

**DEMAND, CUSTOMER, AND ENERGY ALLOCATORS**

<b>Level 2</b>			
<b>Total NCP</b>			
<b>Less Hiawatha, Seney, Baraga, and Gladstone</b>			
<b>Should include Ont Neg, L'Anse as they still take distribution service</b>			
Int Retail	3,156,629	87.3680%	95.7907%
Wholesale	138,711	3.8392%	4.2093%
IR	317,688	8.7928%	
Use for Plant accounts 360, 361, and 362	3,613,028		

<b>Level 21</b>			
<b>NCP without Transmission Customers</b>			
<b>Should include Ont Neg, L'Anse as they still take distribution service</b>			
Int Retail	2,930,514	87.6445%	95.4924%
Wholesale	138,330	4.1371%	4.5076%
IR	274,792	8.2184%	
Use for Plant accounts 364, 365, 366, 367	3,343,636		

<b>Level 22</b>			
<b>Total CP Less Interruptible</b>			
Int Retail	1,038,091	89.8191%	100.0000%
Wholesale	-	0.0000%	0.0000%
IR	117,666	10.1809%	
Use for Production Demand	1,155,757		

<b>Level 23</b>			
<b>Total CP</b>			
Int Retail	1,133,926	90.3972%	100.0000%
Wholesale	-	0.0000%	0.0000%
IR	120,456	9.6028%	
Use for Transmission	1,254,382		

<b>Customers</b>			
Int Retail	594,137	92.3419%	100.0000%
Wholesale	-	0.0000%	0.0000%
IR	49,273	7.6581%	
	643,410		

<b>Energy</b>			
Int Retail	759,245,978	91.0716%	100.0000%
Wholesale	-	0.0000%	0.0000%
IR	74,434,274	8.9284%	
	833,680,252		

Distribution Plant

Iron River	Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13-Month Average	Allocation on Total
360		16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	2.1644%
361		93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	93,226	7.8335%
362		1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	1,615,165	6.1506%
364		2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	2,336,186	7.3164%
365		1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	1,451,611	7.2389%
366		-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
367		1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	1,727,110	9.4445%
368		1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	1,559,361	6.6689%
369.1		299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	299,156	8.3593%
369.2		777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	777,181	7.5438%
370		395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	395,375	7.5888%
371		56,378	56,378	56,378	56,378	83,878	83,878	85,128	86,378	88,878	90,128	91,378	92,628	93,878	81,378	16.6147%
373		266,090	266,090	266,090	266,090	292,340	293,590	294,840	296,090	297,340	298,590	299,840	301,090	302,340	303,590	16.5597%
303		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0000%
															10,642,982	7.4348%
364, 365, 369.1															4,086,953	7.3556%
366, 367, 369.2															2,504,292	8.7596%
<b>Integrated System</b>																
Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13-Month Average		
360	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	729,671	
361	1,108,085	1,106,214	1,104,344	1,102,474	1,100,603	1,098,733	1,096,862	1,094,992	1,093,121	1,091,251	1,089,381	1,087,510	1,085,640	1,083,770	1,081,900	
362	23,988,288	23,956,739	23,930,190	23,943,641	24,147,092	24,900,543	25,003,994	24,988,088	24,996,539	24,984,990	24,953,441	24,921,892	25,120,343	24,606,789	24,606,789	
364	29,200,559	29,259,762	29,320,002	29,407,102	29,466,260	29,527,510	29,585,574	29,643,235	29,701,608	29,760,012	29,837,292	29,894,856	30,260,789	29,594,491	29,594,491	
365	18,083,234	18,150,546	18,218,956	18,408,835	18,476,069	18,545,436	18,611,722	18,677,680	18,744,278	18,810,850	18,896,300	18,962,033	19,346,134	18,601,449	18,601,449	
366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
367	16,169,044	16,192,843	16,216,642	16,440,441	16,464,239	16,488,038	16,511,837	16,535,636	16,559,435	16,583,233	16,937,032	16,960,831	17,484,630	16,559,754	16,559,754	
368	21,554,530	21,599,330	21,644,129	21,688,929	21,733,729	21,778,528	21,823,328	21,868,128	21,912,927	21,957,727	22,002,526	22,047,326	22,092,126	21,823,328	21,823,328	
369.1	3,293,283	3,290,996	3,288,709	3,286,422	3,284,135	3,281,848	3,279,562	3,277,275	3,274,988	3,272,701	3,270,414	3,268,127	3,265,840	3,279,562	3,279,562	
369.2	9,547,205	9,543,520	9,539,835	9,536,150	9,532,464	9,528,779	9,525,094	9,521,409	9,517,723	9,514,038	9,510,353	9,506,668	9,502,982	9,525,094	9,525,094	
370	4,821,289	4,820,176	4,819,064	4,817,952	4,816,840	4,815,728	4,814,615	4,813,503	4,812,391	4,811,279	4,810,167	4,809,055	4,807,942	4,814,615	4,814,615	
371	422,070	419,795	417,520	415,245	412,970	410,695	408,420	406,145	403,870	401,594	399,319	397,044	394,769	408,420	408,420	
373	1,475,190	1,466,718	1,458,245	1,493,273	1,487,301	1,481,329	1,475,356	1,469,384	1,463,412	1,457,440	1,451,467	1,445,495	1,439,523	1,466,731	1,466,731	
303	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	
															132,508,771	
<b>TOTAL</b>																
Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13-Month Average		
360	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	745,813	
361	1,201,310	1,199,440	1,197,569	1,195,699	1,193,829	1,191,958	1,190,088	1,188,217	1,186,347	1,184,477	1,182,606	1,180,736	1,178,865	1,178,865	1,178,865	
362	25,603,453	25,571,904	25,545,355	25,558,806	25,762,257	26,515,708	26,619,159	26,603,253	26,611,704	26,600,155	26,568,606	26,537,057	26,735,508	26,221,954	26,221,954	
364	31,536,745	31,595,947	31,656,188	31,743,288	31,802,446	31,863,696	31,921,760	31,979,421	32,037,794	32,096,198	32,173,478	32,231,042	32,596,975	31,930,676	31,930,676	
365	19,534,845	19,602,158	19,670,567	19,860,446	19,927,680	19,997,048	20,063,333	20,129,291	20,195,889	20,262,462	20,347,912	20,413,644	20,797,745	20,053,060	20,053,060	
366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
367	17,896,155	17,919,954	17,943,752	18,167,551	18,191,350	18,215,149	18,238,947	18,262,746	18,286,545	18,310,344	18,664,142	18,687,941	19,211,740	18,286,864	18,286,864	
368	23,113,891	23,158,691	23,203,491	23,248,290	23,293,090	23,337,890	23,382,689	23,427,489	23,472,289	23,517,088	23,561,888	23,606,687	23,651,487	23,382,689	23,382,689	
369.1	3,592,439	3,590,152	3,587,865	3,585,578	3,583,291	3,581,004	3,578,717	3,576,430	3,574,143	3,571,857	3,569,570	3,567,283	3,564,996	3,578,717	3,578,717	
369.2	10,324,387	10,320,702	10,317,016	10,313,331	10,309,646	10,305,961	10,302,275	10,298,590	10,294,905	10,291,219	10,287,534	10,283,849	10,280,164	10,302,275	10,302,275	
370	5,216,664	5,215,552	5,214,439	5,213,327	5,212,215	5,211,103	5,209,991	5,208,878	5,207,766	5,206,654	5,205,542	5,204,430	5,203,318	5,209,991	5,209,991	
371	478,449	476,173	473,898	471,622	469,346	467,070	464,794	462,518	460,242	457,966	455,690	453,414	451,138	469,346	469,346	
373	1,741,280	1,732,808	1,724,336	1,785,613	1,780,891	1,776,169	1,771,447	1,766,724	1,762,002	1,757,280	1,752,558	1,744,835	1,737,113	1,757,822	1,757,822	
303	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	2,005	
															143,151,753	
364, 365, 369.1															55,562,454	
366, 367, 369.2															28,589,139	

**Integrated System Retail Allocators**

Account		
360	Total NCP	95.7907%
361	Total NCP	95.7907%
362	Total NCP	95.7907%
364	NCP without Transmission	95.4924%
365	NCP without Transmission	95.4924%
366	NCP without Transmission	95.4924%
367	NCP without Transmission	95.4924%
368	100% Retail	100.0000%
369.1	100% Retail	100.0000%
369.2	100% Retail	100.0000%
370	Customers	100.0000%
371	Customers	100.0000%
373	100% Retail	100.0000%
303	Total NCP	95.7907%

**Integrated Retail**

Account	13-Month Average	Allocation on Total
360	698,957	93.7174%
361	1,050,692	88.2869%
362	23,571,013	89.8904%
364	28,260,501	88.5058%
365	17,762,977	88.5799%
366	-	#DIV/0!
367	15,813,313	86.4736%
368	21,823,328	93.3311%
369.1	3,279,562	91.6407%
369.2	9,525,094	92.4562%
370	4,814,615	92.4112%
371	408,420	83.3853%
373	1,466,731	83.4403%
303	1,921	95.7907%
	<b>128,477,124</b>	<b>89.7489%</b>
364, 365, 369.1	49,303,040	88.7345%
366, 367, 369.2	25,338,407	88.6295%

**Wholesale**

Account	13-Month Average	Allocation on Total
360	30,714	4.1182%
361	46,170	3.8796%
362	1,035,775	3.9500%
364	1,333,990	4.1778%
365	838,472	4.1813%
366	-	#DIV/0!
367	746,441	4.0818%
368	-	0.0000%
369.1	-	0.0000%
369.2	-	0.0000%
370	-	0.0000%
371	-	0.0000%
373	-	0.0000%
303	84	4.2093%
	<b>4,031,646</b>	<b>2.8163%</b>
364, 365, 369.1	2,172,461	3.9099%
366, 367, 369.2	746,441	2.6109%



**Integrated System Retail Allocators**

Account		
360	Total NCP	95.7907%
361	Total NCP	95.7907%
362	Total NCP	95.7907%
364	NCP without Transmission	95.4924%
365	NCP without Transmission	95.4924%
366	NCP without Transmission	95.4924%
367	NCP without Transmission	95.4924%
368	100% Retail	100.0000%
369.1	100% Retail	100.0000%
369.2	100% Retail	100.0000%
370	Customers	100.0000%
371	Customers	100.0000%
373	100% Retail	100.0000%
303	Total NCP	95.7907%

**Integrated Retail**

Account		13-Month Average
360		273,873
361		525,529
362		7,053,471
364		15,310,810
365		11,633,096
366		-
367		5,823,256
368		5,811,139
369.1		2,290,100
369.2		5,387,896
370		1,897,658
371		33,288
373		910,992
303		-
		<b>56,951,110</b>

**Wholesale**

Account		13-Month Average
360		12,035
361		23,093
362		309,949
364		722,721
365		549,121
366		-
367		274,877
368		-
369.1		-
369.2		-
370		-
371		-
373		-
303		-
		<b>1,891,796</b>

		Distribution CWIP													
Iron River	Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13-Month Average
360															-
361															-
362		5,000	5,000	5,000	5,000	5,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	17,500
364															-
365															-
366															-
367															-
368															-
369.1															-
369.2															-
370															-
371		22,500	23,750	25,000											5,000
373		22,500	23,750	25,000											5,000
303		-	-	-	-	-	-	-	-	-	-	-	-	-	-
															27,500
<b>Integrated System</b>															
Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13-Month Average	
360															-
361															-
362		40,643	44,810	53,977	73,143	107,310	246,477	255,643	259,167	263,333	277,500	301,667	370,833	145,000	195,557
364		75,774	115,774	175,774	237,930	277,930	297,930	332,930	382,930	437,930	437,930	387,930	387,930	47,930	294,564
365		220,343	225,343	230,343	122,883	132,883	202,883	327,883	442,883	447,883	447,883	427,883	427,883	82,883	299,020
366		-	-	-	-	-	-	-	-	-	-	-	-	-	-
367		200,360	200,360	200,360	360	360	100,360	350,360	630,360	830,360	830,360	500,360	500,360	360	353,694
368		-	-	-	-	-	-	-	-	-	-	-	-	-	-
369.1		224	224	224	224	224	224	224	224	224	224	224	224	224	224
369.2		-	-	-	-	-	-	-	-	-	-	-	-	-	-
370															-
371		45,000	47,500	50,000	52,500	55,000	57,500	60,000	62,500	65,000	67,500	70,000	72,500	75,000	60,000
373		106,000	113,000	120,000	83,500	88,000	92,500	97,000	101,500	106,000	110,500	115,000	117,500	120,000	104,792
303		-	-	-	-	-	-	-	-	-	-	-	-	-	-
															1,307,851
<b>TOTAL</b>															
Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13-Month Average	
360		-	-	-	-	-	-	-	-	-	-	-	-	-	-
361		-	-	-	-	-	-	-	-	-	-	-	-	-	-
362		45,643	49,810	58,977	78,143	112,310	271,477	280,643	284,167	288,333	302,500	326,667	395,833	170,000	213,057
364		75,774	115,774	175,774	237,930	277,930	297,930	332,930	382,930	437,930	437,930	387,930	387,930	47,930	294,564
365		220,343	225,343	230,343	122,883	132,883	202,883	327,883	442,883	447,883	447,883	427,883	427,883	82,883	299,020
366		-	-	-	-	-	-	-	-	-	-	-	-	-	-
367		200,360	200,360	200,360	360	360	100,360	350,360	630,360	830,360	830,360	500,360	500,360	360	353,694
368		-	-	-	-	-	-	-	-	-	-	-	-	-	-
369.1		224	224	224	224	224	224	224	224	224	224	224	224	224	224
369.2		-	-	-	-	-	-	-	-	-	-	-	-	-	-
370		-	-	-	-	-	-	-	-	-	-	-	-	-	-
371		67,500	71,250	75,000	52,500	55,000	57,500	60,000	62,500	65,000	67,500	70,000	72,500	75,000	65,000
373		128,500	136,750	145,000	83,500	88,000	92,500	97,000	101,500	106,000	110,500	115,000	117,500	120,000	109,792
303		-	-	-	-	-	-	-	-	-	-	-	-	-	-
															1,335,351

**Integrated System Retail Allocators**

Account		
360	Total NCP	95.7907%
361	Total NCP	95.7907%
362	Total NCP	95.7907%
364	NCP without Transmission	95.4924%
365	NCP without Transmission	95.4924%
366	NCP without Transmission	95.4924%
367	NCP without Transmission	95.4924%
368	100% Retail	100.0000%
369.1	100% Retail	100.0000%
369.2	100% Retail	100.0000%
370	Customers	100.0000%
371	Customers	100.0000%
373	100% Retail	100.0000%
303	Total NCP	95.7907%

**Integrated Retail**

Account		<b>Total</b>
360		-
361		-
362		187,325
364		281,287
365		285,542
366		-
367		337,751
368		-
369.1		224
369.2		-
370		-
371		60,000
373		104,792
303		-
		<b>1,256,920</b>

**Wholesale**

Account		<b>Total</b>
360		-
361		-
362		8,232
364		13,278
365		13,479
366		-
367		15,943
368		-
369.1		-
369.2		-
370		-
371		-
373		-
303		-
		<b>50,931</b>

Distribution Depreciation Expense

Iron River		Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
360															
361			144	144	144	144	144	144	144	144	144	144	144	144	1,725
362			4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	52,816
364			8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	99,054
365			7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	7,512	90,145
366															
367			6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	74,784
368			3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,194
369.1			2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	32,757
369.2			5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	64,351
370			718	718	718	718	718	718	718	718	718	718	718	718	8,619
371			252	252	310	372	377	383	389	394	400	405	411	417	4,362
373			643	643	675	708	711	714	717	720	723	726	729	732	8,442
303															
															480,249
Integrated System		Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
360			1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	18,198
361			2,583	2,579	2,575	2,570	2,566	2,562	2,557	2,553	2,548	2,544	2,540	2,535	30,712
362			67,922	67,840	67,821	68,129	69,484	70,698	70,822	70,812	70,807	70,746	70,657	70,893	836,631
364			64,794	64,926	65,089	65,251	65,385	65,517	65,645	65,774	65,903	66,054	66,203	66,673	787,213
365			34,271	34,399	34,644	34,887	35,016	35,144	35,270	35,395	35,521	35,665	35,808	36,233	422,253
366															
367			25,215	25,252	25,445	25,638	25,675	25,712	25,749	25,787	25,824	26,118	26,412	26,839	309,667
368			55,201	55,316	55,430	55,545	55,659	55,774	55,889	56,003	56,118	56,232	56,347	56,462	669,976
369.1			10,782	10,774	10,767	10,759	10,752	10,744	10,737	10,729	10,722	10,714	10,707	10,699	128,887
369.2			30,227	30,215	30,204	30,192	30,180	30,169	30,157	30,145	30,134	30,122	30,110	30,099	361,954
370			18,921	18,917	18,913	18,908	18,904	18,900	18,895	18,891	18,886	18,882	18,878	18,873	226,768
371			4,073	4,051	4,029	4,006	3,984	3,962	3,940	3,918	3,896	3,874	3,852	3,830	47,418
373			9,341	9,287	9,371	9,463	9,425	9,387	9,350	9,312	9,274	9,236	9,188	9,131	111,765
303															
															3,951,442
TOTAL	Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
360		-	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	18,198
361		-	2,727	2,723	2,718	2,714	2,710	2,705	2,701	2,697	2,692	2,688	2,683	2,679	32,437
362		-	72,323	72,241	72,223	72,530	73,885	75,099	75,223	75,213	75,209	75,147	75,058	75,294	889,447
364		-	73,048	73,180	73,344	73,506	73,639	73,772	73,900	74,028	74,158	74,308	74,458	74,927	886,268
365		-	41,783	41,912	42,156	42,399	42,528	42,657	42,782	42,907	43,033	43,177	43,320	43,745	512,398
366		-													
367		-	31,447	31,484	31,677	31,870	31,907	31,944	31,981	32,019	32,056	32,350	32,644	33,071	384,451
368		-	58,801	58,915	59,030	59,144	59,259	59,374	59,488	59,603	59,717	59,832	59,947	60,061	713,171
369.1		-	13,512	13,504	13,497	13,489	13,482	13,474	13,467	13,459	13,452	13,444	13,437	13,429	161,644
369.2		-	35,590	35,578	35,566	35,555	35,543	35,531	35,520	35,508	35,496	35,485	35,473	35,461	426,304
370		-	19,640	19,635	19,631	19,627	19,622	19,618	19,613	19,609	19,605	19,600	19,596	19,592	235,388
371		-	4,324	4,302	4,339	4,378	4,362	4,346	4,329	4,313	4,296	4,280	4,263	4,247	51,779
373		-	9,984	9,930	10,046	10,171	10,136	10,102	10,067	10,032	9,997	9,962	9,917	9,864	120,207
303		-													
															4,431,691

**Integrated System Retail Allocators**

Account		
360	Total NCP	95.7907%
361	Total NCP	95.7907%
362	Total NCP	95.7907%
364	NCP without Transmission	95.4924%
365	NCP without Transmission	95.4924%
366	NCP without Transmission	95.4924%
367	NCP without Transmission	95.4924%
368	100% Retail	100.0000%
369.1	100% Retail	100.0000%
369.2	100% Retail	100.0000%
370	Customers	100.0000%
371	Customers	100.0000%
373	100% Retail	100.0000%
303	Total NCP	95.7907%

**Integrated Retail**

Account		Total
360		17,432
361		29,419
362		801,414
364		751,729
365		403,220
366		-
367		295,709
368		669,976
369.1		128,887
369.2		361,954
370		226,768
371		47,418
373		111,765
303		-
		<b>3,845,691</b>

**Wholesale**

Account		Total
360		766
361		1,293
362		35,216
364		35,484
365		19,033
366		-
367		13,958
368		-
369.1		-
369.2		-
370		-
371		-
373		-
303		-
		<b>105,751</b>

Distribution Expense

	Allocator	Corporate Amount	Intagrated Retail Allocator	Intagrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Allocator Check
580	ALL	680,365	89.7489%	610,621	2.8163%	19,161	7.4348%	50,584	100.0000%
581	ALL	597,459	89.7489%	536,213	2.8163%	16,826	7.4348%	44,420	100.0000%
582	362	647,518	89.8904%	582,056	3.9500%	25,577	6.1596%	39,884	100.0000%
583	364, 365, 369.1	97,669	88.7345%	86,666	3.9099%	3,819	7.3556%	7,184	100.0000%
584	366, 367, 369.2	89,621	88.6295%	79,431	2.6109%	2,340	8.7596%	7,850	100.0000%
585	373	52,173	83.4403%	43,533	0.0000%	-	16.5597%	8,640	100.0000%
586	370	398,956	92.4112%	368,680	0.0000%	-	7.5888%	30,276	100.0000%
587	371	(251)	83.3853%	(209)	0.0000%	-	16.6147%	(42)	100.0000%
588	ALL	2,360,553	89.7489%	2,118,571	2.8163%	66,481	7.4348%	175,501	100.0000%
589	ALL	<u>72,064</u>	89.7489%	<u>64,677</u>	2.8163%	<u>2,030</u>	7.4348%	<u>5,358</u>	100.0000%
		<u>4,996,128</u>		<u>4,490,238</u>		<u>136,235</u>		<u>369,655</u>	
590	ALL	106,114	89.7489%	95,236	2.8163%	2,989	7.4348%	7,889	100.0000%
591	361	29,052	88.2869%	25,649	3.8796%	1,127	7.8335%	2,276	100.0000%
592	362	591,849	89.8904%	532,016	3.9500%	23,378	6.1596%	36,455	100.0000%
593	364, 365, 369.1	4,925,260	88.7345%	4,370,403	3.9099%	192,575	7.3556%	362,283	100.0000%
594	366, 367, 369.2	383,406	88.6295%	339,811	2.6109%	10,010	8.7596%	33,585	100.0000%
595	368	40,147	93.3311%	37,470	0.0000%	-	6.6689%	2,677	100.0000%
596	373	93,013	83.4403%	77,611	0.0000%	-	16.5597%	15,403	100.0000%
597	370	14,272	92.4112%	13,189	0.0000%	-	7.5888%	1,083	100.0000%
598	ALL	<u>9,555</u>	89.7489%	<u>8,575</u>	2.8163%	<u>269</u>	7.4348%	<u>710</u>	100.0000%
		<u>6,192,669</u>		<u>5,499,959</u>		<u>230,348</u>		<u>462,361</u>	
	Total	<u>11,188,797</u>		<u>9,990,197</u>		<u>366,583</u>		<u>832,017</u>	
				89.2875%		3.2763%		7.4362%	
				96.4605%		3.5395%			

**AML -- Salaries & Wages Allocator**

	<b>Amount</b>	<b>Proportion</b>	<b>Int. Retail Allocator</b>	<b>Int Retail Jursidiction</b>	<b>Int. Retail Allocator</b>	<b>Int Retail Jursidiction</b>
Energy	32,290	0.3628%	91.0716%	0.3304%	100.0000%	0.3628%
Demand	2,109,309	23.7018%	89.8191%	21.2888%	100.0000%	23.7018%
Transmission	-	0.0000%	90.3972%	0.0000%	100.0000%	0.0000%
Distribution	5,837,814	65.5982%	89.2875%	58.5710%	96.4605%	63.2763%
Customer Accounts	777,497	8.7366%	92.3419%	8.0675%	100.0000%	8.7366%
Customer Services	142,437	1.6005%	92.3419%	1.4780%	100.0000%	1.6005%
Sales	-	0.0000%	92.3419%	0.0000%	100.0000%	0.0000%
<b>Total</b>	<b>8,899,347</b>			<b>89.7357%</b>		<b>97.6781%</b>

		<b>Wholesale Allocator</b>	<b>Wholesale Jursidiction</b>	<b>Wholesale Allocator</b>	<b>Wholesale Jursidiction</b>
Energy	0.3628%	0.0000%	0.0000%	0.0000%	0.0000%
Demand	23.7018%	0.0000%	0.0000%	0.0000%	0.0000%
Transmission	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Distribution	65.5982%	3.2763%	2.1492%	3.5395%	2.3219%
Customer Accounts	8.7366%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Services	1.6005%	0.0000%	0.0000%	0.0000%	0.0000%
Sales	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Total</b>			<b>2.1492%</b>		<b>2.3219%</b>

		<b>Iron River Allocator</b>	<b>Iron River Jursidiction</b>
Energy	0.3628%	8.9284%	0.0324%
Demand	23.7018%	10.1809%	2.4131%
Transmission	0.0000%	9.6028%	0.0000%
Distribution	65.5982%	7.4362%	4.8780%
Customer Accounts	8.7366%	7.6581%	0.6691%
Customer Services	1.6005%	7.6581%	0.1226%
Sales	0.0000%	7.6581%	0.0000%
<b>Total</b>			<b>8.1151%</b>

**Input from Plant System**

**PLANT**

	<b>Production Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General</b>	<b>Total</b>
Integrated System	89,776,764	-	132,508,771	22,560,355	244,845,890
	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>
General Functionalized by Salaries and Wages	81,857	5,347,219	-	14,799,193	2,332,085
<b>Total Function</b>	<b>81,857</b>	<b>95,123,983</b>	<b>-</b>	<b>147,307,964</b>	<b>2,332,085</b>
Integrated Retail Allocation %	100.0000%	89.8191%	100.0000%	96.4605%	100.0000%
Wholesale Allocation %		0.0000%			
Iron River Allocation %		10.1809%			
<b>Integrated Retail</b>	<b>81,857</b>	<b>85,439,544</b>	<b>-</b>	<b>142,752,493</b>	<b>2,332,085</b>
<b>Wholesale</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,555,471</b>	<b>-</b>
	<b>Production Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General</b>	<b>Total</b>
Iron river	9,684,439	-	10,642,982	1,121,777	21,449,198
	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>
General Functionalized by Salaries and Wages	4,070	265,882	-	735,866	115,959
<b>Total Function</b>	<b>4,070</b>	<b>9,950,321</b>	<b>-</b>	<b>11,378,848</b>	<b>115,959</b>
Integrated Retail					230,605,980
Wholesale					4,555,471
Iron River					21,449,198
<b>Total</b>	<b>0.0335%</b>	<b>40.9470%</b>	<b>0.0000%</b>	<b>61.8395%</b>	<b>0.9540%</b>
Gross Plant %					
Integrated Retail					89.8661%
Wholesale					1.7752%
Iron River					8.3587%

**ACCUMULATED DEPRECIATION**

	<b>Production Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General</b>	<b>Total</b>	
Integrated System	23,325,229	-	58,842,906	11,542,480	93,710,615	
	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>	
General Functionalized by Salaries and Wages	41,880	2,735,780	-	7,571,662	1,193,157	11,542,480
Total Function	41,880	26,061,009	-	66,414,568	1,193,157	93,710,615
Integrated Retail Allocation %	100.0000%	89.8191%	100.0000%	96.4605%	100.0000%	
Wholesale Allocation %		0.0000%				
Iron River Allocation %		10.1809%				
Integrated Retail	<b>41,880</b>	<b>23,407,774</b>	-	<b>64,254,770</b>	<b>1,193,157</b>	<b>88,897,582</b>
Wholesale	-	-	-	<b>2,159,798</b>	-	<b>2,159,798</b>
	<b>Production Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General</b>	<b>Total</b>	
Iron river	2,653,235	-	6,276,552	791,368	9,721,155	
	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>	
General Functionalized by Salaries and Wages	2,871	187,569	-	519,123	81,804	791,368
Total Function	<b>2,871</b>	<b>2,840,804</b>	-	<b>6,795,675</b>	<b>81,804</b>	<b>9,721,155</b>
Integrated Retail						88,897,582
Wholesale						2,159,798
Iron River						9,721,155
Total						<b>100,778,535</b>
Gross Plant %						
Integrated Retail						88.2108%
Wholesale						2.1431%
Iron River						9.6461%

**CWIP**

	<b>Production Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General</b>	<b>Total</b>
Integrated System	4,297,889	-	1,307,851	305,779	5,911,519
	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>
General Functionalized by Salaries and Wages	1,109	72,475	-	200,586	31,609
Total Function	1,109	4,370,364	-	1,508,437	31,609
Integrated Retail Allocation %	100.0000%	89.8191%	100.0000%	96.4605%	100.0000%
Wholesale Allocation %		0.0000%			
Iron River Allocation %		10.1809%			
Integrated Retail	<b>1,109</b>	<b>3,925,424</b>	-	<b>1,450,406</b>	<b>31,609</b>
Wholesale	-	-	-	<b>58,030</b>	-
	<b>Production Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General</b>	<b>Total</b>
Iron river	444,941	-	27,500	-	472,441
	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>
General Functionalized by Salaries and Wages	-	-	-	-	-
Total Function	-	<b>444,941</b>	-	<b>27,500</b>	-
Integrated Retail					5,408,548
Wholesale					58,030
Iron River					472,441
Total					<b>5,939,019</b>
Gross Plant %					
Integrated Retail					91.0680%
Wholesale					0.9771%
Iron River					7.9549%
Net Plant	42,285	73,511,651	-	87,012,505	1,204,692
	0.0261%	45.4418%	0.0000%	53.7874%	0.7447%

	<b>Energy</b>	<b>Demand</b>	<b>Transmission</b>	<b>Distribution</b>	<b>Customer</b>	<b>Total</b>
Net Plant	42,543	73,528,527	-	87,059,209	1,212,051	161,842,331
						-
Working Capital	604,160	11,330,687	0	11,319,605	175,555	23,430,007
Dir Mich	13,136	1,679,974	0	1,842,151	27,658	3,562,918
Dir FERC	(502)	(64,159)	(0)	(70,353)	(1,056)	(136,070)
Dir Iron River	-	-	-	-	-	-
Dir Integrated Sys	(1,778)	(227,339)	(0)	(249,286)	(3,743)	(482,146)
Cash	1	44,794	0	207	3	45,005
Prepayments	2,498	423,644	0	370,423	18,131	814,696
Property Tax	(1,430)	(2,485,330)	-	(2,941,776)	(40,729)	(5,469,265)
Payroll Tax	(42)	(2,761)	-	(7,643)	(1,204)	(11,651)
Income Tax	(0)	(0)	(0)	(0)	(0)	(0)
Customer Advances				(4,963,521)		(4,963,521)
<b>Total Rate Base</b>	<b>658,588</b>	<b>84,228,035</b>	<b>0</b>	<b>92,359,017</b>	<b>1,386,666</b>	<b>178,632,306</b>
<b>Percentages</b>	<b>0.3687%</b>	<b>47.1516%</b>	<b>0.0000%</b>	<b>51.7034%</b>	<b>0.7763%</b>	<b>100.0000%</b>
<b>Direct Percentages</b>						
Integrated Retail	91.0716%	89.8191%	90.3972%	89.2875%	92.3419%	
Wholesale	0.0000%	0.0000%	0.0000%	3.2763%	0.0000%	
Iron River	8.9284%	10.1809%	9.6028%	7.4362%	7.6581%	
<b>Integrated Retail</b>	<b>0.3358%</b>	<b>42.3512%</b>	<b>0.0000%</b>	<b>46.1647%</b>	<b>0.7168%</b>	<b>89.5685%</b>
<b>Wholesale</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>1.6940%</b>	<b>0.0000%</b>	<b>1.6940%</b>
<b>Iron River</b>	<b>0.0329%</b>	<b>4.8004%</b>	<b>0.0000%</b>	<b>3.8447%</b>	<b>0.0594%</b>	<b>8.7376%</b>
	<b>0.3687%</b>	<b>47.1516%</b>	<b>0.0000%</b>	<b>51.7034%</b>	<b>0.7763%</b>	<b>100.0000%</b>

FERC Detail Inc Stmtnt Comp  
 [3500 UPPCO][Total]

**INPUT**

	2012 Corporate	Allocator	Intagrated Retail Allocator	Integratred Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
40000	-								
44000M Residential Sales - Michigan	50,921,497								
44000W Residential Sales - Wisconsin	-								
44096W Res Sales - Wisc RSM True-Up	-								
44097W Res Sales-WI RSM TrueUp Amort	-								
44200M Comm and Ind Sales - Michigan	58,050,041								
44200W Comm and Ind Sales - Wisconsin	-								
44296W C & I Sales - Wisc RSM True-Up	-								
44297W	-								
44400M Public Street and Hwy Light - MI	1,539,545								
44714M Sale for Resale-NonFirm	1,353,566	Energy	91.0716%	1,232,714	0.0000%	-	8.9284%	120,852	
44714W Sale for Resale-NonFirm	-								
44715M Sale for Resale-Firm	-								
44715W Sale for Resale-Firm	-								
44716M Ancillary Sales	112,465	Energy	91.0716%	102,424	0.0000%	-	8.9284%	10,041	
44911M Electric True Up	20,484	Actual Direct Assigned, but Forecast Allocated on Energy	91.0716%	18,655	0.0000%	-	8.9284%	1,829	
44911W Electric True Up	-								
45000M Late Payment Charge - Electric	93,952	Actual Direct Assigned, but Forecast Allocated on Energy	91.0716%	85,563	0.0000%	-	8.9284%	8,388	
45000W Late Payment Charge - Electric	-								
45100M Miscellaneous Service Revenues	42,106	Actual Direct Assigned, but Forecast Allocated on Energy	91.0716%	38,346	0.0000%	-	8.9284%	3,759	
45200M Sales of Water and Water Power	-								
45400M Rent from Electric Property	190,200	Distribution Plant	89.7489%	170,702	2.8163%	5,357	7.4348%	14,141	
45400M Rents-Interco Line Fee-Penvest	-								
45600M Other Electric Revenues-FERC	-								
45600M Other Electric Revenues - Mich	929,860								
45600M Other Electric Revenues - WI	-								
45600M Other Electric Revenues	1,349,712								
456 Escanaba	1,200,000	Salaries and Wages	89.7357%	1,076,829	2.1492%	25,791	8.1151%	97,381	
456 FERC Distribution	929,860	Direct Assigned to Wholesale			100.0000%	929,860			
456 Escanaba Paper - RC U42	81,600	Demand Integrated System	100.0000%	81,600	0.0000%	-			
456 Timber Sales - RC's U08, U14, & U16	-								
456 Lakehead - RC's U24 & UB9	-								
456 ELF - RC U26	-								
456 Work Orders-Remaining 456	68,112	Direct Integrated	100.0000%	68,112					
Input Tariff Revenues from Laura Deuster	-	Direct Assigned		92,050,756		-		8,364,326	
RTMP Customer, Demand, and Scheduling Charges	-	Direct Assigned to Integrated		291,597					
RTMP PSCR Costs	9,798,754	Energy	91.0716%	8,923,882	0.0000%	-	8.9284%	874,872	
Naturewise From Laura Deuster	5,649	Energy	91.0716%	5,145	0.0000%	-	8.9284%	504	
<b>Electric Revenues</b>	<b>114,603,427</b>			<b>104,146,326</b>		<b>961,007</b>		<b>9,496,093</b>	

	2012 Corporate	Allocator	Integrated Retail Allocator	Integrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
501010 Steam - Coal Cost	-								
501020 Steam - Rail Freight	-								
501030 Steam - Misc Unit Train	-								
501040 Steam Other Fuel Stock	-								
501070 Steam - Depreciation Unit Trm	-								
501071 Steam - Deprec Unit Train-WPSL	-								
501080 Steam - Maintenance Unit Train	-								
501090 Steam - Lease Unit Train	-								
501091 Steam - Leased Unit Train-WPSL	-								
501100 Steam - Other Alternative Fuel	-								
501110 Steam - Car Line Tax	-								
501120 Steam - Natural Gas	-								
501121 Steam Natural Gas-ESI	-								
501130 Steam - Oil	-								
501140 Steam - Sales of Fly Ash	-								
501150 Steam - Fly Ash Disposal Costs	-								
501170 Steam - Fuel Stk Expenses	-								
501190 Steam - Fuel Stock Lime	-								
501200 Steam - Fuel Stk Ammonia	-								
501210 Steam - Fuel Stk-Sorbent	-								
501215 Steam-Rail Freight Hedging	-								
518000 Nuclear Fuel Expense	-								
51801F Nuclear-AFUDC Debt FERC	-								
51802F Nuclear-AFUDC Equity FERC	-								
547000 Other Power-Fuel	76,000	Energy	91.0716%	69,214	0.0000%	-	8.9284%	6,786	
547010 Other Power-Oil	-								
547011 Other Power-Oil - UPSCO	-								
547020 Other Power-Natural Gas	-								
547021 Other Power-Natural Gas - UPSCO	-								
555000 Econ Cap < or = 6 months	-								
555002 Econ Cap < or = 6 months - UPPCO	-								
555003 Econ Cap < or = 6 months - WPSC	13,198,636	CP Less Interruptible	89.8191%	11,854,901	0.0000%	-	10.1809%	1,343,735	
555020 Econ Cap Pay Cont >6<12 Mo	-								
555030 Cap Pay on Contracts >12 Months	2,904,700	CP Less Interruptible	89.8191%	2,608,977	0.0000%	-	10.1809%	295,723	
555033 Cap Pay Contracts > 12 Months - WPSC	-								
555040 Economic Energy Payments	3,839,213	Energy	91.0716%	3,496,433	0.0000%	-	8.9284%	342,780	
555042 Economic Energy Payments - UPPCO	-								
555043 Economic Energy Payments - WPSC	11,943,424	Energy	91.0716%	10,877,068	0.0000%	-	8.9284%	1,066,356	
555050 Non Economic Energy Payments	-								
555060 Energy Purch W/ River Power	-								
55508W WUMS Socialization Deferral	-								
555080 Redispach Costs	-								
555091 UPPCO Purchased Power	-								
555092 UPPCO Purchase Power Iron River	-								
555093 Purch Pwr-Buy/Resell Bkouts Dr	-								
555094 Purch Pwr-2 Party Bookouts Cr	-								
55510W Purch Pwr-KNP 04 Refuel Outage	-								
555100 MD2 Net Purchased	10,368,926	Energy	91.0716%	9,443,147	0.0000%	-	8.9284%	925,779	
555110 MD2 Marg Losses Distribution	(1,236,296)	Energy	91.0716%	(1,125,915)	0.0000%	-	8.9284%	(110,381)	
555120 MD2 FTR Transaction Amount	-								
555130 MD2 Rev Sulf Guarantee Distrib	350,994	Energy	91.0716%	319,656	0.0000%	-	8.9284%	31,338	
555140 MD2 Rev Sulf Make Whole Payment	(64,236)	Energy	91.0716%	(58,501)	0.0000%	-	8.9284%	(5,735)	
555150 MD2 FTR Allocation Amount	-								
555200 MD2 Congestion	-								
555210 MD2 Losses	1,551,255	Energy	91.0716%	1,412,753	0.0000%	-	8.9284%	138,502	
555250 WUMS Allocation - WPSC	-								
555260 WUMS Allocation - UPPCO	-								
555300 ASM Net Adjustments	-								
555320 ASM REG Cost Distrib-Load	74,395	Energy	91.0716%	67,753	0.0000%	-	8.9284%	6,642	
555325 ASM SPIN Cost Distrib-Load	49,204	Energy	91.0716%	44,811	0.0000%	-	8.9284%	4,393	
555330 ASM SUPP Cost Distrib-Load	22,836	Energy	91.0716%	20,797	0.0000%	-	8.9284%	2,039	
555580	-								
55576W	-								
55579W MD2 Purch Power Deferral	-								
555790 MD2 Purch Power Deferral	-								
55580B Purch Power-KNP Spring 05 Def	-								
55580F Purch Power-KNP Spring 05 Def	-								
55580W Purch Power-KNP Spring 05 Def	-								
555810 Fox Energy Center-FW	-								
555820 Fox Energy Center-NFW	-								
555830 Fox Energy ESI FW	-								
555831 Fox Egy Non-Core Gas Sales IES	-								
55584W Reduced Coal Deliv Deferral	-								
555840 Dominion Energy Kewaunee-FW	-								
555850 Dominion Energy Kewaunee-NFW	-								
555860 Delivery Point Adjustment	-								
555862 Delivery Point Adj - UPPCO	-								
555863 Delivery Point Adj - WPSC	-								
555865 Renewable Energy Cr Purch	-								
555870 REC Purchase - UPPCO	-								
555875 Renewable Energy Cr Sale	-								
555880 REC Sale - WPSC	-								
55594B Weston 3 Purch Power Def	-								
55594W Weston 3 Purch Power Deferral	-								
<b>Fuel &amp; Purchased Power</b>	<b>43,079,051</b>			<b>39,031,094</b>		<b>-</b>		<b>4,047,957</b>	



	2012		Intagrated Retail	Integrated Retail	Wholesale	Wholesale	Iron River	Iron River	Salaries &
	Corporate	Allocator	Allocator	Amount	Allocator	Amount	Allocator	Amount	Wages
92000 A&G Admin & General Salaries	3,804,825	Salaries and Wages	89.7357%	3,414,287	2.1492%	81,774	8.1151%	308,764	1,418,171
920010 A&G Salaries-TEG Merger Costs	-								
920015 A&G Salaries-Long Term Disab	1,778	Salaries and Wages	89.7357%	1,596	2.1492%	38	8.1151%	144	
920020	(32,701)	Salaries and Wages	89.7357%	(29,345)	2.1492%	(703)	8.1151%	(2,654)	
920100	-								
921000 A&G-Office Supplies and Expenses	1,060,241	Salaries and Wages	89.7357%	951,415	2.1492%	22,787	8.1151%	86,039	
921010 A&G Off Supp&Exp-TEG Merger Costs	-								
922000 A&G-Admin Expense Transf-Credit	-								
923000 A&G-Outside Services Employed	701,208	Salaries and Wages	89.7357%	629,234	2.1492%	15,071	8.1151%	56,903	
924000 A&G-Property Insurance	-								
924100 Securities & Other Crime Insurance	1,430	CP Less Interruptible	89.8191%	1,285	0.0000%	-	10.8009%	146	
924120 Property Insurance	244,555	CP Less Interruptible	89.8191%	219,657	0.0000%	-	10.8009%	24,898	
924130 Extra Exp Ins (Neil I)	-								
924140 Neil II	-								
925000 A&G-Injuries and Damages	(39,348)	Salaries and Wages	89.7357%	(35,309)	2.1492%	(646)	8.1151%	(3,193)	8,433
925015 Insur Prem - Other	-								
925015 Insur Prem - Dishonesty	-								
925100 Excess Liability	121,825	Salaries and Wages	89.7357%	109,321	2.1492%	2,618	8.1151%	9,886	
925110 Director & Officer Insurance	59,747	Salaries and Wages	89.7357%	53,614	2.1492%	1,284	8.1151%	4,849	
925130 Company Auto Liab Insurance	4,504	Salaries and Wages	89.7357%	4,041	2.1492%	97	8.1151%	365	
925140 Excess Fiduciary Liab Insurance	-								
925150 Liability Insurance	-								
925160 Workers Comp Insurance	-								
925165 Workers Comp Reserve	113,122	Salaries and Wages	89.7357%	101,511	2.1492%	2,431	8.1151%	9,180	
925170 Excess Workers Comp Insurance	30,312	Salaries and Wages	89.7357%	27,201	2.1492%	651	8.1151%	2,460	
926000 A&G-Employee Pensions & Benefits	(0)	Salaries and Wages	89.7357%	(0)	2.1492%	(0)	8.1151%	(0)	
926007 Company Cash Match 401k	213,392	Salaries and Wages	89.7357%	191,489	2.1492%	4,586	8.1151%	17,317	
926008 UPPCO Employee Benefits-Other-G	-								
926010 UPPCO A&G Supple Ret & Sever Pay Gen	-								
926011 UPPCO A&G Oper Emp Ben Sick Lv Trm-G	20,835	Salaries and Wages	89.7357%	18,697	2.1492%	448	8.1151%	1,691	
926015 A&G PensExp-TEG Merger Costs	-								
926016 Commuter Transportation Benf	-								
926017 Post Retirement Welfare (FAS 106)	-								
926018 Chic Pension Expense	-								
926019 Chic Supl Emp Ret Plan SERP	-								
926020 Time Away From Work	1,627,295	Salaries and Wages	89.7357%	1,460,265	2.1492%	34,974	8.1151%	132,056	
926025 Time Away From Work - Clearing	(1,591,247)	Salaries and Wages	89.7357%	(1,427,917)	2.1492%	(34,199)	8.1151%	(129,131)	
926026 IBS Billed NPT Residual	(9,302)	Salaries and Wages	89.7357%	(8,347)	2.1492%	(200)	8.1151%	(755)	
926030 Short-Term Variable Pay Plan	-	Salaries and Wages	89.7357%	-	2.1492%	-	8.1151%	-	
926050 Human Resources Dept Gen	63,107	Salaries and Wages	89.7357%	56,630	2.1492%	1,356	8.1151%	5,121	10,904
92606F A&G-Pension Expense FERC	-								
92606F A&G-Pension Expense PSCW	-								
926060 Pension Expense	2,884,145	Salaries and Wages	89.7357%	2,588,108	2.1492%	61,987	8.1151%	234,050	
926070 Christmas Gift Ck Exp-Retirees &LTD	8,377	Salaries and Wages	89.7357%	8,056	2.1492%	193	8.1151%	729	
926080 Dental Benefits-Active Empl	116,551	Salaries and Wages	89.7357%	104,588	2.1492%	2,506	8.1151%	9,458	
926090 Medical Benefits-Active Empl	1,501,713	Salaries and Wages	89.7357%	1,347,573	2.1492%	32,275	8.1151%	121,865	
926100 Benefits Exp-AWASSA Lodge	114	Salaries and Wages	89.7357%	102	2.1492%	2	8.1151%	9	
926120 Joint Plant A&G & NonUtil Ldg	(295,322)	Salaries and Wages	89.7357%	(265,009)	2.1492%	(6,347)	8.1151%	(23,966)	
926130 SIB/LTD/Post Ret Life	-								
926135 Fully-Insured LTD Prem Exp	27,053	Salaries and Wages	89.7357%	24,277	2.1492%	581	8.1151%	2,195	
926140 ESOP	160,558	Salaries and Wages	89.7357%	144,078	2.1492%	3,451	8.1151%	13,029	
926170 Cap Pensions and Benefits	(596,006)	Salaries and Wages	89.7357%	(534,830)	2.1492%	(12,809)	8.1151%	(48,366)	
926180 Post Retirement Medical	1,854,433	Salaries and Wages	89.7357%	1,664,088	2.1492%	39,856	8.1151%	150,488	
926190 Goal Sharing	27,967	Salaries and Wages	89.7357%	25,096	2.1492%	601	8.1151%	2,270	
926191 IBS Billed Incentive Residual	20,094	Salaries and Wages	89.7357%	18,032	2.1492%	432	8.1151%	1,631	
926200 Empl Ben-Tuition Reimbursement	-								
926210 Pension Restoration	66,358	Salaries and Wages	89.7357%	59,547	2.1492%	1,426	8.1151%	5,385	
926220 Supple Emp Ret Plan-SERP	-								
926230 Post Retirement Dental	-								
926250 Company Prov Life Insurance	24,090	Salaries and Wages	89.7357%	21,617	2.1492%	518	8.1151%	1,955	
926255 Defined Contribution Plan Exp	13,415	Salaries and Wages	89.7357%	12,038	2.1492%	288	8.1151%	1,089	
926260 Exec Def Comp-ESOP Match	416	Salaries and Wages	89.7357%	374	2.1492%	9	8.1151%	34	
926270 Empl Ben-Adoption Assistance	-								
926280 Local 310/Central Pens Fund Contrib Pay	-								
926300 IBS Billed Benefit - Payroll Tax	1,158,805	Salaries and Wages	89.7357%	1,039,862	2.1492%	24,905	8.1151%	94,038	
926305 Post Retirement Life	91,503	Salaries and Wages	89.7357%	82,111	2.1492%	1,967	8.1151%	7,425	
926315 Long Term Disability Benefit	(2,954)	Salaries and Wages	89.7357%	(2,651)	2.1492%	(63)	8.1151%	(240)	
926325 Short Term Disability FASB 112	-								
926510 Profit Sharing Expense	-								
927010 Franchise Requirements	-								
92800F A&G-Related to FERC	177,214	100% to FERC	0.0000%	-	100.0000%	177,214	0.0000%	-	
92800M A&G-Related to MPSC	198,040	Salaries and Wages	89.7357%	177,712	2.1492%	4,256	8.1151%	16,071	
92800W A&G-Related to PSCW	4,060	Salaries and Wages	89.7357%	3,643	2.1492%	87	8.1151%	329	
928000 A&G-Regulatory Commission Exp	55	Salaries and Wages	89.7357%	50	2.1492%	1	8.1151%	4	
928020 A&G-Related to Other Reg Agenc	-								
92803F A&G-FERC for Interconnections	-								
929000 A&G-Duplicate Charges Credit	(528,776)	Salaries and Wages	89.7357%	(474,501)	2.1492%	(11,365)	8.1151%	(42,910)	
930100 A&G-General Advertising Exp	7,981	Salaries and Wages	89.7357%	7,162	2.1492%	172	8.1151%	648	
930200 A&G-Assoc & Club Dues & Exp	168,748	Salaries and Wages	89.7357%	151,427	2.1492%	3,627	8.1151%	13,694	
930204 Misc General Expense	143,481	Salaries and Wages	89.7357%	128,754	2.1492%	3,084	8.1151%	11,644	
930205 Amort of Environ Activities	-								
930206 Franchise Gas-NSG	-								
930207 Franchise Gas-NSG Cr	-								
930208 Amort-Costs to Achieve	-								
930209 Payroll Taxes Credited	-								
930210 A&G-EPRI Dues	-								
930211	-								
930220 A&G-IBS Billed CC and Deprec	1,482,747	Salaries and Wages	89.7357%	1,330,554	2.1492%	31,868	8.1151%	120,326	
930225 Rider EEP Reconciliation	-								
930226 Actual Rider EEP Exp	-								
930227 I/C Manlove S/C Bill	-								
930228 I/C Exp Bill/System Usage	-								
931000 A&G-Rents	20,726	Salaries and Wages	89.7357%	18,598	2.1492%	445	8.1151%	1,682	
931004 A&G Rents Paid to UPBDC	-								
931005 I/C Expenses - O&M	-								
931010 A&G - IBS Billed Facilities Overhead	455,485	Salaries and Wages	89.7357%	408,733	2.1492%	9,789	8.1151%	36,963	
935000 A&G-Maint of General Plant	(0)								
<b>Non-Fuel O&amp;M</b>	<b>46,150,844</b>			<b>41,414,116</b>		<b>869,706</b>		<b>3,867,022</b>	<b>10,336,855</b>

	2012 Corporate	Allocator	Integrated Retail Allocator	Integrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
Total A&G	15,587,249			13,828,510		503,123		1,255,615	
Less 928F and 924 which are Demand	423,199			220,942		177,214		25,043	
Subtotal	15,164,049			13,607,569		325,909		1,230,572	
Energy	55,021			49,373		1,183		4,465	
Demand	3,594,159			3,225,244		77,246		291,668	
Transmission	-			-		-		-	
Distribution	9,947,348			8,926,324		213,791		807,233	
Customer Accounts	1,324,817			1,188,834		28,473		107,510	
Customer Service	242,706			217,794		5,216		19,696	
Sales	-			-		-		-	
Production									
Energy - Fuel	26,975,715			24,567,216		-		2,408,499	
Energy - Non Fuel	116,706			105,551		1,183		9,972	
Subtotal Energy	27,092,421			24,672,768		1,183		2,418,471	
Demand - Fuel	16,103,336			14,463,878		-		1,639,458	
Demand -Non Fuel	8,164,892			7,171,465		254,460		738,966	
Subtotal Demand	24,268,228			21,635,343		254,460		2,378,424	
Production Total	51,360,649			46,308,111		255,643		4,796,895	
Transmission	9,782,005			8,842,657		-		939,348	
Distribution	21,136,145			18,916,521		580,374		1,639,250	
Customer Accounts	6,280,419			5,764,931		28,473		487,015	
Customer Service	670,677			612,990		5,216		52,470	
Sales	-			-		-		-	
Total O&M Expense	89,229,895			80,445,210		869,706		7,914,978	

	2012 Corporate	Allocator	Integrated Retail Allocator	Integrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
40300R Depr Exp Straight Line KNPP Accel Write-Off	-								
40300D Depreciation Expense	7,905,646								
40301F Depr Exp-Debt AFUDC Wholesale	-								
40301R Depr Exp - Debt AFUDC Retail	-								
40302F Depr Exp - Equity AFUDC Wholesale	-								
40302R Depr Exp - Equity AFUDC Retail	-								
40304F Depr Exp - Precert-Wholesale	-								
403070 Depr Exp Contributions Bal 12/31/89	-								
403080 Removal Expense	-								
403090 Salvage Expense	-								
403999	-								
Depreciation	7,905,646								
403050 Depre Ex-Nonqualified Decomm Fn	-								
40305F Depr Exp - Nonqual Decomm Fund Whole	-								
40305R Depr Exp - Nonqual Decomm Fund Retail	-								
40306F Depr Exp - Qual Decomm Earn Wholesale	-								
403060 Depr Exp Qualified Decomm Fund	-								
40306R Depr Exp - Qual Decomm Earnings Retail	-								
Decommissioning-Depreciation	-								
40401F Amort-Debt AFUDC-Wholesale	-								
40401R Amort-Debt AFUDC-Retail	-								
40402F Amort-Equity AFUDC-Wholesale	-								
40402R Amort-Equity AFUDC-Retail	-								
404200 Amortization-Capital Software	150,135								
404210 Amortization Expense-Intangibles	-								
404298	-								
404299	-								
Amortization Plant	150,135								
Total Depreciation	8,055,781								
Integrated System Production Direct	2,696,912	Total Production Allocated to Integrated system based on CP Demand							
Integrated System Distribution Direct	3,951,442								
Integrated System General Direct	601,989								
Energy	2,184								
Demand	142,682								
Trans	-								
Distribution	394,894								
Customer	62,228								
Total Integrated System									
Energy	2,184	Integrated Energy	100.0000%	2,184	0.0000%	-	-	-	
Demand	2,839,595	Integrated Total CP Less Interruptible	100.0000%	2,839,595	0.0000%	-	-	-	
Transmission	-	Integrated Total CP	100.0000%	-	0.0000%	-	-	-	
Distribution - Direct	3,951,442	See Distribution Allocator Tab		3,845,691	105,751				
Distribution - General	394,894	Integrated Distribution	96.4605%	380,917	3.5395%	13,977	-	-	
Customer	62,228	Integrated Customer	100.0000%	62,228	0.0000%	-	-	-	
Total Integrated System	7,250,343			7,130,615	119,728				
Iron River Production Direct	305,691	Total Production Allocated to Iron River based on CP Demand							
Iron River Distribution Direct	480,249	Direct Assigned							
Iron River General Direct	19,498								
Energy	71								
Demand	4,621								
Trans	-								
Distribution	12,790								
Customer	2,016								
Total Iron River									
Energy	71					100.0000%	71		
Demand	310,312					100.0000%	310,312		
Transmission	-					100.0000%	-		
Distribution	493,039					100.0000%	493,039		
Customer	2,016					100.0000%	2,016		
Total Iron River	805,438						805,438		
Total UPPCO	8,055,781			7,130,615	119,728		805,438		

2012 Corporate	Allocator	Intagrated Retail Allocator	Integrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
40600W Amort of WFL Prem Acq								
40600D Amort of Elec Plant Acq Adj	106,796	Integrated Total CP Less Interruptible	100.0000%	106,796	0.0000%	-	-	
40602D Amort of Acq Adj for Glenmore Wind Turbines	-							
40611R AFUDC In Excess of FERC Rate	-							
40612R AFUDC Excess of FERC Rate Eq	-							
407XXX ETF	-							
40700W	-							
407000 Amort of Property Losses	-							
407001 Reg Asset - Au Train	-							
40701W P&B Asset Performance	-							
40702W Rail Car Recoveries	-							
40703W Columbia Environ Def Preconst	-							
40705W Columbia Environ Def Preconst	-							
40706W Edgewater Envir Def Preconst	-							
40707W Edgewater Envir Preconst	-							
407075 Other Tax Deferrals	-							
40708W WUMS Socialization Deferral	-							
40709W	-							
407090 CIP Reg Asset Amort	-							
407091	-							
40710W Decoupling	-							
40711W Decoupling	-							
40730F Regulatory Debits-FERC	-							
40730M Regulatory Debits-Michigan	1,193,388	CP Less Interruptible	89.8191%	1,071,891	0.0000%	-	10.1809%	121,497
40730W Regulatory Debits-WI	-							
40731W Columbia & Edgew Environ Def	-							
407314 GAP Start UP Cost Amort	-							
40732W FUTA Deferral	-							
40735F Reg Debit-FERC-Security Costs	-							
40735M Regulatory Debits-Mich-Security Costs	-							
40735W Regulatory Debit-Wis-Security Costs	-							
40736W KNP S/G Legal Costs	-							
40737F Def Interest Amort-WHL	-							
40737R Def Interest Amort-RTL	-							
407370 Def Interest Amort-BCR	-							
40740F Regulatory Credits-FERC	-							
40740M Regulatory Credits-Michigan	-							
40740W Regulatory Credits-WI	-							
40742W	-							
40743W EPA NOV-Columbia & Edgewater	-							
407400 Regulatory Credits	-							
407401 MERCDO 2008 Rate Case	-							
40745F Reg Credit-FERC-Security Costs	-							
40745M Reg Credit-Mich-Security Costs	-							
40745W Reg Credit-Wis-Security Costs	-							
40748F KNP 2001 GAP Costs	-							
40748M KNP 2001 GAP Costs	-							
40748W KNP 2001 GAP Costs	-							
40749W	-							
40750W NOX Compli Pul-Colum-Edgew	-							
40751W ATC Startup Costs	-							
40752W	-							
40753W ATC/MISO Day 1 Escrow	-							
40754W KNP NMC Incremental Costs	-							
40755W KNP 2000 S/G Outage	-							
40756M MI Restructuring Costs	-							
40757B KNPP Non-Qual Decomm Fund	-							
40757F KNPP Non-Qual Decomm Fund	-							
40757M KNPP Non-Qual Decomm Fund	-							
40757W KNPP Non-Qual Decomm Fund	-							
40758F KNPP Gain/Loss on Sale	-							
40758M KNPP Gain/Loss on Sale	-							
40758W KNPP Gain/Loss on Sale	-							
40761W KNP Vendor Credits	-							
40762W High Country Precert	-							
40764W AMR Costs-WI	-							
40765W Gas Plant Site Cleanup Amort	-							
40766F DePere Engergy Center	-							
40766M DePere Engergy Center	-							
40766W DePere Engergy Center	-							
40767R Weston 4 Percent Deferral Costs	-							
40768M Silver Lake Costs	-							
40768R New Base Load Precert Costs	-							
40768W Baseload 2, Precert Costs	-							
40769R Weston 4 Current Return CWIP Deferral	-							
40769W Weston 4 Curr Ret CWIP Def	-							
40771R Weston 4 Amort Partership Costs	-							
407710 CIP Expense	-							
40772W 500 MW Baseload-Ret on CWIP	-							
40773W KNP Spent Fuel Dispute	-							
40775W KNP Fall 04 Outage Deferral	-							
40777R Baseload 3 Precert Def	-							
40778W 3rd Party Wheeling Escrow	-							
40779W MISO Day 2 Carrying Costs	-							
40780W W4 Past Recovered O&M	-							
40782B KNP Spring 05 O&M Deferral	-							
40782F KNP Spring 05 O&M Deferral	-							
40782W KNP Spring 05 O&M Deferral	-							
40784W Reduced Coal Del CC	-							
40785B KNPP Sale Non-Contingent	-							
40785F KNPP Sale Non-Contingent	-							
40785M KNPP Sale Non-Contingent	-							
40785W KNPP Sale Contingent	-							
40786F KNPP Sale Contingent	-							
40786M KNPP Sale Contingent	-							
40786W KNPP Sale Contingent	-							
40790W DMD & R&E Tax Credits	-							
407901 Cloquet Plant Amortization	-							
40794W Weston 3 Purch Power Def-CC	-							
40795M Weston 3 Non-Fuel O&M	-							
40795W Weston 3 Non-Fuel O&M	-							
411600 Gains from Disp of Util Plnt	-							
Amortization Other	1,300,184							
				1,178,687	-		121,497	
41180F Gain on Disp of Emission Allow	-							
41180M Gain on Disp of Emission Allow-MI	-							
41180R Gain on Disp of Emission Allow	-							
41180W Gain on disp of Emission Allow-WI	-							
G/L on Sale of Util Prop/Emission Allow	-							

	2012 Corporate	Allocator	Intagrated Retail Allocator	Integrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
408000 Taxes Other Than Income Taxes	-								
408010 Gross Receipts Tax	-								
408020 Payroll Taxes	(0)	Salaries and Wages	89.7357%	(0)	2.1492%	(0)	8.1151%	(0)	
408021 Payroll Taxes - FICA	708,599	Salaries and Wages	89.7357%	635,867	2.1492%	15,229	8.1151%	57,503	
408022 Payroll Taxes - FUTA	3,615	Salaries and Wages	89.7357%	3,244	2.1492%	78	8.1151%	293	
408023 Payroll Taxes - SUTA	11,489	Salaries and Wages	89.7357%	10,310	2.1492%	247	8.1151%	932	
408024 Payroll Taxes - MUI (MI)	-								
408029 Payroll Taxes Credited	-								
408030 PSCW Remainder Assessment	-								
408040 Property Taxes-Operating	4,769,200	Gross Plant	89.8661%	4,285,894	1.7752%	84,665	8.3587%	398,641	
408050 Property Taxes-WI operating	-								
408060 MI Single Business Tax	-								
408061 Invest Cap Tax-Replacement Tax	-								
408062 Franchise Tax - Operating	-								
408063 Gas Use Tax - IL	-								
408064 Chicago Transaction Tax	-								
408065 Federal Excise Tax	1,110	Salaries and Wages	89.7357%	996	2.1492%	24	8.1151%	90	
408066 Chicago Employer's Expense Tax	-								
408067 Other Msc State/Local Taxes-IL	-								
408075 WI Recycling Fee	-								
408080 Use Tax	-								
408081 MI Use Tax	-								
408082 Unauthorized Insurance Tax	10,520	Gross Plant	89.8661%	9,454	1.7752%	187	8.3587%	879	
408083 Federal Highway Use Tax	-								
408090 MPSC Assessment	-								
408115 IBS Billed Payroll Tax	332,797	Salaries and Wages	89.7357%	298,638	2.1492%	7,153	8.1151%	27,007	
408120	-								
408300 IBS Billed Payroll Tax	-								
<b>Taxes Other Than Income Taxes</b>	<b>5,837,331</b>			<b>5,244,402</b>		<b>107,582</b>		<b>485,346</b>	
Salaries & Wages	1,057,611			949,054		22,730		85,826	
Energy	3,837			3,444		82		311	
Demand	250,673			224,943		5,388		20,342	
Transmission	-			-		-		-	
Distribution	693,774			622,563		14,911		56,300	
Customer	109,326			98,105		2,350		8,872	
Gross Plant	4,779,720			4,295,348		84,852		399,520	
Energy	1,601			1,438		28		134	
Demand	1,957,151			1,758,815		34,744		163,591	
Transmission	-			-		-		-	
Distribution	2,955,756			2,656,223		52,472		247,061	
Customer	45,598			40,977		809		3,811	

2012 Corporate	Allocator	Integrated Retail Allocator	Integrated Retail Amount	Wholesale Allocator	Wholesale Amount	Iron River Allocator	Iron River Amount	Salaries & Wages
409100 Fed Inc Tax-Operating	1,774,817							
409102 Fed Inc Tax-Audit Amort	-							
409110 Fed & Foreign Inc Tax Int Exp	-							
409112 Fed & Foreign Inc Tax Int Inc	-							
409200 Wis Inc Tax-Operating	593,057							
409202 Wisc Inc Tax-Audit Amort	-							
409210 State & Prov Inc Tax Int Exp	-							
409211 State & Prov Inc Tax Penalties	-							
409212 State & Prov Inc Tax Int Income	-							
41010F Fed Def Tax-Wholesale	-							
41010R Fed Def Tax-Retail	-							
410100 Fed Def Tax-Basic Cost Recovery	2,816,609							
410111 Fed Def Tax-Excess	-							
41020F Wis Def Tax-Wholesale	-							
41020R Wis Def Tax-Retail	-							
410200 Wis Def Tax-Basic Cost Recovery	238,402							
411040 Investment Tax Credit	115,842							
41110F Fed Def Tax-Wholesale	-							
41110R Fed Def Tax-Retail	-							
411100 Fed Def Tax-Basic Cost Recovery	(2,572,399)							
41120F Wis Def Tax-Wholesale	-							
41120R Wis Def Tax-Retail	-							
411200 Wis Def Tax-Basic Cost Recovery	(297,900)							
41125F Wis Def Tax-NQ Decom-Whlsl	-							
41125R Wis Def Tax-NQ DEcom-Retail	-							
411410 Wis Def Tax-Audit Interest	-							
411575 Inv Tax Cr-American Trans Co	-							
Income Taxes Oper	2,668,428							
Operating Expense	64,012,568							
Operating Income	7,511,808							
419010 Funds During Construction	-							
41901F Funds Dur Const Wholesale	-							
41901R Funds Dur Const Retail	-							
42171R AFUDC Excess FERC-Debt-Retail	-							
42172R AFUDC Excess FERC Equity Retl	-							
Equity AFUDC	-							
41920F NDT Qual-Wholesale Earnings	-							
41920R NDT Qual-Retail Earnings	-							
Decommissioning Earnings Qualified	-							
41921F NDT NonQual-Whole Curr Earn	-							
41921R NDT NonQual-Retail Earnings	-							
41922F Net Earn Nonqual Decomm Wholes	-							
41923F NDT NonQual-Whole Cur Real G/L	-							
41923R NDT NonQual-Retail Real G/L	-							
41924F NDT NonQual-Whole Curr Divid	-							
41924R NDT NonQual-Retail Divid	-							
41931F NDT NonQual-Whole Prior Earn	-							
41932F Decomm-Nontaxable Net Earn-Whlsl	-							
41933F NDT NonQual-Whole Pri Real G/L	-							
41934F NDT NonQual-Whole Prior Divid	-							
Decommissioning Earnings Non Qualified	-							
Decommissioning Earnings	-							
418175 Eqty in Earn-American Trans Co	2,200,210							
418180 Equity in Earnings-ATCo	38,154							
ATC Earnings	2,238,364							
426200 Key Exec Life Ins-Inv Earnings	-							
Exec Life Insurance	-							
418140 Eqty in Earn of Sub-WVIC	-							
Total WVIC	-							

419000 Misc Int & Div Inc	21,988	Rate Base	89.5685%	19,694	1.6940%	372	8.7376%	1,921
419001 I/C Interest Income-WPSR	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419011 Environmental Carrying Charge	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419020 Other Interest Revenues	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419021 Int on Amts Recov from Cust	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419030 Interest Rev on Temp Cash Inv	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419050 Int Inc-Electric Undercoll-MI	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419053 Int Inc Assoc Co-PGL	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419054 Int Inc Assoc Co-NSG	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419060 Interest on Tax Refunds	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419070 Other Dividend Revenues	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419100 Int & Div Inc-Tomahawk Pwr&Plp	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419110 Int from Cust Serv/Sales Loans	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419115 Stock Option Expense	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419120 Long Term Incentive Plan Expense	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419350 W4 ATC Interconn Agree	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419351 B2 ATC Interconnection Agreement	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
41936W Deferral on NQDT	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
419501 I/C Interest Income-TEG	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
409136 Fed Inc Tax-Interest	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
409236 Wis Inc Tax-Interest	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-
<b>Interest, Dividends, and Misc. Inc.</b>	<b>21,988</b>			<b>19,694</b>		<b>372</b>		<b>1,921</b>





	2012		Intagrated Retail	Integrated Retail	Wholesale	Wholesale	Iron River	Iron River	Salaries &
	Corporate	Allocator	Allocator	Amount	Allocator	Amount	Allocator	Amount	Wages
432000 Allow Borrowed Funds Construct	-								
43200F Allow Borr Funds Constr-Wholesale	-								
43200R Allow Borr Funds Constr-Retail	-								
AFUDC Debt	-								
427000 Int Chrgs - Long Term Debt	-								
427005 Int Exp-LT Ambac Fees	-								
428000 Amort of Deb Disc and Exp	-								
428100 Amort Loss Reaquired Debt	590,592								
430999 Int Debt Assoc Co-WPSR LT	2,891,028								
431400	-								
Long Term Debt	3,481,620								
430001 Int Debt Assoc Co-TEG ST	-								
430009 IntDebtAssocCo-WPS Nuclear ST	-								
431020 Other Int Exp-Short Term Borrow	235,881								
Short Term Debt	235,881								

430028 IC Interest Exp-ST	-								
430052 Int Exp Assoc Co-PEC	-								
430053 Int Exp Assoc Co-PGL	-								
430054 Int Exp Assoc Co-NSG	-								
431000 Credit Line Interest	-								
431010 Other Interest Expense	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-	
431021 Int Refunded to Customers	-								
43104M Interest on Electric Refunds - MI	-	Direct Assigned	100.0000%	0					
431050 Key Exec Life Ins-Int Exp	-								
431060 Budget Bal Interest	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-	
431070 Customer Deposits	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-	
431080 Tax Adjustments	-	Rate Base	89.5685%	-	1.6940%	-	8.7376%	-	
431310 Def Comp Reserv-Allow Ratemaking	-								
431320 Def Comp Res-Unallow Ratemaking	-								
<b>Other Interest</b>	<u>-</u>		<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Input**

	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December	2012 13- Month Avg
<b>Materials &amp; Suppliees</b>														
154 & 163 Demand RC-U01	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557	13,557
154 & 163 Distribution RC's U21 - U60	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715	1,144,715
154 & 163 General All Other	114,965	115,480	116,097	116,817	117,743	118,772	119,801	120,830	121,859	122,888	123,917	124,740	125,255	119,921



154100 M&S-NonExempt Materials	1,100,132	1,100,647	1,101,264	1,101,984	1,102,910	1,103,939	1,104,968	1,105,997	1,107,026	1,108,055	1,109,084	1,109,907	1,110,422	1,105,088
154120 M&S Inter-Company In-Transit	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007	4,007
154125 M&S Intra-Company In-Transit	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231
154420 M&S Cirq-T & D Purch Var/Recol	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198	14,198
154430 M&S Cirq-Spare Parts Purch Var	13	13	13	13	13	13	13	13	13	13	13	13	13	13
163000 Purchasing & Warehouse Costs	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656	152,656
Materials and Supplies	1,273,237	1,273,752	1,274,369	1,275,089	1,276,015	1,277,044	1,278,073	1,279,102	1,280,131	1,281,160	1,282,189	1,283,012	1,283,527	1,278,193

Materials & Supplies		Energy	Demand	Transmission	Distribution	Customer	Total
Salaries & Wages	Direct		13557		1144715		
	General Allocated	435	28,424	-	78,666	12,396	
	Total	435	41,981	-	1,223,381	12,396	
Integrated Retail	91.0716%	89.8191%	90.3972%	89.2875%	92.3419%		
Wholesale	0.0000%	0.0000%	0.0000%	3.2763%	0.0000%		
Iron River	8.9284%	10.1809%	9.6028%	7.4362%	7.6581%		
Integrated Retail	396	37,707	-	1,092,327	11,447	1,141,876	
Wholesale	-	-	-	40,082	-	40,082	
Iron River	39	4,274	-	90,973	949	96,235	
Total	435	41,981	-	1,223,381	12,396	1,278,193	

283110 Def Tax-Fed-M&S/CWIP	(2,420,615)	(2,408,731)	(2,396,848)	(2,384,964)	(2,373,080)	(2,361,197)	(2,349,313)	(2,337,429)	(2,325,546)	(2,313,662)	(2,301,778)	(2,289,895)	(2,278,011)	(2,348,313)
283210 Def Tax-Wis-M&S/CWIP	(138,031)	(136,428)	(134,825)	(133,222)	(131,619)	(130,016)	(128,413)	(126,809)	(125,206)	(123,603)	(122,000)	(120,397)	(118,794)	(128,413)
Materials and Supplies Deferred Taxes	(2,558,646)	(2,545,159)	(2,531,673)	(2,518,186)	(2,504,699)	(2,491,212)	(2,477,726)	(2,464,239)	(2,450,752)	(2,437,265)	(2,423,778)	(2,410,292)	(2,396,805)	(2,477,726)

M&S Deferred Taxes		Energy	Demand	Transmission	Distribution	Customer	Total
		(843)	(81,378)	-	(2,371,475)	(24,030)	(2,477,726)
Integrated Retail	91.0716%	89.8191%	90.3972%	89.2875%	92.3419%		
Wholesale	0.0000%	0.0000%	0.0000%	3.2763%	0.0000%		
Iron River	8.9284%	10.1809%	9.6028%	7.4362%	7.6581%		
Integrated Retail	(768)	(73,093)	-	(2,117,430)	(22,190)	(2,213,481)	
Wholesale	-	-	-	(77,698)	-	(77,698)	
Iron River	(75)	(8,285)	-	(176,347)	(1,840)	(186,547)	
Total	(843)	(81,378)	-	(2,371,475)	(24,030)	(2,477,726)	

252000 Cust Advances for Construction	(4,880,551)	(4,938,486)	(4,920,233)	(4,897,195)	(4,944,145)	(5,016,232)	(5,156,633)	(5,323,425)	(5,410,829)	(5,475,201)	(5,536,480)	(5,392,016)	(4,875,120)	(5,157,392)
190120 Def Tax-Fed-Advances	179,394	179,236	179,078	178,919	178,761	178,602	178,444	178,286	178,127	177,969	177,810	177,652	177,494	178,444
190220 Def Tax-Wis-Advances	15,339	15,320	15,302	15,483	15,465	15,446	15,427	15,409	15,390	15,371	15,353	15,334	15,315	15,427
Customer Advances	<u>(4,685,618)</u>	<u>(4,743,729)</u>	<u>(4,725,653)</u>	<u>(4,702,792)</u>	<u>(4,749,919)</u>	<u>(4,822,183)</u>	<u>(4,962,761)</u>	<u>(5,129,731)</u>	<u>(5,217,312)</u>	<u>(5,281,861)</u>	<u>(5,349,317)</u>	<u>(5,199,030)</u>	<u>(4,682,311)</u>	<u>(4,963,521)</u>

	Customer Advances													
													Total	
	Energy	Demand	Transmission	Distribution	Customer								Total	
Allocator Direct													(4,704,469)	(4,704,469)
Integrated Retail Wholesale Iron River													(259,052)	(259,052)
													<u>(4,963,521)</u>	<u>(4,963,521)</u>

101000 Property In Service Utility	239,356,328	239,545,424	239,746,654	240,481,563	240,927,535	241,965,733	242,385,663	243,026,760	243,389,312	243,801,868	244,457,679	244,640,555	251,585,387	242,827,127
106000 Completed Const Not Classified	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522	13,783,522
107000 Construction Work in Progress Utility	2,929,940	3,189,650	3,619,952	3,488,981	3,871,054	4,597,527	5,793,999	6,879,924	8,161,396	8,992,869	9,314,942	9,790,015	3,306,871	5,939,019
108000 Accumulated Depreciation Utility Plant	(79,106,519)	(79,417,767)	(79,728,439)	(80,042,161)	(80,356,298)	(80,672,358)	(80,990,281)	(81,308,614)	(81,628,134)	(81,948,456)	(82,269,884)	(82,592,179)	(82,920,767)	(81,003,893)
108001 Removal Work in Progress Utility Plant	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437	163,437
111000 Accumulated Amortization Utility Plant	(1,487,766)	(1,500,278)	(1,512,789)	(1,525,300)	(1,537,811)	(1,550,323)	(1,562,834)	(1,575,345)	(1,587,856)	(1,600,368)	(1,612,879)	(1,625,390)	(1,637,902)	(1,562,834)
182376 ARO COR Rate Base	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)	(172,717)
254485 Reg Liab-NonARO COR Resv-RtBse Plant	(17,255,755)	(17,416,615)	(17,577,567)	(17,723,710)	(17,885,194)	(18,046,875)	(18,208,637)	(18,370,643)	(18,532,809)	(18,695,140)	(18,857,551)	(19,020,252)	(19,084,913)	(18,202,528)
	<u>158,210,471</u>	<u>158,174,656</u>	<u>158,321,093</u>	<u>158,453,616</u>	<u>158,793,527</u>	<u>160,067,946</u>	<u>161,192,152</u>	<u>162,426,323</u>	<u>163,576,151</u>	<u>164,330,016</u>	<u>164,841,539</u>	<u>164,991,991</u>	<u>165,022,918</u>	<u>161,771,133</u>

143010 A/R Other	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448	23,448
173000 Accrued Revenues Receivables	3,791,232	3,933,752	3,792,829	3,685,940	3,387,619	3,286,718	3,392,756	3,494,002	3,472,754	3,206,203	3,347,265	3,624,035	3,907,197	3,539,470
	<u>3,814,680</u>	<u>3,957,200</u>	<u>3,816,277</u>	<u>3,709,388</u>	<u>3,411,067</u>	<u>3,310,167</u>	<u>3,416,204</u>	<u>3,517,450</u>	<u>3,496,203</u>	<u>3,229,651</u>	<u>3,370,714</u>	<u>3,648,035</u>	<u>3,930,645</u>	<u>3,562,918</u>

	Energy	Demand	Transmission	Distribution	Customer								Total
Allocated to Retail Only Based on Revenue	12,038	1,539,593	0	1,688,218	25,347								3,265,197
Integrated Retail Wholesale Iron River	1,098	140,381	0	153,932	2,311								297,722
	<u>13,136</u>	<u>1,679,974</u>	<u>0</u>	<u>1,842,151</u>	<u>27,658</u>								<u>3,562,918</u>

174000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174030	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Energy	Demand	Transmission	Distribution	Customer								Total
Direct Integrated Retail	-	-	-	-	-								-
Allocated to Integrated Retail Only	-	-	-	-	-								-

174040	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174070	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Energy	Demand	Transmission	Distribution	Customer								Total
Direct Iron River	-	-	-	-	-								-
Allocated to Iron River Only	-	-	-	-	-								-

142010 Cust Accts Rec-Elec & Gas Serv	9,199,203	9,814,474	9,227,169	9,126,672	8,272,694	8,413,861	8,570,840	9,400,268	9,388,969	8,802,867	9,032,488	9,196,099	9,352,875	9,043,537
142110 Cust A/R-Payment Clearing	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)
142111 Cust A/R-Chc Misc Clearing	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949	43,949
142115 Cust A/R-Paystation Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142120 Cust A/R-Refund Clearing	31	31	31	31	31	31	31	31	31	31	31	31	31	31
142140 Cust A/R-Vendor Pay Clearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
142160 Cust A/R-Proactive Funds Due f	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830
142300 Cust A/R-Customer Underprmts	252,906	332,902	775,651	502,868	515,533	477,094	430,104	325,845	309,616	288,247	289,367	291,240	298,115	401,165
143020 Non-Service Accounts Receivable	320,432	283,592	591,285	302,986	754,715	360,830	266,472	358,948	257,660	256,496	296,835	302,474	387,556	365,682
143030 Oth A/R-Billable Maint/Cap Proj	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
143040 Oth A/R-Work Orders	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984	1,377,984
143120 Oth A/R-Surv Bnft Trst-LT Disa	488	488	488	488	488	488	488	488	488	488	488	488	488	488
143350 Other A/R - Misc Liab Reclas	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511	309,511
143460 A/R-Medicare Part D Subsidy	11,181	24,377	37,573	50,769	63,965	77,161	90,357	103,553	116,749	129,945	143,141	156,337	173,194	83,843
143570 Other A/R-W/MS Refund	179,173	158,142	159,055	150,714	148,810	140,398	129,417	82,432	10,119	19,772	17,943	20,490	152,725	100,270
144010 Uncollect Res-Service Writeoff	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667	174,667
144030 Uncollect Res-Non-service Write	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170
144040 Uncollect Res-Service Recoveri	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)	(46,796)
144060 Uncollect Res-Non-service Recov	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)
144070 Uncollect Res-Utility Expenses	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)	(493,112)
146000 Accounts Receivable from Affiliates	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591	62,591
146898 Interco A/R Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174405 Prepaid Prop Tax-Current	-	384,600	769,200	1,153,800	1,538,400	1,923,000	2,307,600	2,692,200	3,076,800	3,461,400	3,846,000	4,230,600	-	2,115,300
174406 Prepaid Property Taxes	4,475,850	4,102,750	3,729,650	3,356,550	2,983,450	2,610,350	2,237,250	1,864,150	1,491,050	1,117,950	744,850	371,750	4,614,610	2,429,582
175010 Derivative Assets-Current	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)	(151,603)
175043 Purchased FTRs - ST	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609	1,502,609
175299 ST Derivative Asset from Affiliate	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768
175489 Derivative LT Asset from Affiliate	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953
182015 Req Asset-Short Term	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616	355,616
182303 1993 Req Asset-Retiree Health	30,206	27,688	25,171	22,653	20,136	17,618	15,101	12,583	10,066	7,548	5,031	2,513	-	15,101
182312 Req Asset-FAS 158	64,721,977	64,503,826	64,285,675	64,067,524	63,849,373	63,631,222	63,413,071	63,194,920	62,976,769	62,758,618	62,540,467	62,322,316	62,104,165	63,421,562
182395 Req Asset-Derivatives LT	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406	270,406
182517 Req Asset-ST Offset	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)	(355,616)
18298M Rev Decoupling-Under Collect	1,837,546	1,684,417	1,531,288	1,378,159	1,225,030	1,071,901	918,772	765,643	612,514	459,385	306,256	153,127	-	918,772
183000 Prelim Survey & Invest Chrgs	1,588	1,588	1,708	1,804	1,840	1,895	1,997	2,044	2,114	2,220	2,280	2,360	2,498	1,986
184020 Transportation costs	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)	(111,136)
184032 Eneray Sus&Contl Clearing Acc	770	770	770	770	770	770	770	770	770	770	770	770	770	770
184301 bldg clearing-operating	332,201	362,850	403,314	432,360	448,311	465,578	478,358	491,854	511,325	531,851	551,080	573,092	612,790	476,864
184302 bldg clearing-maintenance	(331,577)	(362,226)	(402,690)	(431,736)	(447,687)	(464,954)	(477,734)	(491,329)	(510,701)	(531,027)	(550,456)	(572,468)	(612,156)	(476,240)
186007	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
186012	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349	162,349
186014	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)	(162,349)
186017 UPPCo JH Warden Landfill Trust Fnd	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923
186024	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250
186028 Labor & Trans Accruals to Subs	235	235	235	235	235	235	235	235	235	235	235	235	235	235
186032 Amort Warden Ash Site Costs	110,232	106,817	103,402	99,987	96,572	93,157	89,742	86,327	82,912	79,497	76,082	72,667	69,252	90,409
186044 Def Debit-MISO Retail	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164	340,164
186390 Labor/Load/Trans Capital Acct	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862
186500 Def Debit-Work Orders	91,321	92,265	93,360	94,372	95,082	96,042	96,757	97,519	98,439	99,438	100,438	101,409	102,610	96,841

189001 UPPCO UnamLossReaqo-10.75%FMB	2,770,415	2,721,194	2,671,973	2,622,752	2,573,531	2,524,310	2,475,089	2,425,868	2,376,647	2,327,426	2,278,205	2,228,984	2,179,763	2,475,089
228200 Injuries & Damages Reserve	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)	(40,283)
228210 Workers Compensat Claim Reserv	(21,000)	(22,250)	(23,500)	(24,750)	(26,000)	(27,250)	(28,500)	(29,750)	(31,000)	(32,250)	(33,500)	(34,750)	(36,000)	(28,500)
228300 Def Cr-Sup Ret Select SERP	(349,516)	(349,539)	(349,562)	(349,585)	(349,608)	(349,631)	(349,654)	(349,677)	(349,700)	(349,723)	(349,746)	(349,769)	(349,792)	(277,139)
228315 Post Ret Health Care-Admin	(867,351)	(872,165)	(876,979)	(881,793)	(886,607)	(891,421)	(896,235)	(901,049)	(905,863)	(910,677)	(915,491)	(920,305)	(925,119)	(823,939)
228320 Post Ret Health Care-NonAdmin	(10,558,600)	(10,653,139)	(10,747,678)	(10,842,217)	(10,936,756)	(11,031,295)	(11,125,834)	(11,220,373)	(11,314,912)	(11,409,451)	(11,503,990)	(11,598,529)	(11,693,068)	(9,824,164)
228325 Post Retire Life Insur	(573,634)	(574,746)	(575,858)	(576,970)	(578,082)	(579,194)	(580,306)	(581,418)	(582,530)	(583,642)	(584,754)	(585,866)	(586,978)	(577,913)
228331 Accr Pens Liab-TEG Retire Plan	(31,949,836)	(31,949,136)	(32,044,436)	(32,139,736)	(32,235,036)	(32,330,336)	(32,425,636)	(32,520,936)	(32,616,236)	(32,711,536)	(32,806,836)	(32,902,136)	(33,000,040)	(32,438,370)
232010 Accounts Payable-Actual	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)	(2,452,784)
232011 Expenses Payable-Actual	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)
232050 Accts Pay-Cash Reconciliation	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)	(85,741)
232070 Accts Pay-Contracts	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)	(906,862)
232099 Accts Pay-Inv Material Accrual	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)	(4,119)
232100 Accts Payable-Accrued Vouchers	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)	(520,123)
232140 Accts Pay-Purchased Power	(1,779,973)	(1,535,519)	(1,351,964)	(1,204,857)	(1,057,814)	(904,528)	(751,275)	(600,000)	(450,000)	(300,000)	(150,000)	(0)	(0)	(1,260,245)
232145 Payable to MISO - Purch FTRs	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)	(1,501,825)
232150 A/P - Wheeling	(715,120)	(896,050)	(883,789)	(868,551)	(853,313)	(838,075)	(822,837)	(807,599)	(792,361)	(777,123)	(761,885)	(746,647)	(731,409)	(879,006)
232400 Accts Pay-Use Tax	-	0	0	0	0	0	0	0	0	0	0	0	0	0
232480 Accts Pay-Use Tax Michigan	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)	(18,729)
232700 Acct Pay-Customer Overpayments	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)	(221,963)
232750 Acct Pay-Cust Bud Credits	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)	(165,738)
234000 Accounts Payable to Affiliates	(8,276,023)	(4,369,793)	(5,637,754)	(6,424,007)	(7,210,260)	(8,000,513)	(8,800,766)	(9,600,019)	(10,400,272)	(11,200,525)	(12,000,778)	(12,800,031)	(13,600,284)	(6,301,722)
234898 Accounts Payable to Affil-Inventory	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
234930 A/P Assoc Co - WI River Power	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
237003 UPPCO InAccr9.32%MtgBndDu2021	(132,034)	(198,051)	(264,068)	(330,085)	(396,102)	(462,119)	(528,136)	(594,153)	(660,170)	(726,187)	(792,204)	(858,221)	(924,238)	(229,895)
241050 Tax Pay-Sales Tax MI	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)	(175,358)
242007 Curr&Accr Liab-401(k) Serv Acc	(34,638)	(38,902)	(42,877)	(46,842)	(50,807)	(54,772)	(58,737)	(62,702)	(66,667)	(70,632)	(74,597)	(78,562)	(82,527)	(33,671)
242049 Incur But Not Reported-WComp	(5,402)	(6,536)	(7,670)	(8,804)	(9,938)	(11,072)	(12,206)	(13,340)	(14,474)	(15,608)	(16,742)	(17,876)	(19,010)	(8,048)
242050 Cur & Acc Liab-Misc Payroll De	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)
242051 Cur & Acc Liab-Long Term Care	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)	(1,976)
242070 Current Pension Obligation	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(227,863)	(139,110)
242080 Curr Post Retirement Obligation	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)	(21,617)
242100 C&A Liab-401(k) Deducts	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)	(421)
242110 Cur & Acc Liab-Vac Pay Accrued	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)	(1,007,634)
242120 Accrued Wages Payable	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)	(124,313)
242270 Goal Sharing	(118,245)	(139,311)	(159,467)	(180,623)	(200,779)	(220,935)	(241,091)	(261,247)	(281,403)	(301,559)	(321,715)	(341,871)	(362,027)	(153,128)
242305 Accrued Liability - RIF	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)	(148,052)
244010 Derivative Liabilities Current	784	784	784	784	784	784	784	784	784	784	784	784	784	784
244040 Purchased FTRs - ST	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)
253000 Other Deferred Credit-Misc	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
253004 Def Cr-Sick Lv Term	(514,080)	(509,795)	(505,510)	(501,225)	(496,940)	(492,655)	(488,370)	(484,085)	(479,800)	(475,515)	(471,230)	(466,945)	(462,660)	(489,573)
253010 Def Cr-Outst Checks Cancelled	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)
253099 LT Payables to Affil-SFAS158	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)	(249,800)
253909 UPPCO JHWARDenAshSiteClosure	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388
253913 Def Cr-Envir Liab-PI Ash Site	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)	(524,091)
254015 Req Liab-Short Term	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)
254317 Req Liab-Short Term Offset	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586	119,586
254450 Req Liab-Derivatives-LT	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)	(119,586)
142 Non Utility														141
143 Non Utility														(1,383,234)
146 Non Utility														338,979
Other Deferred Debits Non Utility														(1,098,273)
230 Non Utility														
232 Non Utility														(1,827,050)
234 Non Utility														5,602,822
241 Non Utility														(29)
242 Non Utility														1,092,064
Working Capital - BCR	22,650,163	25,983,444	25,003,962	23,169,375	24,402,715	21,793,910	18,617,586	18,417,876	20,297,315	18,070,501	20,627,007	18,307,544	21,290,274	24,113,874

	Energy	Demand	Transmission	Distribution	Customer	Total
<b>Working Capital</b>	88,904	11,370,084	0	12,467,699	187,188	24,113,874
Integrated Retail	91.0716%	89.8191%	90.3972%	89.2875%	92.3419%	
Wholesale	0.0000%	0.0000%	0.0000%	3.2703%	0.0000%	
Iron River	8.9294%	10.1809%	9.6028%	7.4362%	7.6581%	
<b>Integrated Retail</b>	<b>80,966</b>	<b>10,212,511</b>	<b>0</b>	<b>11,132,096</b>	<b>172,853</b>	<b>21,598,427</b>
Wholesale	-	-	-	408,484	-	408,484
Iron River	7,938	1,157,572	0	927,118	14,335	2,106,963
<b>Total</b>	<b>88,904</b>	<b>11,370,084</b>	<b>0</b>	<b>12,467,699</b>	<b>187,188</b>	<b>24,113,874</b>



134660 Oth Deposit-Workers Compensati	43,730	44,105	44,105	44,105	44,480	44,480	44,480	44,855	44,855	44,855	45,230	45,230	45,230	44,605
134900 Oth Deposit-Sale of Prop W/Tru	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135010 Work Fund-Division Account	400	400	400	400	400	400	400	400	400	400	400	400	400	400
Cash	44,130	44,505	44,505	44,505	44,880	44,880	44,880	45,255	45,255	45,255	45,630	45,630	45,630	45,005

**Cash**

	Energy	Demand	Transmission	Distribution	Customer	Total
Special Deposits						
Demand Related		44,605				
Working Fund						
Rate Base	1	189	0	207	3	
Total Case	1	44,794	0	207	3	
Integrated Retail	91.0716%	89.8191%	90.3972%	89.2875%	92.3419%	
Wholesale	0.0000%	0.0000%	0.0000%	3.2763%	0.0000%	
Iron River	8.9284%	10.1809%	9.6028%	7.4362%	7.6581%	
Integrated Retail	1	40,234	0	185	3	40,422
Wholesale	-	-	-	7	-	7
Iron River	0	4,560	0	15	0	4,576
<b>Total</b>	<b>1</b>	<b>44,794</b>	<b>0</b>	<b>207</b>	<b>3</b>	<b>45,005</b>

236050 Taxes Accr-Federal Income	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
236070 Taxes Accr-State Income Tax	-	0	0	0	0	0	0	0	0	0	0	0	0	0
236081 Employer's Portion of FICA	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)
236082 Employer's Portion of HITAX	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)
236090 Taxes Accr-Fed Unemploy Comp O	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
236110 Taxes Accr-MI Unemploy Comp Op	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)
236310 Taxes Accr-WI Recycling Fee	271	271	271	271	271	271	271	271	271	271	271	271	271	271
236500 Taxes Accr - Property Taxes	(4,475,850)	(4,860,450)	(5,245,050)	(5,629,650)	(6,014,250)	(6,398,850)	(6,783,450)	(4,461,650)	(4,846,250)	(5,230,850)	(5,615,450)	(6,000,050)	(4,614,610)	(5,469,265)
Taxes	(4,487,500)	(4,872,101)	(5,256,701)	(5,641,301)	(6,025,901)	(6,410,501)	(6,795,101)	(4,473,301)	(4,857,901)	(5,242,501)	(5,627,101)	(6,011,701)	(4,626,261)	(5,480,916)

**Taxes**

	Energy	Demand	Transmission	Distribution	Customer	Total
Property						
Net Plant	(1,430)	(2,485,330)	-	(2,941,776)	(40,729)	
Payroll						
Salaries & Wages	(42)	(2,761)	-	(7,643)	(1,204)	
Income						
Rate Base	(0)	(0)	(0)	(0)	(0)	
Total	(1,472)	(2,488,092)	(0)	(2,949,419)	(41,933)	
Integrated Retail	91.0716%	89.8191%	90.3972%	89.2875%	92.3419%	
Wholesale	0.0000%	0.0000%	0.0000%	3.2763%	0.0000%	
Iron River	8.9284%	10.1809%	9.6028%	7.4362%	7.6581%	
Integrated Retail	(1,340)	(2,234,783)	(0)	(2,633,462)	(38,722)	(4,908,307)
Wholesale	-	-	-	(96,633)	-	(96,633)
Iron River	(131)	(253,309)	(0)	(219,323)	(3,211)	(475,975)
<b>Total</b>	<b>(1,472)</b>	<b>(2,488,092)</b>	<b>(0)</b>	<b>(2,949,419)</b>	<b>(41,933)</b>	<b>(5,480,916)</b>



121100 Construction Work In Progress NonUtility	283,253	283,723	284,202	284,594	284,762	385,014	485,405	585,614	685,911	786,338	786,605	786,939	787,487	520,998
121200 Property In Service NonUtility	11,469,360	11,469,360	11,469,360	11,469,360	11,469,360	11,469,360	11,474,360	11,504,360	11,534,360	11,559,360	11,559,360	11,559,360	11,559,360	11,163,867
121210 Plant in Service ARO NonUtility	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712	116,712
121300 Compl Constr not Class-Nonutil	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221
122000 Accumulated Depreciation NonUtility Plant	(1,083,893)	(1,101,026)	(1,116,180)	(1,135,293)	(1,152,427)	(1,169,560)	(1,186,699)	(1,203,876)	(1,221,118)	(1,238,421)	(1,255,750)	(1,273,080)	(1,290,409)	(1,225,169)
122010 Accum Deprec - ARO Asset	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)	(111,833)
123100 Inv in Sub-ATC Management Inc	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220
123175 Inv in Sub-WPS Investment LLC	15,689,083	15,430,673	15,611,294	15,792,911	15,535,223	15,717,111	15,900,753	15,641,728	15,826,042	16,010,745	15,747,529	15,932,571	16,119,109	15,754,223
123180 Inv in Sub-WPSI LLC Amortiz	(309,477)	(309,477)	(303,117)	(299,937)	(296,757)	(293,577)	(290,397)	(287,217)	(284,037)	(280,857)	(277,677)	(274,497)	(271,317)	(268,137)
201010 Common Stock Issued	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)	(13,263,624)
207001 UPPOs PremCapStk-ComStkNoPar9%	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)	(19,811,989)
207021 APIC-Def CompStk Opt-Tax Eff	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)	(69,770)
207042 Additional Paid in Capital-LTIP	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)	(39,666)
210950 Gain on Reacq Common Stock	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)	(40,250)
216050 Unappropriated RE	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)	(62,513,090)
216100 Unappropriated Undist Sub Eam	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)	(3,715,597)
282175 Def Tax-Fed-American Trans Co	(8,475,150)	(8,536,269)	(8,593,388)	(8,650,508)	(8,707,627)	(8,764,746)	(8,821,865)	(8,878,985)	(8,936,104)	(8,993,223)	(9,050,342)	(9,107,461)	(9,164,581)	(8,821,865)
282275 Def Tax-Wis-American Trans Co	(700,471)	(700,590)	(700,710)	(700,829)	(700,949)	(701,068)	(701,188)	(701,307)	(701,427)	(701,546)	(701,666)	(701,785)	(701,905)	(701,188)
282300 Def Tax Fed-Non-Oper	(509,981)	(511,710)	(513,438)	(515,167)	(516,896)	(518,625)	(519,354)	(519,683)	(519,354)	(518,625)	(519,683)	(519,354)	(519,683)	(515,167)
282400 Def Tax Wis-Non-Oper	138,446	137,458	136,470	135,482	134,494	133,506	132,518	131,530	130,542	129,555	128,567	127,579	126,591	132,518
283300 Def Tax Fed-Non-Oper	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781	77,781
283400 Def Tax Wis-Non-Oper	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141
437001	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405
437002	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510	15,510
438000 Div Declared - Common Stock	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000	16,132,000
RE216 CurrMo Net Income Booked to RE Equity	(14,775,928)	(15,457,800)	(16,139,420)	(16,529,799)	(16,974,599)	(17,264,325)	(17,436,677)	(17,974,405)	(18,288,850)	(18,508,341)	(18,795,277)	(19,138,097)	(19,596,146)	(17,477,802)
	(81,437,588)	(82,450,442)	(83,004,006)	(80,805,421)	(81,580,785)	(81,661,416)	(80,117,784)	(80,857,416)	(80,930,404)	(80,912,978)	(81,536,104)	(81,826,788)	(84,110,998)	(81,910,477)
181003 UPPOs UnamDtdE-9.32%Due2021	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
223000 Long-Term N/P to Affiliate	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)	(45,000,000)
223001	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Long Term Debt	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)
231500 Notes Pay-Commercial Paper	(11,495,487)	(13,504,461)	(11,744,984)	(11,967,714)	(12,280,654)	(10,675,262)	(9,570,982)	(11,795,844)	(13,849,517)	(11,483,147)	(13,338,995)	(10,851,229)	(13,873,272)	(11,978,931)
Short Term Debt	(11,495,487)	(13,504,461)	(11,744,984)	(11,967,714)	(12,280,654)	(10,675,262)	(9,570,982)	(11,795,844)	(13,849,517)	(11,483,147)	(13,338,995)	(10,851,229)	(13,873,272)	(11,978,931)
255000 Accum Deferred Income Tax Credits	(1,975,193)	(1,984,830)	(1,994,467)	(2,004,105)	(2,013,742)	(2,023,379)	(2,033,017)	(2,042,654)	(2,052,292)	(2,061,929)	(2,071,566)	(2,081,204)	(2,090,841)	(2,033,017)
DITC	(1,975,193)	(1,984,830)	(1,994,467)	(2,004,105)	(2,013,742)	(2,023,379)	(2,033,017)	(2,042,654)	(2,052,292)	(2,061,929)	(2,071,566)	(2,081,204)	(2,090,841)	(2,033,017)
190100 Def Tax-Fed-BCR	1,565,924	1,560,488	1,555,051	1,549,615	1,544,179	1,538,743	1,533,307	1,527,871	1,522,435	1,516,998	1,511,562	1,506,126	1,500,690	1,533,307
190101 Def Tax-Fed-BCR-Other	1,699,527	1,798,669	1,897,810	1,996,952	2,096,093	2,195,235	2,294,376	2,393,518	2,492,659	2,591,801	2,690,942	2,790,084	2,889,225	2,294,376
190180 Def Tax-Fed-FAS 109	230,197	228,588	226,978	225,369	223,760	222,150	220,541	218,932	217,322	215,713	214,104	212,494	210,885	220,541
190200 Def Tax-Wis-BCR	213,078	212,364	211,651	210,937	210,223	209,510	208,796	208,083	207,369	206,655	205,942	205,228	204,514	208,796
190201 Def Tax-Wis-BCR-Other	486,742	497,968	508,194	520,420	531,646	542,872	554,099	565,325	576,551	587,777	598,999	610,204	621,118	554,099
190280 Def Tax-Wis-FAS 109	(1,982)	(2,097)	(2,211)	(2,326)	(2,440)	(2,554)	(2,668)	(2,783)	(2,898)	(3,012)	(3,127)	(3,241)	(3,355)	(2,668)
190301 Def Fed Tax Asset - NonOper	36,403	36,397	36,391	36,386	36,380	36,375	36,369	36,363	36,358	36,352	36,346	36,341	36,335	36,369
190401 Def State Tax Asset-NonOp	-	(0)	-	-	(0)	-	-	(0)	-	(0)	-	(0)	-	(0)
190900 Federal Deferred Tax Asset Current	304,920	305,281	305,643	306,004	306,365	306,727	307,088	307,450	307,811	308,173	308,534	308,896	309,257	307,088
190910 State Deferred Tax Asset Current	22,085	22,127	22,170	22,212	22,254	22,297	22,339	22,382	22,424	22,467	22,509	22,551	22,594	22,339
254400 Res Liab - Deferred Taxes	(3,973,189)	(3,955,254)	(3,937,319)	(3,919,384)	(3,901,450)	(3,883,525)	(3,865,599)	(3,847,672)	(3,829,746)	(3,811,820)	(3,793,894)	(3,775,968)	(3,758,042)	(3,865,599)
282100 Def Inc Tax-Fed-Basic Cost	(32,707,357)	(32,894,987)	(33,022,617)	(33,150,248)	(33,277,879)	(33,405,509)	(33,533,140)	(33,660,770)	(33,788,401)	(33,916,031)	(34,043,661)	(34,171,291)	(34,298,921)	(33,653,140)
282180 Def Inc Tax-Fed FAS 109	3,317,406	3,302,033	3,286,662	3,271,290	3,255,918	3,240,546	3,225,174	3,209,802	3,194,430	3,179,058	3,163,686	3,148,314	3,132,942	3,225,174
282200 Def Inc Tax-Wis-Basic Cost	(908,240)	(913,937)	(919,634)	(925,330)	(931,027)	(936,723)	(942,419)	(948,116)	(953,812)	(959,509)	(965,206)	(970,903)	(976,599)	(942,419)
282280 Def Inc Tax-Wis FAS 109	427,549	426,731	425,912	425,093	424,274	423,455	422,636	421,817	421,000	420,181	419,362	418,543	417,724	423,455
283101 Def Tax-Fed-BCR-Other	633,634	692,432	751,231	810,029	868,828	927,626	986,425	1,045,223	1,104,022	1,162,820	1,221,619	1,280,417	1,339,216	986,425
283201 Def Tax-Wis-BCR-Other	(217,529)	(215,776)	(214,023)	(212,269)	(210,516)	(208,763)	(207,010)	(205,257)	(203,504)	(201,751)	(199,998)	(198,245)	(196,492)	(207,010)
283900 Federal Def Tax Liab - Current	(1,186,907)	(1,214,218)	(1,241,529)	(1,268,840)	(1,296,151)	(1,323,462)	(1,350,773)	(1,378,084)	(1,405,395)	(1,432,705)	(1,460,016)	(1,487,327)	(1,514,638)	(1,350,773)
283910 State Def Tax Liabty - Current	(131,341)	(134,550)	(137,760)	(140,970)	(144,179)	(147,389)	(150,599)	(153,808)	(157,018)	(160,228)	(163,437)	(166,647)	(169,857)	(150,599)
Deferred Taxes - Capital Structure	(30,189,062)	(30,217,742)	(30,246,422)	(30,275,102)	(30,303,782)	(30,332,462)	(30,361,142)	(30,389,822)	(30,418,502)	(30,447,182)	(30,475,862)	(30,504,542)	(30,533,222)	(30,361,142)
Capital Structure	(180,097,330)	(183,157,475)	(181,989,880)	(180,052,343)	(181,178,964)	(179,692,520)	(177,082,925)	(180,085,737)	(182,250,714)	(179,905,236)	(182,422,640)	(180,263,967)	(185,008,671)	(181,263,609)

17414M MI Electric True Uo-Curr Year	(345,077)	(177,414)	(17,915)	303,323	830,493	1,199,007	1,331,185	1,204,199	939,922	692,671	441,784	376,052	584,743	603,595
182305 JH Warden Ash Site Closure Mon	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	935,000	987,708
186041 Other Def Charqes (Au Train & Cataract)	4,786,112	4,686,663	4,587,214	4,487,765	4,388,316	4,288,867	4,189,418	4,089,969	3,990,520	3,891,071	3,791,622	3,692,173	3,592,724	4,189,418
235000 Customer Deposits	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)	(128,315)
23503F	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
24232M MI-Energy Optimization	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789	93,789
242952 UPPCO Def Rev 2010	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)	(830,141)
253903 UPPCO OtrDefCr-JHWrdnAshSiCIMO	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)	(1,094,483)
101200 Plant in Service-ARO	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315	337,315
108200 Acc Prov Dep Util Pth-ARO	(281,328)	(282,213)	(283,097)	(283,982)	(284,867)	(285,751)	(286,636)	(287,521)	(288,405)	(289,290)	(290,174)	(291,059)	(291,944)	(286,636)
182375 ARO Deprec/Accr NonRate Base	651,365	656,555	661,746	666,936	672,127	677,318	682,509	688,120	693,452	698,805	704,178	709,572	714,987	682,333
230000 Asset Retirement Obligations	(931,672)	(935,978)	(940,303)	(944,649)	(949,015)	(953,401)	(957,808)	(962,235)	(966,682)	(971,150)	(975,639)	(980,148)	(984,678)	(957,332)
143100 UPPCO-AcctsRec-EscanabaStation	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332	308,332
143220 A/R-ATC Capital	7,236	5,110	5,456	34,286	27,462	53,094	18,419	20,793	14,274	20,623	79,372	5,821	8,877	24,397
143240 A/R ATC O&M	489,809	598,891	676,654	684,955	589,902	740,743	630,385	599,857	638,057	625,712	698,343	666,206	699,618	645,368
143280 Oth A/R-Dead River 3rd Pty Dam	692,928	700,345	707,762	715,178	722,595	730,012	737,428	744,845	752,262	759,678	767,095	774,512	781,928	737,428
143340 Oth A/R-Escanaba CT	70,094	70,549	70,928	71,162	71,518	72,005	75,219	80,753	87,858	93,501	99,596	102,663	105,107	81,946
142 Non Utility														(141)
143 Non Utility														1,383,234
146 Non Utility														(338,979)
Other Deferred Debits Non Utility														1,098,273
230 Non Utility														-
232 Non Utility														1,827,050
234 Non Utility														(5,602,822)
241 Non Utility														29
242 Non Utility														(1,092,064)
Non-Utility	4,797,963	4,981,006	5,126,961	5,393,531	5,727,149	6,180,591	6,078,916	5,837,277	5,519,754	5,180,118	4,974,675	4,714,288	4,814,860	2,651,303
Total Balance Sheet Should b \$0	(6)	0	-	0	-	0	(0)	0	(0)	(0)	(0)	(0)	0	(0)