEPCO Gas**

Average Net Investment Rate Base	1,099,055	1,065,518	33,537
Cost of Capital	7.53%	7.26%	0.27%
Avg Pct of Utility Investment RB to Capital Applicable Primarily	88.65%	88.95%	(0.29%)
Adj Cost of Capital to Derive Return Requirement Applicable to	8.50%	8.16%	0.33%
Total Average CWIP Balances	141,061	90,502	50,560
Amount of CWIP Receiving Current Return	4,147	(21,133)	25,280
% CWIP Receiving Current Return	2.9%	(23.4%)	26.3%
Current Earnings on CWIP Receiving Current Return at the A	352	(1,725)	2,078
Adjustment to Required Return to Provide a Return on CWIP	0.03%	(0.16%)	0.19%
Earnings on Reg Items at specified rate			
Regulatory items at specified rate			
<b>Adjusted Return Requirement on Utility Net Investment Rate</b>	<b>8.53%</b>	<b>8.00%</b>	<b>0.53%</b>
Deferred Return on CWIP	11,637	9,114	2,522

**WEPCO Valley Steam**

Average Net Investment Rate Base	49,473	38,287	11,187
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Cost of Capital	7.53%	7.26%	0.27%
Avg Pct of Utility Investment RB to Capital Applicable Primarily	88.65%	88.95%	(0.29%)
Adj Cost of Capital to Derive Return Requirement Applicable to	8.50%	8.16%	0.33%
Total Average CWIP Balances	(1,000)	(1,000)	(0)
Amount of CWIP Receiving Current Return	(500)	(500)	
% CWIP Receiving Current Return	50.0%	50.0%	(0.0%)
Current Earnings on CWIP Receiving Current Return at the A	(43)	(41)	(2)
Adjustment to Required Return to Provide a Return on CWIP	(0.09%)	(0.11%)	0.02%

Earnings on Reg Items at specified rate  
Regulatory items at specified rate

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**Adjusted Return Requirement on Utility Net Investment Rate**      8.41%      8.06%      0.36%

Deferred Return on CWIP      (43)      (41)      (2)

**Wisconsin Gas**

Average Net Investment Rate Base	1,693,400	1,626,876	66,524
Cost of Capital	6.95%	6.86%	0.09%
Avg Pct of Utility Investment RB to Capital Applicable Primarily	86.72%	87.21%	(0.49%)
Adj Cost of Capital to Derive Return Requirement Applicable to	8.01%	7.86%	0.15%
Total Average CWIP Balances	180,867	199,692	(18,825)
Amount of CWIP Receiving Current Return	8,389	17,802	(9,412)
% CWIP Receiving Current Return	4.6%	8.9%	(4.3%)
Current Earnings on CWIP Receiving Current Return at the A	672	1,400	(728)
Adjustment to Required Return to Provide a Return on CWIP	0.04%	0.09%	(0.05%)

Earnings on Reg Items at specified rate  
Regulatory items at specified rate

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**Adjusted Return Requirement on Utility Net Investment Rate**      8.05%      7.95%      0.10%

Deferred Return on CWIP      13,816      14,304      (488)

**WPS Electric**

Average Net Investment Rate Base	3,490,543	3,423,620	66,923
Cost of Capital	7.18%	7.10%	0.07%
Avg Pct of Utility Investment RB to Capital Applicable Primarily	95.44%	95.93%	(0.48%)
Adj Cost of Capital to Derive Return Requirement Applicable to	7.52%	7.40%	0.12%
Total Average CWIP Balances	175,332	173,389	1,943
Amount of CWIP Receiving Current Return	27,344	26,372	971
% CWIP Receiving Current Return	15.6%	15.2%	0.4%
Current Earnings on CWIP Receiving Current Return at the A	2,056	1,953	103

Adjustment to Required Return to Provide a Return on CWIP	0.06%	0.06%	0.00%
Earnings on Reg Items at specified rate	(1)	(1)	0
Regulatory items at specified rate	(0.00%)	(0.00%)	0.00%
<b>Adjusted Return Requirement on Utility Net Investment Rate</b>	<b>7.58%</b>	<b>7.46%</b>	<b>0.12%</b>
Deferred Return on CWIP	11,128	10,885	243
<b>WPS Gas</b>			
Average Net Investment Rate Base	780,494	773,219	7,275
Cost of Capital	7.18%	7.10%	0.07%
Avg Pct of Utility Investment RB to Capital Applicable Primarily	95.44%	95.93%	(0.48%)
Adj Cost of Capital to Derive Return Requirement Applicable to	7.52%	7.40%	0.12%
Total Average CWIP Balances	6,560	17,218	(10,658)
Amount of CWIP Receiving Current Return	3,280	8,609	(5,329)
% CWIP Receiving Current Return	50.0%	50.0%	0.0%
Current Earnings on CWIP Receiving Current Return at the A	247	637	(391)
Adjustment to Required Return to Provide a Return on CWIP	0.03%	0.08%	(0.05%)
Earnings on Reg Items at specified rate			
Regulatory items at specified rate			
<b>Adjusted Return Requirement on Utility Net Investment Rate</b>	<b>7.55%</b>	<b>7.49%</b>	<b>0.06%</b>
Deferred Return on CWIP	247	637	(391)

Thousands of Dollars

A: 2023 WI Rate Case Proposed Settlement 9.80 ROE LIVE      Year 2023      Year 2023      Year 2023  
B: 2023 WI Rate Case\_Sent to Staff\_22.08.12      Scen A      Scen B      Dif (A-B)

**WEPCO Electric**

Weighted Cost of LTD	1.75%	1.86%	(0.11%)
Weighted Cost of STD	0.07%	0.04%	0.03%
Total Cost of Debt	1.82%	1.90%	(0.08%)
<b>Synchronized Interest Expense</b>			
Total NIRB + CWIP (13 mo. avg.)	7,561,795	7,456,883	104,912
Total Capital	8,529,541	8,383,597	145,944
Ratio NIRB+CWIP/Cap	88.65%	88.95%	(0.29%)
Total NIRB + CWIP (13 mo. avg.) Test	7,561,795	7,456,883	104,912
Utility NIRB + CWIP (13 mo. avg.)	6,273,205	6,263,577	9,628
Divide by Ratio	88.65%	88.95%	(0.29%)
Times Cost of Debt	1.82%	1.90%	(0.08%)
Equals Synchronized Interest - annual total	128,721	133,498	(4,777)
Synchronized Interest - spread annual to months	128,721	133,498	(4,777)
Synchronized Interest - monthly	128,721	133,498	(4,777)
<b>Synchronized Interest Expense by Type</b>			
Long Term Debt	123,725	130,987	(7,261)
Short Term Debt	4,996	2,511	2,484
Total Interest Expense	128,721	133,498	(4,777)

**WEPCO Gas**

Weighted Cost of LTD	1.75%	1.86%	(0.11%)
Weighted Cost of STD	0.07%	0.04%	0.03%
Total Cost of Debt	1.82%	1.90%	(0.08%)
<b>Synchronized Interest Expense</b>			
Total NIRB + CWIP (13 mo. avg.)	7,561,795	7,456,883	104,912
Total Capital	8,529,541	8,383,597	145,944
Ratio NIRB+CWIP/Cap	88.65%	88.95%	(0.29%)
Total NIRB + CWIP (13 mo. avg.) Test	7,561,795	7,456,883	104,912
Utility NIRB + CWIP (13 mo. avg.)	1,240,116	1,156,019	84,097
Divide by Ratio	88.65%	88.95%	(0.29%)
Times Cost of Debt	1.82%	1.90%	(0.08%)
Equals Synchronized Interest - annual total	25,446	24,639	808
Synchronized Interest - spread annual to months	25,446	24,639	808
Synchronized Interest - monthly	25,446	24,639	808
<b>Synchronized Interest Expense by Type</b>			
Long Term Debt	24,459	24,175	283
Short Term Debt	988	463	524

Total Interest Expense	25,446	24,639	808
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### WEPCO Valley Steam

Weighted Cost of LTD	1.75%	1.86%	(0.11%)
Weighted Cost of STD	0.07%	0.04%	0.03%
Total Cost of Debt	1.82%	1.90%	(0.08%)

#### Synchronized Interest Expense

Total NIRB + CWIP (13 mo. avg.)	7,561,795	7,456,883	104,912
Total Capital	8,529,541	8,383,597	145,944
Ratio NIRB+CWIP/Cap	88.65%	88.95%	(0.29%)

Total NIRB + CWIP (13 mo. avg.) Test	7,561,795	7,456,883	104,912
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Utility NIRB + CWIP (13 mo. avg.)	48,473	37,286	11,187
Divide by Ratio	88.65%	88.95%	(0.29%)
Times Cost of Debt	1.82%	1.90%	(0.08%)
Equals Synchronized Interest - annual total	995	795	200

Synchronized Interest - spread annual to months	995	795	200
Synchronized Interest - monthly	995	795	200

#### Synchronized Interest Expense by Type

Long Term Debt	956	780	176
Short Term Debt	39	15	24
Total Interest Expense	995	795	200

### Wisconsin Gas

Weighted Cost of LTD	1.57%	1.59%	(0.02%)
Weighted Cost of STD	0.21%	0.10%	0.11%
Total Cost of Debt	1.78%	1.69%	0.09%

#### Synchronized Interest Expense

Total NIRB + CWIP (13 mo. avg.)	1,874,267	1,826,567	47,699
Total Capital	2,161,372	2,094,476	66,896
Ratio NIRB+CWIP/Cap	86.72%	87.21%	(0.49%)

Total NIRB + CWIP (13 mo. avg.) Test	1,874,267	1,826,567	47,699
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Utility NIRB + CWIP (13 mo. avg.)	1,874,267	1,826,567	47,699
Divide by Ratio	86.72%	87.21%	(0.49%)
Times Cost of Debt	1.78%	1.69%	0.09%
Equals Synchronized Interest - annual total	38,486	35,467	3,020

Synchronized Interest - spread annual to months	38,486	35,467	3,020
Synchronized Interest - monthly	38,486	35,467	3,020

#### Synchronized Interest Expense by Type

Long Term Debt	33,912	33,305	607
Short Term Debt	4,574	2,162	2,412
Total Interest Expense	38,486	35,467	3,020

**WPS Electric**

Weighted Cost of LTD	1.88%	1.84%	0.04%
Weighted Cost of STD	0.06%	0.02%	0.04%
Total Cost of Debt	1.94%	1.87%	0.08%
<b>Synchronized Interest Expense</b>			
Total NIRB + CWIP (13 mo. avg.)	4,452,929	4,387,446	65,483
Total Capital	4,665,448	4,573,823	91,625
Ratio NIRB+CWIP/Cap	95.44%	95.93%	(0.48%)
Total NIRB + CWIP (13 mo. avg.) Test	4,452,929	4,387,446	65,483
Utility NIRB + CWIP (13 mo. avg.)	3,665,874	3,597,009	68,866
Divide by Ratio	95.44%	95.93%	(0.48%)
Times Cost of Debt	1.94%	1.87%	0.08%
Equals Synchronized Interest - annual total	74,688	70,094	4,594
Synchronized Interest - spread annual to months	74,688	70,094	4,594
Synchronized Interest - monthly	74,688	70,094	4,594
<b>Synchronized Interest Expense by Type</b>			
Long Term Debt	72,309	69,164	3,144
Short Term Debt	2,379	929	1,450
Total Interest Expense	74,688	70,094	4,594

**WPS Gas**

Weighted Cost of LTD	1.88%	1.84%	0.04%
Weighted Cost of STD	0.06%	0.02%	0.04%
Total Cost of Debt	1.94%	1.87%	0.08%
<b>Synchronized Interest Expense</b>			
Total NIRB + CWIP (13 mo. avg.)	4,452,929	4,387,446	65,483
Total Capital	4,665,448	4,573,823	91,625
Ratio NIRB+CWIP/Cap	95.44%	95.93%	(0.48%)
Total NIRB + CWIP (13 mo. avg.) Test	4,452,929	4,387,446	65,483
Utility NIRB + CWIP (13 mo. avg.)	787,054	790,437	(3,382)
Divide by Ratio	95.44%	95.93%	(0.48%)
Times Cost of Debt	1.94%	1.87%	0.08%
Equals Synchronized Interest - annual total	16,035	15,403	632
Synchronized Interest - spread annual to months	16,035	15,403	632
Synchronized Interest - monthly	16,035	15,403	632
<b>Synchronized Interest Expense by Type</b>			
Long Term Debt	15,525	15,199	326
Short Term Debt	511	204	307
Total Interest Expense	16,035	15,403	632



SCHEDULE 5



Settlement Agreement filed 10/3/2022 -ROE 9.8  
2023 Test Year  
Rate Adjustments by Company and Utility  
Thousands of Dollars

	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
<b>2023</b>			
2023 Base Rate Revenue Deficiency	147,209	138,076	31,314
2023 percent increase or (decrease)	12.1%	12.1%	8.6%
2023 Bill Credits:			
Include WE Gas Bluewater Credit flowback			
<b>2023 increase or (decrease) requested</b>	<b>147,209</b>	<b>138,076</b>	<b>31,314</b>
<i>2023 percent increase or (decrease) requested</i>	<i>12.1%</i>	<i>12.1%</i>	<i>8.6%</i>
<i>2023 revenue at existing rates</i>	<i>1,212,980</i>	<i>1,141,214</i>	<i>365,897</i>

Settlement Agreement filed 10/3/2022 -ROE 1  
2023 Test Year  
Rate Adjustments by Company and Utility  
Thousands of Dollars

	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
<b>2023</b>			
2023 Base Rate Revenue Deficiency	152,620	143,215	32,520
2023 percent increase or (decrease)	12.6%	12.5%	8.9%
2023 Bill Credits:			
Include WE Gas Bluewater Credit flowback			
<b>2023 increase or (decrease) requested</b>	<b>152,620</b>	<b>143,215</b>	<b>32,520</b>
<i>2023 percent increase or (decrease) requested</i>	<i>12.6%</i>	<i>12.5%</i>	<i>8.9%</i>
<i>2023 revenue at existing rates</i>	<i>1,212,980</i>	<i>1,141,214</i>	<i>365,897</i>

Settlement Agreement filed 10/3/2022 -ROE 9  
2023 Test Year  
Rate Adjustments by Company and Utility  
Thousands of Dollars

	WPS Electric	WPS Wisconsin Electric Jur	WPS Gas
<b>2023</b>			
2023 Base Rate Revenue Deficiency	125,565	117,518	26,492
2023 percent increase or (decrease)	10.4%	10.3%	7.2%
2023 Bill Credits:			
Include WE Gas Bluewater Credit flowback			
<b>2023 increase or (decrease) requested</b>	<b>125,565</b>	<b>117,518</b>	<b>26,492</b>
<i>2023 percent increase or (decrease) requested</i>	<i>10.4%</i>	<i>10.3%</i>	<i>7.2%</i>
<i>2023 revenue at existing rates</i>	<i>1,212,980</i>	<i>1,141,214</i>	<i>365,897</i>

SCHEDULE 6

## **SCHEDULE SUMMARY**

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This schedule provides a narrative description of the specific adjustments that are included in the Partial Settlement relative to Staff's audited revenue requirement. Each adjustment is detailed below under the appropriate heading, which ties back to the summary table that was included Attachment A to the partial settlement.

### **Conditional Adjustments – Pending Dockets**

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*Impacted Utility / Amount: WPS Electric / \$4.2 million*

This adjustment restores the revenue requirement associated with two Proposed Staff Adjustments. First, it restores the revenue requirement associated with the acquisition of the Whitewater Power Plant, approval for which is still pending in Commission docket 5-BS-264. The second restores the revenue requirement associated with the Force Majeure costs associated with the Red Barn Wind Energy facility.

The restoration of the revenue requirement for the acquisitions of Whitewater Power Plant will be restored if the Commission approves the acquisition prior to the open meeting in which the Commission deliberates on this rate case docket. In the event that the Commission does not authorize the acquisition prior to the deliberations in this docket, the Company proposed (and commission Staff does not oppose) to defer the associated revenue requirement.

The restoration of the revenue requirement associated with the Force Majeure costs related to Red Barn, approved in docket 5-BS-256, will be restored upon the Commission finding these costs in light of the current environment and the Company's efforts to limit the impact of them to customer costs reasonable before or during open meeting in which the Commission deliberates on this rate case docket. These Force Majeure costs were communicated to the Commission in docket 5-BS-256 April 7, 2022 (PSC REF: 434721).

### **Restore Labor Adjustment**

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*Impacted Utilities / Amounts: WPS Electric / \$2.9 million; WPS Gas / \$0.7 million*

This adjustment restores the revenue requirement associated with the Staff proposed disallowance for a reduction in the headcount of represented personnel. The adjustment includes labor costs, benefit costs and payroll taxes. The number of represented personnel impacted by this adjustment are 67 for Wisconsin Public Service<sup>1</sup>.

### **Restore Plant Maintenance**

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*Impacted Utility / Amount: WPS Electric / \$ 2.4 million*

This line item restores to revenue requirement the decrease proposed by Staff for operating and maintenance expenses of various operating plants:

- DePere Energy Center by \$131,000,

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<sup>1</sup> Rebuttal-WPSC-Zgonc-5:8-9

- Pulliam Combustion Turbines: \$257,000<sup>2</sup>
- Fox Energy Center: \$1.96 million<sup>3</sup>

Staff had also initially proposed a \$1.7 million adjustment to the plant maintenance expenses specific to Columbia<sup>4</sup>; however, Staff revised its approach on this adjustment and indicated it did not oppose the Company's proposal to defer, for future recovery, any difference between the forecasted and actual maintenance expenses for Columbia – similar to what the Commission authorized for Alliant, Columbia's primary owner and operator<sup>5</sup>.

Because Staff has did not oppose deferral of any difference between forecasted and actual plant maintenance expenses at Columbia, WPSC did not seek the restoration of this \$1.7 million in the revenue requirement for test year 2023 and WPSC continues to support the Commission's authorization of such a deferral.

### **Interest and Inflation Costs**

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*Impacted Utilities / Amounts: WPS Electric / \$6.3 million; WPS Gas / \$1.7 million*

This line item adds to the Applicants' revenue requirement costs associated with higher interest rates and inflation experienced since the initial filing was made on April 28, 2022.

As stated in Joint Applicants' supplemental filing the Fed is projecting a 2022 year-end Fed Funds Rate in the 3.25% to 3.50% range.<sup>6</sup>

The increase to the revenue requirement is driven by changing the inflation assumption for 2022 (the bridge year) only. The settlement revenue requirement uses a 4.8% inflation rate for the 2022 bridge year compared to the 2.2% inflation rate used when Joint Applicants prepared the test year 2023 rate case forecast in Q4 2021. Both 2022 inflation rates noted above use the Blue Chip Composite Inflation Index – the initial utilized the November 2021 forecast and the settlement revenue requirement used the June 2022 forecast.

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<sup>2</sup> Direct-PSC-Probst-6:7-11

<sup>3</sup> Direct-PSC-Probst-8:1-4

<sup>4</sup> Direct-PSC-Probst-6:7

<sup>5</sup> Direct-PSC-Probst-7:7-19

<sup>6</sup> Direct-WPSC-Zgonc-s-5:1-2

A summary of impact of interest costs, general inflation (non-labor) and general inflation (labor) are summarized below.

\$ (in millions)	WPS Electric	WPS Gas
Interest Costs <sup>7</sup>	\$ 3.4	\$ 0.8
Non-Labor <sup>8</sup>	\$ 2.6	\$ 0.8
Labor <sup>9</sup>	\$ 0.3	\$ 0.1
<b>Total</b>	<b>\$ 6.3</b>	<b>\$ 1.7</b>

### **Electric Sales Forecast - Use Per Customer**

*Impacted Utility / Amount: WPS Electric / \$ 5.3 million*

This line item restores the \$5.3 million sales forecast adjustment proposed by Staff that assumed an increase of residential use per customer.<sup>10</sup>

### **Natural Gas Price Impacts: Storage Inventory / Working Capital / Gas Sales**

*Impacted Utility / Amount: WPS Gas / \$ 3.9 million*

This line item restores the \$0.9 million sales forecast adjustment proposed by Staff (net of the cost of gas) for WPS Gas. This adjustment of \$ 4.1 million related to the Staff proposed adjustment to the WPS Gas sales forecast is net of the \$3.2 million impact of the cost of gas for the associated volumes included in Staff's adjustment<sup>11</sup>.

The remainder of this line item pertains to the increases in carry costs on higher than initially forecasted rate base and working capital driven the by the significantly higher cost of natural gas that has occurred since the Joint Applicants assembled their initial filing. These additional financing costs are equal to \$3.0 million for WPS Gas<sup>12</sup>.

### **Electric Sales Forecast – Customer Counts**

*Impacted Utility / Amount: WPS Electric / \$ 6.5 million*

This line item restores the \$6.5 million sales forecast adjustment proposed by Staff that assumed an increase in residential customer counts.<sup>13</sup>

<sup>7</sup> Direct-WPSC-Zgonc-s-5:8-10

<sup>8</sup> RR-66 Revised (PSC REF: 443220); Row 33

<sup>9</sup> RR-32 Revised (PSC REF: 443218); Rows 105, 183

<sup>10</sup> This is a portion of the 11.6 million adjustment proposed by Staff to the WPS Electric Sales forecast; Ex.-PSC-Probst-1; Schedule 3, Line 1

<sup>11</sup> Ex.-PSC-Probst-1; Schedule 3, Lines 1 & 4

<sup>12</sup> Rebuttal-WPSC-Zgonc-15:1-2

<sup>13</sup> This is a portion of the 11.6 million adjustment proposed by Staff to the WPS Electric Sales forecast; Ex.-PSC-Probst-1; Schedule 3, Line 1

**Increased Capital Investment – Inflation**

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*Impacted Utility / Amount: WPS Electric / \$2.0 million*

This line item restores the net revenue requirement associated with Staff’s adjustments to rate base and CWIP not associated with large projects. This results in an increase of revenue requirement of \$2.0 million to WPS’s 2023 revenue requirement (\$2.0 million electric, \$0.0 million gas). The restoration of this revenue requirement was agreed upon to reflect the increases to non-labor and labor that will impact the Joint Applicants’ respective rate base due to increased inflation<sup>14</sup>.

**Restore Management Labor / Headcount**

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*Impacted Utilities / Amounts: WPS Electric / \$ 2.5 million; WPS Gas / \$ 0.5 million*

This adjustment restores the revenue requirement associated with the Staff proposed disallowance for a reduction in the headcount of management personnel for WPS electric and gas operations. These positions are required to be restored to support the represented positions in the WPS service territory and to provide the required oversight and supervision to meet new pipeline safety requirements that have been enacted since the Joint Applicants’ last rate case. This adjustment includes labor costs, benefit costs and payroll taxes for 18 WPS management positions<sup>15</sup>.

**COVID Write Off**

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*Impacted Utilities / Amounts: WPS Electric / \$ 3.2 million; WPS Gas / \$ 0.8 million*

In docket 5-AF-105 the Commission authorized all rate regulated utilities to defer, for future recovery, certain items related to the COVID-19 pandemic. The categories of costs that were authorized for deferral were (1) Incremental O&M, (2) Incremental Bad Debt and (3) Foregone Late Payment Charges – as a result of the Commission ordering utilities to suspend late payment charges for arrears balances resulting during the pandemic.

The Joint Applicants have the following balances deferred<sup>16</sup> and they were proposed to be amortized and recovered over 2 years<sup>17</sup>.

\$ (in millions)	Incremental O&M	Incremental Bad Debt	Foregone Late Payments	Total
WPS Electric	\$ 2.9	\$ 1.2	\$ 2.3	\$ 6.4
WPS Gas	\$ 0.6	\$ 0.2	\$ 0.8	\$ 1.6

As part of the Partial Settlement WPS agreed to write off these balances, which reduces the revenue requirement by \$ 3.2 million for WPS Electric and \$ 0.8 million for WPS Gas.

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<sup>14</sup> Rebuttal-WPSC-Zgonc 10:1-4

<sup>15</sup> Rebuttal-WPSC-Zgonc-5:8-9

<sup>16</sup> Response to 2-CUB-RFP-1 (PSC REF: 447774)

<sup>17</sup> Ex.-WPSC-Zgonc-3



SCHEDULE 7

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Wisconsin Public Service Corporation-Electric  
ECOSS Model - Method 2 (WPSC - ROE 10.0)  
Test Year Ending December 31, 2023  
Level 7 Revenue Requirements  
Balances by Rate Schedule

Line No.	Line Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		WSPC Total Retail	RG-1- Residential	RG-3 OTDU	RG-5 OTDU	CG-1	CG-3 OTDU	CG-5	CG-20	CP-1	SLO	EV-Res	EV-Com	
1	Development of Rate Base													
2	Net Plant													
3	Plant in Service Balance	5,787,468,566	2,795,128,095	68,270,314	20,201,971	651,382,410	64,691,038	136,241,121	1,236,662,560	736,010,797	78,449,123	173,912	257,224	
4	Accumulated Depreciation Balance	(1,670,596,402)	(746,796,822)	(18,713,339)	(5,433,410)	(178,306,373)	(18,039,701)	(40,640,479)	(398,740,254)	(240,996,379)	(22,883,017)	(20,126)	(26,502)	
5	Net Plant	4,116,872,164	2,048,331,273	49,556,975	14,768,561	473,076,037	46,651,337	95,600,642	837,922,306	495,014,418	55,566,106	153,786	230,722	
6	Other Rate Base Components													
7	Fuel Inventory	24,924,202	7,276,743	223,204	56,794	2,107,621	247,668	636,827	7,122,098	7,164,973	88,274	0	0	
8	Material and Supplies	39,769,240	18,955,802	464,938	137,112	4,435,231	441,649	941,543	8,640,637	5,228,254	521,238	1,144	1,692	
9	Accumulated Deferred Taxes	(845,078,274)	(412,651,107)	(10,052,860)	(2,982,680)	(96,233,538)	(9,508,050)	(19,791,181)	(177,131,297)	(104,886,621)	(11,776,005)	(26,193)	(38,741)	
10	Customer Advances	(21,097,503)	(14,505,864)	(323,424)	(102,002)	(3,008,280)	(278,235)	(433,656)	(1,399,126)	(592,935)	(453,983)	0	0	
11	Other Rate Base Components	(801,482,334)	(400,924,426)	(9,688,142)	(2,890,776)	(92,698,966)	(9,096,968)	(18,646,466)	(162,767,688)	(93,086,329)	(11,620,476)	(25,049)	(37,048)	
12	Total Rate Base	3,315,389,830	1,647,406,847	39,868,833	11,877,785	380,377,071	37,554,370	76,954,176	675,154,618	401,928,090	43,945,630	128,737	193,674	
13	Operating Income													
14	Operating Revenues													
15	Sales Revenue	1,141,213,545	427,889,085	11,041,422	3,120,991	107,194,003	11,613,977	26,149,622	254,389,190	286,806,703	12,958,505	23,454	26,592	
16	Opportunity Sales	39,173,632	11,652,158	353,768	90,475	3,337,367	389,191	1,010,840	11,280,499	10,921,836	137,498	0	0	
17	Other Operating Revenues	9,037,585	4,433,373	127,722	33,832	1,189,295	137,878	320,032	3,339,715	(619,702)	75,440	0	0	
18	Operating Revenues	1,189,424,762	443,974,616	11,522,913	3,245,298	111,720,665	12,141,405	27,480,493	269,009,404	297,108,838	13,171,444	23,454	26,592	
19	Operating Expenses													
20	Operation & Maintenance	796,792,200	258,369,100	7,192,180	1,932,219	66,717,426	7,378,674	18,295,349	199,414,568	233,031,064	4,436,211	20,434	4,974	
21	Book Depreciation Expense	187,442,470	88,271,465	2,170,542	638,167	20,578,988	2,066,122	4,469,254	41,747,249	25,110,545	2,377,221	5,210	7,706	
22	Taxes Other than Income Taxes	44,675,594	18,366,379	465,745	132,711	4,232,431	451,545	1,019,124	10,860,516	8,865,950	280,818	299	77	
23	Regulatory Items, Debits and Credits	6,836,388	2,401,843	66,862	17,873	625,159	67,929	193,636	2,118,186	1,322,942	21,958	0	0	
24	State Income Taxes	(6,003,036)	(2,660,095)	(84,888)	(21,582)	(492,457)	(30,660)	(153,938)	(2,738,755)	(64,939)	244,780	(758)	257	
25	Federal Income Taxes	(32,886,873)	(13,887,747)	(400,858)	(106,965)	(3,030,471)	(265,134)	(855,903)	(11,609,883)	(3,191,474)	463,346	(2,080)	297	
26	Deferred Income Taxes	35,212,517	16,573,348	409,228	120,126	3,907,649	390,129	846,323	7,829,887	4,691,114	442,354	952	1,408	
27	Investment Tax Credits	8,465,097	4,066,530	99,656	29,429	952,911	94,587	200,573	1,822,709	1,085,337	112,753	247	366	
28	Operating Expenses	1,040,534,357	371,500,822	9,918,467	2,741,978	93,491,635	10,153,192	24,014,418	249,444,478	270,850,539	8,379,440	24,304	15,084	
29	Revenue Deficiency													
30	Revenue Deficiency													
31	Adjustments To Operating Income	0	0	0	0	0	0	0	0	0	0	0	0	
32	Adjusted Operating Income	148,890,405	72,473,795	1,604,445	503,320	18,229,031	1,987,852	3,466,075	19,564,926	26,258,299	4,792,004	(850)	11,507	
33	Earned Rate Of Return	0.0449	0.0440	0.0402	0.0424	0.0479	0.0529	0.0450	0.0290	0.0553	0.1090	(0.0066)	0.0594	
34	Required Rate Of Return	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	0.0769	
35	Income Deficiency (Sufficiency) %	0.0320	0.0329	0.0367	0.0345	0.0290	0.0240	0.0319	0.0479	0.0116	(0.0321)	0.0835	0.0175	
36	Income Deficiency (Sufficiency) \$	106,105,282	54,232,765	1,461,976	410,233	11,026,809	900,557	2,452,681	32,363,060	4,655,088	(1,412,026)	10,752	3,389	
37	Gross Revenue Conversion Factor	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	
38	Revenue Deficiency (Sufficiency) %	145,831,144	74,537,535	2,009,340	563,824	15,155,251	1,237,725	3,370,965	44,479,803	6,397,955	(1,940,689)	14,777	4,658	
39	Revenue Deficiency (Sufficiency) \$	0.1278	0.1742	0.1820	0.1807	0.1414	0.1066	0.1289	0.1748	0.0223	(0.1498)	0.6300	0.1751	
40	Adjustments to Revenue Deficiency	(2,616,110)	(1,299,937)	(31,460)	(9,373)	(300,148)	(29,633)	(60,723)	(532,751)	(317,154)	(34,677)	(102)	(153)	
41	Revenue Deficiency After Specified Adjustments \$	143,215,034	73,237,598	1,977,880	554,451	14,855,102	1,208,092	3,310,242	43,947,051	6,080,802	(1,975,365)	14,675	4,505	
42	Revenue Deficiency After Specified Adjustments %	0.1255	0.1712	0.1791	0.1777	0.1386	0.1040	0.1266	0.1728	0.0212	(0.1524)	0.6257	0.1694	
43	Adjustments To Requested Revenue	0	0	0	0	0	0	0	0	0	0	0	0	
44	Revenue Deficiency For 2023 Rate Design \$	143,215,034	73,237,598	1,977,880	554,451	14,855,102	1,208,092	3,310,242	43,947,051	6,080,802	(1,975,365)	14,675	4,505	
45	Revenue Deficiency For 2023 Rate Design %	0.1255	0.1712	0.1791	0.1777	0.1386	0.1040	0.1266	0.1728	0.0212	(0.1524)	0.6257	0.1694	
46	Sales Revenue	1,141,213,545	427,889,085	11,041,422	3,120,991	107,194,003	11,613,977	26,149,622	254,389,190	286,806,703	12,958,505	23,454	26,592	
47	Revenue Requirement	1,284,428,578	501,126,683	13,019,302	3,675,442	122,049,105	12,822,069	29,459,864	298,336,242	292,887,505	10,983,140	38,130	31,096	
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Wisconsin Public Service Corporation-Electric  
ECOSS Model - Method 2 (WPSC - ROE 9.8)  
Test Year Ending December 31, 2023  
Level 7 Revenue Requirements  
Balances by Rate Schedule

Line No.	Line Description	WSPC Total Retail	Small					Medium	Large		SLO	EV	
			RG-1 - Residential	RG-3 OTOU	RG-5 OTOU	CG-1	CG-3 OTOU	CG-5	CG-20	CP-1	SLO	EV-Res	EV-Com
1	Development of Rate Base												
2	Net Plant												
3	Plant in Service Balance	5,787,468,566	2,795,128,095	68,270,314	20,201,971	651,382,410	64,691,038	136,241,121	1,236,662,560	736,010,797	78,449,123	173,912	257,224
4	Accumulated Depreciation Balance	(1,670,596,402)	(746,796,822)	(18,713,339)	(5,433,410)	(178,306,373)	(18,039,701)	(40,640,479)	(398,740,254)	(240,996,379)	(22,883,017)	(20,126)	(26,502)
5	Net Plant	4,116,872,164	2,048,331,273	49,556,975	14,768,561	473,076,037	46,651,337	95,600,642	837,922,306	495,014,418	55,566,106	153,786	230,722
6	Other Rate Base Components												
7	Fuel Inventory	24,924,202	7,276,743	223,204	56,794	2,107,621	247,668	636,827	7,122,098	7,164,973	88,274	0	0
8	Material and Supplies	39,769,240	18,955,802	464,938	137,112	4,435,231	441,649	941,543	8,640,637	5,228,254	521,238	1,144	1,692
9	Accumulated Deferred Taxes	(845,078,274)	(412,651,107)	(10,052,860)	(2,982,680)	(96,233,538)	(9,508,050)	(19,791,181)	(177,131,297)	(104,886,621)	(11,776,005)	(26,193)	(38,741)
10	Customer Advances	(21,097,503)	(14,505,864)	(323,424)	(102,002)	(3,008,280)	(278,235)	(433,656)	(1,399,126)	(592,935)	(453,983)	0	0
11	Other Rate Base Components	(801,482,334)	(400,924,426)	(9,688,142)	(2,890,776)	(92,698,966)	(9,096,968)	(18,646,466)	(162,767,688)	(93,086,329)	(11,620,476)	(25,049)	(37,048)
12	Total Rate Base	3,315,389,830	1,647,406,847	39,868,833	11,877,785	380,377,071	37,554,370	76,954,176	675,154,618	401,928,090	43,945,630	128,737	193,674
13	Operating Income												
14	Operating Revenues												
15	Sales Revenue	1,141,213,545	427,889,085	11,041,422	3,120,991	107,194,003	11,613,977	26,149,622	254,389,190	286,806,703	12,958,505	23,454	26,592
16	Opportunity Sales	39,173,632	11,652,158	353,768	90,475	3,337,367	389,191	1,010,840	11,280,499	10,921,836	137,498	0	0
17	Other Operating Revenues	9,037,585	4,433,373	127,722	33,832	1,189,295	137,878	320,032	3,339,715	(619,702)	75,440	0	0
18	Operating Revenues	1,189,424,762	443,974,616	11,522,913	3,245,298	111,720,665	12,141,045	27,480,493	269,009,404	297,108,838	13,171,444	23,454	26,592
19	Operating Expenses												
20	Operation & Maintenance	796,792,200	258,368,849	7,192,177	1,932,218	66,717,397	7,378,673	18,295,353	199,414,650	233,031,269	4,436,206	20,434	4,974
21	Book Depreciation Expense	187,442,470	88,271,465	2,170,542	638,167	20,578,988	2,066,122	4,469,254	41,747,249	25,110,545	2,377,221	5,210	7,706
22	Taxes Other than Income Taxes	44,675,594	18,355,012	465,581	132,640	4,231,120	451,488	1,019,308	10,864,226	8,875,236	280,607	299	77
23	Regulatory Items, Debits and Credits	6,836,388	2,401,843	66,862	17,873	625,159	67,929	193,636	2,118,186	1,322,942	21,958	0	0
24	State Income Taxes	(6,002,936)	(2,659,128)	(84,874)	(21,576)	(492,340)	(30,654)	(153,951)	(2,739,034)	(65,676)	244,799	(758)	257
25	Federal Income Taxes	(32,886,627)	(13,885,378)	(400,223)	(106,950)	(3,030,184)	(265,120)	(855,934)	(11,610,566)	(3,193,280)	463,391	(2,080)	297
26	Deferred Income Taxes	35,212,517	16,573,348	409,228	120,126	3,907,649	390,129	846,323	7,829,887	4,691,114	442,354	952	1,408
27	Investment Tax Credits	8,465,097	4,066,530	99,656	29,429	952,911	94,587	200,573	1,822,709	1,085,337	112,753	247	366
28	Operating Expenses	1,040,534,704	371,492,541	9,918,350	2,741,926	93,490,700	10,153,154	24,014,563	249,447,307	270,857,487	8,379,287	24,304	15,084
29	Revenue Deficiency												
30	Revenue Deficiency												
31	Adjustments To Operating Income	0	0	0	0	0	0	0	0	0	0	0	0
32	Adjusted Operating Income	148,890,058	72,482,075	1,604,563	503,372	18,229,965	1,987,891	3,465,930	19,562,097	26,251,351	4,792,157	(850)	11,507
33	Earned Rate Of Return	0.0449	0.0440	0.0402	0.0424	0.0479	0.0529	0.0450	0.0290	0.0653	0.1090	(0.0066)	0.0594
34	Required Rate Of Return	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758	0.0758
35	Income Deficiency (Sufficiency) %	0.0309	0.0318	0.0355	0.0334	0.0279	0.0229	0.0307	0.0468	0.0105	(0.0333)	0.0824	0.0164
36	Income Deficiency (Sufficiency) \$	102,365,858	52,366,204	1,416,886	396,783	10,596,807	858,157	2,366,022	31,604,312	4,208,660	(1,461,749)	10,606	3,170
37	Gross Revenue Conversion Factor	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744
38	Revenue Deficiency (Sufficiency) %	140,691,678	71,972,133	1,947,368	545,338	14,564,257	1,179,451	3,251,861	43,436,980	5,784,384	(2,009,028)	14,577	4,357
39	Revenue Deficiency (Sufficiency) \$	0.1233	0.1682	0.1764	0.1747	0.1359	0.1016	0.1244	0.1708	0.0202	(0.1550)	0.6215	0.1639
40	Adjustments to Revenue Deficiency	(2,616,110)	(1,299,937)	(31,460)	(9,373)	(300,148)	(29,633)	(60,723)	(532,751)	(317,154)	(34,677)	(102)	(153)
41	Revenue Deficiency After Specified Adjustments \$	138,075,568	70,672,196	1,915,909	535,966	14,264,108	1,149,818	3,191,138	42,904,228	5,467,230	(2,043,705)	14,476	4,204
42	Revenue Deficiency After Specified Adjustments %	0.1210	0.1652	0.1735	0.1717	0.1331	0.0990	0.1220	0.1687	0.0191	(0.1577)	0.6172	0.1581
43	Adjustments To Requested Revenue	0	0	0	0	0	0	0	0	0	0	0	0
44	Revenue Deficiency For 2023 Rate Design \$	138,075,568	70,672,196	1,915,909	535,966	14,264,108	1,149,818	3,191,138	42,904,228	5,467,230	(2,043,705)	14,476	4,204
45	Revenue Deficiency For 2023 Rate Design %	0.1210	0.1652	0.1735	0.1717	0.1331	0.0990	0.1220	0.1687	0.0191	(0.1577)	0.6172	0.1581
46	Sales Revenue	1,141,213,545	427,889,085	11,041,422	3,120,991	107,194,003	11,613,977	26,149,622	254,389,190	286,806,703	12,958,505	23,454	26,592
47	Revenue Requirement	1,279,289,113	498,561,281	12,957,331	3,656,957	121,458,111	12,763,794	29,340,760	297,293,418	292,273,934	10,914,800	37,930	30,796
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Wisconsin Public Service Corporation-Electric  
ECOSS Model - Method 6 (WPSC - ROE 9.0)  
Test Year Ending December 31, 2023  
Level 7 Revenue Requirements  
Balances by Rate Schedule

Line No.	Line Description	WSPC Total Retail	Small					Medium	Large		SLO	EV	
			RG-1 - Residential	RG-3 OTOU	RG-5 OTOU	CG-1	CG-3 OTOU	CG-5	CG-20	CP-1	SLO	EV-Res	EV-Com
1	Development of Rate Base												
2	Net Plant												
3	Plant in Service Balance	5,787,468,566	2,322,986,535	62,914,906	17,748,507	676,983,826	63,886,264	143,928,676	1,185,503,709	1,235,104,900	77,955,855	183,695	271,693
4	Accumulated Depreciation Balance	(1,670,596,402)	(622,511,625)	(16,877,431)	(4,723,406)	(176,022,454)	(17,267,957)	(38,889,345)	(365,252,463)	(405,695,574)	(23,296,163)	(25,514)	(34,471)
5	Net Plant	4,116,872,164	1,700,474,910	46,037,474	13,025,101	500,961,372	46,618,307	105,039,331	820,251,246	829,409,325	54,659,693	158,181	237,223
6	Other Rate Base Components												
7	Fuel Inventory	24,924,202	7,276,743	223,204	56,794	2,107,621	247,668	636,827	7,122,098	7,164,973	88,274	0	0
8	Material and Supplies	39,769,240	15,761,662	427,809	120,372	4,588,535	434,974	985,985	8,250,203	8,679,059	517,645	1,209	1,788
9	Accumulated Deferred Taxes	(845,078,274)	(343,055,199)	(9,305,305)	(2,626,439)	(100,770,102)	(9,437,232)	(21,245,682)	(171,399,356)	(175,632,851)	(11,541,003)	(26,262)	(38,842)
10	Customer Advances	(21,097,503)	(11,272,468)	(321,952)	(90,634)	(3,947,550)	(320,053)	(811,653)	(2,722,013)	(1,193,608)	(417,572)	0	0
11	Other Rate Base Components	(801,482,334)	(331,289,262)	(8,976,244)	(2,539,907)	(98,021,496)	(9,074,643)	(20,434,523)	(158,749,068)	(160,982,426)	(11,352,655)	(25,053)	(37,055)
12	Total Rate Base	3,315,389,830	1,369,185,648	37,061,230	10,485,194	402,939,876	37,543,664	84,604,808	661,502,178	668,426,899	43,307,038	133,128	200,168
13	Operating Income												
14	Operating Revenues												
15	Sales Revenue	1,141,213,545	427,889,085	11,041,422	3,120,991	107,194,003	11,613,977	26,149,622	254,389,190	286,806,703	12,958,505	23,454	26,592
16	Opportunity Sales	39,173,632	11,451,222	348,247	88,872	3,301,427	383,567	991,596	11,143,053	11,330,863	134,786	0	0
17	Other Operating Revenues	9,037,585	3,927,779	117,700	30,654	1,139,644	129,613	309,020	3,096,351	215,744	71,080	0	0
18	Operating Revenues	1,189,424,762	443,268,086	11,507,369	3,240,518	111,635,073	12,127,157	27,450,238	268,628,594	298,353,310	13,164,372	23,454	26,592
19	Operating Expenses												
20	Operation & Maintenance	796,792,200	258,349,985	7,204,382	1,935,112	67,778,026	7,401,729	18,155,419	193,639,365	237,699,177	4,628,237	360	408
21	Book Depreciation Expense	187,442,470	73,274,563	1,981,346	557,694	21,033,985	2,018,156	4,564,936	39,281,085	42,291,081	2,424,613	6,056	8,957
22	Taxes Other than Income Taxes	44,675,594	15,974,477	433,036	119,244	4,216,751	438,570	1,036,930	11,031,873	11,177,821	246,882	4	6
23	Regulatory Items, Debits and Credits	6,836,388	1,893,044	55,868	14,407	537,113	59,907	157,940	1,805,382	2,292,783	19,943	0	0
24	State Income Taxes	(6,002,534)	189,744	(51,821)	(6,738)	(690,023)	(25,505)	(175,983)	(1,943,101)	(3,533,072)	232,678	775	511
25	Federal Income Taxes	(32,885,642)	(5,509,201)	(296,117)	(62,087)	(3,413,965)	(239,228)	(865,977)	(9,118,506)	(13,822,211)	439,057	1,674	920
26	Deferred Income Taxes	35,212,517	13,714,682	374,916	104,932	4,015,101	382,335	875,880	7,418,013	7,891,587	432,701	956	1,414
27	Investment Tax Credits	8,465,097	3,373,935	91,827	25,823	989,556	93,355	211,792	1,746,645	1,821,120	110,428	248	367
28	Operating Expenses	1,040,536,090	361,261,227	9,793,436	2,688,387	94,466,545	10,129,319	23,960,937	243,860,756	285,818,287	8,534,539	10,074	12,584
29	Revenue Deficiency												
30	Revenue Deficiency												
31	Adjustments To Operating Income	0	0	0	0	0	0	0	0	0	0	0	0
32	Adjusted Operating Income	148,888,672	82,006,858	1,713,934	552,131	17,168,528	1,997,838	3,489,301	24,767,838	12,535,023	4,629,833	13,381	14,007
33	Earned Rate Of Return	0.0449	0.0599	0.0462	0.0527	0.0426	0.0532	0.0412	0.0374	0.0188	0.1069	0.1005	0.0700
34	Required Rate Of Return	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713
35	Income Deficiency (Sufficiency) %	0.0264	0.0114	0.0250	0.0186	0.0287	0.0181	0.0300	0.0338	0.0525	(0.0356)	(0.0292)	0.0013
36	Income Deficiency (Sufficiency) \$	87,408,231	15,578,748	927,522	195,177	11,550,099	678,001	2,540,716	22,379,232	35,105,590	(1,543,222)	(3,892)	259
37	Gross Revenue Conversion Factor	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744	0.3744
38	Revenue Deficiency (Sufficiency) %	120,133,909	21,411,438	1,274,786	268,252	15,874,461	931,845	3,491,960	30,758,026	48,249,138	(2,121,004)	(5,349)	356
39	Revenue Deficiency (Sufficiency) \$	0.1053	0.0500	0.1155	0.0860	0.1481	0.0802	0.1335	0.1209	0.1682	(0.1637)	(0.2281)	0.0134
40	Adjustments to Revenue Deficiency	(2,616,110)	(1,080,398)	(29,244)	(8,274)	(317,952)	(29,625)	(66,760)	(521,979)	(527,443)	(34,173)	(105)	(158)
41	Revenue Deficiency After Specified Adjustments \$	117,517,799	20,331,040	1,245,542	259,978	15,556,509	902,220	3,425,200	30,236,047	47,721,695	(2,155,177)	(5,454)	198
42	Revenue Deficiency After Specified Adjustments %	0.1030	0.0475	0.1128	0.0833	0.1451	0.0777	0.1310	0.1189	0.1664	(0.1663)	(0.2326)	0.0075
43	Adjustments To Requested Revenue	0	0	0	0	0	0	0	0	0	0	0	0
44	Revenue Deficiency For 2023 Rate Design \$	117,517,799	20,331,040	1,245,542	259,978	15,556,509	902,220	3,425,200	30,236,047	47,721,695	(2,155,177)	(5,454)	198
45	Revenue Deficiency For 2023 Rate Design %	0.1030	0.0475	0.1128	0.0833	0.1451	0.0777	0.1310	0.1189	0.1664	(0.1663)	(0.2326)	0.0075
46	Sales Revenue	1,141,213,545	427,889,085	11,041,422	3,120,991	107,194,003	11,613,977	26,149,622	254,389,190	286,806,703	12,958,505	23,454	26,592
47	Revenue Requirement	1,258,731,344	448,220,125	12,286,964	3,380,969	122,750,512	12,516,197	29,574,822	284,625,237	334,528,399	10,803,328	18,000	26,790
48													
49													

0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%

Wisconsin Public Service Corporation-Gas Operations  
Summary GCOSS Results Table (WPS - ROE 10.0)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Revenue Deficiency

Line No.	(A) Line Description	(B)	(C)
		COSS A Revenue Deficiency %	COSS B Revenue Deficiency %
1	Retail Sales and Transportation		
2	Residential	9.00%	0.20%
3	Small	4.57%	4.03%
4	Medium	-0.39%	5.99%
5	Large	8.90%	41.56%
6	Super-Large	55.18%	164.62%
7	Extra Super-Large	223.63%	501.49%
8	Power Generation	10.72%	15.40%
9			
10			
11	Sub-total	8.90%	8.90%
12	Other Retail Revenues		
13	Contracts	0.00%	0.00%
14	Total		
15	Total Jurisdiction	8.89%	8.89%



Wisconsin Public Service Corporation-Gas Operations  
COSS A Model (WPS - ROE 10.0)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Balances by Rate Schedule

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Line Description	WSPC Total	Residential	Small	Medium	Large	Super-Large	Extra Super-Large	Power Generation
1	Development of Rate Base								
2	Net Plant								
3	Utility Plant in Service	1,360,377,090	870,803,371	182,444,122	83,819,881	84,430,870	64,616,295	48,411,177	25,851,374
4	Accumulated Depreciation	(409,105,785)	(271,243,390)	(54,282,315)	(23,295,633)	(22,818,092)	(17,420,263)	(13,088,035)	(6,958,056)
5	Net Plant	951,271,305	599,559,981	128,161,807	60,524,248	61,612,778	47,196,031	35,323,142	18,893,318
6	Other Rate Base Components								
7	Accumulated Deferred Taxes	(214,872,146)	(135,821,247)	(28,897,198)	(13,591,942)	(13,799,878)	(10,580,585)	(7,957,727)	(4,223,570)
8	Gas Stored Underground	42,003,000	22,249,910	8,859,630	5,134,497	1,721,010	503,229	419,971	3,114,754
9	Material and Supplies	5,315,376	3,495,740	707,362	307,874	305,518	232,930	172,809	93,144
10	Customer Advances for Construction	(3,223,453)	(2,119,954)	(428,972)	(186,707)	(185,278)	(141,258)	(104,798)	(56,486)
11	Other Rate Base Components	(170,777,223)	(112,195,550)	(19,759,178)	(8,336,278)	(11,958,628)	(9,985,684)	(7,469,746)	(1,072,159)
12	Total Rate Base								
13	Total Rate Base	780,494,082	487,364,431	108,402,629	52,187,970	49,654,150	37,210,347	27,853,396	17,821,159
14	Operating Income								
15	Operating Revenues								
16	Sales Revenue	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
17	Other Operating Revenues	(5,559,550)	(3,460,185)	(773,887)	(374,299)	(356,332)	(267,049)	(199,899)	(127,898)
18	Other Misc Revenues	657,786	425,230	88,009	39,598	39,848	30,412	22,513	12,175
19	Operating Revenues	360,336,957	211,410,758	70,540,647	39,291,783	15,843,731	4,935,488	1,621,703	16,692,847
20	Operating Expenses								
21	Operation & Maintenance	279,737,715	158,938,933	58,029,598	31,863,957	10,370,373	2,610,460	1,811,455	16,112,940
22	Book Depreciation Expense	36,508,159	23,937,415	5,119,356	2,146,403	2,035,310	1,535,371	1,111,543	622,761
23	Taxes Other than Income Taxes	5,267,810	3,287,536	738,812	357,095	336,694	242,229	176,017	129,427
24	Regulatory Tax Items	0	0	0	0	0	0	0	0
25	State Income Taxes	(1,565,005)	(977,237)	(217,363)	(104,645)	(99,564)	(74,612)	(55,850)	(35,734)
26	Federal Income Taxes	(3,079,050)	(1,922,653)	(427,648)	(205,882)	(195,886)	(146,795)	(109,882)	(70,304)
27	Deferred Income Taxes	6,019,946	3,759,039	836,109	402,525	382,982	287,003	214,833	137,454
28	Regulatory Debits and Credits	0	0	0	0	0	0	0	0
29	Investment Tax Credits	(24,226)	(15,820)	(3,257)	(1,439)	(1,405)	(1,069)	(796)	(440)
30	Operating Expenses	322,865,350	187,007,213	64,075,605	34,458,015	12,828,504	4,452,587	3,147,320	16,896,104
31	Revenue Deficiency								
32	Revenue Deficiency at Present Rates								
33	Adjustments to Operating Income	0	0	0	0	0	0	0	0
34	Adjusted Operating Income	37,471,607	24,403,545	6,465,041	4,833,768	3,015,226	482,901	(1,525,618)	(203,257)
35	Earned Rate of Return	0.0480	0.0501	0.0596	0.0926	0.0607	0.0130	(0.0548)	(0.0114)
36	Required Rate of Return	0.0766	0.0766	0.0766	0.0766	0.0766	0.0766	0.0766	0.0766
37	Income Deficiency (Sufficiency) %	0.0286	0.0266	0.0170	(0.0160)	0.0159	0.0637	0.1314	0.0880
38	Income Deficiency (Sufficiency) \$	22,342,290	12,946,086	1,842,496	(834,294)	790,066	2,368,749	3,660,189	1,568,999
39	Tax Gross-up Factor	0.3744							
40	Additional Taxes on Income Deficiency	8,364,963	5,223,339	1,161,808	559,326	532,169	398,803	298,519	190,999
41	Revenue Deficiency (Sufficiency) \$	30,707,253	18,169,425	3,004,304	(274,968)	1,322,236	2,767,552	3,958,708	1,759,997
42	Revenue Deficiency (Sufficiency) %	0.0841	0.0847	0.0422	(0.0069)	0.0818	0.5351	2.2004	0.1047
43	Adjustments to Revenue Deficiency	1,812,276	1,131,641	251,707	121,178	115,295	86,401	64,674	41,380
44	Revenue Deficiency After Specified Adjustments \$	32,519,529	19,301,066	3,256,010	(153,790)	1,437,531	2,853,953	4,023,383	1,801,377
45	Revenue Deficiency After Specified Adjustments %	0.0890	0.0900	0.0457	(0.0039)	0.0890	0.5518	2.2363	0.1072
46	Adjustments to Requested Revenue	0	0	0	0	0	0	0	0
47	Revenue Deficiency For Rate Design \$	32,519,529	19,301,066	3,256,010	(153,790)	1,437,531	2,853,953	4,023,383	1,801,377
48	Revenue Deficiency For Rate Design %	0.0890	0.0900	0.0457	(0.0039)	0.0890	0.5518	2.2363	0.1072
49	Utility Sales (from above)	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
50	Revenue Requirement	397,758,250	233,746,780	74,482,535	39,472,694	17,597,744	8,026,078	5,822,472	18,609,947
51	Cost of Gas	218,163,023	122,599,159	48,914,516	26,862,220	6,220,194	0	0	13,566,933

0% 0% 0% 0% 0% 0% 0% 0% 0%

2

Wisconsin Public Service Corporation-Gas Operations  
COSS B Model (WPS - ROE 10.0)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Balances by Rate Schedule

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Line Description	WPS Total	Residential	Small	Medium	Large	Super-Large	Extra Super-Large	Power Generation
1	Development of Rate Base								
2	Net Plant								
3	Utility Plant in Service	1,360,377,090	695,512,492	191,456,928	115,999,247	130,912,662	105,513,016	82,077,490	38,905,255
4	Accumulated Depreciation	(409,105,785)	(223,648,873)	(56,806,927)	(32,068,086)	(35,419,112)	(28,479,299)	(22,179,971)	(10,503,518)
5	Net Plant	951,271,305	471,863,620	134,650,001	83,931,161	95,493,551	77,033,717	59,897,519	28,401,737
6	Other Rate Base Components								
7	Accumulated Deferred Taxes	(214,872,146)	(114,046,001)	(30,955,735)	(18,217,748)	(19,326,394)	(14,947,998)	(11,438,673)	(5,939,597)
8	Gas Stored Underground	42,003,000	22,249,910	8,859,630	5,134,497	1,721,010	503,229	419,971	3,114,754
9	Material and Supplies	5,315,376	2,906,878	763,030	432,969	454,970	351,037	266,943	139,550
10	Customer Advances for Construction	(3,223,453)	(1,762,845)	(462,731)	(262,569)	(275,912)	(212,882)	(161,885)	(84,629)
11	Other Rate Base Components	(170,777,223)	(90,652,058)	(21,795,807)	(12,912,852)	(17,426,326)	(14,306,615)	(10,913,644)	(2,769,922)
12	Total Rate Base								
13	Total Rate Base	780,494,082	381,211,562	112,854,194	71,018,309	78,067,225	62,727,102	48,983,875	25,631,815
14	Operating Income								
15	Operating Revenues								
16	Sales Revenue	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
17	Other Operating Revenues	(5,559,550)	(2,698,343)	(805,836)	(509,442)	(560,248)	(450,179)	(351,549)	(183,954)
18	Other Misc Revenues	657,786	324,762	92,332	57,482	66,672	54,486	42,458	19,593
19	Operating Revenues	360,336,957	212,072,133	70,513,022	39,174,525	15,666,638	4,776,432	1,489,998	16,644,209
20	Operating Expenses								
21	Operation & Maintenance	279,737,715	156,547,639	57,194,398	31,632,746	11,177,918	4,120,565	3,341,146	15,723,303
22	Book Depreciation Expense	36,508,159	18,376,332	5,117,201	2,973,520	3,585,962	3,052,353	2,395,261	1,007,531
23	Taxes Other than Income Taxes	5,267,810	2,739,997	755,152	448,515	483,129	384,045	298,076	158,896
24	Regulatory Tax Items	0	0	0	0	0	0	0	0
25	State Income Taxes	(1,565,005)	(764,385)	(226,289)	(142,402)	(156,536)	(125,777)	(98,220)	(51,396)
26	Federal Income Taxes	(3,079,050)	(1,503,880)	(445,210)	(280,167)	(307,975)	(247,458)	(193,241)	(101,118)
27	Deferred Income Taxes	6,019,946	2,940,282	870,444	547,764	602,132	483,814	377,812	197,698
28	Regulatory Debits and Credits	0	0	0	0	0	0	0	0
29	Investment Tax Credits	(24,226)	(13,203)	(3,505)	(1,995)	(2,069)	(1,593)	(1,214)	(646)
30	Operating Expenses	322,865,350	178,322,783	63,262,191	35,177,980	15,382,560	7,665,947	6,119,620	16,934,269
31	Revenue Deficiency								
32	Revenue Deficiency at Present Rates								
33	Adjustments to Operating Income	0	0	0	0	0	0	0	0
34	Adjusted Operating Income	37,471,607	33,749,350	7,250,830	3,996,545	284,078	(2,889,515)	(4,629,622)	(290,060)
35	Earned Rate of Return	0.0480	0.0885	0.0642	0.0563	0.0036	(0.0461)	(0.0945)	(0.0113)
36	Required Rate of Return	0.0766	0.0766	0.0766	0.0766	0.0766	0.0766	0.0766	0.0766
37	Income Deficiency (Sufficiency) %	0.0286	(0.0119)	0.0124	0.0204	0.0730	0.1227	0.1711	0.0880
38	Income Deficiency (Sufficiency) \$	22,342,290	(4,534,844)	1,397,857	1,446,010	5,698,677	7,696,665	8,383,547	2,254,378
39	Tax Gross-up Factor	0.3744							
40	Additional Taxes on Income Deficiency	8,364,963	4,085,643	1,209,517	761,140	836,687	672,279	524,986	274,710
41	Revenue Deficiency (Sufficiency) \$	30,707,253	(449,200)	2,607,374	2,207,150	6,535,364	8,368,945	8,908,533	2,529,088
42	Revenue Deficiency (Sufficiency) %	0.0841	(0.0021)	0.0366	0.0557	0.4044	1.6181	4.9517	0.1505
43	Adjustments to Revenue Deficiency	1,812,276	885,158	262,043	164,902	181,269	145,650	113,739	59,516
44	Revenue Deficiency After Specified Adjustments \$	32,519,529	435,958	2,869,417	2,372,052	6,716,633	8,514,594	9,022,271	2,588,604
45	Revenue Deficiency After Specified Adjustments %	0.0890	0.0020	0.0403	0.0599	0.4156	1.6462	5.0149	0.1540
46	Adjustments to Requested Revenue	0	0	0	0	0	0	0	0
47	Revenue Deficiency For Rate Design \$	32,519,529	435,958	2,869,417	2,372,052	6,716,633	8,514,594	9,022,271	2,588,604
48	Revenue Deficiency For Rate Design %	0.0890	0.0020	0.0403	0.0599	0.4156	1.6462	5.0149	0.1540
49	Utility Sales (from above)	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
50	Revenue Requirement	397,758,250	214,881,671	74,095,942	41,998,536	22,876,847	13,686,720	10,821,361	19,397,174
51	Cost of Gas	218,163,023	122,599,159	48,914,516	26,862,220	6,220,194	0	0	13,566,933
			0%	0%	0%	0%	0%	0%	0%

Wisconsin Public Service Corporation-Gas Operations  
Summary GCOSS Results Table (WPS - ROE 9.8)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Revenue Deficiency

Line No.	(A) Line Description	(B)	(C)
		COSS A Revenue Deficiency %	COSS B Revenue Deficiency %
1	Retail Sales and Transportation		
2	Residential	8.65%	-0.07%
3	Small	4.34%	3.78%
4	Medium	-0.59%	5.71%
5	Large	8.42%	40.82%
6	Super-Large	54.07%	162.75%
7	Extra Super-Large	221.24%	497.29%
8	Power Generation	10.55%	15.16%
9			
10			
11	Sub-total	8.57%	8.57%
12	Other Retail Revenues		
13	Contracts	0.00%	0.00%
14	Total		
15	Total Jurisdiction	8.56%	8.56%

Wisconsin Public Service Corporation-Gas Operations  
COSS A Model (WPS - ROE 9.8)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Balances by Rate Schedule

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Line Description	WPS Total	Residential	Small	Medium	Large	Super-Large	Extra Super-Large	Power Generation
1	Development of Rate Base								
2	Net Plant								
3	Utility Plant in Service	1,360,377,090	870,803,371	182,444,122	83,819,881	84,430,870	64,616,295	48,411,177	25,851,374
4	Accumulated Depreciation	(409,105,785)	(271,243,390)	(54,282,315)	(23,295,633)	(22,818,092)	(17,420,263)	(13,088,035)	(6,958,056)
5	Net Plant	951,271,305	599,559,981	128,161,807	60,524,248	61,612,778	47,196,031	35,323,142	18,893,318
6	Other Rate Base Components								
7	Accumulated Deferred Taxes	(214,872,146)	(135,821,247)	(28,897,198)	(13,591,942)	(13,799,878)	(10,580,585)	(7,957,727)	(4,223,570)
8	Gas Stored Underground	42,003,000	22,249,910	8,859,630	5,134,497	1,721,010	503,229	419,971	3,114,754
9	Material and Supplies	5,315,376	3,495,740	707,362	307,874	305,518	232,930	172,809	93,144
10	Customer Advances for Construction	(3,223,453)	(2,119,954)	(428,972)	(186,707)	(185,278)	(141,258)	(104,798)	(56,486)
11	Other Rate Base Components	(170,777,223)	(112,195,550)	(19,759,178)	(8,336,278)	(11,958,628)	(9,985,684)	(7,469,746)	(1,072,159)
12	Total Rate Base								
13	Total Rate Base	780,494,082	487,364,431	108,402,629	52,187,970	49,654,150	37,210,347	27,853,396	17,821,159
14	Operating Income								
15	Operating Revenues								
16	Sales Revenue	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
17	Other Operating Revenues	(5,559,550)	(3,460,185)	(773,887)	(374,299)	(356,332)	(267,049)	(199,899)	(127,898)
18	Other Misc Revenues	657,786	425,230	88,009	39,598	39,848	30,412	22,513	12,175
19	Operating Revenues	360,336,957	211,410,758	70,540,647	39,291,783	15,843,731	4,935,488	1,621,703	16,692,847
20	Operating Expenses								
21	Operation & Maintenance	279,737,715	158,938,922	58,029,605	31,863,963	10,370,372	2,610,454	1,811,449	16,112,950
22	Book Depreciation Expense	36,508,159	23,937,415	5,119,356	2,146,403	2,035,310	1,535,371	1,111,543	622,761
23	Taxes Other than Income Taxes	5,267,810	3,287,536	738,812	357,095	336,694	242,229	176,017	129,427
24	Regulatory Tax Items	0	0	0	0	0	0	0	0
25	State Income Taxes	(1,564,982)	(977,223)	(217,360)	(104,643)	(99,562)	(74,611)	(55,849)	(35,734)
26	Federal Income Taxes	(3,078,994)	(1,922,618)	(427,641)	(205,878)	(195,882)	(146,792)	(109,880)	(70,303)
27	Deferred Income Taxes	6,019,946	3,759,039	836,109	402,525	382,982	287,003	214,833	137,454
28	Regulatory Debits and Credits	0	0	0	0	0	0	0	0
29	Investment Tax Credits	(24,226)	(15,820)	(3,257)	(1,439)	(1,405)	(1,069)	(796)	(440)
30	Operating Expenses	322,865,428	187,007,251	64,075,623	34,458,027	12,828,509	4,452,585	3,147,317	16,896,116
31	Revenue Deficiency								
32	Revenue Deficiency at Present Rates								
33	Adjustments to Operating Income	0	0	0	0	0	0	0	0
34	Adjusted Operating Income	37,471,529	24,403,507	6,465,024	4,833,757	3,015,222	482,903	(1,525,614)	(203,269)
35	Earned Rate of Return	0.0480	0.0501	0.0596	0.0926	0.0607	0.0130	(0.0548)	(0.0114)
36	Required Rate of Return	0.0755	0.0755	0.0755	0.0755	0.0755	0.0755	0.0755	0.0755
37	Income Deficiency (Sufficiency) %	0.0275	0.0254	0.0159	(0.0171)	0.0148	0.0625	0.1303	0.0869
38	Income Deficiency (Sufficiency) \$	21,465,140	12,398,356	1,720,676	(892,939)	734,262	2,326,925	3,628,880	1,548,980
39	Tax Gross-up Factor	0.3744							
40	Additional Taxes on Income Deficiency	8,036,558	5,018,273	1,116,195	537,367	511,277	383,146	286,800	183,500
41	Revenue Deficiency (Sufficiency) \$	29,501,698	17,416,629	2,836,871	(355,572)	1,245,539	2,710,071	3,915,679	1,732,480
42	Revenue Deficiency (Sufficiency) %	0.0808	0.0812	0.0398	(0.0090)	0.0771	0.5240	2.1765	0.1031
43	Adjustments to Revenue Deficiency	1,812,276	1,131,641	251,707	121,178	115,295	86,401	64,674	41,380
44	Revenue Deficiency After Specified Adjustments \$	31,313,974	18,548,270	3,088,578	(234,393)	1,360,834	2,796,472	3,980,354	1,773,860
45	Revenue Deficiency After Specified Adjustments %	0.0857	0.0865	0.0434	(0.0059)	0.0842	0.5407	2.2124	0.1055
46	Adjustments to Requested Revenue	0	0	0	0	0	0	0	0
47	Revenue Deficiency For Rate Design \$	31,313,974	18,548,270	3,088,578	(234,393)	1,360,834	2,796,472	3,980,354	1,773,860
48	Revenue Deficiency For Rate Design %	0.0857	0.0865	0.0434	(0.0059)	0.0842	0.5407	2.2124	0.1055
49	Utility Sales (from above)	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
50	Revenue Requirement	396,552,695	232,993,983	74,315,102	39,392,091	17,521,048	7,968,597	5,779,443	18,582,431
51	Cost of Gas	218,163,023	122,599,159	48,914,516	26,862,220	6,220,194	0	0	13,566,933
				0%	0%	0%	0%	0%	0%

Wisconsin Public Service Corporation-Gas Operations  
COSS B Model (WPS - ROE 9.8)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Balances by Rate Schedule

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Line Description	WPS Total	Residential	Small	Medium	Large	Super-Large	Extra Super-Large	Power Generation
1	Development of Rate Base								
2	Net Plant								
3	Utility Plant in Service	1,360,377,090	695,512,492	191,456,928	115,999,247	130,912,662	105,513,016	82,077,490	38,905,255
4	Accumulated Depreciation	(409,105,785)	(223,648,873)	(56,806,927)	(32,068,086)	(35,419,112)	(28,479,299)	(22,179,971)	(10,503,518)
5	Net Plant	951,271,305	471,863,620	134,650,001	83,931,161	95,493,551	77,033,717	59,897,519	28,401,737
6	Other Rate Base Components								
7	Accumulated Deferred Taxes	(214,872,146)	(114,046,001)	(30,955,735)	(18,217,748)	(19,326,394)	(14,947,998)	(11,438,673)	(5,939,597)
8	Gas Stored Underground	42,003,000	22,249,910	8,859,630	5,134,497	1,721,010	503,229	419,971	3,114,754
9	Material and Supplies	5,315,376	2,906,878	763,030	432,969	454,970	351,037	266,943	139,550
10	Customer Advances for Construction	(3,223,453)	(1,762,845)	(462,731)	(262,569)	(275,912)	(212,882)	(161,885)	(84,629)
11	Other Rate Base Components	(170,777,223)	(90,652,058)	(21,795,807)	(12,912,852)	(17,426,326)	(14,306,615)	(10,913,644)	(2,769,922)
12	Total Rate Base								
13	Total Rate Base	780,494,082	381,211,562	112,854,194	71,018,309	78,067,225	62,727,102	48,983,875	25,631,815
14	Operating Income								
15	Operating Revenues								
16	Sales Revenue	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
17	Other Operating Revenues	(5,559,550)	(2,698,343)	(805,836)	(509,442)	(560,248)	(450,179)	(351,549)	(183,954)
18	Other Misc Revenues	657,786	324,762	92,332	57,482	66,672	54,486	42,458	19,593
19	Operating Revenues	360,336,957	212,072,133	70,513,022	39,174,525	15,666,638	4,776,432	1,489,998	16,644,209
20	Operating Expenses								
21	Operation & Maintenance	279,737,715	156,547,639	57,194,398	31,632,746	11,177,918	4,120,565	3,341,146	15,723,303
22	Book Depreciation Expense	36,508,159	18,376,332	5,117,201	2,973,520	3,585,962	3,052,353	2,395,261	1,007,531
23	Taxes Other than Income Taxes	5,267,810	2,739,997	755,152	448,515	483,129	384,045	298,076	158,896
24	Regulatory Tax Items	0	0	0	0	0	0	0	0
25	State Income Taxes	(1,564,982)	(764,374)	(226,286)	(142,400)	(156,534)	(125,775)	(98,218)	(51,395)
26	Federal Income Taxes	(3,078,994)	(1,503,853)	(445,202)	(280,162)	(307,970)	(247,454)	(193,238)	(101,116)
27	Deferred Income Taxes	6,019,946	2,940,282	870,444	547,764	602,132	483,814	377,812	197,698
28	Regulatory Debits and Credits	0	0	0	0	0	0	0	0
29	Investment Tax Credits	(24,226)	(13,203)	(3,505)	(1,995)	(2,069)	(1,593)	(1,214)	(646)
30	Operating Expenses	322,865,428	178,322,821	63,262,202	35,177,987	15,382,568	7,665,954	6,119,625	16,934,272
31	Revenue Deficiency								
32	Revenue Deficiency at Present Rates								
33	Adjustments to Operating Income	0	0	0	0	0	0	0	0
34	Adjusted Operating Income	37,471,529	33,749,312	7,250,819	3,996,538	284,070	(2,889,521)	(4,629,627)	(290,062)
35	Earned Rate of Return	0.0480	0.0885	0.0642	0.0563	0.0036	(0.0461)	(0.0945)	(0.0113)
36	Required Rate of Return	0.0755	0.0755	0.0755	0.0755	0.0755	0.0755	0.0755	0.0755
37	Income Deficiency (Sufficiency) %	0.0275	(0.0130)	0.0113	0.0192	0.0719	0.1216	0.1700	0.0868
38	Income Deficiency (Sufficiency) \$	21,465,140	(4,963,264)	1,271,027	1,366,196	5,610,942	7,626,170	8,328,497	2,225,572
39	Tax Gross-up Factor	0.3744							
40	Additional Taxes on Income Deficiency	8,036,558	3,925,243	1,162,032	731,258	803,839	645,886	504,375	263,925
41	Revenue Deficiency (Sufficiency) \$	29,501,698	(1,038,022)	2,433,059	2,097,455	6,414,781	8,272,056	8,832,872	2,489,497
42	Revenue Deficiency (Sufficiency) %	0.0808	(0.0048)	0.0342	0.0529	0.3969	1.5994	4.9096	0.1481
43	Adjustments to Revenue Deficiency	1,812,276	885,158	262,043	164,902	181,269	145,650	113,739	59,516
44	Revenue Deficiency After Specified Adjustments \$	31,313,974	(152,864)	2,695,102	2,262,356	6,596,050	8,417,706	8,946,611	2,549,013
45	Revenue Deficiency After Specified Adjustments %	0.0857	(0.0007)	0.0378	0.0571	0.4082	1.6275	4.9729	0.1516
46	Adjustments to Requested Revenue	0	0	0	0	0	0	0	0
47	Revenue Deficiency For Rate Design \$	31,313,974	(152,864)	2,695,102	2,262,356	6,596,050	8,417,706	8,946,611	2,549,013
48	Revenue Deficiency For Rate Design %	0.0857	(0.0007)	0.0378	0.0571	0.4082	1.6275	4.9729	0.1516
49	Utility Sales (from above)	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
50	Revenue Requirement	396,552,695	214,292,850	73,921,627	41,888,841	22,756,264	13,589,831	10,745,700	19,357,583
51	Cost of Gas	218,163,023	122,599,159	48,914,516	26,862,220	6,220,194	0	0	13,566,933

0% 0% 0% 0% 0% 0% 0% 0%

3

Wisconsin Public Service Corporation-Gas Operations  
Summary GCOSS Results Table (WPS - ROE 9.0)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Revenue Deficiency

Line No.	(A) Line Description	(B)	(C)
		COSS A Revenue Deficiency %	COSS B Revenue Deficiency %
1	Retail Sales and Transportation		
2	Residential	7.25%	-1.17%
3	Small	3.40%	2.80%
4	Medium	-1.41%	4.60%
5	Large	6.52%	37.83%
6	Super-Large	49.62%	155.26%
7	Extra Super-Large	211.68%	480.46%
8	Power Generation	9.90%	14.22%
9			
10			
11	Sub-total	7.25%	7.25%
12	Other Retail Revenues		
13	Contracts	0.00%	0.00%
14	Total		
15	Total Jurisdiction	7.24%	7.24%

Wisconsin Public Service Corporation-Gas Operations  
COSS A Model (WPS - ROE 9.0)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Balances by Rate Schedule

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Line Description	WPS Total	Residential	Small	Medium	Large	Super-Large	Extra Super-Large	Power Generation
1	Development of Rate Base								
2	Net Plant								
3	Utility Plant in Service	1,360,377,090	870,803,371	182,444,122	83,819,881	84,430,870	64,616,295	48,411,177	25,851,374
4	Accumulated Depreciation	(409,105,785)	(271,243,390)	(54,282,315)	(23,295,633)	(22,818,092)	(17,420,263)	(13,088,035)	(6,958,056)
5	Net Plant	951,271,305	599,559,981	128,161,807	60,524,248	61,612,778	47,196,031	35,323,142	18,893,318
6	Other Rate Base Components								
7	Accumulated Deferred Taxes	(214,872,146)	(135,821,247)	(28,897,198)	(13,591,942)	(13,799,878)	(10,580,585)	(7,957,727)	(4,223,570)
8	Gas Stored Underground	42,003,000	22,249,910	8,859,630	5,134,497	1,721,010	503,229	419,971	3,114,754
9	Material and Supplies	5,315,376	3,495,740	707,362	307,874	305,518	232,930	172,809	93,144
10	Customer Advances for Construction	(3,223,453)	(2,119,954)	(428,972)	(186,707)	(185,278)	(141,258)	(104,798)	(56,486)
11	Other Rate Base Components	(170,777,223)	(112,195,550)	(19,759,178)	(8,336,278)	(11,958,628)	(9,985,684)	(7,469,746)	(1,072,159)
12	Total Rate Base								
13	Total Rate Base	780,494,082	487,364,431	108,402,629	52,187,970	49,654,150	37,210,347	27,853,396	17,821,159
14	Operating Income								
15	Operating Revenues								
16	Sales Revenue	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
17	Other Operating Revenues	(5,559,550)	(3,460,185)	(773,887)	(374,299)	(356,332)	(267,049)	(199,899)	(127,898)
18	Other Misc Revenues	657,786	425,230	88,009	39,598	39,848	30,412	22,513	12,175
19	Operating Revenues	360,336,957	211,410,758	70,540,647	39,291,783	15,843,731	4,935,488	1,621,703	16,692,847
20	Operating Expenses								
21	Operation & Maintenance	279,737,715	158,938,879	58,029,632	31,863,989	10,370,370	2,610,431	1,811,423	16,112,991
22	Book Depreciation Expense	36,508,159	23,937,415	5,119,356	2,146,403	2,035,310	1,535,371	1,111,543	622,761
23	Taxes Other than Income Taxes	5,267,810	3,287,536	738,812	357,095	336,694	242,229	176,017	129,427
24	Regulatory Tax Items	0	0	0	0	0	0	0	0
25	State Income Taxes	(1,564,891)	(977,166)	(217,347)	(104,637)	(99,557)	(74,607)	(55,846)	(35,731)
26	Federal Income Taxes	(3,078,772)	(1,922,479)	(427,610)	(205,863)	(195,868)	(146,782)	(109,872)	(70,298)
27	Deferred Income Taxes	6,019,946	3,759,039	836,109	402,525	382,982	287,003	214,833	137,454
28	Regulatory Debits and Credits	0	0	0	0	0	0	0	0
29	Investment Tax Credits	(24,226)	(15,820)	(3,257)	(1,439)	(1,405)	(1,069)	(796)	(440)
30	Operating Expenses	322,865,742	187,007,404	64,075,694	34,458,074	12,828,527	4,452,577	3,147,303	16,896,164
31	Revenue Deficiency								
32	Revenue Deficiency at Present Rates								
33	Adjustments to Operating Income	0	0	0	0	0	0	0	0
34	Adjusted Operating Income	37,471,215	24,403,354	6,464,953	4,833,709	3,015,204	482,911	(1,525,600)	(203,317)
35	Earned Rate of Return	0.0480	0.0501	0.0596	0.0926	0.0607	0.0130	(0.0548)	(0.0114)
36	Required Rate of Return	0.0710	0.0710	0.0710	0.0710	0.0710	0.0710	0.0710	0.0710
37	Income Deficiency (Sufficiency) %	0.0230	0.0209	0.0114	(0.0216)	0.0103	0.0580	0.1258	0.0824
38	Income Deficiency (Sufficiency) \$	17,956,557	10,207,446	1,233,396	(1,127,515)	511,048	2,159,628	3,503,644	1,468,909
39	Tax Gross-up Factor	0.3744							
40	Additional Taxes on Income Deficiency	6,722,942	4,198,011	933,748	449,532	427,706	320,519	239,921	153,506
41	Revenue Deficiency (Sufficiency) \$	24,679,499	14,405,457	2,167,144	(677,983)	938,754	2,480,147	3,743,565	1,622,415
42	Revenue Deficiency (Sufficiency) %	0.0676	0.0672	0.0304	(0.0171)	0.0581	0.4795	2.0808	0.0965
43	Adjustments to Revenue Deficiency	1,812,276	1,131,641	251,707	121,178	115,295	86,401	64,674	41,380
44	Revenue Deficiency After Specified Adjustments \$	26,491,775	15,537,097	2,418,851	(556,805)	1,054,049	2,566,548	3,808,239	1,663,795
45	Revenue Deficiency After Specified Adjustments %	0.0725	0.0725	0.0340	(0.0141)	0.0652	0.4962	2.1168	0.0990
46	Adjustments to Requested Revenue	0	0	0	0	0	0	0	0
47	Revenue Deficiency For Rate Design \$	26,491,775	15,537,097	2,418,851	(556,805)	1,054,049	2,566,548	3,808,239	1,663,795
48	Revenue Deficiency For Rate Design %	0.0725	0.0725	0.0340	(0.0141)	0.0652	0.4962	2.1168	0.0990
49	Utility Sales (from above)	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
50	Revenue Requirement	391,730,496	229,982,811	73,645,376	39,069,679	17,214,263	7,738,673	5,607,328	18,472,365
51	Cost of Gas	218,163,023	122,599,159	48,914,516	26,862,220	6,220,194	0	0	13,566,933
				0%	0%	0%	0%	0%	0%

Wisconsin Public Service Corporation-Gas Operations  
COSS B Model (WPS - ROE 9.0)  
Test Year Ending December 31, 2023  
Level 6 Revenue Requirements  
Balances by Rate Schedule

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Line Description	WPS Total	Residential	Small	Medium	Large	Super-Large	Extra Super-Large	Power Generation
1	Development of Rate Base								
2	Net Plant								
3	Utility Plant in Service	1,360,377,090	695,512,492	191,456,928	115,999,247	130,912,662	105,513,016	82,077,490	38,905,255
4	Accumulated Depreciation	(409,105,785)	(223,648,873)	(56,806,927)	(32,068,086)	(35,419,112)	(28,479,299)	(22,179,971)	(10,503,518)
5	Net Plant	951,271,305	471,863,620	134,650,001	83,931,161	95,493,551	77,033,717	59,897,519	28,401,737
6	Other Rate Base Components								
7	Accumulated Deferred Taxes	(214,872,146)	(114,046,001)	(30,955,735)	(18,217,748)	(19,326,394)	(14,947,998)	(11,438,673)	(5,939,597)
8	Gas Stored Underground	42,003,000	22,249,910	8,859,630	5,134,497	1,721,010	503,229	419,971	3,114,754
9	Material and Supplies	5,315,376	2,906,878	763,030	432,969	454,970	351,037	266,943	139,550
10	Customer Advances for Construction	(3,223,453)	(1,762,845)	(462,731)	(262,569)	(275,912)	(212,882)	(161,885)	(84,629)
11	Other Rate Base Components	(170,777,223)	(90,652,058)	(21,795,807)	(12,912,852)	(17,426,326)	(14,306,615)	(10,913,644)	(2,769,922)
12	Total Rate Base								
13	Total Rate Base	780,494,082	381,211,562	112,854,194	71,018,309	78,067,225	62,727,102	48,983,875	25,631,815
14	Operating Income								
15	Operating Revenues								
16	Sales Revenue	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
17	Other Operating Revenues	(5,559,550)	(2,698,343)	(805,836)	(509,442)	(560,248)	(450,179)	(351,549)	(183,954)
18	Other Misc Revenues	657,786	324,762	92,332	57,482	66,672	54,486	42,458	19,593
19	Operating Revenues	360,336,957	212,072,133	70,513,022	39,174,525	15,666,638	4,776,432	1,489,998	16,644,209
20	Operating Expenses								
21	Operation & Maintenance	279,737,715	156,547,639	57,194,398	31,632,746	11,177,918	4,120,565	3,341,146	15,723,303
22	Book Depreciation Expense	36,508,159	18,376,332	5,117,201	2,973,520	3,585,962	3,052,353	2,395,261	1,007,531
23	Taxes Other than Income Taxes	5,267,810	2,739,997	755,152	448,515	483,129	384,045	298,076	158,896
24	Regulatory Tax Items	0	0	0	0	0	0	0	0
25	State Income Taxes	(1,564,891)	(764,329)	(226,273)	(142,392)	(156,525)	(125,768)	(98,213)	(51,392)
26	Federal Income Taxes	(3,078,772)	(1,503,744)	(445,170)	(280,142)	(307,947)	(247,436)	(193,224)	(101,108)
27	Deferred Income Taxes	6,019,946	2,940,282	870,444	547,764	602,132	483,814	377,812	197,698
28	Regulatory Debits and Credits	0	0	0	0	0	0	0	0
29	Investment Tax Credits	(24,226)	(13,203)	(3,505)	(1,995)	(2,069)	(1,593)	(1,214)	(646)
30	Operating Expenses	322,865,742	178,322,974	63,262,248	35,178,015	15,382,599	7,665,979	6,119,645	16,934,282
31	Revenue Deficiency								
32	Revenue Deficiency at Present Rates								
33	Adjustments to Operating Income	0	0	0	0	0	0	0	0
34	Adjusted Operating Income	37,471,215	33,749,159	7,250,774	3,996,510	284,039	(2,889,546)	(4,629,646)	(290,073)
35	Earned Rate of Return	0.0480	0.0885	0.0642	0.0563	0.0036	(0.0461)	(0.0945)	(0.0113)
36	Required Rate of Return	0.0710	0.0710	0.0710	0.0710	0.0710	0.0710	0.0710	0.0710
37	Income Deficiency (Sufficiency) %	0.0230	(0.0175)	0.0068	0.0147	0.0674	0.1171	0.1655	0.0823
38	Income Deficiency (Sufficiency) \$	17,956,557	(6,676,939)	763,709	1,046,945	5,260,003	7,344,191	8,108,298	2,110,348
39	Tax Gross-up Factor	0.3744							
40	Additional Taxes on Income Deficiency	6,722,942	3,283,642	972,092	611,730	672,448	540,312	421,932	220,785
41	Revenue Deficiency (Sufficiency) \$	24,679,499	(3,393,296)	1,735,801	1,658,676	5,932,451	7,884,503	8,530,231	2,331,133
42	Revenue Deficiency (Sufficiency) %	0.0676	(0.0158)	0.0244	0.0419	0.3671	1.5244	4.7414	0.1387
43	Adjustments to Revenue Deficiency	1,812,276	885,158	262,043	164,902	181,269	145,650	113,739	59,516
44	Revenue Deficiency After Specified Adjustments \$	26,491,775	(2,508,138)	1,997,844	1,823,577	6,113,720	8,030,153	8,643,969	2,390,649
45	Revenue Deficiency After Specified Adjustments %	0.0725	(0.0117)	0.0280	0.0460	0.3783	1.5526	4.8046	0.1422
46	Adjustments to Requested Revenue	0	0	0	0	0	0	0	0
47	Revenue Deficiency For Rate Design \$	26,491,775	(2,508,138)	1,997,844	1,823,577	6,113,720	8,030,153	8,643,969	2,390,649
48	Revenue Deficiency For Rate Design %	0.0725	(0.0117)	0.0280	0.0460	0.3783	1.5526	4.8046	0.1422
49	Utility Sales (from above)	365,238,721	214,445,714	71,226,525	39,626,484	16,160,214	5,172,125	1,799,089	16,808,570
50	Revenue Requirement	391,730,496	211,937,575	73,224,369	41,450,062	22,273,934	13,202,278	10,443,058	19,199,219
51	Cost of Gas	218,163,023	122,599,159	48,914,516	26,862,220	6,220,194	0	0	13,566,933
			0%	0%	0%	0%	0%	0%	0%



SCHEDULE 8

**Electric Revenue Yield - Test Year 2023**

Rate Schedule	Booked Energy MWh	Revenue Yield in 2023 With Current Rates	Revenue Yield in 2023 With Proposed Rates	Percent Change in 2023 Over Current	Cost of Service Revenue Requirement
Rg1	2,788,820	\$427,751,486	\$487,931,971	14.07%	
Rg3-OTOU	82,957	\$10,570,694	\$12,189,120	15.31%	
Rg5-OTOU	21,908	\$3,121,039	\$3,541,926	13.49%	
Rg RR	3,449	\$470,897	\$523,251	11.12%	
Total Residential & Farm	2,897,133	\$441,914,116	\$504,186,268	14.09%	\$505,667,685
Cg1	807,993	\$107,115,064	\$121,192,803	13.14%	\$119,887,070
Cg1 RR	15	\$2,385	\$2,618	9.79%	
Cg3-OTOU	98,112	\$11,614,154	\$13,117,317	12.94%	
Total Small General Secondary	906,120	\$118,731,603	\$134,312,738	13.12%	\$132,554,906
Total Small Customer Class	<b>3,803,253</b>	<b>\$560,645,718</b>	<b>\$638,499,007</b>	<b>13.89%</b>	\$638,222,591
Cg5	241,646	\$26,150,022	\$29,486,794	12.76%	
Cg5 RR	0	\$0	\$0	0.00%	
Total Medium Customer Class	<b>241,646</b>	<b>\$26,150,022</b>	<b>\$29,486,794</b>	<b>12.76%</b>	\$28,793,639
Cg-20	2,736,301	\$249,200,898	\$284,188,842	14.04%	
Cg-20RR	54,930	\$5,108,566	\$5,836,188	14.24%	
Cp-Secondary	710,647	\$59,327,515	\$65,165,782	9.84%	
Cp-Primary	1,067,791	\$81,806,929	\$87,756,837	7.27%	
Cp-Transmission	962,359	\$60,976,928	\$67,082,760	10.01%	
Cp-Secondary RR	68,866	\$5,347,311	\$6,005,700	12.31%	
Cp-Primary RR	108,475	\$7,809,109	\$8,639,155	10.63%	
Cp-Transmission RR	162,115	\$10,759,665	\$12,006,242	11.59%	
NLMP	272,776	\$17,091,348	\$17,091,348	0.00%	
RTMP	637,344	\$43,692,285	\$43,692,285	0.00%	
Total Large Customer Class	<b>6,781,603</b>	<b>\$541,120,554</b>	<b>\$597,465,140</b>	<b>10.41%</b>	\$601,287,397
Ls-1	40,306	\$12,958,704	\$13,577,840	4.78%	
Total Street Lighting & Other	<b>40,306</b>	<b>\$12,958,704</b>	<b>\$13,577,840</b>	<b>4.78%</b>	\$10,916,760
COEV-R	0	\$22,955	\$24,777	7.94%	
WHEV-R	0	\$500	\$723	44.68%	
EV-C	0	\$26,592	\$25,728	-3.25%	
Total EV Customer Class	0	\$50,047	\$51,228	2.36%	\$68,726
Naturewise-Residential		\$126,691	\$67,410	-46.79%	
Naturewise-C&I		\$54,173	\$28,824	-46.79%	
Automatic transfer switch		\$83,616	\$85,056	1.72%	
Parallel generation		\$24,020	\$24,020	0.00%	
Total Misc Customer Class	0	\$288,500	\$205,311	-28.84%	
Total Wisconsin Retail	<b>10,866,809</b>	<b>\$1,141,213,544</b>	<b>\$1,279,285,319</b>	<b>12.10%</b>	<b>\$1,279,289,113</b>

Wisconsin Public Service Corporation  
 Proposed Revenues as compared to Cost of Service Study A (COSS A) with ROE of 9.8%  
 for the test year ended December 31, 2023

SUMMARY SALES CUSTOMERS, THERMS, and MARGIN \$

All Sales Customers -	Average Customer Counts	Total Therms	2023 Proposed		All Margin Revenues
			Total Revenues	Gas Revenues	
Residential Sales Service	304,761	255,435,685	\$ 232,975,901	\$ 122,584,685	\$ 110,391,216
0 - 2000 Cg-FST	18,445	17,640,029	\$ 15,821,957	\$ 8,742,445	\$ 7,079,512
2001 - 20000 Cg-FS	14,661	83,969,366	\$ 58,628,635	\$ 40,166,312	\$ 18,462,323
20001 - 200000 Cg-FM, Cg-IM	1,412	57,846,151	\$ 35,887,970	\$ 26,859,091	\$ 9,028,879
200001 - 2400000 Cg-FL, Cg-IL	24	13,952,309	\$ 7,660,911	\$ 6,061,463	\$ 1,599,448
2400000 - 15000000 Cg-ISL	2	15,757,725	\$ -	\$ -	\$ -
15000001 and Over Cg-IXSL	-	-	\$ -	\$ -	\$ -
20001 - 200000 Elec. Generation	-	-	\$ -	\$ -	\$ -
200001 - 2400000 Elec. Generation	10	24,622,578	\$ 17,377,764	\$ 13,723,624	\$ 3,654,140
2400000 - 15000000 Elec. Generation	-	-	\$ -	\$ -	\$ -
15000001 and Over Elec. Generation	-	-	\$ -	\$ -	\$ -
Contracted Service	-	-	\$ -	\$ -	\$ -
<b>Total SUMMARY SALES CUSTOMERS, THERMS, and MARGIN \$</b>	<b>339,315</b>	<b>469,223,843</b>	<b>368,353,138</b>	<b>218,137,620</b>	<b>\$ 150,215,518</b>

SUMMARY TRANSPORTATION CUSTOMERS, THERMS, and MARGIN \$

All Customers -	Average Customer Counts	Total Therms	2023 Proposed		All Margin Revenues
			Total Revenues	Gas Revenues	
Residential Sales Service	-	-	\$ -	\$ -	\$ -
0 - 2000 Cg-FST	-	-	\$ -	\$ -	\$ -
2001 - 20000 Cg-FS	178	2,752,650	\$ 482,021	\$ -	\$ 482,021
20001 - 200000 Cg-FM, Cg-IM	580	37,275,833	\$ 4,284,720	\$ -	\$ 4,284,720
200001 - 2400000 Cg-FL, Cg-IL	205	146,420,871	\$ 11,912,526	\$ -	\$ 11,912,526
2400000 - 15000000 Cg-ISL	29	156,174,880	\$ 8,821,224	\$ -	\$ 8,821,224
15000001 and Over Cg-IXSL	4	130,336,133	\$ 4,069,973	\$ -	\$ 4,069,973
20001 - 200000 Elec. Generation	-	-	\$ -	\$ -	\$ -
200001 - 2400000 Elec. Generation	-	-	\$ -	\$ -	\$ -
2400000 - 15000000 Elec. Generation	-	-	\$ -	\$ -	\$ -
15000001 and Over Elec. Generation	-	-	\$ -	\$ -	\$ -
Contracted Service	2	58,316,050	\$ 721,754	\$ -	\$ 721,754
<b>Total SUMMARY TRANSPORTATION CUSTOMERS, THERMS, and MARGIN \$</b>	<b>998</b>	<b>531,276,417</b>	<b>30,292,218</b>	<b>-</b>	<b>\$ 30,292,218</b>

SUMMARY ALL CUSTOMERS, THERMS, and MARGIN \$

All Customers -	Average Customer Counts	Total Therms	2023 Proposed			COSS A Results	Difference with All Margin Revenues
			Total Revenues	Gas Revenues	All Margin Revenues		
Residential Sales Service	304,761	255,435,685	\$ 232,975,901	\$ 122,584,685	\$ 110,391,216	\$ 110,394,419	\$ (3,203)
0 - 2000 Cg-FST	18,445	17,640,029	\$ 15,821,957	\$ 8,742,445	\$ 7,079,512	\$ -	\$ 7,079,512
2001 - 20000 Cg-FS	14,839	86,722,016	\$ 59,110,656	\$ 40,166,312	\$ 18,944,344	\$ 25,401,152	\$ (6,456,808)
20001 - 200000 Cg-FM, Cg-IM	1,992	95,121,984	\$ 40,172,690	\$ 26,859,091	\$ 13,313,599	\$ 12,549,461	\$ 764,138
200001 - 2400000 Cg-FL, Cg-IL	229	160,373,180	\$ 19,573,437	\$ 6,061,463	\$ 13,511,974	\$ 11,554,805	\$ 1,957,169
2400000 - 15000000 Cg-ISL	29	156,174,880	\$ 8,821,224	\$ -	\$ 8,821,224	\$ 8,650,400	\$ 170,824
15000001 and Over Cg-IXSL	4	130,336,133	\$ 4,069,973	\$ -	\$ 4,069,973	\$ 6,289,723	\$ (2,219,750)
20001 - 200000 Elec. Generation	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
200001 - 2400000 Elec. Generation	12	40,380,303	\$ 17,377,764	\$ 13,723,624	\$ 3,654,140	\$ 5,000,776	\$ (1,346,636)
2400000 - 15000000 Elec. Generation	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
15000001 and Over Elec. Generation	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Service	2	58,316,050	\$ 721,754	\$ -	\$ 721,754	\$ 721,743	\$ 11
<b>Total SUMMARY ALL CUSTOMERS, THERMS, and MARGIN \$</b>	<b>340,313</b>	<b>1,000,500,260</b>	<b>398,645,356</b>	<b>218,137,620</b>	<b>\$ 180,507,736</b>	<b>\$ 180,562,479</b>	<b>\$ (54,743)</b>

Wisconsin Public Service Corporation  
Change of Total Revenue Dollars Amounts between 2023 As Filed and 2023 Proposed Revenue with ROE of 9.8%  
for the test year ended December 31, 2023

	Average Customer Counts	Total Therms	PSCW Adjusted 2023 Total Revenues	Proposed 2023 Total Revenues	Total Revenue \$ Change	Total Revenue % Change
<b>Sales Customers - All</b>						
Residential Sales Service	303,438	254,278,236	\$ 213,194,613	\$ 231,655,211	\$ 18,460,598	8.66%
Residential Sales Service - Seasonal	1,323	1,157,449	\$ 1,236,655	\$ 1,320,690	\$ 84,035	6.80%
Firm Commercial/Industrial Standard 0 to 2000 therms	18,418	17,610,699	\$ 14,514,113	\$ 15,792,646	\$ 1,278,533	8.81%
Firm Commercial/Industrial Stnd Seasonal 0 to 2000 therms	28	29,330	\$ 27,178	\$ 29,311	\$ 2,133	7.85%
Firm Commercial/Industrial Small 2001 to 20000 therms	14,657	83,944,968	\$ 56,244,789	\$ 58,612,037	\$ 2,367,248	4.21%
Firm Cmmrc/Indstrl Sml Seasonal 2001 to 20000 therms	4	24,398	\$ 15,916	\$ 16,598	\$ 682	4.28%
Firm Commercial/Industrial Medium 20001 to 200000 therms	1,281	55,183,341	\$ 33,948,392	\$ 34,373,304	\$ 424,912	1.25%
Firm Cmmrc/Indstrl Mdm Seasonal 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Firm Commercial/Industrial Large Over 200000 therms	23	13,572,772	\$ 7,117,363	\$ 7,468,897	\$ 351,534	4.94%
Firm Cmmrc/Indstrl Lrg Seasonal Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Medium 20001 to 200000 therms	12	1,502,712	\$ 739,939	\$ 750,911	\$ 10,972	1.48%
Interruptible Commercial/Industrial Large 200001 to 2400000 therms	1	379,537	\$ 182,339	\$ 192,014	\$ 9,675	5.31%
Interruptible Commercial/Industrial Super Large Over 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Medium 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Large Over 200000 therms	2	15,757,725	\$ 6,366,636	\$ 6,569,083	\$ 202,447	3.18%
Commercial/Industrial Electric Generation Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls 20001 to 200000 therms	119	1,160,098	\$ 755,286	\$ 763,755	\$ 8,469	1.12%
PWRDEPT	10	24,193,731	\$ 10,425,938	\$ 10,602,547	\$ 176,609	1.69%
PWRDEPT FIRM	-	428,847	\$ 202,829	\$ 206,134	\$ 3,305	1.63%
Power Generation Contracted Service	-	-	\$ -	\$ -	\$ -	0.00%
<b>Total - Sales Customers - All</b>	<b>339,315</b>	<b>469,223,843</b>	<b>\$ 344,971,986</b>	<b>\$ 368,353,138</b>	<b>\$ 23,201,238</b>	<b>6.73%</b>

	Average Customer Counts	Total Therms	PSCW Adjusted 2023 Total Revenues	Proposed 2023 Total Revenues	Total Revenue \$ Change	Total Revenue % Change
<b>Transportation Customers - All</b>						
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls Lrg Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Small 0 to 20000 therms	178	2,752,650	\$ 419,262	\$ 482,021	\$ 62,759	14.97%
Commercial/Industrial Medium 20001 to 200000 therms	580	37,275,833	\$ 4,198,984	\$ 4,284,720	\$ 85,736	2.04%
Commercial/Industrial Large 200000 to 2400000 therms	205	146,420,871	\$ 8,910,894	\$ 11,912,526	\$ 3,001,632	33.68%
Commercial/Industrial Super Large Over 2400000 therms	29	156,174,880	\$ 5,853,901	\$ 8,821,224	\$ 2,967,323	50.69%
Commercial/Industrial Extra Super Large Over 15000000 therms	4	130,336,133	\$ 2,309,351	\$ 4,069,973	\$ 1,760,622	76.24%
Commercial/Industrial Small 5000 to 20000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Medium 20001 to 200000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Large 200000 to 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Super Large Over 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Small 0 to 20000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Medium 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Large 200000 to 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Super Large Over 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG2T	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG4T	1	10,001,436	\$ 218,615	\$ 282,572	\$ 63,957	29.26%
PWRDEPT	-	-	\$ -	\$ -	\$ -	0.00%
PWRDEPT FIRM	-	-	\$ -	\$ -	\$ -	0.00%
Power Generation Contracted Service	1	48,314,614	\$ 439,182	\$ 439,182	\$ -	0.00%
<b>Total - Transportation Customers - All</b>	<b>998</b>	<b>531,276,417</b>	<b>\$ 22,350,189</b>	<b>\$ 30,292,218</b>	<b>\$ 7,942,029</b>	<b>35.53%</b>

Wisconsin Public Service Corporation  
Change of Total Revenue Dollars Amounts between 2023 As Filed and 2023 Proposed Revenue with ROE of 9.8%  
for the test year ended December 31, 2023

	Average Customer Counts	Total Therms	PSCW Adjusted 2023 Total Revenues	Proposed 2023 Total Revenues	Total Revenue \$ Change	Total Revenue % Change
All Customers - All						
Residential Sales Service	303,438	254,278,236	\$ 213,194,613	\$ 231,655,211	\$ 18,460,598	8.66%
Residential Sales Service - Seasonal	1,323	1,157,449	\$ 1,236,655	\$ 1,320,690	\$ 84,035	6.80%
Firm Commercial/Industrial Standard 0 to 2000 therms	18,418	17,610,699	\$ 14,514,113	\$ 15,792,646	\$ 1,278,533	8.81%
Firm Commercial/Industrial Stnd Seasonal 0 to 2000 therms	28	29,330	\$ 27,178	\$ 29,311	\$ 2,133	7.85%
Firm Commercial/Industrial Small 2001 to 20000 therms	14,657	83,944,968	\$ 56,244,789	\$ 58,612,037	\$ 2,367,248	4.21%
Firm Cmmrc/Indstrl Sml Seasonal 2001 to 20000 therms	4	24,398	\$ 15,916	\$ 16,598	\$ 682	4.28%
Firm Commercial/Industrial Medium 20001 to 200000 therms	1,281	55,183,341	\$ 33,948,392	\$ 34,373,304	\$ 424,912	1.25%
Firm Cmmrc/Indstrl Mdm Seasonal 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Firm Commercial/Industrial Large Over 200000 therms	23	13,572,772	\$ 7,117,363	\$ 7,468,897	\$ 351,534	4.94%
Firm Cmmrc/Indstrl Lrg Seasonal Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Medium 20001 to 200000 therms	12	1,502,712	\$ 739,939	\$ 750,911	\$ 10,972	1.48%
Interruptible Commercial/Industrial Large 200001 to 2400000 therms	1	379,537	\$ 182,339	\$ 192,014	\$ 9,675	5.31%
Interruptible Commercial/Industrial Large Over 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Medium 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Large Over 200000 therms	2	15,757,725	\$ 6,366,636	\$ 6,569,083	\$ 202,447	3.18%
Commercial/Industrial Electric Generation Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls 20001 to 200000 therms	119	1,160,098	\$ 755,286	\$ 763,755	\$ 8,469	1.12%
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls Lrg Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Small 0 to 20000 therms	178	2,752,650	\$ 419,262	\$ 482,021	\$ 62,759	14.97%
Commercial/Industrial Medium 20001 to 200000 therms	580	37,275,833	\$ 4,198,984	\$ 4,284,720	\$ 85,736	2.04%
Commercial/Industrial Large 200000 to 2400000 therms	205	146,420,871	\$ 8,910,894	\$ 11,912,526	\$ 3,001,632	33.68%
Commercial/Industrial Super Large Over 2400000 therms	29	156,174,880	\$ 5,853,901	\$ 8,821,224	\$ 2,967,323	50.69%
Commercial/Industrial Extra Super Large Over 15000000 therms	4	130,336,133	\$ 2,309,351	\$ 4,069,973	\$ 1,760,622	76.24%
Commercial/Industrial Small 5000 to 20000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Medium 20001 to 200000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Large 200000 to 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Super Large Over 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG2T	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG4T	1	10,001,436	\$ 218,615	\$ 282,572	\$ 63,957	29.26%
PWRDEPT	10	24,193,731	\$ 10,425,938	\$ 10,602,547	\$ 176,609	1.69%
PWRDEPT FIRM	-	428,847	\$ 202,829	\$ 206,134	\$ 3,305	1.63%
Power Generation Contracted Service	1	48,314,614	\$ 439,182	\$ 439,182	\$ -	0.00%
Total - All Customers - All	340,313	1,000,500,260	\$ 367,322,175	\$ 398,645,356	\$ 31,323,181	8.53%

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Residential Rg-3**

Transportation Service					Sales Service				
	Old Annual	New Annual	Increase	Percent of		Old Annual	New Annual	Increase	Percent of
	<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>		<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>
\$/Mo. Fixed or equiv.	\$ 45.00	\$ 45.00	\$ -		\$/Mo. Fixed or equiv.	\$ 17.00	\$ 17.00	\$ -	
\$/Day Fixed or equiv.	\$ 1.48	\$ 1.48	\$ -		\$/Day Fixed or equiv.	\$ 0.56	\$ 0.56	\$ -	
\$/Therm-Winter	\$ 0.0889	\$ 0.1561	\$ 0.0672		\$/Therm-Winter	\$ 0.6052	\$ 0.6778	\$ 0.0726	
\$/Therm-Summer	\$ 0.0889	\$ 0.1561	\$ 0.0672		\$/Therm-Summer	\$ 0.5078	\$ 0.5804	\$ 0.0726	

Usage	# of Customers &	Old Annual	New Annual	Increase	Percent of	# of Customers &	Old Annual	New Annual	Increase	Percent of
in Therms	Class Average Use	<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>	Class Average Use	<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>
294		\$ 566.12	\$ 585.87	\$ 19.75	3.49%		\$ 377.06	\$ 398.40	\$ 21.34	5.66%
588		\$ 592.25	\$ 631.77	\$ 39.52	6.67%		\$ 550.11	\$ 592.80	\$ 42.69	7.76%
781		\$ 609.41	\$ 661.90	\$ 52.49	8.61%		\$ 663.72	\$ 720.42	\$ 56.70	8.54%
838	303438	\$ 614.48	\$ 670.79	\$ 56.31	9.16%		\$ 697.27	\$ 758.11	\$ 60.84	8.73%
1,176		\$ 644.53	\$ 723.55	\$ 79.02	12.26%		\$ 896.23	\$ 981.61	\$ 85.38	9.53%
1,470		\$ 670.66	\$ 769.45	\$ 98.79	14.73%		\$ 1,069.29	\$ 1,176.01	\$ 106.72	9.98%
1,764		\$ 696.80	\$ 815.34	\$ 118.54	17.01%		\$ 1,242.35	\$ 1,370.41	\$ 128.06	10.31%
2,058		\$ 722.94	\$ 861.23	\$ 138.29	19.13%		\$ 1,415.40	\$ 1,564.81	\$ 149.41	10.56%
2,352		\$ 749.07	\$ 907.13	\$ 158.06	21.10%		\$ 1,588.46	\$ 1,759.22	\$ 170.76	10.75%
2,646		\$ 775.21	\$ 953.02	\$ 177.81	22.94%		\$ 1,761.52	\$ 1,953.62	\$ 192.10	10.91%
2,940		\$ 801.35	\$ 998.92	\$ 197.57	24.65%		\$ 1,934.58	\$ 2,148.02	\$ 213.44	11.03%
3,234		\$ 827.48	\$ 1,044.81	\$ 217.33	26.26%		\$ 2,107.64	\$ 2,342.42	\$ 234.78	11.14%
3,528		\$ 853.62	\$ 1,090.70	\$ 237.08	27.77%		\$ 2,280.69	\$ 2,536.83	\$ 256.14	11.23%
3,822		\$ 879.76	\$ 1,136.60	\$ 256.84	29.19%		\$ 2,453.75	\$ 2,731.23	\$ 277.48	11.31%
4,116		\$ 905.89	\$ 1,182.49	\$ 276.60	30.53%		\$ 2,626.81	\$ 2,925.63	\$ 298.82	11.38%
4,410		\$ 932.03	\$ 1,228.38	\$ 296.35	31.80%		\$ 2,799.87	\$ 3,120.03	\$ 320.16	11.43%
4,704		\$ 958.17	\$ 1,274.28	\$ 316.11	32.99%		\$ 2,972.92	\$ 3,314.44	\$ 341.52	11.49%
4,998		\$ 984.30	\$ 1,320.17	\$ 335.87	34.12%		\$ 3,145.98	\$ 3,508.84	\$ 362.86	11.53%
Winter Qty %		82.99%	82.99%			Winter Qty %	82.99%	82.99%		
Summer QTY %		17.01%	17.01%			Summer QTY %	17.01%	17.01%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Standard 0 to 2000 therms  
CG-FST**

Transportation Service				Sales Service			
	Old Annual	New Annual	Increase		Old Annual	New Annual	Increase
	Rate	Rate	(Decrease)		Rate	Rate	(Decrease)
\$/Mo. Fixed or equiv.	\$ 45.00	\$ 45.00	\$ -	\$/Mo. Fixed or equiv.	\$ 17.00	\$ 17.00	\$ -
\$/Day Fixed or equiv.	\$ 1.4794	\$ 1.4794	\$ -	\$/Day Fixed or equiv.	\$ 0.5589	\$ 0.5589	\$ -
Demand Charge	N/A	N/A	N/A	Demand Charge	N/A	N/A	N/A
\$/Therm-Winter	\$ 0.0889	\$ 0.1561	\$ 0.0672	\$/Therm-Winter	\$ 0.6052	\$ 0.6778	\$ 0.0726
\$/Therm-Summer	\$ 0.0889	\$ 0.1561	\$ 0.0672	\$/Therm-Summer	\$ 0.5078	\$ 0.5804	\$ 0.0726

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
235		N/A	N/A	N/A	N/A		\$ 343.87	\$ 360.93	\$ 17.06	4.96%
335		N/A	N/A	N/A	N/A		\$ 403.39	\$ 427.71	\$ 24.32	6.03%
435		N/A	N/A	N/A	N/A		\$ 462.91	\$ 494.49	\$ 31.58	6.82%
535		N/A	N/A	N/A	N/A		\$ 522.43	\$ 561.27	\$ 38.84	7.43%
635		N/A	N/A	N/A	N/A		\$ 581.95	\$ 628.05	\$ 46.10	7.92%
735		N/A	N/A	N/A	N/A		\$ 641.47	\$ 694.83	\$ 53.36	8.32%
835		N/A	N/A	N/A	N/A		\$ 700.99	\$ 761.61	\$ 60.62	8.65%
956	18418	N/A	N/A	N/A	N/A		\$ 773.01	\$ 842.41	\$ 69.40	8.98%
1,056		N/A	N/A	N/A	N/A		\$ 832.53	\$ 909.19	\$ 76.66	9.21%
1,156		N/A	N/A	N/A	N/A		\$ 892.05	\$ 975.97	\$ 83.92	9.41%
1,256		N/A	N/A	N/A	N/A		\$ 951.57	\$ 1,042.75	\$ 91.18	9.58%
1,356		N/A	N/A	N/A	N/A		\$ 1,011.09	\$ 1,109.53	\$ 98.44	9.74%
1,456		N/A	N/A	N/A	N/A		\$ 1,070.61	\$ 1,176.31	\$ 105.70	9.87%
1,556		N/A	N/A	N/A	N/A		\$ 1,130.13	\$ 1,243.09	\$ 112.96	10.00%
1,656		N/A	N/A	N/A	N/A		\$ 1,189.64	\$ 1,309.87	\$ 120.23	10.11%
1,756		N/A	N/A	N/A	N/A		\$ 1,249.16	\$ 1,376.65	\$ 127.49	10.21%
1,900		N/A	N/A	N/A	N/A		\$ 1,334.87	\$ 1,472.81	\$ 137.94	10.33%
Winter Qty %		0.00%	0.00%			Winter Qty %	89.73%	89.73%		
Summer QTY %		0.00%	0.00%			Summer QTY %	10.27%	10.27%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Stnd Seasonal 0 to 2000 therms  
CG-FST**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 90.00	\$ -	\$ (90.00)		\$/Mo. Fixed or equiv.	\$ 34.00	\$ 34.00	\$ -		
\$/Day Fixed or equiv.	\$ 2.9588	\$ -	\$ (2.9588)		\$/Day Fixed or equiv.	\$ 1.1178	\$ 1.1178	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.0889	\$ 0.1561	\$ 0.0672		\$/Therm-Winter	\$ 0.6052	\$ 0.6778	\$ 0.0726		
\$/Therm-Summer	\$ 0.0889	\$ 0.1561	\$ 0.0672		\$/Therm-Summer	\$ 0.5078	\$ 0.5804	\$ 0.0726		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
235		N/A	N/A	N/A	N/A		\$ 323.33	\$ 340.39	\$ 17.06	5.28%
335		N/A	N/A	N/A	N/A		\$ 374.11	\$ 398.43	\$ 24.32	6.50%
435		N/A	N/A	N/A	N/A		\$ 424.89	\$ 456.47	\$ 31.58	7.43%
535		N/A	N/A	N/A	N/A		\$ 475.67	\$ 514.51	\$ 38.84	8.17%
635		N/A	N/A	N/A	N/A		\$ 526.45	\$ 572.55	\$ 46.10	8.76%
735		N/A	N/A	N/A	N/A		\$ 577.23	\$ 630.59	\$ 53.36	9.24%
835		N/A	N/A	N/A	N/A		\$ 628.01	\$ 688.63	\$ 60.62	9.65%
935		N/A	N/A	N/A	N/A		\$ 678.79	\$ 746.67	\$ 67.88	10.00%
1,035		N/A	N/A	N/A	N/A		\$ 729.57	\$ 804.71	\$ 75.14	10.30%
1,135		N/A	N/A	N/A	N/A		\$ 780.35	\$ 862.75	\$ 82.40	10.56%
1,235		N/A	N/A	N/A	N/A		\$ 831.13	\$ 920.79	\$ 89.66	10.79%
1,335		N/A	N/A	N/A	N/A		\$ 881.91	\$ 978.83	\$ 96.92	10.99%
1,435		N/A	N/A	N/A	N/A		\$ 932.69	\$ 1,036.87	\$ 104.18	11.17%
1,535		N/A	N/A	N/A	N/A		\$ 983.47	\$ 1,094.91	\$ 111.44	11.33%
1,635		N/A	N/A	N/A	N/A		\$ 1,034.25	\$ 1,152.95	\$ 118.70	11.48%
1,735		N/A	N/A	N/A	N/A		\$ 1,085.03	\$ 1,210.99	\$ 125.96	11.61%
1,835		N/A	N/A	N/A	N/A		\$ 1,135.81	\$ 1,269.03	\$ 133.22	11.73%

  

Winter Qty %	0.00%	0.00%		Winter Qty %	0.00%	0.00%
Summer QTY %	0.00%	0.00%		Summer QTY %	100.00%	100.00%

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	



**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/IndustrialSmall 2001 to 20000 therms  
CG-FS andCG-TS**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 64.00	\$ 64.00	\$ -		\$/Mo. Fixed or equiv.	\$ 30.00	\$ 30.00	\$ -		
\$/Day Fixed or equiv.	\$ 2.1041	\$ 2.1041	\$ -		\$/Day Fixed or equiv.	\$ 0.9863	\$ 0.9863	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.1026	\$ 0.1254	\$ 0.0228		\$/Therm-Winter	\$ 0.6189	\$ 0.6471	\$ 0.0282		
\$/Therm-Summer	\$ 0.1026	\$ 0.1254	\$ 0.0228		\$/Therm-Summer	\$ 0.5215	\$ 0.5497	\$ 0.0282		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
2,001		\$ 973.30	\$ 1,018.92	\$ 45.62	4.69%		\$ 1,562.81	\$ 1,619.24	\$ 56.43	3.61%
3,001		\$ 1,075.90	\$ 1,144.32	\$ 68.42	6.36%		\$ 2,163.92	\$ 2,248.54	\$ 84.62	3.91%
4,001		\$ 1,178.50	\$ 1,269.72	\$ 91.22	7.74%		\$ 2,765.02	\$ 2,877.85	\$ 112.83	4.08%
5,001		\$ 1,281.10	\$ 1,395.12	\$ 114.02	8.90%		\$ 3,366.13	\$ 3,507.15	\$ 141.02	4.19%
5,727	14657	\$ 1,355.59	\$ 1,486.16	\$ 130.57	9.63%		\$ 3,802.53	\$ 3,964.03	\$ 161.50	4.25%
6,700		\$ 1,455.42	\$ 1,608.18	\$ 152.76	10.50%		\$ 4,387.40	\$ 4,576.34	\$ 188.94	4.31%
7,700		\$ 1,558.02	\$ 1,733.58	\$ 175.56	11.27%		\$ 4,988.51	\$ 5,205.65	\$ 217.14	4.35%
8,700		\$ 1,660.62	\$ 1,858.98	\$ 198.36	11.94%		\$ 5,589.61	\$ 5,834.95	\$ 245.34	4.39%
9,700		\$ 1,763.22	\$ 1,984.38	\$ 221.16	12.54%		\$ 6,190.72	\$ 6,464.26	\$ 273.54	4.42%
10,700		\$ 1,865.82	\$ 2,109.78	\$ 243.96	13.08%		\$ 6,791.82	\$ 7,093.56	\$ 301.74	4.44%
11,700		\$ 1,968.42	\$ 2,235.18	\$ 266.76	13.55%		\$ 7,392.93	\$ 7,722.87	\$ 329.94	4.46%
12,700		\$ 2,071.02	\$ 2,360.58	\$ 289.56	13.98%		\$ 7,994.03	\$ 8,352.17	\$ 358.14	4.48%
13,700		\$ 2,173.62	\$ 2,485.98	\$ 312.36	14.37%		\$ 8,595.14	\$ 8,981.48	\$ 386.34	4.49%
14,700		\$ 2,276.22	\$ 2,611.38	\$ 335.16	14.72%		\$ 9,196.24	\$ 9,610.78	\$ 414.54	4.51%
15,700		\$ 2,378.82	\$ 2,736.78	\$ 357.96	15.05%		\$ 9,797.35	\$ 10,240.09	\$ 442.74	4.52%
16,700		\$ 2,481.42	\$ 2,862.18	\$ 380.76	15.34%		\$ 10,398.45	\$ 10,869.39	\$ 470.94	4.53%
17,700		\$ 2,584.02	\$ 2,987.58	\$ 403.56	15.62%		\$ 10,999.56	\$ 11,498.70	\$ 499.14	4.54%
Winter Qty %		81.73%	81.73%			Winter Qty %	81.73%	81.73%		
Summer QTY %		18.27%	18.27%			Summer QTY %	18.27%	18.27%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Cmmrc/Indstrl Sml Seasonal 2001 to 20000 therms  
CG-FS**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equ	\$ 122.00	\$ 6.00	\$ (116.00)		\$/Mo. Fixed or equ	\$ 60.00	\$ 60.00	\$ -		
\$/Day Fixed or eq	\$ 4.0109	\$ 0.1973	\$ (3.8136)		\$/Day Fixed or eq	\$ 1.9726	\$ 1.9726	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.1026	\$ 0.1254	\$ 0.0228		\$/Therm-Winter	\$ 0.6189	\$ 0.6471	\$ 0.0282		
\$/Therm-Summer	\$ 0.1026	\$ 0.1254	\$ 0.0228		\$/Therm-Summer	\$ 0.5215	\$ 0.5497	\$ 0.0282		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
2,001		N/A	N/A	N/A	N/A		\$ 1,403.52	\$ 1,459.95	\$ 56.43	4.02%
3,001		N/A	N/A	N/A	N/A		\$ 1,925.02	\$ 2,009.65	\$ 84.63	4.40%
4,001		N/A	N/A	N/A	N/A		\$ 2,446.52	\$ 2,559.35	\$ 112.83	4.61%
5,001		N/A	N/A	N/A	N/A		\$ 2,968.02	\$ 3,109.05	\$ 141.03	4.75%
6,001		N/A	N/A	N/A	N/A		\$ 3,489.52	\$ 3,658.75	\$ 169.23	4.85%
7,001		N/A	N/A	N/A	N/A		\$ 4,011.02	\$ 4,208.45	\$ 197.43	4.92%
8,001		N/A	N/A	N/A	N/A		\$ 4,532.52	\$ 4,758.15	\$ 225.63	4.98%
9,001		N/A	N/A	N/A	N/A		\$ 5,054.02	\$ 5,307.85	\$ 253.83	5.02%
10,001		N/A	N/A	N/A	N/A		\$ 5,575.52	\$ 5,857.55	\$ 282.03	5.06%
11,001		N/A	N/A	N/A	N/A		\$ 6,097.02	\$ 6,407.25	\$ 310.23	5.09%
12,001		N/A	N/A	N/A	N/A		\$ 6,618.52	\$ 6,956.95	\$ 338.43	5.11%
13,001		N/A	N/A	N/A	N/A		\$ 7,140.02	\$ 7,506.65	\$ 366.63	5.13%
14,001		N/A	N/A	N/A	N/A		\$ 7,661.52	\$ 8,056.35	\$ 394.83	5.15%
15,001		N/A	N/A	N/A	N/A		\$ 8,183.02	\$ 8,606.05	\$ 423.03	5.17%
16,001		N/A	N/A	N/A	N/A		\$ 8,704.52	\$ 9,155.75	\$ 451.23	5.18%
17,001		N/A	N/A	N/A	N/A		\$ 9,226.02	\$ 9,705.45	\$ 479.43	5.20%
18,001		N/A	N/A	N/A	N/A		\$ 9,747.52	\$ 10,255.15	\$ 507.63	5.21%
Winter Qty %		0.00%	0.00%			Winter Qty %	0.00%	0.00%		
Summer QTY %		100.00%	100.00%			Summer QTY %	100.00%	100.00%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Medium 20001 to 200000 therms  
CG-M and CG-TM**

Transportation Service					Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 184.00	\$ 184.00	\$ -		\$/Mo. Fixed or equiv.	\$ 150.00	\$ 150.00	\$ -	
\$/Day Fixed or equiv.	\$ 6.0493	\$ 6.0493	\$ -		\$/Day Fixed or equiv.	\$ 4.9315	\$ 4.9315	\$ -	
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A	
\$/Therm-Winter	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Winter	\$ 0.5946	\$ 0.6023	\$ 0.0077	
\$/Therm-Summer	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Summer	\$ 0.4972	\$ 0.5049	\$ 0.0077	

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001		\$ 3,774.07	\$ 3,820.08	\$ 46.01	1.22%		\$ 13,254.08	\$ 13,408.08	\$ 154.00	1.16%
30,001		\$ 4,557.07	\$ 4,626.08	\$ 69.01	1.51%		\$ 18,980.83	\$ 19,211.84	\$ 231.01	1.22%
43,087	1281	\$ 5,581.71	\$ 5,680.81	\$ 99.10	1.78%		\$ 26,474.86	\$ 26,806.63	\$ 331.77	1.25%
53,000		\$ 6,357.89	\$ 6,479.79	\$ 121.90	1.92%		\$ 32,151.79	\$ 32,559.89	\$ 408.10	1.27%
63,000		\$ 7,140.89	\$ 7,285.79	\$ 144.90	2.03%		\$ 37,878.54	\$ 38,363.64	\$ 485.10	1.28%
73,000		\$ 7,923.89	\$ 8,091.79	\$ 167.90	2.12%		\$ 43,605.29	\$ 44,167.39	\$ 562.10	1.29%
83,000		\$ 8,706.89	\$ 8,897.79	\$ 190.90	2.19%		\$ 49,332.04	\$ 49,971.14	\$ 639.10	1.30%
93,000		\$ 9,489.89	\$ 9,703.79	\$ 213.90	2.25%		\$ 55,058.80	\$ 55,774.90	\$ 716.10	1.30%
103,000		\$ 10,272.89	\$ 10,509.79	\$ 236.90	2.31%		\$ 60,785.55	\$ 61,578.65	\$ 793.10	1.30%
113,000		\$ 11,055.89	\$ 11,315.79	\$ 259.90	2.35%		\$ 66,512.30	\$ 67,382.40	\$ 870.10	1.31%
123,000		\$ 11,838.89	\$ 12,121.79	\$ 282.90	2.39%		\$ 72,239.05	\$ 73,186.15	\$ 947.10	1.31%
133,000		\$ 12,621.89	\$ 12,927.79	\$ 305.90	2.42%		\$ 77,965.81	\$ 78,989.91	\$ 1,024.10	1.31%
143,000		\$ 13,404.89	\$ 13,733.79	\$ 328.90	2.45%		\$ 83,692.56	\$ 84,793.66	\$ 1,101.10	1.32%
153,000		\$ 14,187.89	\$ 14,539.79	\$ 351.90	2.48%		\$ 89,419.31	\$ 90,597.41	\$ 1,178.10	1.32%
163,000		\$ 14,970.89	\$ 15,345.79	\$ 374.90	2.50%		\$ 95,146.06	\$ 96,401.16	\$ 1,255.10	1.32%
173,000		\$ 15,753.89	\$ 16,151.79	\$ 397.90	2.53%		\$ 100,872.82	\$ 102,204.92	\$ 1,332.10	1.32%
183,000		\$ 16,536.89	\$ 16,957.79	\$ 420.90	2.55%		\$ 106,599.57	\$ 108,008.67	\$ 1,409.10	1.32%
Winter Qty %		77.49%	77.49%			Winter Qty %	77.49%	77.49%		
Summer QTY %		22.51%	22.51%			Summer QTY %	22.51%	22.51%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Cmmrc/Indstrl Mdm Seasonal 20001 to 200000 therms  
CG-M**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 362.00	\$ 6.00	\$ (356.00)		\$/Mo. Fixed or equiv.	\$ 300.00	\$ 300.00	\$ -		
\$/Day Fixed or equiv.	\$ 11.9013	\$ 0.1973	\$ (11.7040)		\$/Day Fixed or equiv.	\$ 9.8630	\$ 9.8630	\$ -		
Demand Charge	\$ -	\$ -	\$ -		Demand Charge	\$ -	\$ -	\$ -		
\$/Therm-Winter	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Winter	\$ 0.5946	\$ 0.6023	\$ 0.0077		
\$/Therm-Summer	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Summer	\$ 0.4972	\$ 0.5049	\$ 0.0077		

  

Usage in Therms	Customer Demand Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Customer Demand Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001	0	N/A	N/A	N/A	N/A	0	\$ 11,744.49	\$ 11,898.50	\$ 154.01	1.31%
30,001	0	N/A	N/A	N/A	N/A	0	\$ 16,716.49	\$ 16,947.50	\$ 231.01	1.38%
40,001	0	N/A	N/A	N/A	N/A	0	\$ 21,688.49	\$ 21,996.50	\$ 308.01	1.42%
50,001	0	N/A	N/A	N/A	N/A	0	\$ 26,660.49	\$ 27,045.50	\$ 385.01	1.44%
60,001	0	N/A	N/A	N/A	N/A	0	\$ 31,632.49	\$ 32,094.50	\$ 462.01	1.46%
70,001	0	N/A	N/A	N/A	N/A	0	\$ 36,604.49	\$ 37,143.50	\$ 539.01	1.47%
80,001	0	N/A	N/A	N/A	N/A	0	\$ 41,576.49	\$ 42,192.50	\$ 616.01	1.48%
90,001	0	N/A	N/A	N/A	N/A	0	\$ 46,548.49	\$ 47,241.50	\$ 693.01	1.49%
100,001	0	N/A	N/A	N/A	N/A	0	\$ 51,520.49	\$ 52,290.50	\$ 770.01	1.49%
110,001	0	N/A	N/A	N/A	N/A	0	\$ 56,492.49	\$ 57,339.50	\$ 847.01	1.50%
120,001	0	N/A	N/A	N/A	N/A	0	\$ 61,464.49	\$ 62,388.50	\$ 924.01	1.50%
130,001	0	N/A	N/A	N/A	N/A	0	\$ 66,436.49	\$ 67,437.50	\$ 1,001.01	1.51%
140,001	0	N/A	N/A	N/A	N/A	0	\$ 71,408.49	\$ 72,486.50	\$ 1,078.01	1.51%
150,001	0	N/A	N/A	N/A	N/A	0	\$ 76,380.49	\$ 77,535.50	\$ 1,155.01	1.51%
160,001	0	N/A	N/A	N/A	N/A	0	\$ 81,352.49	\$ 82,584.50	\$ 1,232.01	1.51%
170,001	0	N/A	N/A	N/A	N/A	0	\$ 86,324.49	\$ 87,633.50	\$ 1,309.01	1.52%
180,001	0	N/A	N/A	N/A	N/A	0	\$ 91,296.49	\$ 92,682.50	\$ 1,386.01	1.52%

  

Winter Qty %	0.00%	0.00%		Winter Qty %	0.00%	0.00%
Summer QTY %	100.00%	100.00%		Summer QTY %	100.00%	100.00%

Gas Cost Rates:		Firm	Interruptible
Base Average Commodity Cost:	\$	0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$	0.0974	\$ -
Base Average Annual Demand Cost:	\$	0.0170	\$ 0.0170
Base Average Balancing Cost:	\$	-	\$ -
Base Average Surcharge Cost:	\$	-	\$ -
Totals:	\$	0.4901	\$ 0.3927
Transportation Administrative Charge:	\$	0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Large Over 200000 therms  
CG-FL and CG-TL**

Transportation Service

Sales Service

Usage in Therms	Transportation Service				Sales Service				
	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv.	\$ 650.00	\$ 650.00	\$ -	
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv.	\$ 21.5671	\$ 21.5671	\$ -	
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		Demand Charge	\$ 0.1475	\$ 0.1475	\$ -	
\$/Therm-Winter	\$ 0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Winter	\$ 0.5543	\$ 0.5802	\$ 0.0259	
\$/Therm-Summer	\$ 0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Summer	\$ 0.4569	\$ 0.4828	\$ 0.0259	

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	3657	\$ 16,347.38	\$ 20,447.38	\$ 4,100.00	25.08%	3657	\$ 111,878.74	\$ 117,058.74	\$ 5,180.00	4.63%
337,500	3657	\$ 21,572.38	\$ 28,491.13	\$ 6,918.75	32.07%	3657	\$ 183,012.54	\$ 191,753.79	\$ 8,741.25	4.78%
475,000	3657	\$ 26,797.38	\$ 36,534.88	\$ 9,737.50	36.34%	3657	\$ 254,146.33	\$ 266,448.83	\$ 12,302.50	4.84%
590,121	3657	\$ 31,171.98	\$ 43,269.46	\$ 12,097.48	38.81%	3657	\$ 313,702.65	\$ 328,986.78	\$ 15,284.13	4.87%
750,000	3657	\$ 37,247.38	\$ 52,622.38	\$ 15,375.00	41.28%	3657	\$ 396,413.92	\$ 415,838.92	\$ 19,425.00	4.90%
887,500	3657	\$ 42,472.38	\$ 60,666.13	\$ 18,193.75	42.84%	3657	\$ 467,547.72	\$ 490,533.97	\$ 22,986.25	4.92%
1,025,000	3657	\$ 47,697.38	\$ 68,709.88	\$ 21,012.50	44.05%	3657	\$ 538,681.52	\$ 565,229.02	\$ 26,547.50	4.93%
1,162,500	3657	\$ 52,922.38	\$ 76,753.63	\$ 23,831.25	45.03%	3657	\$ 609,815.31	\$ 639,924.06	\$ 30,108.75	4.94%
1,300,000	3657	\$ 58,147.38	\$ 84,797.38	\$ 26,650.00	45.83%	3657	\$ 680,949.11	\$ 714,619.11	\$ 33,670.00	4.94%
1,437,500	3657	\$ 63,372.38	\$ 92,841.13	\$ 29,468.75	46.50%	3657	\$ 752,082.91	\$ 789,314.16	\$ 37,231.25	4.95%
1,575,000	3657	\$ 68,597.38	\$ 100,884.88	\$ 32,287.50	47.07%	3657	\$ 823,216.70	\$ 864,009.20	\$ 40,792.50	4.96%
1,712,500	3657	\$ 73,822.38	\$ 108,928.63	\$ 35,106.25	47.56%	3657	\$ 894,350.50	\$ 938,704.25	\$ 44,353.75	4.96%
1,850,000	3657	\$ 79,047.38	\$ 116,972.38	\$ 37,925.00	47.98%	3657	\$ 965,484.29	\$ 1,013,399.29	\$ 47,915.00	4.96%
1,987,500	3657	\$ 84,272.38	\$ 125,016.13	\$ 40,743.75	48.35%	3657	\$ 1,036,618.09	\$ 1,088,094.34	\$ 51,476.25	4.97%
2,125,000	3657	\$ 89,497.38	\$ 133,059.88	\$ 43,562.50	48.67%	3657	\$ 1,107,751.89	\$ 1,162,789.39	\$ 55,037.50	4.97%
2,262,500	3657	\$ 94,722.38	\$ 141,103.63	\$ 46,381.25	48.97%	3657	\$ 1,178,885.68	\$ 1,237,484.43	\$ 58,598.75	4.97%
2,400,000	3657	\$ 99,947.38	\$ 149,147.38	\$ 49,200.00	49.23%	3657	\$ 1,250,019.48	\$ 1,312,179.48	\$ 62,160.00	4.97%
Winter Qty %		62.05%	62.05%			Winter Qty %	62.05%	62.05%		
Summer QTY %		37.95%	37.95%			Summer QTY %	37.95%	37.95%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Cmmrc/Indstrl Lrg Seasonal  
CG-FL Over 200000 therms**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv.	\$ 650.00	\$ 650.00	\$ -
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv.	\$ 21.5671	\$ 21.5671	\$ -
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		Demand Charge	\$ 0.1475	\$ 0.1475	\$ -
\$/Therm-Winter	\$ 0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Winter	\$ 0.5543	\$ 0.5802	\$ 0.0259
\$/Therm-Summer	\$ 0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Summer	\$ 0.4569	\$ 0.4828	\$ 0.0259

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	3657	N/A	N/A	N/A	N/A	3657	\$ 95,855.40	\$ 101,035.40	\$ 5,180.00	5.40%
337,500	3657	N/A	N/A	N/A	N/A	3657	\$ 158,679.15	\$ 167,420.40	\$ 8,741.25	5.51%
475,000	3657	N/A	N/A	N/A	N/A	3657	\$ 221,502.90	\$ 233,805.40	\$ 12,302.50	5.55%
612,500	3657	N/A	N/A	N/A	N/A	3657	\$ 284,326.65	\$ 300,190.40	\$ 15,863.75	5.58%
750,000	3657	N/A	N/A	N/A	N/A	3657	\$ 347,150.40	\$ 366,575.40	\$ 19,425.00	5.60%
887,500	3657	N/A	N/A	N/A	N/A	3657	\$ 409,974.15	\$ 432,960.40	\$ 22,986.25	5.61%
1,025,000	3657	N/A	N/A	N/A	N/A	3657	\$ 472,797.90	\$ 499,345.40	\$ 26,547.50	5.61%
1,162,500	3657	N/A	N/A	N/A	N/A	3657	\$ 535,621.65	\$ 565,730.40	\$ 30,108.75	5.62%
1,300,000	3657	N/A	N/A	N/A	N/A	3657	\$ 598,445.40	\$ 632,115.40	\$ 33,670.00	5.63%
1,437,500	3657	N/A	N/A	N/A	N/A	3657	\$ 661,269.15	\$ 698,500.40	\$ 37,231.25	5.63%
1,575,000	3657	N/A	N/A	N/A	N/A	3657	\$ 724,092.90	\$ 764,885.40	\$ 40,792.50	5.63%
1,712,500	3657	N/A	N/A	N/A	N/A	3657	\$ 786,916.65	\$ 831,270.40	\$ 44,353.75	5.64%
1,850,000	3657	N/A	N/A	N/A	N/A	3657	\$ 849,740.40	\$ 897,655.40	\$ 47,915.00	5.64%
1,987,500	3657	N/A	N/A	N/A	N/A	3657	\$ 912,564.15	\$ 964,040.40	\$ 51,476.25	5.64%
2,125,000	3657	N/A	N/A	N/A	N/A	3657	\$ 975,387.90	\$ 1,030,425.40	\$ 55,037.50	5.64%
2,262,500	3657	N/A	N/A	N/A	N/A	3657	\$ 1,038,211.65	\$ 1,096,810.40	\$ 58,598.75	5.64%
2,400,000	3657	N/A	N/A	N/A	N/A	3657	\$ 1,101,035.40	\$ 1,163,195.40	\$ 62,160.00	5.65%
Winter Qty %		0.00%	0.00%			Winter Qty %	0.00%	0.00%		
Summer QTY %		100.00%	100.00%			Summer QTY %	100.00%	100.00%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
 Gas Utility  
 Customer Level Comparison of Revenues at Present and Proposed Rates  
 Test Year: 2023**

**Intrptbl CmmrcI/Indstrl Snl Opprnty Sls 20001 to 200000 therms  
 CG-SOSM**

Transportation Service								Sales Service			
Usage in Therms		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change			Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
	\$/Mo. Fixed or equ	\$ 334.00	\$ 334.00	\$ -				\$/Mo. Fixed or equ	\$ 300.00	\$ 300.00	\$ -
	\$/Day Fixed or eq	\$ 10.9808	\$ 10.9808	\$ -				\$/Day Fixed or eq	\$ 9.8630	\$ 9.8630	\$ -
	Demand Charge	\$ -	\$ -	\$ -				Demand Charge	\$ -	\$ -	\$ -
	\$/Therm-Winter	\$ 0.0783	\$ 0.0806	\$ 0.0023				\$/Therm-Winter	\$ 0.4963	\$ 0.5036	\$ 0.0073
	\$/Therm-Summer	\$ 0.0783	\$ 0.0806	\$ 0.0023				\$/Therm-Summer	\$ 0.4963	\$ 0.5036	\$ 0.0073

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
9,749		N/A	N/A	N/A	N/A	119	\$ 8,438.42	\$ 8,509.59	\$ 71.17	0.84%
30,001	0	N/A	N/A	N/A	N/A		\$ 18,489.49	\$ 18,708.50	\$ 219.01	1.18%
40,001	0	N/A	N/A	N/A	N/A		\$ 23,452.49	\$ 23,744.50	\$ 292.01	1.25%
50,001	0	N/A	N/A	N/A	N/A		\$ 28,415.49	\$ 28,780.50	\$ 365.01	1.28%
60,001	0	N/A	N/A	N/A	N/A		\$ 33,378.49	\$ 33,816.50	\$ 438.01	1.31%
70,001	0	N/A	N/A	N/A	N/A		\$ 38,341.49	\$ 38,852.50	\$ 511.01	1.33%
80,001	0	N/A	N/A	N/A	N/A		\$ 43,304.49	\$ 43,888.50	\$ 584.01	1.35%
90,001	0	N/A	N/A	N/A	N/A		\$ 48,267.49	\$ 48,924.50	\$ 657.01	1.36%
100,001	0	N/A	N/A	N/A	N/A		\$ 53,230.49	\$ 53,960.50	\$ 730.01	1.37%
110,001	0	N/A	N/A	N/A	N/A		\$ 58,193.49	\$ 58,996.50	\$ 803.01	1.38%
120,001	0	N/A	N/A	N/A	N/A		\$ 63,156.49	\$ 64,032.50	\$ 876.01	1.39%
130,001	0	N/A	N/A	N/A	N/A		\$ 68,119.49	\$ 69,068.50	\$ 949.01	1.39%
140,001	0	N/A	N/A	N/A	N/A		\$ 73,082.49	\$ 74,104.50	\$ 1,022.01	1.40%
150,001	0	N/A	N/A	N/A	N/A		\$ 78,045.49	\$ 79,140.50	\$ 1,095.01	1.40%
160,001	0	N/A	N/A	N/A	N/A		\$ 83,008.49	\$ 84,176.50	\$ 1,168.01	1.41%
170,001	0	N/A	N/A	N/A	N/A		\$ 87,971.49	\$ 89,212.50	\$ 1,241.01	1.41%
180,001	0	N/A	N/A	N/A	N/A		\$ 92,934.49	\$ 94,248.50	\$ 1,314.01	1.41%

  

Winter Qty %	0.00%	0.00%		Winter Qty %	0.00%	0.00%
Summer QTY %	100.00%	100.00%		Summer QTY %	100.00%	100.00%

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.1268	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.5195	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Intrptbl Cmmrc/Indstrl Sni Opprnty Sls Lrg Over 200000 therms  
CG-SOSL**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv.	\$ 650.00	\$ 650.00	\$ -
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv.	\$ 21.5671	\$ 21.5671	\$ -
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		Demand Charge	\$ 0.1475	\$ 0.1475	\$ -
\$/Therm-Winter	\$ 0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Winter	\$ 0.4560	\$ 0.4815	\$ 0.0255
\$/Therm-Summer	\$ 0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Summer	\$ 0.4560	\$ 0.4815	\$ 0.0255

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	0	N/A	N/A	N/A	N/A	2856	\$ 95,557.26	\$ 100,657.26	\$ 5,100.00	5.34%
337,500	0	N/A	N/A	N/A	N/A	2856	\$ 158,257.26	\$ 166,863.51	\$ 8,606.25	5.44%
475,000	0	N/A	N/A	N/A	N/A	2856	\$ 220,957.26	\$ 233,069.76	\$ 12,112.50	5.48%
612,500	0	N/A	N/A	N/A	N/A	2856	\$ 283,657.26	\$ 299,276.01	\$ 15,618.75	5.51%
750,000	0	N/A	N/A	N/A	N/A	2856	\$ 346,357.26	\$ 365,482.26	\$ 19,125.00	5.52%
887,500	0	N/A	N/A	N/A	N/A	2856	\$ 409,057.26	\$ 431,688.51	\$ 22,631.25	5.53%
1,025,000	0	N/A	N/A	N/A	N/A	2856	\$ 471,757.26	\$ 497,894.76	\$ 26,137.50	5.54%
1,162,500	0	N/A	N/A	N/A	N/A	2856	\$ 534,457.26	\$ 564,101.01	\$ 29,643.75	5.55%
1,300,000	0	N/A	N/A	N/A	N/A	2856	\$ 597,157.26	\$ 630,307.26	\$ 33,150.00	5.55%
1,437,500	0	N/A	N/A	N/A	N/A	2856	\$ 659,857.26	\$ 696,513.51	\$ 36,656.25	5.56%
1,575,000	0	N/A	N/A	N/A	N/A	2856	\$ 722,557.26	\$ 762,719.76	\$ 40,162.50	5.56%
1,712,500	0	N/A	N/A	N/A	N/A	2856	\$ 785,257.26	\$ 828,926.01	\$ 43,668.75	5.56%
1,850,000	0	N/A	N/A	N/A	N/A	2856	\$ 847,957.26	\$ 895,132.26	\$ 47,175.00	5.56%
1,987,500	0	N/A	N/A	N/A	N/A	2856	\$ 910,657.26	\$ 961,338.51	\$ 50,681.25	5.57%
2,125,000	0	N/A	N/A	N/A	N/A	2856	\$ 973,357.26	\$ 1,027,544.76	\$ 54,187.50	5.57%
2,262,500	0	N/A	N/A	N/A	N/A	2856	\$ 1,036,057.26	\$ 1,093,751.01	\$ 57,693.75	5.57%
2,400,000	0	N/A	N/A	N/A	N/A	2856	\$ 1,098,757.26	\$ 1,159,957.26	\$ 61,200.00	5.57%
Winter Qty %		0.00%	0.00%			Winter Qty %	0.00%	0.00%		
Summer QTY %		100.00%	100.00%			Summer QTY %	100.00%	100.00%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.1268	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.5195	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	



**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Medium 20001 to 200000 therms  
CG-IM and CG-TM**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 184.00	\$ 184.00	\$ -		\$/Mo. Fixed or equiv.	\$ 150.00	\$ -	
\$/Day Fixed or equiv.	\$ 6.0493	\$ 6.0493	\$ -		\$/Day Fixed or equiv.	\$ 4.9315	\$ -	
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	
\$/Therm-Winter	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Winter	\$ 0.4963	\$ 0.0073	
\$/Therm-Summer	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Summer	\$ 0.4963	\$ 0.0073	

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001		\$ 3,774.07	\$ 3,820.08	\$ 46.01	1.22%		\$ 11,726.49	\$ 11,872.50	\$ 146.01	1.25%
30,001		\$ 4,557.07	\$ 4,626.08	\$ 69.01	1.51%		\$ 16,689.49	\$ 16,908.50	\$ 219.01	1.31%
40,001		\$ 5,340.07	\$ 5,432.08	\$ 92.01	1.72%		\$ 21,652.49	\$ 21,944.50	\$ 292.01	1.35%
50,001		\$ 6,123.07	\$ 6,238.08	\$ 115.01	1.88%		\$ 26,615.49	\$ 26,980.50	\$ 365.01	1.37%
60,001		\$ 6,906.07	\$ 7,044.08	\$ 138.01	2.00%		\$ 31,578.49	\$ 32,016.50	\$ 438.01	1.39%
70,001		\$ 7,689.07	\$ 7,850.08	\$ 161.01	2.09%		\$ 36,541.49	\$ 37,052.50	\$ 511.01	1.40%
80,001		\$ 8,472.07	\$ 8,656.08	\$ 184.01	2.17%		\$ 41,504.49	\$ 42,088.50	\$ 584.01	1.41%
90,001		\$ 9,255.07	\$ 9,462.08	\$ 207.01	2.24%		\$ 46,467.49	\$ 47,124.50	\$ 657.01	1.41%
100,001		\$ 10,038.07	\$ 10,268.08	\$ 230.01	2.29%		\$ 51,430.49	\$ 52,160.50	\$ 730.01	1.42%
110,001		\$ 10,821.07	\$ 11,074.08	\$ 253.01	2.34%		\$ 56,393.49	\$ 57,196.50	\$ 803.01	1.42%
120,001		\$ 11,604.07	\$ 11,880.08	\$ 276.01	2.38%		\$ 61,356.49	\$ 62,232.50	\$ 876.01	1.43%
130,001		\$ 12,387.07	\$ 12,686.08	\$ 299.01	2.41%		\$ 66,319.49	\$ 67,268.50	\$ 949.01	1.43%
140,001		\$ 13,170.07	\$ 13,492.08	\$ 322.01	2.45%		\$ 71,282.49	\$ 72,304.50	\$ 1,022.01	1.43%
150,001		\$ 13,953.07	\$ 14,298.08	\$ 345.01	2.47%		\$ 76,245.49	\$ 77,340.50	\$ 1,095.01	1.44%
160,001		\$ 14,736.07	\$ 15,104.08	\$ 368.01	2.50%		\$ 81,208.49	\$ 82,376.50	\$ 1,168.01	1.44%
170,001		\$ 15,519.07	\$ 15,910.08	\$ 391.01	2.52%		\$ 86,171.49	\$ 87,412.50	\$ 1,241.01	1.44%
180,001		\$ 16,302.07	\$ 16,716.08	\$ 414.01	2.54%		\$ 91,134.49	\$ 92,448.50	\$ 1,314.01	1.44%
Winter Qty %		77.49%	77.49%			Winter Qty %	77.49%	77.49%		
Summer QTY %		22.51%	22.51%			Summer QTY %	22.51%	22.51%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ -	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.3927	\$ 0.3927

Transportation Administrative Charge: \$ 0.9205

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Large 200001 to 240000 therms  
CG-IL and CG-TL**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
	\$/Mo. Fixed or equiv. \$	684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv. \$	650.00	\$ 650.00	\$ -	
	\$/Day Fixed or equiv. \$	22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv. \$	21.5671	\$ 21.5671	\$ -	
	Demand Charge \$	0.1475	\$ 0.1475	\$ -		Demand Charge \$	0.1475	\$ 0.1475	\$ -	
	\$/Therm-Winter \$	0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Winter \$	0.4560	\$ 0.4815	\$ 0.0255	
	\$/Therm-Summer \$	0.0380	\$ 0.0585	\$ 0.0205		\$/Therm-Summer \$	0.4560	\$ 0.4815	\$ 0.0255	

  

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	2856	\$ 16,229.23	\$ 20,329.23	\$ 4,100.00	25.26%	2856	\$ 99,493.25	\$ 104,593.25	\$ 5,100.00	5.13%
337,500	2856	\$ 21,454.23	\$ 28,372.98	\$ 6,918.75	32.25%	2856	\$ 162,193.25	\$ 170,799.50	\$ 8,606.25	5.31%
475,000	2856	\$ 26,679.23	\$ 36,416.73	\$ 9,737.50	36.50%	2856	\$ 224,893.25	\$ 237,005.75	\$ 12,112.50	5.39%
612,500	2856	\$ 31,904.23	\$ 44,460.48	\$ 12,556.25	39.36%	2856	\$ 287,593.25	\$ 303,212.00	\$ 15,618.75	5.43%
645,000	2856	\$ 33,139.23	\$ 46,361.73	\$ 13,222.50	39.90%	2856	\$ 302,413.25	\$ 318,860.75	\$ 16,447.50	5.44%
782,500	2856	\$ 38,364.23	\$ 54,405.48	\$ 16,041.25	41.81%	2856	\$ 365,113.25	\$ 385,067.00	\$ 19,953.75	5.47%
920,000	2856	\$ 43,589.23	\$ 62,449.23	\$ 18,860.00	43.27%	2856	\$ 427,813.25	\$ 451,273.25	\$ 23,460.00	5.48%
1,057,500	2856	\$ 48,814.23	\$ 70,492.98	\$ 21,678.75	44.41%	2856	\$ 490,513.25	\$ 517,479.50	\$ 26,966.25	5.50%
1,195,000	2856	\$ 54,039.23	\$ 78,536.73	\$ 24,497.50	45.33%	2856	\$ 553,213.25	\$ 583,685.75	\$ 30,472.50	5.51%
1,332,500	2856	\$ 59,264.23	\$ 86,580.48	\$ 27,316.25	46.09%	2856	\$ 615,913.25	\$ 649,892.00	\$ 33,978.75	5.52%
1,470,000	2856	\$ 64,489.23	\$ 94,624.23	\$ 30,135.00	46.73%	2856	\$ 678,613.25	\$ 716,098.25	\$ 37,485.00	5.52%
1,607,500	2856	\$ 69,714.23	\$ 102,667.98	\$ 32,953.75	47.27%	2856	\$ 741,313.25	\$ 782,304.50	\$ 40,991.25	5.53%
1,745,000	2856	\$ 74,939.23	\$ 110,711.73	\$ 35,772.50	47.74%	2856	\$ 804,013.25	\$ 848,510.75	\$ 44,497.50	5.53%
1,882,500	2856	\$ 80,164.23	\$ 118,755.48	\$ 38,591.25	48.14%	2856	\$ 866,713.25	\$ 914,717.00	\$ 48,003.75	5.54%
2,020,000	2856	\$ 85,389.23	\$ 126,799.23	\$ 41,410.00	48.50%	2856	\$ 929,413.25	\$ 980,923.25	\$ 51,510.00	5.54%
2,157,500	2856	\$ 90,614.23	\$ 134,842.98	\$ 44,228.75	48.81%	2856	\$ 992,113.25	\$ 1,047,129.50	\$ 55,016.25	5.55%
2,295,000	2856	\$ 95,839.23	\$ 142,886.73	\$ 47,047.50	49.09%	2856	\$ 1,054,813.25	\$ 1,113,335.75	\$ 58,522.50	5.55%

  

Winter Qty %	62.05%	62.05%		Winter Qty %	62.05%	62.05%
Summer QTY %	37.95%	37.95%		Summer QTY %	37.95%	37.95%

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	0.0974	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.4901	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Super Large Over 240000 therms  
CG-ISL and CG-TSL**

Transportation Service						Sales Service				
Usage in Therms		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
	\$/Mo. Fixed or equiv.	\$ 3,740.00	\$ 3,740.00	\$ -		\$/Mo. Fixed or equiv.	\$ 3,706.00	\$ 3,706.00	\$ -	
	\$/Day Fixed or equiv.	\$ 122.9589	\$ 122.9589	\$ -		\$/Day Fixed or equiv.	\$ 122.0384	\$ 122.0384	\$ -	
	Demand Charge	\$ 0.1000	\$ 0.1000	\$ -		Demand Charge	\$ 0.1000	\$ 0.1000	\$ -	
	\$/Therm-Winter	\$ 0.0238	\$ 0.0428	\$ 0.0190		\$/Therm-Winter	\$ 0.4418	\$ 0.4658	\$ 0.0240	
	\$/Therm-Summer	\$ 0.0238	\$ 0.0428	\$ 0.0190		\$/Therm-Summer	\$ 0.4418	\$ 0.4658	\$ 0.0240	

  

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
2,400,001	24006	\$ 104,400.62	\$ 150,000.64	\$ 45,600.02	43.68%	24006	\$ 1,107,265.06	\$ 1,164,865.08	\$ 57,600.02	5.20%
3,187,501	24006	\$ 123,143.12	\$ 183,705.64	\$ 60,562.52	49.18%	24006	\$ 1,455,182.56	\$ 1,531,682.58	\$ 76,500.02	5.26%
3,975,001	24006	\$ 141,885.62	\$ 217,410.64	\$ 75,525.02	53.23%	24006	\$ 1,803,100.06	\$ 1,898,500.08	\$ 95,400.02	5.29%
4,762,501	24006	\$ 160,628.12	\$ 251,115.64	\$ 90,487.52	56.33%	24006	\$ 2,151,017.56	\$ 2,265,317.58	\$ 114,300.02	5.31%
5,550,001	24006	\$ 179,370.62	\$ 284,820.64	\$ 105,450.02	58.79%	24006	\$ 2,498,935.06	\$ 2,632,135.08	\$ 133,200.02	5.33%
6,000,000	24006	\$ 190,080.60	\$ 304,080.60	\$ 114,000.00	59.97%	24006	\$ 2,697,744.62	\$ 2,841,744.62	\$ 144,000.00	5.34%
6,787,500	24006	\$ 208,823.10	\$ 337,785.60	\$ 128,962.50	61.76%	24006	\$ 3,045,662.12	\$ 3,208,562.12	\$ 162,900.00	5.35%
7,575,000	24006	\$ 227,565.60	\$ 371,490.60	\$ 143,925.00	63.25%	24006	\$ 3,393,579.62	\$ 3,575,379.62	\$ 181,800.00	5.36%
8,362,500	24006	\$ 246,308.10	\$ 405,195.60	\$ 158,887.50	64.51%	24006	\$ 3,741,497.12	\$ 3,942,197.12	\$ 200,700.00	5.36%
9,150,000	24006	\$ 265,050.60	\$ 438,900.60	\$ 173,850.00	65.59%	24006	\$ 4,089,414.62	\$ 4,309,014.62	\$ 219,600.00	5.37%
9,937,500	24006	\$ 283,793.10	\$ 472,605.60	\$ 188,812.50	66.53%	24006	\$ 4,437,332.12	\$ 4,675,832.12	\$ 238,500.00	5.37%
10,725,000	24006	\$ 302,535.60	\$ 506,310.60	\$ 203,775.00	67.36%	24006	\$ 4,785,249.62	\$ 5,042,649.62	\$ 257,400.00	5.38%
11,512,500	24006	\$ 321,278.10	\$ 540,015.60	\$ 218,737.50	68.08%	24006	\$ 5,133,167.12	\$ 5,409,467.12	\$ 276,300.00	5.38%
12,300,000	24006	\$ 340,020.60	\$ 573,720.60	\$ 233,700.00	68.73%	24006	\$ 5,481,084.62	\$ 5,776,284.62	\$ 295,200.00	5.39%
13,087,500	24006	\$ 358,763.10	\$ 607,425.60	\$ 248,662.50	69.31%	24006	\$ 5,829,002.12	\$ 6,143,102.12	\$ 314,100.00	5.39%
13,875,000	24006	\$ 377,505.60	\$ 641,130.60	\$ 263,625.00	69.83%	24006	\$ 6,176,919.62	\$ 6,509,919.62	\$ 333,000.00	5.39%
14,662,500	24006	\$ 396,248.10	\$ 674,835.60	\$ 278,587.50	70.31%	24006	\$ 6,524,837.12	\$ 6,876,737.12	\$ 351,900.00	5.39%

  

Winter Qty %	62.05%	62.05%		Winter Qty %	62.05%	62.05%
Summer QTY %	37.95%	37.95%		Summer QTY %	37.95%	37.95%

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	0.0974	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.4901	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Commercial/Industrial Extra Super Large Over 1500000 therms  
CG-IXSL and CG-TXSL**

Transportation Service						Sales Service				
Usage in Therms		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
	\$/Mo. Fixed or equiv.	\$ 29,781.50	\$ 51,742.33	\$ 21,960.83		\$/Mo. Fixed or equiv.	\$ 29,747.50	\$ 51,708.33	\$ 21,960.83	
	\$/Day Fixed or equiv.	\$ 979.1178	\$ 1,701.1178	\$ 722.0000		\$/Day Fixed or equiv.	\$ 978.1973	\$ 1,700.1973	\$ 722.0000	
	Demand Charge	\$ 0.0425	\$ 0.0450	\$ 0.0025		Demand Charge	\$ 0.0425	\$ 0.0450	\$ 0.0025	
	\$/Therm-Winter	\$ 0.0047	\$ 0.0100	\$ 0.0053		\$/Therm-Winter	\$ 0.4007	\$ 0.4330	\$ 0.0323	
	\$/Therm-Summer	\$ 0.0047	\$ 0.0100	\$ 0.0053		\$/Therm-Summer	\$ 0.4007	\$ 0.4330	\$ 0.0323	

  

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
15,000,000	72243	\$ 430,948.32	\$ 774,158.93	\$ 343,210.61	79.64%	72243	\$ 6,370,612.34	\$ 7,118,822.95	\$ 748,210.61	11.74%
15,937,500	72243	\$ 435,354.57	\$ 783,533.93	\$ 348,179.36	79.98%	72243	\$ 6,746,268.59	\$ 7,524,760.45	\$ 778,491.86	11.54%
16,875,000	72243	\$ 439,760.82	\$ 792,908.93	\$ 353,148.11	80.30%	72243	\$ 7,121,924.84	\$ 7,930,697.95	\$ 808,773.11	11.36%
17,812,500	72243	\$ 444,167.07	\$ 802,283.93	\$ 358,116.86	80.63%	72243	\$ 7,497,581.09	\$ 8,336,635.45	\$ 839,054.36	11.19%
18,750,000	72243	\$ 448,573.32	\$ 811,658.93	\$ 363,085.61	80.94%	72243	\$ 7,873,237.34	\$ 8,742,572.95	\$ 869,335.61	11.04%
19,332,500	72243	\$ 451,311.07	\$ 817,483.93	\$ 366,172.86	81.14%	72243	\$ 8,106,645.09	\$ 8,994,795.45	\$ 888,150.36	10.96%
20,270,000	72243	\$ 455,717.32	\$ 826,858.93	\$ 371,141.61	81.44%	72243	\$ 8,482,301.34	\$ 9,400,732.95	\$ 918,431.61	10.83%
21,207,500	72243	\$ 460,123.57	\$ 836,233.93	\$ 376,110.36	81.74%	72243	\$ 8,857,957.59	\$ 9,806,670.45	\$ 948,712.86	10.71%
22,145,000	72243	\$ 464,529.82	\$ 845,608.93	\$ 381,079.11	82.04%	72243	\$ 9,233,613.84	\$ 10,212,607.95	\$ 978,994.11	10.60%
23,082,500	72243	\$ 468,936.07	\$ 854,983.93	\$ 386,047.86	82.32%	72243	\$ 9,609,270.09	\$ 10,618,545.45	\$ 1,009,275.36	10.50%
24,020,000	72243	\$ 473,342.32	\$ 864,358.93	\$ 391,016.61	82.61%	72243	\$ 9,984,926.34	\$ 11,024,482.95	\$ 1,039,556.61	10.41%
24,957,500	72243	\$ 477,748.57	\$ 873,733.93	\$ 395,985.36	82.89%	72243	\$ 10,360,582.59	\$ 11,430,420.45	\$ 1,069,837.86	10.33%
25,895,000	72243	\$ 482,154.82	\$ 883,108.93	\$ 400,954.11	83.16%	72243	\$ 10,736,238.84	\$ 11,836,357.95	\$ 1,100,119.11	10.25%
26,832,500	72243	\$ 486,561.07	\$ 892,483.93	\$ 405,922.86	83.43%	72243	\$ 11,111,895.09	\$ 12,242,295.45	\$ 1,130,400.36	10.17%
27,770,000	72243	\$ 490,967.32	\$ 901,858.93	\$ 410,891.61	83.69%	72243	\$ 11,487,551.34	\$ 12,648,232.95	\$ 1,160,681.61	10.10%
28,707,500	72243	\$ 495,373.57	\$ 911,233.93	\$ 415,860.36	83.95%	72243	\$ 11,863,207.59	\$ 13,054,170.45	\$ 1,190,962.86	10.04%
29,645,000	72243	\$ 499,779.82	\$ 920,608.93	\$ 420,829.11	84.20%	72243	\$ 12,238,863.84	\$ 13,460,107.95	\$ 1,221,244.11	9.98%

  

Winter Qty %	62.05%	62.05%		Winter Qty %	62.05%	62.05%
Summer QTY %	37.95%	37.95%		Summer QTY %	37.95%	37.95%

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	-	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.3927	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Electric Generation Medium 20001 to 200000 therms  
CG-IEGM**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 184.00	\$ 198.58	\$ 14.58		\$/Mo. Fixed or equiv.	\$ 150.00	\$ 150.00	\$ -		
\$/Day Fixed or equiv.	\$ 6.0493	\$ 6.5288	\$ 0.4795		\$/Day Fixed or equiv.	\$ 4.9315	\$ 4.9315	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Winter	\$ 0.4963	\$ 0.5036	\$ 0.0073		
\$/Therm-Summer	\$ 0.0783	\$ 0.0806	\$ 0.0023		\$/Therm-Summer	\$ 0.4963	\$ 0.5036	\$ 0.0073		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001		N/A	N/A	N/A	N/A		\$ 11,726.49	\$ 11,872.50	\$ 146.01	1.25%
30,001		N/A	N/A	N/A	N/A		\$ 16,689.49	\$ 16,908.50	\$ 219.01	1.31%
40,001		N/A	N/A	N/A	N/A		\$ 21,652.49	\$ 21,944.50	\$ 292.01	1.35%
50,001		N/A	N/A	N/A	N/A		\$ 26,615.49	\$ 26,980.50	\$ 365.01	1.37%
60,001		N/A	N/A	N/A	N/A		\$ 31,578.49	\$ 32,016.50	\$ 438.01	1.39%
70,001		N/A	N/A	N/A	N/A		\$ 36,541.49	\$ 37,052.50	\$ 511.01	1.40%
80,001		N/A	N/A	N/A	N/A		\$ 41,504.49	\$ 42,088.50	\$ 584.01	1.41%
90,001		N/A	N/A	N/A	N/A		\$ 46,467.49	\$ 47,124.50	\$ 657.01	1.41%
100,001		N/A	N/A	N/A	N/A		\$ 51,430.49	\$ 52,160.50	\$ 730.01	1.42%
110,001		N/A	N/A	N/A	N/A		\$ 56,393.49	\$ 57,196.50	\$ 803.01	1.42%
120,001		N/A	N/A	N/A	N/A		\$ 61,356.49	\$ 62,232.50	\$ 876.01	1.43%
130,001		N/A	N/A	N/A	N/A		\$ 66,319.49	\$ 67,268.50	\$ 949.01	1.43%
140,001		N/A	N/A	N/A	N/A		\$ 71,282.49	\$ 72,304.50	\$ 1,022.01	1.43%
150,001		N/A	N/A	N/A	N/A		\$ 76,245.49	\$ 77,340.50	\$ 1,095.01	1.44%
160,001		N/A	N/A	N/A	N/A		\$ 81,208.49	\$ 82,376.50	\$ 1,168.01	1.44%
170,001		N/A	N/A	N/A	N/A		\$ 86,171.49	\$ 87,412.50	\$ 1,241.01	1.44%
180,001		N/A	N/A	N/A	N/A		\$ 91,134.49	\$ 92,448.50	\$ 1,314.01	1.44%
Winter Qty %		77.49%	77.49%			Winter Qty %	77.49%	77.49%		
Summer QTY %		22.51%	22.51%			Summer QTY %	22.51%	22.51%		

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	-	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.3927	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Electric Generation Large Over 200000 therms  
CG-IEGL**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 7,029.00	\$ 7,607.75	\$ 578.75		\$/Mo. Fixed or equiv.	\$ 6,995.00	\$ 7,573.75	\$ 578.75
\$/Day Fixed or equiv.	\$ 231.0904	\$ 250.1178	\$ 19.0274		\$/Day Fixed or equiv.	\$ 230.1699	\$ 249.1973	\$ 19.0274
Demand Charge	\$ 0.0662	\$ 0.0720	\$ 0.0058		Demand Charge	\$ 0.0662	\$ 0.0720	\$ 0.0058
\$/Therm-Winter	\$ 0.0127	\$ 0.0164	\$ 0.0037		\$/Therm-Winter	\$ 0.4087	\$ 0.4191	\$ 0.0104
\$/Therm-Summer	\$ 0.0127	\$ 0.0164	\$ 0.0037		\$/Therm-Summer	\$ 0.4087	\$ 0.4191	\$ 0.0104

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	177257	N/A	N/A	N/A	N/A	177257	\$ 177,486.43	\$ 187,539.52	\$ 10,053.09	5.66%
337,500	177257	N/A	N/A	N/A	N/A	177257	\$ 233,682.68	\$ 245,165.77	\$ 11,483.09	4.91%
475,000	177257	N/A	N/A	N/A	N/A	177257	\$ 289,878.93	\$ 302,792.02	\$ 12,913.09	4.45%
612,500	177257	N/A	N/A	N/A	N/A	177257	\$ 346,075.18	\$ 360,418.27	\$ 14,343.09	4.14%
750,000	177257	N/A	N/A	N/A	N/A	177257	\$ 402,271.43	\$ 418,044.52	\$ 15,773.09	3.92%
887,500	177257	N/A	N/A	N/A	N/A	177257	\$ 458,467.68	\$ 475,670.77	\$ 17,203.09	3.75%
1,025,000	177257	N/A	N/A	N/A	N/A	177257	\$ 514,663.93	\$ 533,297.02	\$ 18,633.09	3.62%
1,162,500	177257	N/A	N/A	N/A	N/A	177257	\$ 570,860.18	\$ 590,923.27	\$ 20,063.09	3.51%
1,300,000	177257	N/A	N/A	N/A	N/A	177257	\$ 627,056.43	\$ 648,549.52	\$ 21,493.09	3.43%
1,437,500	177257	N/A	N/A	N/A	N/A	177257	\$ 683,252.68	\$ 706,175.77	\$ 22,923.09	3.35%
1,575,000	177257	N/A	N/A	N/A	N/A	177257	\$ 739,448.93	\$ 763,802.02	\$ 24,353.09	3.29%
1,712,500	177257	N/A	N/A	N/A	N/A	177257	\$ 795,645.18	\$ 821,428.27	\$ 25,783.09	3.24%
1,850,000	177257	N/A	N/A	N/A	N/A	177257	\$ 851,841.43	\$ 879,054.52	\$ 27,213.09	3.19%
1,987,500	177257	N/A	N/A	N/A	N/A	177257	\$ 908,037.68	\$ 936,680.77	\$ 28,643.09	3.15%
2,125,000	177257	N/A	N/A	N/A	N/A	177257	\$ 964,233.93	\$ 994,307.02	\$ 30,073.09	3.12%
2,262,500	177257	N/A	N/A	N/A	N/A	177257	\$ 1,020,430.18	\$ 1,051,933.27	\$ 31,503.09	3.09%
2,400,000	177257	N/A	N/A	N/A	N/A	177257	\$ 1,076,626.43	\$ 1,109,559.52	\$ 32,933.09	3.06%

Winter Qty %	62.05%	62.05%	Winter Qty %	62.05%	62.05%
Summer QTY %	37.95%	37.95%	Summer QTY %	37.95%	37.95%

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
<b>Totals:</b>	<b>\$ 0.4901</b>	<b>\$ 0.3927</b>
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
 Gas Utility  
 Customer Level Comparison of Revenues at Present and Proposed Rates  
 Test Year: 2023**

**Seasonal Opportunity Sales Medium 20,001 therms to 200,000 therms annually**

Effective September 1, 2023

Transportation Service					Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	NA	NA	NA		\$ 150.00	\$ 15.21	\$ (134.79)		
\$/Day Fixed or eq	NA	NA	NA		\$ 4.9315	\$ 0.5000	\$ (4.4315)		
Demand Charge	NA	NA	NA		NA	NA	NA		
\$/Therm	NA	NA	NA		\$ 0.5036	\$ 0.6943	\$ 0.1907		
					\$ 0.5036	\$ 0.6461	\$ 0.1425		
					\$ 0.5036	\$ 0.5718	\$ 0.0682		

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
7,500		NA	NA	NA	NA		\$ 5,577.00	\$ 5,389.74	\$ (187.26)	-3.36%
9,747	119	NA	NA	NA	NA		\$ 6,708.59	\$ 6,949.83	\$ 241.24	3.60%
20,000		NA	NA	NA	NA		\$ 11,872.00	\$ 13,730.89	\$ 1,858.89	15.66%
30,000		NA	NA	NA	NA		\$ 16,908.00	\$ 20,215.98	\$ 3,307.98	19.56%
40,000		NA	NA	NA	NA		\$ 21,944.00	\$ 26,701.07	\$ 4,757.07	21.68%
50,000		NA	NA	NA	NA		\$ 26,980.00	\$ 32,628.61	\$ 5,648.61	20.94%
60,000		NA	NA	NA	NA		\$ 32,016.00	\$ 38,407.86	\$ 6,391.86	19.96%
70,000		NA	NA	NA	NA		\$ 37,052.00	\$ 44,187.10	\$ 7,135.10	19.26%
80,000		NA	NA	NA	NA		\$ 42,088.00	\$ 49,966.34	\$ 7,878.34	18.72%
90,000		NA	NA	NA	NA		\$ 47,124.00	\$ 55,745.58	\$ 8,621.58	18.30%
100,000		NA	NA	NA	NA		\$ 52,160.00	\$ 61,524.82	\$ 9,364.82	17.95%
110,000		NA	NA	NA	NA		\$ 57,196.00	\$ 67,304.06	\$ 10,108.06	17.67%
120,000		NA	NA	NA	NA		\$ 62,232.00	\$ 73,083.30	\$ 10,851.30	17.44%
130,000		NA	NA	NA	NA		\$ 67,268.00	\$ 78,862.54	\$ 11,594.54	17.24%
140,000		NA	NA	NA	NA		\$ 72,304.00	\$ 84,641.78	\$ 12,337.78	17.06%
150,000		NA	NA	NA	NA		\$ 77,340.00	\$ 90,421.02	\$ 13,081.02	16.91%
160,000		NA	NA	NA	NA		\$ 82,376.00	\$ 96,200.27	\$ 13,824.27	16.78%
Winter Qty %		NA	NA				5.00%	5.00%		
Summer QTY %		NA	NA				95.00%	95.00%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3760	\$ 0.3760
Base Average Peak Demand Cost:	\$ -	\$ -
Base Average Annual Demand Cost:	\$ 0.0167	\$ 0.0167
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.3927	\$ 0.3927

**Wisconsin Public Service Corporation  
 Gas Utility  
 Customer Level Comparison of Revenues at Present and Proposed Rates  
 Test Year: 2023**

**Seasonal Opportunity Sales Large Over 200,000 therms annually**

Effective September 1, 2023

Transportation Service					Sales Service			
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	NA	NA	NA		\$ 650.00	\$ 30.42	\$ (619.58)	
\$/Day Fixed or equiv.	NA	NA	NA		\$ 21.3698	\$ 1.0000	\$ (20.3698)	
Demand Charge	NA	NA	NA		\$ 0.1475	NA	NA	
\$/Therm	NA	NA	NA		\$ 0.4815	\$ 0.6943	\$ 0.2128	
					\$ 0.4815	\$ 0.6461	\$ 0.1646	
					\$ 0.4815	\$ 0.5718	\$ 0.0903	

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000		NA	NA	NA	NA		\$ 107,049.98	\$ 118,397.23	\$ 11,347.25	10.60%
206,000		NA	NA	NA	NA		\$ 110,027.48	\$ 121,831.70	\$ 11,804.22	10.73%
212,000		NA	NA	NA	NA		\$ 113,004.98	\$ 125,266.17	\$ 12,261.19	10.85%
218,000		NA	NA	NA	NA		\$ 115,982.48	\$ 128,700.64	\$ 12,718.16	10.97%
224,000	0	NA	NA	NA	NA		\$ 118,959.98	\$ 132,135.11	\$ 13,175.13	11.08%
230,000		NA	NA	NA	NA		\$ 121,937.48	\$ 135,569.58	\$ 13,632.10	11.18%
236,000		NA	NA	NA	NA		\$ 124,914.98	\$ 139,004.05	\$ 14,089.07	11.28%
242,000		NA	NA	NA	NA		\$ 127,892.48	\$ 142,438.52	\$ 14,546.04	11.37%
248,000		NA	NA	NA	NA		\$ 130,869.98	\$ 145,872.99	\$ 15,003.01	11.46%
254,000		NA	NA	NA	NA		\$ 133,847.48	\$ 149,307.46	\$ 15,459.98	11.55%
260,000		NA	NA	NA	NA		\$ 136,824.98	\$ 152,741.92	\$ 15,916.94	11.63%
266,000		NA	NA	NA	NA		\$ 139,802.48	\$ 156,176.39	\$ 16,373.91	11.71%
272,000		NA	NA	NA	NA		\$ 142,779.98	\$ 159,610.86	\$ 16,830.88	11.79%
278,000		NA	NA	NA	NA		\$ 145,757.48	\$ 163,045.33	\$ 17,287.85	11.86%
284,000		NA	NA	NA	NA		\$ 148,734.98	\$ 166,479.80	\$ 17,744.82	11.93%
290,000		NA	NA	NA	NA		\$ 151,712.48	\$ 169,914.27	\$ 18,201.79	12.00%
296,000		NA	NA	NA	NA		\$ 154,689.98	\$ 173,348.74	\$ 18,658.76	12.06%
Winter Qty %		NA	NA			Winter Qty %	0.50%	0.50%		
Summer QTY %		NA	NA			Drying Season QTY %	99.50%	99.50%		

Gas Cost Rates:		Firm	Interruptible
Base Average Commodity Cost:	\$	0.3760	\$ 0.3760
Base Average Peak Demand Cost:	\$	-	\$ -
Base Average Annual Demand Cost:	\$	0.0167	\$ 0.0167
Base Average Balancing Cost:	\$	-	\$ -
Base Average Surcharge Cost:	\$	-	\$ -
Totals:	\$	0.3927	\$ 0.3927



SCHEDULE 9

**Electric Revenue Yield - Test Year 2023**

Rate Schedule	Booked Energy MWh	Revenue Yield in 2023 With Current Rates	Revenue Yield in 2023 With Proposed Rates	Percent Change in 2023 Over Current	Cost of Service Revenue Requirement
Rg1	2,788,820	\$427,751,486	\$490,106,910	14.58%	
Rg3-OTOU	82,957	\$10,570,694	\$12,211,487	15.52%	
Rg5-OTOU	21,908	\$3,121,039	\$3,551,192	13.78%	
Rg RR	3,449	\$470,897	\$524,149	11.31%	
Total Residential & Farm	2,897,133	\$441,914,116	\$506,393,738	14.59%	\$508,254,684
Cg1	807,993	\$107,115,064	\$121,742,239	13.66%	\$120,468,296
Cg1 RR	15	\$2,385	\$2,618	9.79%	
Cg3-OTOU	98,112	\$11,614,154	\$13,117,317	12.94%	
Total Small General Secondary	906,120	\$118,731,603	\$134,862,174	13.59%	\$133,193,803
Total Small Customer Class	<b>3,803,253</b>	<b>\$560,645,718</b>	<b>\$641,255,912</b>	<b>14.38%</b>	\$641,448,487
Cg5	241,646	\$26,150,022	\$29,602,784	13.20%	
Cg5 RR	0	\$0	\$0	0.00%	
Total Medium Customer Class	<b>241,646</b>	<b>\$26,150,022</b>	<b>\$29,602,784</b>	<b>13.20%</b>	\$28,909,346
Cg-20	2,736,301	\$249,200,898	\$285,620,343	14.61%	
Cg-20RR	54,930	\$5,108,566	\$5,865,558	14.82%	
Cp-Secondary	710,647	\$59,327,515	\$65,360,380	10.17%	
Cp-Primary	1,067,791	\$81,806,929	\$88,041,573	7.62%	
Cp-Transmission	962,359	\$60,976,928	\$67,308,495	10.38%	
Cp-Secondary RR	68,866	\$5,347,311	\$6,023,130	12.64%	
Cp-Primary RR	108,475	\$7,809,109	\$8,666,170	10.98%	
Cp-Transmission RR	162,115	\$10,759,665	\$12,043,291	11.93%	
NLMP	272,776	\$17,091,348	\$17,091,348	0.00%	
RTMP	637,344	\$43,692,285	\$43,692,285	0.00%	
Total Large Customer Class	<b>6,781,603</b>	<b>\$541,120,554</b>	<b>\$599,712,573</b>	<b>10.83%</b>	\$603,016,412
Ls-1	40,306	\$12,958,704	\$13,600,906	4.96%	
Total Street Lighting & Other	<b>40,306</b>	<b>\$12,958,704</b>	<b>\$13,600,906</b>	4.96%	\$10,985,108
COEV-R	0	\$22,955	\$24,777	7.94%	
WHEV-R	0	\$500	\$723	44.68%	
EV-C	0	\$26,592	\$25,728	-3.25%	
Total EV Customer Class	0	\$50,047	\$51,228	2.36%	\$69,226
Naturewise-Residential		\$126,691	\$67,410	-46.79%	
Naturewise-C&I		\$54,173	\$28,824	-46.79%	
Automatic transfer switch		\$83,616	\$85,056	1.72%	
Parallel generation		\$24,020	\$24,020	0.00%	
Total Misc Customer Class	0	\$288,500	\$205,311	-28.84%	
Total Wisconsin Retail	<b>10,866,809</b>	<b>\$1,141,213,544</b>	<b>\$1,284,428,714</b>	<b>12.55%</b>	<b>\$1,284,428,578</b>

Wisconsin Public Service Corporation  
Proposed Revenues as compared to Cost of Service Study A (COSS A) with ROE of 10.0%  
for the test year ended December 31, 2023

SUMMARY SALES CUSTOMERS, THERMS, and MARGIN \$

All Sales Customers -	Average Customer Counts	Total Therms	2023 Proposed		All Margin Revenues
			Total Revenues	Gas Revenues	
Residential Sales Service	304,761	255,435,685	\$ 233,384,593	\$ 122,584,685	\$ 110,799,908
0 - 2000 Cg-FST	18,445	17,640,029	\$ 15,850,188	\$ 8,742,445	\$ 7,107,743
2001 - 20000 Cg-FS	14,661	83,969,366	\$ 58,779,783	\$ 40,166,312	\$ 18,613,471
20001 - 200000 Cg-FM, Cg-IM	1,412	57,846,151	\$ 35,986,046	\$ 26,859,091	\$ 9,126,955
200001 - 2400000 Cg-FL, Cg-IL	24	13,952,309	\$ 7,683,195	\$ 6,061,463	\$ 1,621,732
2400000 - 15000000 Cg-ISL	2	15,757,725	\$ -	\$ -	\$ -
15000001 and Over Cg-IXSL	-	-	\$ -	\$ -	\$ -
20001 - 200000 Elec. Generation	-	-	\$ -	\$ -	\$ -
200001 - 2400000 Elec. Generation	10	24,622,578	\$ 17,417,206	\$ 13,723,624	\$ 3,693,582
2400000 - 15000000 Elec. Generation	-	-	\$ -	\$ -	\$ -
15000001 and Over Elec. Generation	-	-	\$ -	\$ -	\$ -
Contracted Service	-	-	\$ -	\$ -	\$ -
<b>Total SUMMARY SALES CUSTOMERS, THERMS, and MARGIN \$</b>	<b>339,315</b>	<b>469,223,843</b>	<b>369,101,011</b>	<b>218,137,620</b>	<b>\$ 150,963,391</b>

SUMMARY TRANSPORTATION CUSTOMERS, THERMS, and MARGIN \$

All Customers -	Average Customer Counts	Total Therms	2023 Proposed		All Margin Revenues
			Total Revenues	Gas Revenues	
Residential Sales Service	-	-	\$ -	\$ -	\$ -
0 - 2000 Cg-FST	-	-	\$ -	\$ -	\$ -
2001 - 20000 Cg-FS	178	2,752,650	\$ 486,424	\$ -	\$ 486,424
20001 - 200000 Cg-FM, Cg-IM	580	37,275,833	\$ 4,340,632	\$ -	\$ 4,340,632
200001 - 2400000 Cg-FL, Cg-IL	205	146,420,871	\$ 12,117,515	\$ -	\$ 12,117,515
2400000 - 15000000 Cg-ISL	29	156,174,880	\$ 9,008,636	\$ -	\$ 9,008,636
15000001 and Over Cg-IXSL	4	130,336,133	\$ 4,069,973	\$ -	\$ 4,069,973
20001 - 200000 Elec. Generation	-	-	\$ -	\$ -	\$ -
200001 - 2400000 Elec. Generation	-	-	\$ -	\$ -	\$ -
2400000 - 15000000 Elec. Generation	-	-	\$ -	\$ -	\$ -
15000001 and Over Elec. Generation	-	-	\$ -	\$ -	\$ -
Contracted Service	2	58,316,050	\$ 721,754	\$ -	\$ 721,754
<b>Total SUMMARY TRANSPORTATION CUSTOMERS, THERMS, and MARGIN \$</b>	<b>998</b>	<b>531,276,417</b>	<b>30,744,934</b>	<b>-</b>	<b>\$ 30,744,934</b>

SUMMARY ALL CUSTOMERS, THERMS, and MARGIN \$

All Customers -	Average Customer Counts	Total Therms	2023 Proposed			COSS A Results	Difference with All Margin Revenues
			Total Revenues	Gas Revenues	All Margin Revenues		
Residential Sales Service	304,761	255,435,685	\$ 233,384,593	\$ 122,584,685	\$ 110,799,908	\$ 111,147,215	\$ (347,307)
0 - 2000 Cg-FST	18,445	17,640,029	\$ 15,850,188	\$ 8,742,445	\$ 7,107,743	\$ -	\$ 7,107,743
2001 - 20000 Cg-FS	14,839	86,722,016	\$ 59,266,207	\$ 40,166,312	\$ 19,099,895	\$ 25,568,585	\$ (6,468,690)
20001 - 200000 Cg-FM, Cg-IM	1,992	95,121,984	\$ 40,326,678	\$ 26,859,091	\$ 13,467,587	\$ 12,630,064	\$ 837,523
200001 - 2400000 Cg-FL, Cg-IL	229	160,373,180	\$ 19,800,710	\$ 6,061,463	\$ 13,739,247	\$ 11,631,501	\$ 2,107,746
2400000 - 15000000 Cg-ISL	29	156,174,880	\$ 9,008,636	\$ -	\$ 9,008,636	\$ 8,707,881	\$ 300,755
15000001 and Over Cg-IXSL	4	130,336,133	\$ 4,069,973	\$ -	\$ 4,069,973	\$ 6,332,752	\$ (2,262,779)
20001 - 200000 Elec. Generation	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
200001 - 2400000 Elec. Generation	12	40,380,303	\$ 17,417,206	\$ 13,723,624	\$ 3,693,582	\$ 5,028,293	\$ (1,334,711)
2400000 - 15000000 Elec. Generation	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
15000001 and Over Elec. Generation	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Service	2	58,316,050	\$ 721,754	\$ -	\$ 721,754	\$ 657,786	\$ 63,968
<b>Total SUMMARY ALL CUSTOMERS, THERMS, and MARGIN \$</b>	<b>340,313</b>	<b>1,000,500,260</b>	<b>399,845,945</b>	<b>218,137,620</b>	<b>\$ 181,708,325</b>	<b>\$ 181,704,077</b>	<b>\$ 4,248</b>

Wisconsin Public Service Corporation  
Change of Total Revenue Dollars Amounts between 2023 As Filed and 2023 Proposed Revenue with ROE of 10.0%  
for the test year ended December 31, 2023

	Average Customer Counts	Total Therms	PSCW Adjusted 2023 Total Revenues	Proposed 2023 Total Revenues	Total Revenue \$ Change	Total Revenue % Change
<b>Sales Customers - All</b>						
Residential Sales Service	303,438	254,278,236	\$ 213,194,613	\$ 232,062,052	\$ 18,867,439	8.85%
Residential Sales Service - Seasonal	1,323	1,157,449	\$ 1,236,655	\$ 1,322,541	\$ 85,886	6.95%
Firm Commercial/Industrial Standard 0 to 2000 therms	18,418	17,610,699	\$ 14,514,113	\$ 15,820,828	\$ 1,306,715	9.00%
Firm Commercial/Industrial Stnd Seasonal 0 to 2000 therms	28	29,330	\$ 27,178	\$ 29,360	\$ 2,182	8.03%
Firm Commercial/Industrial Small 2001 to 20000 therms	14,657	83,944,968	\$ 56,244,789	\$ 58,763,136	\$ 2,518,347	4.48%
Firm Cmmrc/Indstrl Sml Seasonal 2001 to 20000 therms	4	24,398	\$ 15,916	\$ 16,647	\$ 731	4.59%
Firm Commercial/Industrial Medium 20001 to 200000 therms	1,281	55,183,341	\$ 33,948,392	\$ 34,467,118	\$ 518,726	1.53%
Firm Cmmrc/Indstrl Mdm Seasonal 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Firm Commercial/Industrial Large Over 200000 therms	23	13,572,772	\$ 7,117,363	\$ 7,490,610	\$ 373,247	5.24%
Firm Cmmrc/Indstrl Lrg Seasonal Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Medium 20001 to 200000 therms	12	1,502,712	\$ 739,939	\$ 753,314	\$ 13,375	1.81%
Interruptible Commercial/Industrial Large 200001 to 2400000 therms	1	379,537	\$ 182,339	\$ 192,585	\$ 10,246	5.62%
Interruptible Commercial/Industrial Super Large Over 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Medium 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Large Over 200000 therms	2	15,757,725	\$ 6,366,636	\$ 6,569,083	\$ 202,447	3.18%
Commercial/Industrial Electric Generation Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls 20001 to 200000 therms	119	1,160,098	\$ 755,286	\$ 765,614	\$ 10,328	1.37%
PWRDEPT	10	24,193,731	\$ 10,425,938	\$ 10,641,257	\$ 215,319	2.07%
PWRDEPT FIRM	-	428,847	\$ 202,829	\$ 206,866	\$ 4,037	1.99%
Power Generation Contracted Service	-	-	\$ -	\$ -	\$ -	0.00%
<b>Total - Sales Customers - All</b>	<b>339,315</b>	<b>469,223,843</b>	<b>\$ 344,971,986</b>	<b>\$ 369,101,011</b>	<b>\$ 23,909,669</b>	<b>6.93%</b>

	Average Customer Counts	Total Therms	PSCW Adjusted 2023 Total Revenues	Proposed 2023 Total Revenues	Total Revenue \$ Change	Total Revenue % Change
<b>Transportation Customers - All</b>						
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls Lrg Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Small 0 to 20000 therms	178	2,752,650	\$ 419,262	\$ 486,424	\$ 67,162	16.02%
Commercial/Industrial Medium 20001 to 200000 therms	580	37,275,833	\$ 4,198,984	\$ 4,340,632	\$ 141,648	3.37%
Commercial/Industrial Large 200000 to 2400000 therms	205	146,420,871	\$ 8,910,894	\$ 12,117,515	\$ 3,206,621	35.99%
Commercial/Industrial Super Large Over 2400000 therms	29	156,174,880	\$ 5,853,901	\$ 9,008,636	\$ 3,154,735	53.89%
Commercial/Industrial Extra Super Large Over 15000000 therms	4	130,336,133	\$ 2,309,351	\$ 4,069,973	\$ 1,760,622	76.24%
Commercial/Industrial Small 5000 to 20000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Medium 20001 to 200000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Large 200000 to 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Super Large Over 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Small 0 to 20000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Medium 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Large 200000 to 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Super Large Over 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Electric Generation Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG2T	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG4T	1	10,001,436	\$ 218,615	\$ 282,572	\$ 63,957	29.26%
PWRDEPT	-	-	\$ -	\$ -	\$ -	0.00%
PWRDEPT FIRM	-	-	\$ -	\$ -	\$ -	0.00%
Power Generation Contracted Service	1	48,314,614	\$ 439,182	\$ 439,182	\$ -	0.00%
<b>Total - Transportation Customers - All</b>	<b>998</b>	<b>531,276,417</b>	<b>\$ 22,350,189</b>	<b>\$ 30,744,934</b>	<b>\$ 8,394,745</b>	<b>37.56%</b>

Wisconsin Public Service Corporation  
Change of Total Revenue Dollars Amounts between 2023 As Filed and 2023 Proposed Revenue with ROE of 10.0%  
for the test year ended December 31, 2023

	Average Customer Counts	Total Therms	PSCW Adjusted 2023 Total Revenues	Proposed 2023 Total Revenues	Total Revenue \$ Change	Total Revenue % Change
All Customers - All						
Residential Sales Service	303,438	254,278,236	\$ 213,194,613	\$ 232,062,052	\$ 18,867,439	8.85%
Residential Sales Service - Seasonal	1,323	1,157,449	\$ 1,236,655	\$ 1,322,541	\$ 85,886	6.95%
Firm Commercial/Industrial Standard 0 to 2000 therms	18,418	17,610,699	\$ 14,514,113	\$ 15,820,828	\$ 1,306,715	9.00%
Firm Commercial/Industrial Stnd Seasonal 0 to 2000 therms	28	29,330	\$ 27,178	\$ 29,360	\$ 2,182	8.03%
Firm Commercial/Industrial Small 2001 to 20000 therms	14,657	83,944,968	\$ 56,244,789	\$ 58,763,136	\$ 2,518,347	4.48%
Firm Cmmrc/Indstrl Sml Seasonal 2001 to 20000 therms	4	24,398	\$ 15,916	\$ 16,647	\$ 731	4.59%
Firm Commercial/Industrial Medium 20001 to 200000 therms	1,281	55,183,341	\$ 33,948,392	\$ 34,467,118	\$ 518,726	1.53%
Firm Cmmrc/Indstrl Mdm Seasonal 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Firm Commercial/Industrial Large Over 200000 therms	23	13,572,772	\$ 7,117,363	\$ 7,490,610	\$ 373,247	5.24%
Firm Cmmrc/Indstrl Lrg Seasonal Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Medium 20001 to 200000 therms	12	1,502,712	\$ 739,939	\$ 753,314	\$ 13,375	1.81%
Interruptible Commercial/Industrial Large 200001 to 2400000 therms	1	379,537	\$ 182,339	\$ 192,585	\$ 10,246	5.62%
Interruptible Commercial/Industrial Large Over 2400000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Medium 20001 to 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Interruptible Commercial/Industrial Electric Generation Large Over 200000 therms	2	15,757,725	\$ 6,366,636	\$ 6,569,083	\$ 202,447	3.18%
Commercial/Industrial Electric Generation Extra Super Large Over 15000000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls 20001 to 200000 therms	119	1,160,098	\$ 755,286	\$ 765,614	\$ 10,328	1.37%
Intrptbl Cmmrc/Indstrl Sml Opprnty Sls Lrg Over 200000 therms	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Small 0 to 20000 therms	178	2,752,650	\$ 419,262	\$ 486,424	\$ 67,162	16.02%
Commercial/Industrial Medium 20001 to 200000 therms	580	37,275,833	\$ 4,198,984	\$ 4,340,632	\$ 141,648	3.37%
Commercial/Industrial Large 200000 to 2400000 therms	205	146,420,871	\$ 8,910,894	\$ 12,117,515	\$ 3,206,621	35.99%
Commercial/Industrial Super Large Over 2400000 therms	29	156,174,880	\$ 5,853,901	\$ 9,008,636	\$ 3,154,735	53.89%
Commercial/Industrial Extra Super Large Over 15000000 therms	4	130,336,133	\$ 2,309,351	\$ 4,069,973	\$ 1,760,622	76.24%
Commercial/Industrial Small 5000 to 20000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Medium 20001 to 200000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Large 200000 to 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
Commercial/Industrial Super Large Over 2400000 therms Choice A	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG2T	-	-	\$ -	\$ -	\$ -	0.00%
CSR TSL-IG4T	1	10,001,436	\$ 218,615	\$ 282,572	\$ 63,957	29.26%
PWRDEPT	10	24,193,731	\$ 10,425,938	\$ 10,641,257	\$ 215,319	2.07%
PWRDEPT FIRM	-	428,847	\$ 202,829	\$ 206,866	\$ 4,037	1.99%
Power Generation Contracted Service	1	48,314,614	\$ 439,182	\$ 439,182	\$ -	0.00%
<b>Total - All Customers - All</b>	<b>340,313</b>	<b>1,000,500,260</b>	<b>\$ 367,322,175</b>	<b>\$ 399,845,945</b>	<b>\$ 32,523,770</b>	<b>8.85%</b>

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Residential Rg-3**

Transportation Service					Sales Service				
	Old Annual	New Annual	Increase	Percent of		Old Annual	New Annual	Increase	Percent of
	<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>		<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>
\$/Mo. Fixed or equiv.	\$ 45.00	\$ 45.00	\$ -		\$/Mo. Fixed or equiv.	\$ 17.00	\$ 17.00	\$ -	
\$/Day Fixed or equiv.	\$ 1.48	\$ 1.48	\$ -		\$/Day Fixed or equiv.	\$ 0.56	\$ 0.56	\$ -	
\$/Therm-Winter	\$ 0.0889	\$ 0.1575	\$ 0.0686		\$/Therm-Winter	\$ 0.6052	\$ 0.6794	\$ 0.0742	
\$/Therm-Summer	\$ 0.0889	\$ 0.1575	\$ 0.0686		\$/Therm-Summer	\$ 0.5078	\$ 0.5820	\$ 0.0742	

Usage	# of Customers &	Old Annual	New Annual	Increase	Percent of	# of Customers &	Old Annual	New Annual	Increase	Percent of
in Therms	Class Average Use	<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>	Class Average Use	<u>Bill</u>	<u>Bill</u>	<u>(Decrease)</u>	<u>Change</u>
294		\$ 566.12	\$ 586.29	\$ 20.17	3.56%		\$ 377.06	\$ 398.87	\$ 21.81	5.78%
588		\$ 592.25	\$ 632.59	\$ 40.34	6.81%		\$ 550.11	\$ 593.74	\$ 43.63	7.93%
781		\$ 609.41	\$ 662.99	\$ 53.58	8.79%		\$ 663.72	\$ 721.67	\$ 57.95	8.73%
838	303438	\$ 614.48	\$ 671.97	\$ 57.49	9.36%		\$ 697.27	\$ 759.45	\$ 62.18	8.92%
1,176		\$ 644.53	\$ 725.20	\$ 80.67	12.52%		\$ 896.23	\$ 983.49	\$ 87.26	9.74%
1,470		\$ 670.66	\$ 771.51	\$ 100.85	15.04%		\$ 1,069.29	\$ 1,178.36	\$ 109.07	10.20%
1,764		\$ 696.80	\$ 817.81	\$ 121.01	17.37%		\$ 1,242.35	\$ 1,373.23	\$ 130.88	10.53%
2,058		\$ 722.94	\$ 864.12	\$ 141.18	19.53%		\$ 1,415.40	\$ 1,568.11	\$ 152.71	10.79%
2,352		\$ 749.07	\$ 910.42	\$ 161.35	21.54%		\$ 1,588.46	\$ 1,762.98	\$ 174.52	10.99%
2,646		\$ 775.21	\$ 956.73	\$ 181.52	23.42%		\$ 1,761.52	\$ 1,957.85	\$ 196.33	11.15%
2,940		\$ 801.35	\$ 1,003.03	\$ 201.68	25.17%		\$ 1,934.58	\$ 2,152.73	\$ 218.15	11.28%
3,234		\$ 827.48	\$ 1,049.34	\$ 221.86	26.81%		\$ 2,107.64	\$ 2,347.60	\$ 239.96	11.39%
3,528		\$ 853.62	\$ 1,095.64	\$ 242.02	28.35%		\$ 2,280.69	\$ 2,542.47	\$ 261.78	11.48%
3,822		\$ 879.76	\$ 1,141.95	\$ 262.19	29.80%		\$ 2,453.75	\$ 2,737.34	\$ 283.59	11.56%
4,116		\$ 905.89	\$ 1,188.25	\$ 282.36	31.17%		\$ 2,626.81	\$ 2,932.22	\$ 305.41	11.63%
4,410		\$ 932.03	\$ 1,234.56	\$ 302.53	32.46%		\$ 2,799.87	\$ 3,127.09	\$ 327.22	11.69%
4,704		\$ 958.17	\$ 1,280.86	\$ 322.69	33.68%		\$ 2,972.92	\$ 3,321.96	\$ 349.04	11.74%
4,998		\$ 984.30	\$ 1,327.17	\$ 342.87	34.83%		\$ 3,145.98	\$ 3,516.83	\$ 370.85	11.79%
Winter Qty %		82.99%	82.99%			Winter Qty %	82.99%	82.99%		
Summer QTY %		17.01%	17.01%			Summer QTY %	17.01%	17.01%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Standard 0 to 2000 therms  
CG-FST**

Transportation Service				Sales Service			
	Old Annual	New Annual	Increase		Old Annual	New Annual	Increase
	Rate	Rate	(Decrease)		Rate	Rate	(Decrease)
\$/Mo. Fixed or equiv.	\$ 45.00	\$ 45.00	\$ -	\$/Mo. Fixed or equiv.	\$ 17.00	\$ 17.00	\$ -
\$/Day Fixed or equiv.	\$ 1.4794	\$ 1.4794	\$ -	\$/Day Fixed or equiv.	\$ 0.5589	\$ 0.5589	\$ -
Demand Charge	N/A	N/A	N/A	Demand Charge	N/A	N/A	N/A
\$/Therm-Winter	\$ 0.0889	\$ 0.1575	\$ 0.0686	\$/Therm-Winter	\$ 0.6052	\$ 0.6794	\$ 0.0742
\$/Therm-Summer	\$ 0.0889	\$ 0.1575	\$ 0.0686	\$/Therm-Summer	\$ 0.5078	\$ 0.5820	\$ 0.0742

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
235		N/A	N/A	N/A	N/A		\$ 343.87	\$ 361.31	\$ 17.44	5.07%
335		N/A	N/A	N/A	N/A		\$ 403.39	\$ 428.25	\$ 24.86	6.16%
435		N/A	N/A	N/A	N/A		\$ 462.91	\$ 495.19	\$ 32.28	6.97%
535		N/A	N/A	N/A	N/A		\$ 522.43	\$ 562.13	\$ 39.70	7.60%
635		N/A	N/A	N/A	N/A		\$ 581.95	\$ 629.07	\$ 47.12	8.10%
735		N/A	N/A	N/A	N/A		\$ 641.47	\$ 696.01	\$ 54.54	8.50%
835		N/A	N/A	N/A	N/A		\$ 700.99	\$ 762.95	\$ 61.96	8.84%
956	18418	N/A	N/A	N/A	N/A		\$ 773.01	\$ 843.94	\$ 70.93	9.18%
1,056		N/A	N/A	N/A	N/A		\$ 832.53	\$ 910.88	\$ 78.35	9.41%
1,156		N/A	N/A	N/A	N/A		\$ 892.05	\$ 977.82	\$ 85.77	9.61%
1,256		N/A	N/A	N/A	N/A		\$ 951.57	\$ 1,044.76	\$ 93.19	9.79%
1,356		N/A	N/A	N/A	N/A		\$ 1,011.09	\$ 1,111.70	\$ 100.61	9.95%
1,456		N/A	N/A	N/A	N/A		\$ 1,070.61	\$ 1,178.64	\$ 108.03	10.09%
1,556		N/A	N/A	N/A	N/A		\$ 1,130.13	\$ 1,245.58	\$ 115.45	10.22%
1,656		N/A	N/A	N/A	N/A		\$ 1,189.64	\$ 1,312.52	\$ 122.88	10.33%
1,756		N/A	N/A	N/A	N/A		\$ 1,249.16	\$ 1,379.46	\$ 130.30	10.43%
1,900		N/A	N/A	N/A	N/A		\$ 1,334.87	\$ 1,475.85	\$ 140.98	10.56%
Winter Qty %		0.00%	0.00%			Winter Qty %	89.73%	89.73%		
Summer QTY %		0.00%	0.00%			Summer QTY %	10.27%	10.27%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Stnd Seasonal 0 to 2000 therms  
CG-FST**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 90.00	\$ -	\$ (90.00)		\$/Mo. Fixed or equiv.	\$ 34.00	\$ 34.00	\$ -		
\$/Day Fixed or equiv.	\$ 2.9588	\$ -	\$ (2.9588)		\$/Day Fixed or equiv.	\$ 1.1178	\$ 1.1178	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.0889	\$ 0.1575	\$ 0.0686		\$/Therm-Winter	\$ 0.6052	\$ 0.6794	\$ 0.0742		
\$/Therm-Summer	\$ 0.0889	\$ 0.1575	\$ 0.0686		\$/Therm-Summer	\$ 0.5078	\$ 0.5820	\$ 0.0742		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
235		N/A	N/A	N/A	N/A		\$ 323.33	\$ 340.77	\$ 17.44	5.39%
335		N/A	N/A	N/A	N/A		\$ 374.11	\$ 398.97	\$ 24.86	6.65%
435		N/A	N/A	N/A	N/A		\$ 424.89	\$ 457.17	\$ 32.28	7.60%
535		N/A	N/A	N/A	N/A		\$ 475.67	\$ 515.37	\$ 39.70	8.35%
635		N/A	N/A	N/A	N/A		\$ 526.45	\$ 573.57	\$ 47.12	8.95%
735		N/A	N/A	N/A	N/A		\$ 577.23	\$ 631.77	\$ 54.54	9.45%
835		N/A	N/A	N/A	N/A		\$ 628.01	\$ 689.97	\$ 61.96	9.87%
935		N/A	N/A	N/A	N/A		\$ 678.79	\$ 748.17	\$ 69.38	10.22%
1,035		N/A	N/A	N/A	N/A		\$ 729.57	\$ 806.37	\$ 76.80	10.53%
1,135		N/A	N/A	N/A	N/A		\$ 780.35	\$ 864.57	\$ 84.22	10.79%
1,235		N/A	N/A	N/A	N/A		\$ 831.13	\$ 922.77	\$ 91.64	11.03%
1,335		N/A	N/A	N/A	N/A		\$ 881.91	\$ 980.97	\$ 99.06	11.23%
1,435		N/A	N/A	N/A	N/A		\$ 932.69	\$ 1,039.17	\$ 106.48	11.42%
1,535		N/A	N/A	N/A	N/A		\$ 983.47	\$ 1,097.37	\$ 113.90	11.58%
1,635		N/A	N/A	N/A	N/A		\$ 1,034.25	\$ 1,155.57	\$ 121.32	11.73%
1,735		N/A	N/A	N/A	N/A		\$ 1,085.03	\$ 1,213.77	\$ 128.74	11.87%
1,835		N/A	N/A	N/A	N/A		\$ 1,135.81	\$ 1,271.97	\$ 136.16	11.99%

  

Winter Qty %	0.00%	0.00%		Winter Qty %	0.00%	0.00%
Summer QTY %	0.00%	0.00%		Summer QTY %	100.00%	100.00%

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	



**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/IndustrialSmall 2001 to 20000 therms  
CG-FS andCG-TS**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 64.00	\$ 64.00	\$ -		\$/Mo. Fixed or equiv.	\$ 30.00	\$ 30.00	\$ -		
\$/Day Fixed or equiv.	\$ 2.1041	\$ 2.1041	\$ -		\$/Day Fixed or equiv.	\$ 0.9863	\$ 0.9863	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.1026	\$ 0.1270	\$ 0.0244		\$/Therm-Winter	\$ 0.6189	\$ 0.6489	\$ 0.0300		
\$/Therm-Summer	\$ 0.1026	\$ 0.1270	\$ 0.0244		\$/Therm-Summer	\$ 0.5215	\$ 0.5515	\$ 0.0300		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
2,001		\$ 973.30	\$ 1,022.12	\$ 48.82	5.02%		\$ 1,562.81	\$ 1,622.84	\$ 60.03	3.84%
3,001		\$ 1,075.90	\$ 1,149.12	\$ 73.22	6.81%		\$ 2,163.92	\$ 2,253.95	\$ 90.03	4.16%
4,001		\$ 1,178.50	\$ 1,276.12	\$ 97.62	8.28%		\$ 2,765.02	\$ 2,885.05	\$ 120.03	4.34%
5,001		\$ 1,281.10	\$ 1,403.12	\$ 122.02	9.52%		\$ 3,366.13	\$ 3,516.16	\$ 150.03	4.46%
5,727	14657	\$ 1,355.59	\$ 1,495.33	\$ 139.74	10.31%		\$ 3,802.53	\$ 3,974.34	\$ 171.81	4.52%
6,700		\$ 1,455.42	\$ 1,618.90	\$ 163.48	11.23%		\$ 4,387.40	\$ 4,588.40	\$ 201.00	4.58%
7,700		\$ 1,558.02	\$ 1,745.90	\$ 187.88	12.06%		\$ 4,988.51	\$ 5,219.51	\$ 231.00	4.63%
8,700		\$ 1,660.62	\$ 1,872.90	\$ 212.28	12.78%		\$ 5,589.61	\$ 5,850.61	\$ 261.00	4.67%
9,700		\$ 1,763.22	\$ 1,999.90	\$ 236.68	13.42%		\$ 6,190.72	\$ 6,481.72	\$ 291.00	4.70%
10,700		\$ 1,865.82	\$ 2,126.90	\$ 261.08	13.99%		\$ 6,791.82	\$ 7,112.82	\$ 321.00	4.73%
11,700		\$ 1,968.42	\$ 2,253.90	\$ 285.48	14.50%		\$ 7,392.93	\$ 7,743.93	\$ 351.00	4.75%
12,700		\$ 2,071.02	\$ 2,380.90	\$ 309.88	14.96%		\$ 7,994.03	\$ 8,375.03	\$ 381.00	4.77%
13,700		\$ 2,173.62	\$ 2,507.90	\$ 334.28	15.38%		\$ 8,595.14	\$ 9,006.14	\$ 411.00	4.78%
14,700		\$ 2,276.22	\$ 2,634.90	\$ 358.68	15.76%		\$ 9,196.24	\$ 9,637.24	\$ 441.00	4.80%
15,700		\$ 2,378.82	\$ 2,761.90	\$ 383.08	16.10%		\$ 9,797.35	\$ 10,268.35	\$ 471.00	4.81%
16,700		\$ 2,481.42	\$ 2,888.90	\$ 407.48	16.42%		\$ 10,398.45	\$ 10,899.45	\$ 501.00	4.82%
17,700		\$ 2,584.02	\$ 3,015.90	\$ 431.88	16.71%		\$ 10,999.56	\$ 11,530.56	\$ 531.00	4.83%
Winter Qty %		81.73%	81.73%			Winter Qty %	81.73%	81.73%		
Summer QTY %		18.27%	18.27%			Summer QTY %	18.27%	18.27%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
 Gas Utility  
 Customer Level Comparison of Revenues at Present and Proposed Rates  
 Test Year: 2023**

**Firm Cmmrcl/Indstrl Sml Seasonal 2001 to 20000 therms  
 CG-FS**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equ	\$ 122.00	\$ 6.00	\$ (116.00)			\$/Mo. Fixed or equ	\$ 60.00	\$ 60.00	\$ -	
\$/Day Fixed or eq	\$ 4.0109	\$ 0.1973	\$ (3.8136)			\$/Day Fixed or eq	\$ 1.9726	\$ 1.9726	\$ -	
Demand Charge	N/A	N/A	N/A			Demand Charge	N/A	N/A	N/A	
\$/Therm-Winter	\$ 0.1026	\$ 0.1270	\$ 0.0244			\$/Therm-Winter	\$ 0.6189	\$ 0.6489	\$ 0.0300	
\$/Therm-Summer	\$ 0.1026	\$ 0.1270	\$ 0.0244			\$/Therm-Summer	\$ 0.5215	\$ 0.5515	\$ 0.0300	

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
2,001		N/A	N/A	N/A	N/A		\$ 1,403.52	\$ 1,463.55	\$ 60.03	4.28%
3,001		N/A	N/A	N/A	N/A		\$ 1,925.02	\$ 2,015.05	\$ 90.03	4.68%
4,001		N/A	N/A	N/A	N/A		\$ 2,446.52	\$ 2,566.55	\$ 120.03	4.91%
5,001		N/A	N/A	N/A	N/A		\$ 2,968.02	\$ 3,118.05	\$ 150.03	5.05%
6,001		N/A	N/A	N/A	N/A		\$ 3,489.52	\$ 3,669.55	\$ 180.03	5.16%
7,001		N/A	N/A	N/A	N/A		\$ 4,011.02	\$ 4,221.05	\$ 210.03	5.24%
8,001		N/A	N/A	N/A	N/A		\$ 4,532.52	\$ 4,772.55	\$ 240.03	5.30%
9,001		N/A	N/A	N/A	N/A		\$ 5,054.02	\$ 5,324.05	\$ 270.03	5.34%
10,001		N/A	N/A	N/A	N/A		\$ 5,575.52	\$ 5,875.55	\$ 300.03	5.38%
11,001		N/A	N/A	N/A	N/A		\$ 6,097.02	\$ 6,427.05	\$ 330.03	5.41%
12,001		N/A	N/A	N/A	N/A		\$ 6,618.52	\$ 6,978.55	\$ 360.03	5.44%
13,001		N/A	N/A	N/A	N/A		\$ 7,140.02	\$ 7,530.05	\$ 390.03	5.46%
14,001		N/A	N/A	N/A	N/A		\$ 7,661.52	\$ 8,081.55	\$ 420.03	5.48%
15,001		N/A	N/A	N/A	N/A		\$ 8,183.02	\$ 8,633.05	\$ 450.03	5.50%
16,001		N/A	N/A	N/A	N/A		\$ 8,704.52	\$ 9,184.55	\$ 480.03	5.51%
17,001		N/A	N/A	N/A	N/A		\$ 9,226.02	\$ 9,736.05	\$ 510.03	5.53%
18,001		N/A	N/A	N/A	N/A		\$ 9,747.52	\$ 10,287.55	\$ 540.03	5.54%

  

Winter Qty %	0.00%	0.00%			Winter Qty %	0.00%	0.00%
Summer QTY %	100.00%	100.00%			Summer QTY %	100.00%	100.00%

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Medium 20001 to 200000 therms  
CG-M and CG-TM**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 184.00	\$ 184.00	\$ -		\$/Mo. Fixed or equiv.	\$ 150.00	\$ -	
\$/Day Fixed or equiv.	\$ 6.0493	\$ 6.0493	\$ -		\$/Day Fixed or equiv.	\$ 4.9315	\$ -	
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	
\$/Therm-Winter	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Winter	\$ 0.5946	\$ 0.0094	
\$/Therm-Summer	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Summer	\$ 0.4972	\$ 0.0094	

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001		\$ 3,774.07	\$ 3,850.08	\$ 76.01	2.01%		\$ 13,254.08	\$ 13,442.08	\$ 188.00	1.42%
30,001		\$ 4,557.07	\$ 4,671.08	\$ 114.01	2.50%		\$ 18,980.83	\$ 19,262.84	\$ 282.01	1.49%
43,087	1281	\$ 5,581.71	\$ 5,745.44	\$ 163.73	2.93%		\$ 26,474.86	\$ 26,879.87	\$ 405.01	1.53%
53,000		\$ 6,357.89	\$ 6,559.29	\$ 201.40	3.17%		\$ 32,151.79	\$ 32,649.99	\$ 498.20	1.55%
63,000		\$ 7,140.89	\$ 7,380.29	\$ 239.40	3.35%		\$ 37,878.54	\$ 38,470.74	\$ 592.20	1.56%
73,000		\$ 7,923.89	\$ 8,201.29	\$ 277.40	3.50%		\$ 43,605.29	\$ 44,291.49	\$ 686.20	1.57%
83,000		\$ 8,706.89	\$ 9,022.29	\$ 315.40	3.62%		\$ 49,332.04	\$ 50,112.24	\$ 780.20	1.58%
93,000		\$ 9,489.89	\$ 9,843.29	\$ 353.40	3.72%		\$ 55,058.80	\$ 55,933.00	\$ 874.20	1.59%
103,000		\$ 10,272.89	\$ 10,664.29	\$ 391.40	3.81%		\$ 60,785.55	\$ 61,753.75	\$ 968.20	1.59%
113,000		\$ 11,055.89	\$ 11,485.29	\$ 429.40	3.88%		\$ 66,512.30	\$ 67,574.50	\$ 1,062.20	1.60%
123,000		\$ 11,838.89	\$ 12,306.29	\$ 467.40	3.95%		\$ 72,239.05	\$ 73,395.25	\$ 1,156.20	1.60%
133,000		\$ 12,621.89	\$ 13,127.29	\$ 505.40	4.00%		\$ 77,965.81	\$ 79,216.01	\$ 1,250.20	1.60%
143,000		\$ 13,404.89	\$ 13,948.29	\$ 543.40	4.05%		\$ 83,692.56	\$ 85,036.76	\$ 1,344.20	1.61%
153,000		\$ 14,187.89	\$ 14,769.29	\$ 581.40	4.10%		\$ 89,419.31	\$ 90,857.51	\$ 1,438.20	1.61%
163,000		\$ 14,970.89	\$ 15,590.29	\$ 619.40	4.14%		\$ 95,146.06	\$ 96,678.26	\$ 1,532.20	1.61%
173,000		\$ 15,753.89	\$ 16,411.29	\$ 657.40	4.17%		\$ 100,872.82	\$ 102,499.02	\$ 1,626.20	1.61%
183,000		\$ 16,536.89	\$ 17,232.29	\$ 695.40	4.21%		\$ 106,599.57	\$ 108,319.77	\$ 1,720.20	1.61%
Winter Qty %		77.49%	77.49%			Winter Qty %	77.49%	77.49%		
Summer QTY %		22.51%	22.51%			Summer QTY %	22.51%	22.51%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927

Transportation Administrative Charge: \$ 0.9205

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Cmmrc/Indstl Mdm Seasonal 20001 to 200000 therms  
CG-M**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 362.00	\$ 6.00	\$ (356.00)		\$/Mo. Fixed or equiv.	\$ 300.00	\$ 300.00	\$ -		
\$/Day Fixed or equiv.	\$ 11.9013	\$ 0.1973	\$ (11.7040)		\$/Day Fixed or equiv.	\$ 9.8630	\$ 9.8630	\$ -		
Demand Charge	\$ -	\$ -	\$ -		Demand Charge	\$ -	\$ -	\$ -		
\$/Therm-Winter	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Winter	\$ 0.5946	\$ 0.6040	\$ 0.0094		
\$/Therm-Summer	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Summer	\$ 0.4972	\$ 0.5066	\$ 0.0094		

  

Usage in Therms	Customer Demand Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Customer Demand Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001	0	N/A	N/A	N/A	N/A	0	\$ 11,744.49	\$ 11,932.50	\$ 188.01	1.60%
30,001	0	N/A	N/A	N/A	N/A	0	\$ 16,716.49	\$ 16,998.50	\$ 282.01	1.69%
40,001	0	N/A	N/A	N/A	N/A	0	\$ 21,688.49	\$ 22,064.50	\$ 376.01	1.73%
50,001	0	N/A	N/A	N/A	N/A	0	\$ 26,660.49	\$ 27,130.50	\$ 470.01	1.76%
60,001	0	N/A	N/A	N/A	N/A	0	\$ 31,632.49	\$ 32,196.50	\$ 564.01	1.78%
70,001	0	N/A	N/A	N/A	N/A	0	\$ 36,604.49	\$ 37,262.50	\$ 658.01	1.80%
80,001	0	N/A	N/A	N/A	N/A	0	\$ 41,576.49	\$ 42,328.50	\$ 752.01	1.81%
90,001	0	N/A	N/A	N/A	N/A	0	\$ 46,548.49	\$ 47,394.50	\$ 846.01	1.82%
100,001	0	N/A	N/A	N/A	N/A	0	\$ 51,520.49	\$ 52,460.50	\$ 940.01	1.82%
110,001	0	N/A	N/A	N/A	N/A	0	\$ 56,492.49	\$ 57,526.50	\$ 1,034.01	1.83%
120,001	0	N/A	N/A	N/A	N/A	0	\$ 61,464.49	\$ 62,592.50	\$ 1,128.01	1.84%
130,001	0	N/A	N/A	N/A	N/A	0	\$ 66,436.49	\$ 67,658.50	\$ 1,222.01	1.84%
140,001	0	N/A	N/A	N/A	N/A	0	\$ 71,408.49	\$ 72,724.50	\$ 1,316.01	1.84%
150,001	0	N/A	N/A	N/A	N/A	0	\$ 76,380.49	\$ 77,790.50	\$ 1,410.01	1.85%
160,001	0	N/A	N/A	N/A	N/A	0	\$ 81,352.49	\$ 82,856.50	\$ 1,504.01	1.85%
170,001	0	N/A	N/A	N/A	N/A	0	\$ 86,324.49	\$ 87,922.50	\$ 1,598.01	1.85%
180,001	0	N/A	N/A	N/A	N/A	0	\$ 91,296.49	\$ 92,988.50	\$ 1,692.01	1.85%

  

Winter Qty %	0.00%	0.00%		Winter Qty %	0.00%	0.00%
Summer QTY %	100.00%	100.00%		Summer QTY %	100.00%	100.00%

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	0.0974	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.4901	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Commercial/Industrial Large Over 200000 therms  
CG-FL and CG-TL**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv.	\$ 650.00	\$ -	
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv.	\$ 21.5671	\$ -	
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		Demand Charge	\$ 0.1475	\$ -	
\$/Therm-Winter	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$/Therm-Winter	\$ 0.5543	\$ 0.0275	
\$/Therm-Summer	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$/Therm-Summer	\$ 0.4569	\$ 0.0275	

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	3657	\$ 16,347.38	\$ 20,727.38	\$ 4,380.00	26.79%	3657	\$ 111,878.74	\$ 117,378.74	\$ 5,500.00	4.92%
337,500	3657	\$ 21,572.38	\$ 28,963.63	\$ 7,391.25	34.26%	3657	\$ 183,012.54	\$ 192,293.79	\$ 9,281.25	5.07%
475,000	3657	\$ 26,797.38	\$ 37,199.88	\$ 10,402.50	38.82%	3657	\$ 254,146.33	\$ 267,208.83	\$ 13,062.50	5.14%
590,121	3657	\$ 31,171.98	\$ 44,095.63	\$ 12,923.65	41.46%	3657	\$ 313,702.65	\$ 329,930.98	\$ 16,228.33	5.17%
750,000	3657	\$ 37,247.38	\$ 53,672.38	\$ 16,425.00	44.10%	3657	\$ 396,413.92	\$ 417,038.92	\$ 20,625.00	5.20%
887,500	3657	\$ 42,472.38	\$ 61,908.63	\$ 19,436.25	45.76%	3657	\$ 467,547.72	\$ 491,953.97	\$ 24,406.25	5.22%
1,025,000	3657	\$ 47,697.38	\$ 70,144.88	\$ 22,447.50	47.06%	3657	\$ 538,681.52	\$ 566,869.02	\$ 28,187.50	5.23%
1,162,500	3657	\$ 52,922.38	\$ 78,381.13	\$ 25,458.75	48.11%	3657	\$ 609,815.31	\$ 641,784.06	\$ 31,968.75	5.24%
1,300,000	3657	\$ 58,147.38	\$ 86,617.38	\$ 28,470.00	48.96%	3657	\$ 680,949.11	\$ 716,699.11	\$ 35,750.00	5.25%
1,437,500	3657	\$ 63,372.38	\$ 94,853.63	\$ 31,481.25	49.68%	3657	\$ 752,082.91	\$ 791,614.16	\$ 39,531.25	5.26%
1,575,000	3657	\$ 68,597.38	\$ 103,089.88	\$ 34,492.50	50.28%	3657	\$ 823,216.70	\$ 866,529.20	\$ 43,312.50	5.26%
1,712,500	3657	\$ 73,822.38	\$ 111,326.13	\$ 37,503.75	50.80%	3657	\$ 894,350.50	\$ 941,444.25	\$ 47,093.75	5.27%
1,850,000	3657	\$ 79,047.38	\$ 119,562.38	\$ 40,515.00	51.25%	3657	\$ 965,484.29	\$ 1,016,359.29	\$ 50,875.00	5.27%
1,987,500	3657	\$ 84,272.38	\$ 127,798.63	\$ 43,526.25	51.65%	3657	\$ 1,036,618.09	\$ 1,091,274.34	\$ 54,656.25	5.27%
2,125,000	3657	\$ 89,497.38	\$ 136,034.88	\$ 46,537.50	52.00%	3657	\$ 1,107,751.89	\$ 1,166,189.39	\$ 58,437.50	5.28%
2,262,500	3657	\$ 94,722.38	\$ 144,271.13	\$ 49,548.75	52.31%	3657	\$ 1,178,885.68	\$ 1,241,104.43	\$ 62,218.75	5.28%
2,400,000	3657	\$ 99,947.38	\$ 152,507.38	\$ 52,560.00	52.59%	3657	\$ 1,250,019.48	\$ 1,316,019.48	\$ 66,000.00	5.28%
Winter Qty %		62.05%	62.05%			Winter Qty %	62.05%	62.05%		
Summer QTY %		37.95%	37.95%			Summer QTY %	37.95%	37.95%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Firm Cmmrc/Indstrl Lrg Seasonal  
CG-FL Over 200000 therms**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv.	\$ 650.00	\$ -	
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv.	\$ 21.5671	\$ -	
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		Demand Charge	\$ 0.1475	\$ -	
\$/Therm-Winter	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$/Therm-Winter	\$ 0.5543	\$ 0.0275	
\$/Therm-Summer	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$/Therm-Summer	\$ 0.4569	\$ 0.0275	

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	3657	N/A	N/A	N/A	N/A	3657	\$ 95,855.40	\$ 101,355.40	\$ 5,500.00	5.74%
337,500	3657	N/A	N/A	N/A	N/A	3657	\$ 158,679.15	\$ 167,960.40	\$ 9,281.25	5.85%
475,000	3657	N/A	N/A	N/A	N/A	3657	\$ 221,502.90	\$ 234,565.40	\$ 13,062.50	5.90%
612,500	3657	N/A	N/A	N/A	N/A	3657	\$ 284,326.65	\$ 301,170.40	\$ 16,843.75	5.92%
750,000	3657	N/A	N/A	N/A	N/A	3657	\$ 347,150.40	\$ 367,775.40	\$ 20,625.00	5.94%
887,500	3657	N/A	N/A	N/A	N/A	3657	\$ 409,974.15	\$ 434,380.40	\$ 24,406.25	5.95%
1,025,000	3657	N/A	N/A	N/A	N/A	3657	\$ 472,797.90	\$ 500,985.40	\$ 28,187.50	5.96%
1,162,500	3657	N/A	N/A	N/A	N/A	3657	\$ 535,621.65	\$ 567,590.40	\$ 31,968.75	5.97%
1,300,000	3657	N/A	N/A	N/A	N/A	3657	\$ 598,445.40	\$ 634,195.40	\$ 35,750.00	5.97%
1,437,500	3657	N/A	N/A	N/A	N/A	3657	\$ 661,269.15	\$ 700,800.40	\$ 39,531.25	5.98%
1,575,000	3657	N/A	N/A	N/A	N/A	3657	\$ 724,092.90	\$ 767,405.40	\$ 43,312.50	5.98%
1,712,500	3657	N/A	N/A	N/A	N/A	3657	\$ 786,916.65	\$ 834,010.40	\$ 47,093.75	5.98%
1,850,000	3657	N/A	N/A	N/A	N/A	3657	\$ 849,740.40	\$ 900,615.40	\$ 50,875.00	5.99%
1,987,500	3657	N/A	N/A	N/A	N/A	3657	\$ 912,564.15	\$ 967,220.40	\$ 54,656.25	5.99%
2,125,000	3657	N/A	N/A	N/A	N/A	3657	\$ 975,387.90	\$ 1,033,825.40	\$ 58,437.50	5.99%
2,262,500	3657	N/A	N/A	N/A	N/A	3657	\$ 1,038,211.65	\$ 1,100,430.40	\$ 62,218.75	5.99%
2,400,000	3657	N/A	N/A	N/A	N/A	3657	\$ 1,101,035.40	\$ 1,167,035.40	\$ 66,000.00	5.99%
Winter Qty %		0.00%	0.00%			Winter Qty %	0.00%	0.00%		
Summer QTY %		100.00%	100.00%			Summer QTY %	100.00%	100.00%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Intrptbl CmmrcI/Indstrl Snl Opprnty Sls 20001 to 200000 therms  
CG-SOSM**

Transportation Service							Sales Service					
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equ	\$ 334.00	\$ 334.00	\$ -		\$/Mo. Fixed or equ	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -	
\$/Day Fixed or eq	\$ 10.9808	\$ 10.9808	\$ -		\$/Day Fixed or eq	\$ 9.8630	\$ 9.8630	\$ -	\$ 9.8630	\$ 9.8630	\$ -	
Demand Charge	\$ -	\$ -	\$ -		Demand Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$/Therm-Winter	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Winter	\$ 0.4963	\$ 0.5052	\$ 0.0089	\$ 0.4963	\$ 0.5052	\$ 0.0089	
\$/Therm-Summer	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Summer	\$ 0.4963	\$ 0.5052	\$ 0.0089	\$ 0.4963	\$ 0.5052	\$ 0.0089	

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
9,749		N/A	N/A	N/A	N/A	119	\$ 8,438.42	\$ 8,525.19	\$ 86.77	1.03%
30,001	0	N/A	N/A	N/A	N/A		\$ 18,489.49	\$ 18,756.50	\$ 267.01	1.44%
40,001	0	N/A	N/A	N/A	N/A		\$ 23,452.49	\$ 23,808.50	\$ 356.01	1.52%
50,001	0	N/A	N/A	N/A	N/A		\$ 28,415.49	\$ 28,860.50	\$ 445.01	1.57%
60,001	0	N/A	N/A	N/A	N/A		\$ 33,378.49	\$ 33,912.50	\$ 534.01	1.60%
70,001	0	N/A	N/A	N/A	N/A		\$ 38,341.49	\$ 38,964.50	\$ 623.01	1.62%
80,001	0	N/A	N/A	N/A	N/A		\$ 43,304.49	\$ 44,016.50	\$ 712.01	1.64%
90,001	0	N/A	N/A	N/A	N/A		\$ 48,267.49	\$ 49,068.50	\$ 801.01	1.66%
100,001	0	N/A	N/A	N/A	N/A		\$ 53,230.49	\$ 54,120.50	\$ 890.01	1.67%
110,001	0	N/A	N/A	N/A	N/A		\$ 58,193.49	\$ 59,172.50	\$ 979.01	1.68%
120,001	0	N/A	N/A	N/A	N/A		\$ 63,156.49	\$ 64,224.50	\$ 1,068.01	1.69%
130,001	0	N/A	N/A	N/A	N/A		\$ 68,119.49	\$ 69,276.50	\$ 1,157.01	1.70%
140,001	0	N/A	N/A	N/A	N/A		\$ 73,082.49	\$ 74,328.50	\$ 1,246.01	1.70%
150,001	0	N/A	N/A	N/A	N/A		\$ 78,045.49	\$ 79,380.50	\$ 1,335.01	1.71%
160,001	0	N/A	N/A	N/A	N/A		\$ 83,008.49	\$ 84,432.50	\$ 1,424.01	1.72%
170,001	0	N/A	N/A	N/A	N/A		\$ 87,971.49	\$ 89,484.50	\$ 1,513.01	1.72%
180,001	0	N/A	N/A	N/A	N/A		\$ 92,934.49	\$ 94,536.50	\$ 1,602.01	1.72%

  

Winter Qty %	0.00%	0.00%		Winter Qty %	0.00%	0.00%
Summer QTY %	100.00%	100.00%		Summer QTY %	100.00%	100.00%

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.1268	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.5195	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Intrptbl Cmmrc/Indstrl Snl Opprnty Sls Lrg Over 200000 therms  
CG-SOSL**

Transportation Service

Sales Service

Usage in Therms	Transportation Service				Sales Service				
	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$/Mo. Fixed or equiv.	\$ 650.00	\$ 650.00	\$ -	
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$/Day Fixed or equiv.	\$ 21.5671	\$ 21.5671	\$ -	
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		Demand Charge	\$ 0.1475	\$ 0.1475	\$ -	
\$/Therm-Winter	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$/Therm-Winter	\$ 0.4560	\$ 0.4830	\$ 0.0270	
\$/Therm-Summer	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$/Therm-Summer	\$ 0.4560	\$ 0.4830	\$ 0.0270	

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	0	N/A	N/A	N/A	N/A	2856	\$ 95,557.26	\$ 100,957.26	\$ 5,400.00	5.65%
337,500	0	N/A	N/A	N/A	N/A	2856	\$ 158,257.26	\$ 167,369.76	\$ 9,112.50	5.76%
475,000	0	N/A	N/A	N/A	N/A	2856	\$ 220,957.26	\$ 233,782.26	\$ 12,825.00	5.80%
612,500	0	N/A	N/A	N/A	N/A	2856	\$ 283,657.26	\$ 300,194.76	\$ 16,537.50	5.83%
750,000	0	N/A	N/A	N/A	N/A	2856	\$ 346,357.26	\$ 366,607.26	\$ 20,250.00	5.85%
887,500	0	N/A	N/A	N/A	N/A	2856	\$ 409,057.26	\$ 433,019.76	\$ 23,962.50	5.86%
1,025,000	0	N/A	N/A	N/A	N/A	2856	\$ 471,757.26	\$ 499,432.26	\$ 27,675.00	5.87%
1,162,500	0	N/A	N/A	N/A	N/A	2856	\$ 534,457.26	\$ 565,844.76	\$ 31,387.50	5.87%
1,300,000	0	N/A	N/A	N/A	N/A	2856	\$ 597,157.26	\$ 632,257.26	\$ 35,100.00	5.88%
1,437,500	0	N/A	N/A	N/A	N/A	2856	\$ 659,857.26	\$ 698,669.76	\$ 38,812.50	5.88%
1,575,000	0	N/A	N/A	N/A	N/A	2856	\$ 722,557.26	\$ 765,082.26	\$ 42,525.00	5.89%
1,712,500	0	N/A	N/A	N/A	N/A	2856	\$ 785,257.26	\$ 831,494.76	\$ 46,237.50	5.89%
1,850,000	0	N/A	N/A	N/A	N/A	2856	\$ 847,957.26	\$ 897,907.26	\$ 49,950.00	5.89%
1,987,500	0	N/A	N/A	N/A	N/A	2856	\$ 910,657.26	\$ 964,319.76	\$ 53,662.50	5.89%
2,125,000	0	N/A	N/A	N/A	N/A	2856	\$ 973,357.26	\$ 1,030,732.26	\$ 57,375.00	5.89%
2,262,500	0	N/A	N/A	N/A	N/A	2856	\$ 1,036,057.26	\$ 1,097,144.76	\$ 61,087.50	5.90%
2,400,000	0	N/A	N/A	N/A	N/A	2856	\$ 1,098,757.26	\$ 1,163,557.26	\$ 64,800.00	5.90%
Winter Qty %		0.00%	0.00%			Winter Qty %	0.00%	0.00%		
Summer QTY %		100.00%	100.00%			Summer QTY %	100.00%	100.00%		

Gas Cost Rates:		Firm	Interruptible
Base Average Commodity Cost:	\$	0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$	0.1268	\$ -
Base Average Annual Demand Cost:	\$	0.0170	\$ 0.0170
Base Average Balancing Cost:	\$	-	\$ -
Base Average Surcharge Cost:	\$	-	\$ -
Totals:	\$	0.5195	\$ 0.3927
Transportation Administrative Charge:	\$	0.9205	



**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Medium 20001 to 200000 therms  
CG-IM and CG-TM**

Transportation Service					Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 184.00	\$ 184.00	\$ -		\$/Mo. Fixed or equiv.	\$ 150.00	\$ 150.00	\$ -	
\$/Day Fixed or equiv.	\$ 6.0493	\$ 6.0493	\$ -		\$/Day Fixed or equiv.	\$ 4.9315	\$ 4.9315	\$ -	
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A	
\$/Therm-Winter	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Winter	\$ 0.4963	\$ 0.5052	\$ 0.0089	
\$/Therm-Summer	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Summer	\$ 0.4963	\$ 0.5052	\$ 0.0089	

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001		\$ 3,774.07	\$ 3,850.08	\$ 76.01	2.01%		\$ 11,726.49	\$ 11,904.50	\$ 178.01	1.52%
30,001		\$ 4,557.07	\$ 4,671.08	\$ 114.01	2.50%		\$ 16,689.49	\$ 16,956.50	\$ 267.01	1.60%
40,001		\$ 5,340.07	\$ 5,492.08	\$ 152.01	2.85%		\$ 21,652.49	\$ 22,008.50	\$ 356.01	1.64%
50,001		\$ 6,123.07	\$ 6,313.08	\$ 190.01	3.10%		\$ 26,615.49	\$ 27,060.50	\$ 445.01	1.67%
60,001		\$ 6,906.07	\$ 7,134.08	\$ 228.01	3.30%		\$ 31,578.49	\$ 32,112.50	\$ 534.01	1.69%
70,001		\$ 7,689.07	\$ 7,955.08	\$ 266.01	3.46%		\$ 36,541.49	\$ 37,164.50	\$ 623.01	1.70%
80,001		\$ 8,472.07	\$ 8,776.08	\$ 304.01	3.59%		\$ 41,504.49	\$ 42,216.50	\$ 712.01	1.72%
90,001		\$ 9,255.07	\$ 9,597.08	\$ 342.01	3.70%		\$ 46,467.49	\$ 47,268.50	\$ 801.01	1.72%
100,001		\$ 10,038.07	\$ 10,418.08	\$ 380.01	3.79%		\$ 51,430.49	\$ 52,320.50	\$ 890.01	1.73%
110,001		\$ 10,821.07	\$ 11,239.08	\$ 418.01	3.86%		\$ 56,393.49	\$ 57,372.50	\$ 979.01	1.74%
120,001		\$ 11,604.07	\$ 12,060.08	\$ 456.01	3.93%		\$ 61,356.49	\$ 62,424.50	\$ 1,068.01	1.74%
130,001		\$ 12,387.07	\$ 12,881.08	\$ 494.01	3.99%		\$ 66,319.49	\$ 67,476.50	\$ 1,157.01	1.74%
140,001		\$ 13,170.07	\$ 13,702.08	\$ 532.01	4.04%		\$ 71,282.49	\$ 72,528.50	\$ 1,246.01	1.75%
150,001		\$ 13,953.07	\$ 14,523.08	\$ 570.01	4.09%		\$ 76,245.49	\$ 77,580.50	\$ 1,335.01	1.75%
160,001		\$ 14,736.07	\$ 15,344.08	\$ 608.01	4.13%		\$ 81,208.49	\$ 82,632.50	\$ 1,424.01	1.75%
170,001		\$ 15,519.07	\$ 16,165.08	\$ 646.01	4.16%		\$ 86,171.49	\$ 87,684.50	\$ 1,513.01	1.76%
180,001		\$ 16,302.07	\$ 16,986.08	\$ 684.01	4.20%		\$ 91,134.49	\$ 92,736.50	\$ 1,602.01	1.76%
Winter Qty %		77.49%	77.49%			Winter Qty %	77.49%	77.49%		
Summer QTY %		22.51%	22.51%			Summer QTY %	22.51%	22.51%		

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	-	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.3927	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Large 200001 to 240000 therms  
CG-IL and CG-TL**

Transportation Service

Sales Service

Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
\$/Mo. Fixed or equiv.	\$ 684.00	\$ 684.00	\$ -		\$ 650.00	\$ 650.00	\$ -	
\$/Day Fixed or equiv.	\$ 22.4876	\$ 22.4876	\$ -		\$ 21.5671	\$ 21.5671	\$ -	
Demand Charge	\$ 0.1475	\$ 0.1475	\$ -		\$ 0.1475	\$ 0.1475	\$ -	
\$/Therm-Winter	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$ 0.4560	\$ 0.4830	\$ 0.0270	
\$/Therm-Summer	\$ 0.0380	\$ 0.0599	\$ 0.0219		\$ 0.4560	\$ 0.4830	\$ 0.0270	

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	2856	\$ 16,229.23	\$ 20,609.23	\$ 4,380.00	26.99%	2856	\$ 99,493.25	\$ 104,893.25	\$ 5,400.00	5.43%
337,500	2856	\$ 21,454.23	\$ 28,845.48	\$ 7,391.25	34.45%	2856	\$ 162,193.25	\$ 171,305.75	\$ 9,112.50	5.62%
475,000	2856	\$ 26,679.23	\$ 37,081.73	\$ 10,402.50	38.99%	2856	\$ 224,893.25	\$ 237,718.25	\$ 12,825.00	5.70%
612,500	2856	\$ 31,904.23	\$ 45,317.98	\$ 13,413.75	42.04%	2856	\$ 287,593.25	\$ 304,130.75	\$ 16,537.50	5.75%
645,000	2856	\$ 33,139.23	\$ 47,264.73	\$ 14,125.50	42.62%	2856	\$ 302,413.25	\$ 319,828.25	\$ 17,415.00	5.76%
782,500	2856	\$ 38,364.23	\$ 55,500.98	\$ 17,136.75	44.67%	2856	\$ 365,113.25	\$ 386,240.75	\$ 21,127.50	5.79%
920,000	2856	\$ 43,589.23	\$ 63,737.23	\$ 20,148.00	46.22%	2856	\$ 427,813.25	\$ 452,653.25	\$ 24,840.00	5.81%
1,057,500	2856	\$ 48,814.23	\$ 71,973.48	\$ 23,159.25	47.44%	2856	\$ 490,513.25	\$ 519,065.75	\$ 28,552.50	5.82%
1,195,000	2856	\$ 54,039.23	\$ 80,209.73	\$ 26,170.50	48.43%	2856	\$ 553,213.25	\$ 585,478.25	\$ 32,265.00	5.83%
1,332,500	2856	\$ 59,264.23	\$ 88,445.98	\$ 29,181.75	49.24%	2856	\$ 615,913.25	\$ 651,890.75	\$ 35,977.50	5.84%
1,470,000	2856	\$ 64,489.23	\$ 96,682.23	\$ 32,193.00	49.92%	2856	\$ 678,613.25	\$ 718,303.25	\$ 39,690.00	5.85%
1,607,500	2856	\$ 69,714.23	\$ 104,918.48	\$ 35,204.25	50.50%	2856	\$ 741,313.25	\$ 784,715.75	\$ 43,402.50	5.85%
1,745,000	2856	\$ 74,939.23	\$ 113,154.73	\$ 38,215.50	51.00%	2856	\$ 804,013.25	\$ 851,128.25	\$ 47,115.00	5.86%
1,882,500	2856	\$ 80,164.23	\$ 121,390.98	\$ 41,226.75	51.43%	2856	\$ 866,713.25	\$ 917,540.75	\$ 50,827.50	5.86%
2,020,000	2856	\$ 85,389.23	\$ 129,627.23	\$ 44,238.00	51.81%	2856	\$ 929,413.25	\$ 983,953.25	\$ 54,540.00	5.87%
2,157,500	2856	\$ 90,614.23	\$ 137,863.48	\$ 47,249.25	52.14%	2856	\$ 992,113.25	\$ 1,050,365.75	\$ 58,252.50	5.87%
2,295,000	2856	\$ 95,839.23	\$ 146,099.73	\$ 50,260.50	52.44%	2856	\$ 1,054,813.25	\$ 1,116,778.25	\$ 61,965.00	5.87%
Winter Qty %		62.05%	62.05%			Winter Qty %	62.05%	62.05%		
Summer QTY %		37.95%	37.95%			Summer QTY %	37.95%	37.95%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927
Transportation Administrative Charge:	\$ 0.9205	

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Super Large Over 240000 therms  
CG-ISL and CG-TSL**

Transportation Service						Sales Service				
Usage in Therms		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
	\$/Mo. Fixed or equiv.	\$ 3,740.00	\$ 3,740.00	\$ -			\$ 3,706.00	\$ 3,706.00	\$ -	
	\$/Day Fixed or equiv.	\$ 122.9589	\$ 122.9589	\$ -			\$ 122.0384	\$ 122.0384	\$ -	
	Demand Charge	\$ 0.1000	\$ 0.1000	\$ -			\$ 0.1000	\$ 0.1000	\$ -	
	\$/Therm-Winter	\$ 0.0238	\$ 0.0440	\$ 0.0202			\$ 0.4418	\$ 0.4671	\$ 0.0253	
	\$/Therm-Summer	\$ 0.0238	\$ 0.0440	\$ 0.0202			\$ 0.4418	\$ 0.4671	\$ 0.0253	

  

Usage in Therms	Demand Charge Quantity		Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity		Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
2,400,001	24006	\$	104,400.62	\$ 152,880.64	\$ 48,480.02	46.44%	24006	\$	1,107,265.06	\$ 1,167,985.08	\$ 60,720.02	5.48%
3,187,501	24006	\$	123,143.12	\$ 187,530.64	\$ 64,387.52	52.29%	24006	\$	1,455,182.56	\$ 1,535,826.33	\$ 80,643.77	5.54%
3,975,001	24006	\$	141,885.62	\$ 222,180.64	\$ 80,295.02	56.59%	24006	\$	1,803,100.06	\$ 1,903,667.58	\$ 100,567.52	5.58%
4,762,501	24006	\$	160,628.12	\$ 256,830.64	\$ 96,202.52	59.89%	24006	\$	2,151,017.56	\$ 2,271,508.83	\$ 120,491.27	5.60%
5,550,001	24006	\$	179,370.62	\$ 291,480.64	\$ 112,110.02	62.50%	24006	\$	2,498,935.06	\$ 2,639,350.08	\$ 140,415.02	5.62%
6,000,000	24006	\$	190,080.60	\$ 311,280.60	\$ 121,200.00	63.76%	24006	\$	2,697,744.62	\$ 2,849,544.62	\$ 151,800.00	5.63%
6,787,500	24006	\$	208,823.10	\$ 345,930.60	\$ 137,107.50	65.66%	24006	\$	3,045,662.12	\$ 3,217,385.87	\$ 171,723.75	5.64%
7,575,000	24006	\$	227,565.60	\$ 380,580.60	\$ 153,015.00	67.24%	24006	\$	3,393,579.62	\$ 3,585,227.12	\$ 191,647.50	5.65%
8,362,500	24006	\$	246,308.10	\$ 415,230.60	\$ 168,922.50	68.58%	24006	\$	3,741,497.12	\$ 3,953,068.37	\$ 211,571.25	5.65%
9,150,000	24006	\$	265,050.60	\$ 449,880.60	\$ 184,830.00	69.73%	24006	\$	4,089,414.62	\$ 4,320,909.62	\$ 231,495.00	5.66%
9,937,500	24006	\$	283,793.10	\$ 484,530.60	\$ 200,737.50	70.73%	24006	\$	4,437,332.12	\$ 4,688,750.87	\$ 251,418.75	5.67%
10,725,000	24006	\$	302,535.60	\$ 519,180.60	\$ 216,645.00	71.61%	24006	\$	4,785,249.62	\$ 5,056,592.12	\$ 271,342.50	5.67%
11,512,500	24006	\$	321,278.10	\$ 553,830.60	\$ 232,552.50	72.38%	24006	\$	5,133,167.12	\$ 5,424,433.37	\$ 291,266.25	5.67%
12,300,000	24006	\$	340,020.60	\$ 588,480.60	\$ 248,460.00	73.07%	24006	\$	5,481,084.62	\$ 5,792,274.62	\$ 311,190.00	5.68%
13,087,500	24006	\$	358,763.10	\$ 623,130.60	\$ 264,367.50	73.69%	24006	\$	5,829,002.12	\$ 6,160,115.87	\$ 331,113.75	5.68%
13,875,000	24006	\$	377,505.60	\$ 657,780.60	\$ 280,275.00	74.24%	24006	\$	6,176,919.62	\$ 6,527,957.12	\$ 351,037.50	5.68%
14,662,500	24006	\$	396,248.10	\$ 692,430.60	\$ 296,182.50	74.75%	24006	\$	6,524,837.12	\$ 6,895,798.37	\$ 370,961.25	5.69%

  

Winter Qty %	62.05%	62.05%		Winter Qty %	62.05%	62.05%
Summer QTY %	37.95%	37.95%		Summer QTY %	37.95%	37.95%

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	0.0974	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.4901	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Commercial/Industrial Extra Super Large Over 1500000 therms  
CG-IXSL and CG-TXSL**

Transportation Service						Sales Service				
Usage in Therms		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
	\$/Mo. Fixed or equiv.	\$ 29,781.50	\$ 51,742.33	\$ 21,960.83		\$/Mo. Fixed or equiv.	\$ 29,747.50	\$ 51,708.33	\$ 21,960.83	
	\$/Day Fixed or equiv.	\$ 979.1178	\$ 1,701.1178	\$ 722.0000		\$/Day Fixed or equiv.	\$ 978.1973	\$ 1,700.1973	\$ 722.0000	
	Demand Charge	\$ 0.0425	\$ 0.0450	\$ 0.0025		Demand Charge	\$ 0.0425	\$ 0.0450	\$ 0.0025	
	\$/Therm-Winter	\$ 0.0047	\$ 0.0100	\$ 0.0053		\$/Therm-Winter	\$ 0.4007	\$ 0.4331	\$ 0.0324	
	\$/Therm-Summer	\$ 0.0047	\$ 0.0100	\$ 0.0053		\$/Therm-Summer	\$ 0.4007	\$ 0.4331	\$ 0.0324	

  

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
15,000,000	72243	\$ 430,948.32	\$ 774,158.93	\$ 343,210.61	79.64%	72243	\$ 6,370,612.34	\$ 7,120,322.95	\$ 749,710.61	11.77%
15,937,500	72243	\$ 435,354.57	\$ 783,533.93	\$ 348,179.36	79.98%	72243	\$ 6,746,268.59	\$ 7,526,354.20	\$ 780,085.61	11.56%
16,875,000	72243	\$ 439,760.82	\$ 792,908.93	\$ 353,148.11	80.30%	72243	\$ 7,121,924.84	\$ 7,932,385.45	\$ 810,460.61	11.38%
17,812,500	72243	\$ 444,167.07	\$ 802,283.93	\$ 358,116.86	80.63%	72243	\$ 7,497,581.09	\$ 8,338,416.70	\$ 840,835.61	11.21%
18,750,000	72243	\$ 448,573.32	\$ 811,658.93	\$ 363,085.61	80.94%	72243	\$ 7,873,237.34	\$ 8,744,447.95	\$ 871,210.61	11.07%
19,332,500	72243	\$ 451,311.07	\$ 817,483.93	\$ 366,172.86	81.14%	72243	\$ 8,106,645.09	\$ 8,996,728.70	\$ 890,083.61	10.98%
20,270,000	72243	\$ 455,717.32	\$ 826,858.93	\$ 371,141.61	81.44%	72243	\$ 8,482,301.34	\$ 9,402,759.95	\$ 920,458.61	10.85%
21,207,500	72243	\$ 460,123.57	\$ 836,233.93	\$ 376,110.36	81.74%	72243	\$ 8,857,957.59	\$ 9,808,791.20	\$ 950,833.61	10.73%
22,145,000	72243	\$ 464,529.82	\$ 845,608.93	\$ 381,079.11	82.04%	72243	\$ 9,233,613.84	\$ 10,214,822.45	\$ 981,208.61	10.63%
23,082,500	72243	\$ 468,936.07	\$ 854,983.93	\$ 386,047.86	82.32%	72243	\$ 9,609,270.09	\$ 10,620,853.70	\$ 1,011,583.61	10.53%
24,020,000	72243	\$ 473,342.32	\$ 864,358.93	\$ 391,016.61	82.61%	72243	\$ 9,984,926.34	\$ 11,026,884.95	\$ 1,041,958.61	10.44%
24,957,500	72243	\$ 477,748.57	\$ 873,733.93	\$ 395,985.36	82.89%	72243	\$ 10,360,582.59	\$ 11,432,916.20	\$ 1,072,333.61	10.35%
25,895,000	72243	\$ 482,154.82	\$ 883,108.93	\$ 400,954.11	83.16%	72243	\$ 10,736,238.84	\$ 11,838,947.45	\$ 1,102,708.61	10.27%
26,832,500	72243	\$ 486,561.07	\$ 892,483.93	\$ 405,922.86	83.43%	72243	\$ 11,111,895.09	\$ 12,244,978.70	\$ 1,133,083.61	10.20%
27,770,000	72243	\$ 490,967.32	\$ 901,858.93	\$ 410,891.61	83.69%	72243	\$ 11,487,551.34	\$ 12,651,009.95	\$ 1,163,458.61	10.13%
28,707,500	72243	\$ 495,373.57	\$ 911,233.93	\$ 415,860.36	83.95%	72243	\$ 11,863,207.59	\$ 13,057,041.20	\$ 1,193,833.61	10.06%
29,645,000	72243	\$ 499,779.82	\$ 920,608.93	\$ 420,829.11	84.20%	72243	\$ 12,238,863.84	\$ 13,463,072.45	\$ 1,224,208.61	10.00%

  

Winter Qty %	62.05%	62.05%		Winter Qty %	62.05%	62.05%
Summer QTY %	37.95%	37.95%		Summer QTY %	37.95%	37.95%

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	-	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.3927	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Electric Generation Medium 20001 to 200000 therms  
CG-IEGM**

Transportation Service						Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	\$ 184.00	\$ 198.58	\$ 14.58		\$/Mo. Fixed or equiv.	\$ 150.00	\$ 150.00	\$ -		
\$/Day Fixed or equiv.	\$ 6.0493	\$ 6.5288	\$ 0.4795		\$/Day Fixed or equiv.	\$ 4.9315	\$ 4.9315	\$ -		
Demand Charge	N/A	N/A	N/A		Demand Charge	N/A	N/A	N/A		
\$/Therm-Winter	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Winter	\$ 0.4963	\$ 0.5052	\$ 0.0089		
\$/Therm-Summer	\$ 0.0783	\$ 0.0821	\$ 0.0038		\$/Therm-Summer	\$ 0.4963	\$ 0.5052	\$ 0.0089		

  

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
20,001		N/A	N/A	N/A	N/A		\$ 11,726.49	\$ 11,904.50	\$ 178.01	1.52%
30,001		N/A	N/A	N/A	N/A		\$ 16,689.49	\$ 16,956.50	\$ 267.01	1.60%
40,001		N/A	N/A	N/A	N/A		\$ 21,652.49	\$ 22,008.50	\$ 356.01	1.64%
50,001		N/A	N/A	N/A	N/A		\$ 26,615.49	\$ 27,060.50	\$ 445.01	1.67%
60,001		N/A	N/A	N/A	N/A		\$ 31,578.49	\$ 32,112.50	\$ 534.01	1.69%
70,001		N/A	N/A	N/A	N/A		\$ 36,541.49	\$ 37,164.50	\$ 623.01	1.70%
80,001		N/A	N/A	N/A	N/A		\$ 41,504.49	\$ 42,216.50	\$ 712.01	1.72%
90,001		N/A	N/A	N/A	N/A		\$ 46,467.49	\$ 47,268.50	\$ 801.01	1.72%
100,001		N/A	N/A	N/A	N/A		\$ 51,430.49	\$ 52,320.50	\$ 890.01	1.73%
110,001		N/A	N/A	N/A	N/A		\$ 56,393.49	\$ 57,372.50	\$ 979.01	1.74%
120,001		N/A	N/A	N/A	N/A		\$ 61,356.49	\$ 62,424.50	\$ 1,068.01	1.74%
130,001		N/A	N/A	N/A	N/A		\$ 66,319.49	\$ 67,476.50	\$ 1,157.01	1.74%
140,001		N/A	N/A	N/A	N/A		\$ 71,282.49	\$ 72,528.50	\$ 1,246.01	1.75%
150,001		N/A	N/A	N/A	N/A		\$ 76,245.49	\$ 77,580.50	\$ 1,335.01	1.75%
160,001		N/A	N/A	N/A	N/A		\$ 81,208.49	\$ 82,632.50	\$ 1,424.01	1.75%
170,001		N/A	N/A	N/A	N/A		\$ 86,171.49	\$ 87,684.50	\$ 1,513.01	1.76%
180,001		N/A	N/A	N/A	N/A		\$ 91,134.49	\$ 92,736.50	\$ 1,602.01	1.76%
Winter Qty %		77.49%	77.49%			Winter Qty %	77.49%	77.49%		
Summer QTY %		22.51%	22.51%			Summer QTY %	22.51%	22.51%		

Gas Cost Rates:		Firm		Interruptible
Base Average Commodity Cost:	\$	0.3757	\$	0.3757
Base Average Peak Demand Cost:	\$	-	\$	-
Base Average Annual Demand Cost:	\$	0.0170	\$	0.0170
Base Average Balancing Cost:	\$	-	\$	-
Base Average Surcharge Cost:	\$	-	\$	-
Totals:	\$	0.3927	\$	0.3927
Transportation Administrative Charge:	\$	0.9205		

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Interruptible Commercial/Industrial Electric Generation Large Over 200000 therms  
CG-IEGL**

Transportation Service

Sales Service

Usage in Therms		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change		Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change
	\$/Mo. Fixed or equiv.	\$ 7,029.00	\$ 7,607.75	\$ 578.75			\$ 6,995.00	\$ 7,573.75	\$ 578.75	
	\$/Day Fixed or equiv.	\$ 231.0904	\$ 250.1178	\$ 19.0274			\$ 230.1699	\$ 249.1973	\$ 19.0274	
	Demand Charge	\$ 0.0662	\$ 0.0720	\$ 0.0058			\$ 0.0662	\$ 0.0720	\$ 0.0058	
	\$/Therm-Winter	\$ 0.0127	\$ 0.0164	\$ 0.0037			\$ 0.4087	\$ 0.4191	\$ 0.0104	
	\$/Therm-Summer	\$ 0.0127	\$ 0.0164	\$ 0.0037			\$ 0.4087	\$ 0.4191	\$ 0.0104	

Usage in Therms	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	Demand Charge Quantity	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000	177257	N/A	N/A	N/A	N/A	177257	\$ 177,486.43	\$ 187,539.52	\$ 10,053.09	5.66%
337,500	177257	N/A	N/A	N/A	N/A	177257	\$ 233,682.68	\$ 245,165.77	\$ 11,483.09	4.91%
475,000	177257	N/A	N/A	N/A	N/A	177257	\$ 289,878.93	\$ 302,792.02	\$ 12,913.09	4.45%
612,500	177257	N/A	N/A	N/A	N/A	177257	\$ 346,075.18	\$ 360,418.27	\$ 14,343.09	4.14%
750,000	177257	N/A	N/A	N/A	N/A	177257	\$ 402,271.43	\$ 418,044.52	\$ 15,773.09	3.92%
887,500	177257	N/A	N/A	N/A	N/A	177257	\$ 458,467.68	\$ 475,670.77	\$ 17,203.09	3.75%
1,025,000	177257	N/A	N/A	N/A	N/A	177257	\$ 514,663.93	\$ 533,297.02	\$ 18,633.09	3.62%
1,162,500	177257	N/A	N/A	N/A	N/A	177257	\$ 570,860.18	\$ 590,923.27	\$ 20,063.09	3.51%
1,300,000	177257	N/A	N/A	N/A	N/A	177257	\$ 627,056.43	\$ 648,549.52	\$ 21,493.09	3.43%
1,437,500	177257	N/A	N/A	N/A	N/A	177257	\$ 683,252.68	\$ 706,175.77	\$ 22,923.09	3.35%
1,575,000	177257	N/A	N/A	N/A	N/A	177257	\$ 739,448.93	\$ 763,802.02	\$ 24,353.09	3.29%
1,712,500	177257	N/A	N/A	N/A	N/A	177257	\$ 795,645.18	\$ 821,428.27	\$ 25,783.09	3.24%
1,850,000	177257	N/A	N/A	N/A	N/A	177257	\$ 851,841.43	\$ 879,054.52	\$ 27,213.09	3.19%
1,987,500	177257	N/A	N/A	N/A	N/A	177257	\$ 908,037.68	\$ 936,680.77	\$ 28,643.09	3.15%
2,125,000	177257	N/A	N/A	N/A	N/A	177257	\$ 964,233.93	\$ 994,307.02	\$ 30,073.09	3.12%
2,262,500	177257	N/A	N/A	N/A	N/A	177257	\$ 1,020,430.18	\$ 1,051,933.27	\$ 31,503.09	3.09%
2,400,000	177257	N/A	N/A	N/A	N/A	177257	\$ 1,076,626.43	\$ 1,109,559.52	\$ 32,933.09	3.06%
	Winter Qty %	62.05%	62.05%			Winter Qty %	62.05%	62.05%		
	Summer QTY %	37.95%	37.95%			Summer QTY %	37.95%	37.95%		

Gas Cost Rates:

	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3757	\$ 0.3757
Base Average Peak Demand Cost:	\$ 0.0974	\$ -
Base Average Annual Demand Cost:	\$ 0.0170	\$ 0.0170
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.4901	\$ 0.3927

Transportation Administrative Charge: \$ 0.9205

**Wisconsin Public Service Corporation  
 Gas Utility  
 Customer Level Comparison of Revenues at Present and Proposed Rates  
 Test Year: 2023**

**Seasonal Opportunity Sales Medium 20,001 therms to 200,000 therms annually**

Effective September 1, 2023

Transportation Service					Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	NA	NA	NA		\$ 150.00	\$ 15.21	\$ (134.79)		
\$/Day Fixed or equiv.	NA	NA	NA		\$ 4.9315	\$ 0.5000	\$ (4.4315)		
Demand Charge	NA	NA	NA		NA	NA	NA		
\$/Therm	NA	NA	NA		\$ 0.5052	\$ 0.6796	\$ 0.1744		
					\$ 0.5052	\$ 0.6314	\$ 0.1262		
					\$ 0.5052	\$ 0.5571	\$ 0.0519		

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
7,500		NA	NA	NA	NA		\$ 5,589.00	\$ 5,279.49	\$ (309.51)	-5.54%
9,747	119	NA	NA	NA	NA		\$ 6,724.18	\$ 6,806.55	\$ 82.37	1.23%
20,000		NA	NA	NA	NA		\$ 11,904.00	\$ 13,436.89	\$ 1,532.89	12.88%
30,000		NA	NA	NA	NA		\$ 16,956.00	\$ 19,774.98	\$ 2,818.98	16.63%
40,000		NA	NA	NA	NA		\$ 22,008.00	\$ 26,113.07	\$ 4,105.07	18.65%
50,000		NA	NA	NA	NA		\$ 27,060.00	\$ 31,893.62	\$ 4,833.62	17.86%
60,000		NA	NA	NA	NA		\$ 32,112.00	\$ 37,525.87	\$ 5,413.87	16.86%
70,000		NA	NA	NA	NA		\$ 37,164.00	\$ 43,158.12	\$ 5,994.12	16.13%
80,000		NA	NA	NA	NA		\$ 42,216.00	\$ 48,790.37	\$ 6,574.37	15.57%
90,000		NA	NA	NA	NA		\$ 47,268.00	\$ 54,422.62	\$ 7,154.62	15.14%
100,000		NA	NA	NA	NA		\$ 52,320.00	\$ 60,054.87	\$ 7,734.87	14.78%
110,000		NA	NA	NA	NA		\$ 57,372.00	\$ 65,687.12	\$ 8,315.12	14.49%
120,000		NA	NA	NA	NA		\$ 62,424.00	\$ 71,319.37	\$ 8,895.37	14.25%
130,000		NA	NA	NA	NA		\$ 67,476.00	\$ 76,951.62	\$ 9,475.62	14.04%
140,000		NA	NA	NA	NA		\$ 72,528.00	\$ 82,583.87	\$ 10,055.87	13.86%
150,000		NA	NA	NA	NA		\$ 77,580.00	\$ 88,216.12	\$ 10,636.12	13.71%
160,000		NA	NA	NA	NA		\$ 82,632.00	\$ 93,848.37	\$ 11,216.37	13.57%
Winter Qty %		NA	NA			Winter Qty %	5.00%	5.00%		
Summer QTY %		NA	NA			Drying Season QTY %	95.00%	95.00%		

Gas Cost Rates:	Firm	Interruptible
Base Average Commodity Cost:	\$ 0.3760	\$ 0.3760
Base Average Peak Demand Cost:	\$ -	\$ -
Base Average Annual Demand Cost:	\$ 0.0167	\$ 0.0167
Base Average Balancing Cost:	\$ -	\$ -
Base Average Surcharge Cost:	\$ -	\$ -
Totals:	\$ 0.3927	\$ 0.3927

**Wisconsin Public Service Corporation  
Gas Utility  
Customer Level Comparison of Revenues at Present and Proposed Rates  
Test Year: 2023**

**Seasonal Opportunity Sales Large Over 200,000 therms annually**

Effective September 1, 2023

Transportation Service					Sales Service				
Usage in Therms	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	Old Annual Rate	New Annual Rate	Increase (Decrease)	Percent of Change	
\$/Mo. Fixed or equiv.	NA	NA	NA		\$ 650.00	\$ 30.42	\$ (619.58)		
\$/Day Fixed or equiv.	NA	NA	NA		\$ 21.3698	\$ 1.0000	\$ (20.3698)		
Demand Charge	NA	NA	NA		\$ 0.1475	NA	NA		
\$/Therm	NA	NA	NA		\$ 0.4830	\$ 0.6796	\$ 0.1966		
					\$ 0.4830	\$ 0.6314	\$ 0.1484		
					\$ 0.4830	\$ 0.5571	\$ 0.0741		

Usage in Therms	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change	# of Customers & Class Average Use	Old Annual Bill	New Annual Bill	Increase (Decrease)	Percent of Change
200,000		NA	NA	NA	NA		\$ 107,349.98	\$ 115,457.37	\$ 8,107.39	7.55%
206,000		NA	NA	NA	NA		\$ 110,336.48	\$ 118,803.65	\$ 8,467.17	7.67%
212,000		NA	NA	NA	NA		\$ 113,322.98	\$ 122,149.92	\$ 8,826.94	7.79%
218,000		NA	NA	NA	NA		\$ 116,309.48	\$ 125,496.20	\$ 9,186.72	7.90%
224,000	0	NA	NA	NA	NA		\$ 119,295.98	\$ 128,842.47	\$ 9,546.49	8.00%
230,000		NA	NA	NA	NA		\$ 122,282.48	\$ 132,188.75	\$ 9,906.27	8.10%
236,000		NA	NA	NA	NA		\$ 125,268.98	\$ 135,535.02	\$ 10,266.04	8.20%
242,000		NA	NA	NA	NA		\$ 128,255.48	\$ 138,881.30	\$ 10,625.82	8.28%
248,000		NA	NA	NA	NA		\$ 131,241.98	\$ 142,227.57	\$ 10,985.59	8.37%
254,000		NA	NA	NA	NA		\$ 134,228.48	\$ 145,573.85	\$ 11,345.37	8.45%
260,000		NA	NA	NA	NA		\$ 137,214.98	\$ 148,920.12	\$ 11,705.14	8.53%
266,000		NA	NA	NA	NA		\$ 140,201.48	\$ 152,266.40	\$ 12,064.92	8.61%
272,000		NA	NA	NA	NA		\$ 143,187.98	\$ 155,612.67	\$ 12,424.69	8.68%
278,000		NA	NA	NA	NA		\$ 146,174.48	\$ 158,958.95	\$ 12,784.47	8.75%
284,000		NA	NA	NA	NA		\$ 149,160.98	\$ 162,305.22	\$ 13,144.24	8.81%
290,000		NA	NA	NA	NA		\$ 152,147.48	\$ 165,651.50	\$ 13,504.02	8.88%
296,000		NA	NA	NA	NA		\$ 155,133.98	\$ 168,997.77	\$ 13,863.79	8.94%
Winter Qty %		NA	NA			Winter Qty %	0.50%	0.50%		
Summer QTY %		NA	NA			Drying Season QTY %	99.50%	99.50%		

Gas Cost Rates:		Firm	Interruptible
Base Average Commodity Cost:	\$	0.3760	\$ 0.3760
Base Average Peak Demand Cost:	\$	-	\$ -
Base Average Annual Demand Cost:	\$	0.0167	\$ 0.0167
Base Average Balancing Cost:	\$	-	\$ -
Base Average Surcharge Cost:	\$	-	\$ -
Totals:	\$	0.3927	\$ 0.3927



SCHEDULE 10

## ELECTRIC

Wisconsin Public Service Corporation

Customer Class	2023 Change
Residential*	\$14.51 or 14.74% per month
Small commercial/industrial**	\$34.88 or 14.07% per month
Large commercial/industrial***	7.27% annually

\* Assumes customer using 660 kilowatt-hours (kWh) per month.

\*\* Assumes customer using 2,000 kWh per month.

\*\*\* Assumes large commercial and industrial firm electric customer. Identifying any large commercial or industrial electric customer as a typical customer is difficult because there are many combinations of rate components that impact bills, which can vary significantly.

## NATURAL GAS

Wisconsin Public Service Corporation

Customer Class	2023 Change
Residential*	\$5.07 or 8.73% per month
Small commercial/industrial**	\$11.50 or 10.33% per month
Large commercial/industrial***	5.34% annually

\* Assumes customer using 838 therms per year.

\*\* Assumes customer using 1,900 therms per year

\*\*\* Assumes large interruptible commercial natural gas customer using 6 million therms per year. Identifying any large commercial or industrial natural gas customer as a typical customer is difficult because there are many combinations of rate components that impact bills, which can vary significantly.

SCHEDULE 11

This schedule includes a listing of all tariff changes requested as part of this docket along with the references to the testimony describing each change as well as the redlined version of the tariff reflecting the proposed changes.

**Wisconsin Public Service – Electric Tariff Changes**

1. Cp – load factor credit
  - a. Rebuttal-WPSC-Nelson-r-15-17 (PSC REF: 449004)
  - b. Ex.-WEPCO/WG-Nelson-8 (PSC REF: 447809)
  - c. Ex.-WEPCO/WG-Nelson-9 (PSC REF: 447818)
2. Cp – 60-minute demand measurement for transmission-level system demand charge
  - a. Rebuttal-WPSC-Nelson-r-17-19 (PSC REF: 449004)
  - b. Ex.-WEPCO/WG-Nelson-9 (PSC REF: 447818)
3. Cp – substation transformer capacity rate
  - a. Rebuttal-WPSC-Nelson-r-19 (PSC REF: 449004)
  - b. 4-WIEG-2 Attachment (PSC REF: 448244)
4. Cg-20 rate design
  - a. Surrebuttal-WPSC-Nelson-8 (PSC REF# 448487)
  - b. Ex.-WPSC-Nelson-14 (PSC REF: 448489)
5. RER-1 – renewable energy rider
  - a. Direct-WIEG-Maini-r-16-18 (PSC REF: 448982)
  - b. Rebuttal-WPSC-Nelson-r-17-18 (PSC REF: 449004)
  - c. Surrebuttal-WPSC-Nelson-7 (PSC REF: 448487)
  - d. Ex.-WPSC-Nelson-10r2 (PSC REF: 449024)
6. Rename “Fixed Charge” to “Customer Charge” for all retail electric offerings.<sup>1</sup>
  - a. Surrebuttal-WPSC-Nelson-8-9 (PSC REF: 448487)
7. PG-4 availability threshold measured in AC
  - a. Rebuttal-WPSC-Nelson-r-19-20 (PSC REF: 449004)

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<sup>1</sup> Due to this being a change that will span multiple tariffs, redlines have not been prepared for all tariffs. See next illustrative example that follows.

- b. Surrebuttal-WPSC-Nelson-8 (PSC REF: 448487)
  - c. Ex.WPSC-Nelson-10r (PSC REF: 449025)
- 8. Ls-1 lighting changes
  - a. Direct-WPSC-Nelson-r-30 (PSC REF: 449000)
  - b. Ex.-WPSC-Nelson-6 (PSC REF: 438793)
- 9. Real time rates<sup>2</sup>
  - a. Settlement agreement p. 3 (PSC REF: 448649)
- 10. Residential fixed charges
  - a. Settlement agreement p. 2-3 (PSC REF: 448649)

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<sup>2</sup> This represents a rate / tariff term of the partial settlement, but the agreed upon change (for Joint Applicants to not propose changes until after December 31, 2024) does not require a tariff change.

P.S.C.W. Volume No. 7

40th Rev. Sheet No. E5.00  
 Replaces 39th Rev. Sheet No. E5.00  
 Amendment xxx Schedule Rg-1

Residential Service	Electric									
<b>AVAILABILITY</b>										
This schedule is available for single phase service to residential customers.										
<b>R</b>	<p><u>Fixed-Customer Charge</u></p> <table border="0"> <tr> <td style="padding-right: 20px;"><u>Daily</u></td> <td style="padding-right: 20px;"><u>Monthly*</u></td> <td></td> </tr> <tr> <td>\$0.6904—62466</td> <td>\$21.0019.00</td> <td>— for Single Phase Year-Round Customers</td> </tr> <tr> <td>\$1.3808—24932</td> <td>\$42.0038.00</td> <td>— for Single Phase Seasonal Customers</td> </tr> </table> <p><u>Energy Charge</u></p> <p>All kWh: \$0.41118/kWh</p>	<u>Daily</u>	<u>Monthly*</u>		\$0.6904—62466	\$21.0019.00	— for Single Phase Year-Round Customers	\$1.3808—24932	\$42.0038.00	— for Single Phase Seasonal Customers
<u>Daily</u>	<u>Monthly*</u>									
\$0.6904—62466	\$21.0019.00	— for Single Phase Year-Round Customers								
\$1.3808—24932	\$42.0038.00	— for Single Phase Seasonal Customers								
<b>R</b>	<p><b>MINIMUM CHARGE</b></p> <p>The monthly minimum charge is the <u>fixed-customer</u> charge.</p>									
<b>D</b>	<u>ADJUSTMENT FOR TAX CREDIT</u> — See Schedule TCC, starting on Sheet E3.25.									
<b>D</b>	<u>EARNINGS SHARING CREDIT</u> — See Schedule ESC, Starting on Sheet E3.20.									
<b>D</b>	<u>ENERGY COST ADJUSTMENT</u> — See Schedule RgX, starting on Sheet E5.20.									
	<u>APARTMENT BUILDINGS</u> — See Schedule RgX, starting on Sheet E5.20.									
	<u>COMBINED SERVICE</u> — See Schedule RgX, starting on Sheet E5.20.									
	<u>SEASONAL BILLING</u> — See Schedule RgX, starting on Sheet E5.20.									
<b>R</b>	<p>* = Monthly <u>fixed-customer</u> charge shown for informational purposes only.</p>									

Issued xx-xx-xx  
 Service Rendered

Effective for

01-01-23

On and After |

PSCW Authorization By Order 6690-UR-126 Dated 12-19-19