

Functional Costs Allocated to Rate Schedules
Revenue Requirements By Account

Func	Acct	Total	Rg-1	Rg-2	Cg-1 <100	Cg-2 <100	Cp-1	Mp-1 <100	Gw-1	Gy	Ms	Cg-1 >100	Cg-2 >100	Rg-1 OTOU	Rg-2 OTOU	Cg-1 OTOU	Cg-2 OTOU
DIST	403000	476,304	113,185	111,576	88,030	14,137	93,651	8,644	2,688	10,164	10,584	35,657	1,277	3,272	10,077	2,370	1,012
	408000	618	142	77	54	11	232	14	5	7	2	57	2	3	8	3	1
	408000	381,982	85,988	94,388	42,456	10,756	80,300	7,053	1,934	6,779	8,282	29,334	1,064	2,641	8,622	1,870	795
	408000	128,227	28,961	25,367	13,864	3,269	33,158	2,497	833	2,536	2,762	10,300	340	880	2,562	640	286
	409100	33,184	7,495	6,565	3,588	846	8,580	646	216	656	715	2,655	88	228	663	166	67
	419000	6,578	2,003	3,454	386	386	-2,028	-8	54	392	604	21	9	99	338	29	13
	580000	823,649	180,710	185,641	79,044	20,803	200,693	15,940	3,645	16,851	24,773	65,482	2,204	5,121	17,177	3,888	1,677
	901000	12,292	6,049	3,978	904	265	4	8	242	359	10	39	5	101	303	15	10
	902000	63,276	21,946	30,154	5,454	1,987	0	71	0	0	0	367	67	434	2,712	40	44
	903000	204,428	109,790	56,481	14,243	3,789	88	110	5,270	7,822	220	486	44	1,757	3,881	278	168
	904000	45,522	26,777	5,960	2,451	0	0	0	3,262	7,038	0	0	357	34	0	0	0
	908000	498,941	176,298	90,696	115,264	30,662	69,065	0	0	0	0	3,922	915	2,821	6,231	2,258	1,367
	920000	393,665	108,607	59,415	52,329	11,671	106,130	7,299	2,454	4,158	813	29,561	915	2,140	5,224	1,980	869
	RETURN	628,236	141,863	124,284	67,926	16,014	162,451	12,234	4,082	12,425	13,534	50,465	1,665	4,312	12,551	3,135	1,265
DIST		3,686,902	1,009,654	786,036	466,819	114,596	752,314	54,518	24,685	69,187	62,378	228,365	8,037	23,843	70,349	16,673	7,547
PROD	403000	1,125,130	177,766	113,285	113,340	19,356	487,857	11,472	676	3,381	3,009	167,023	4,527	4,297	10,936	6,294	1,911
	404000	-4,426	-482	-345	-315	-59	-2,564	-39	-10	-8	-10	-500	-15	-15	-38	-19	-7
	408000	4,357	687	437	438	75	1,866	44	3	13	12	845	17	17	42	24	7
	408000	363,671	53,073	34,452	34,015	5,892	171,064	3,551	335	986	829	50,709	1,393	1,333	3,416	1,918	595
	408000	234,701	35,433	22,718	22,676	3,893	107,034	2,312	166	671	607	33,541	913	868	2,217	1,265	367
	409100	60,735	9,169	5,879	5,868	1,007	27,698	598	43	174	157	8,680	236	225	574	327	100
	411400	-26,768	-4,875	-3,098	-3,099	-528	-12,345	-313	-16	-93	-82	-4,558	-123	-117	-287	-172	-52
	419000	-668,902	-89,821	-59,968	-57,825	-10,228	-337,336	-6,348	-906	-1,650	-1,651	-87,753	-2,463	-2,386	-6,161	-3,338	-1,068
	501000	6,251,330	681,568	487,619	445,177	82,900	3,621,825	64,769	13,608	11,522	14,084	703,669	20,785	20,661	54,312	27,203	9,328
	502000	935,720	153,249	97,367	16,586	9,840	388,065	9,840	509	2,820	2,575	143,281	3,878	3,677	9,339	5,397	1,634
	560000	560,688	72,647	46,163	8,125	297,578	4,617	4,617	305	1,389	1,245	69,651	1,869	1,764	4,531	2,617	785
	820000	406,625	57,739	37,844	37,054	6,465	195,883	3,937	438	1,076	1,028	55,579	1,539	1,479	3,798	2,106	660
	RETURN	1,149,891	173,600	111,306	111,097	19,072	524,402	11,329	814	3,288	2,976	164,328	4,472	4,254	10,860	6,199	1,894
PROD		10,389,752	1,319,753	893,659	853,231	152,556	5,471,057	95,769	15,965	23,979	24,879	1,306,295	37,028	36,057	93,529	49,821	16,174
		14,086,654	2,329,307	1,691,695	1,310,050	267,152	6,223,371	150,287	40,650	93,166	87,258	1,534,660	45,065	59,800	163,878	66,494	23,721

Wisconsin Public Service Corporation
Customer Rate Schedule Cost of Service vs. Revenue Levels

Customer Rate Schedule	Forecasted Revenues \$	COSS Allocated Costs \$	Revenue/COSS Factor	Distribution Costs		Power Supply Costs	
				COSS	Adjusted	COSS	Adjusted
Rg-1M	2,207,433	2,329,307	0.94768	\$1,009,554	\$956,732	\$1,319,753	\$1,250,701
Rg-2M	1,663,822	1,691,695	0.98352	798036	\$784,887	893659	\$878,935
Cg-1 < 100	1,474,028	1,310,073	1.12515	456819	\$513,990	853231	\$960,012
Cg-2 < 100	297,798	267,153	1.11471	114596	\$127,741	152556	\$170,056
Cp-1M	5,619,306	6,223,376	0.90294	752314	\$679,291	5471057	\$4,940,011
Mp-1 < 100 kW	129,531	150,288	0.86189	54518	\$46,988	95769	\$82,542
Cg-1 > 100 kW	1,862,304	1,534,662	1.21349	228365	\$277,120	1306295	\$1,585,182
Cg-2 > 100 kW	62,106	45,058	1.37836	8037	\$11,078	37028	\$51,038
Rg-1 OTOU	56,228	59,895	0.93878	23843	\$22,383	36057	\$33,849
Rg-2 OTOU	150,107	163,873	0.91600	70349	\$64,439	93529	\$85,672
Cg-1 OTOU	81,784	66,493	1.22996	16673	\$20,507	49821	\$61,278
Cg-2 OTOU	31,330	23,723	1.32066	7547	\$9,967	16174	\$21,360

Upper Peninsula Power Company - Integrated System
Electric Utility-Michigan Jurisdiction
For the Year 1999

Exhibit A- (DMD-4), Page 1
Case No. U-12650
Witness: D. M. Derrick
5-Jun-01

Functional Costs Allocated to Rate Schedules
Revenue Requirements By Account

Func	Acct	TOTAL	A-1	AH-1	W-1	C-1	H-1	P-1	WP-1	A	M-1	Z-1 & Z-3	LIGHTING
DIST	403000	2,662,386	1,271,110	194,417	154,805	353,202	46,354	229,189	273,711	4,321	8,660	9,461	117,156
	408000	2,243,069	1,057,531	162,433	122,268	300,380	39,016	190,214	264,968	22,461	7,412	20,359	56,027
	408300	545	189	31	23	75	11	52	117	35	2	2	8
	409000	959,879	377,597	69,740	68,356	136,554	19,384	99,666	139,447	6,968	3,543	9,030	29,594
	409100	-273,404	-115,233	-20,898	-19,940	-40,128	-5,476	-28,148	-31,468	1,942	-1,005	-3,476	-9,574
	409200	-1,285	-577	-94	-79	-176	-24	-117	-160	-8	-4	-11	-35
	411000	-288,636	-148,865	-19,472	-10,495	-36,160	-4,335	-19,650	-35,609	-7,582	-879	-1,376	-4,213
	411400	-75,522	-35,077	-5,635	-4,571	-10,286	-1,357	-6,733	-8,484	-197	-253	-790	-2,139
	ADJ	-836,936	-459,908	-62,476	-38,516	-105,526	-12,387	-57,488	-71,997	-1,740	-2,433	-6,316	-18,149
	ADJ2	0	0	0	0	0	0	0	0	0	0	0	0
	ADJ3	-8,170	-3,795	-610	-495	-1,113	-147	-728	-918	-21	-27	-85	-231
	O&M	12,321,980	6,779,162	908,497	582,285	1,538,083	179,028	832,929	1,104,348	34,227	35,595	61,106	266,720
	RETURN	3,266,040	1,464,516	238,672	201,020	446,913	59,713	297,908	407,491	20,514	11,179	28,821	89,293
	REV	-948,133	-485,012	-67,915	-45,760	-117,415	-14,304	-98,489	-85,342	-2,051	-2,764	-7,578	-21,503
	DIST	19,021,813	9,701,638	1,396,690	1,008,901	2,464,403	305,476	1,438,605	1,956,104	78,869	59,026	109,147	502,954
PROD	403000	2,390,215	604,471	119,002	145,981	343,352	48,440	275,916	605,678	223,851	7,574	3,988	11,962
	404000	251,498	63,602	12,521	15,360	36,127	5,097	29,032	63,729	23,554	797	420	1,259
	406000	119,260	30,160	5,938	7,284	17,131	2,417	13,767	30,220	11,169	378	199	597
	408000	2,097,653	567,276	107,002	120,539	299,099	42,287	234,295	516,508	185,005	6,918	4,563	14,161
	408300	765	266	43	32	106	15	73	164	49	3	3	11
	409000	1,631,352	457,480	89,413	104,410	247,183	35,923	200,894	388,036	88,989	5,708	3,313	10,003
	409100	-328,385	-80,128	-15,596	-24,160	-58,227	-6,726	-42,101	-72,666	-26,567	-994	-301	-919
	409200	-1,616	-419	-81	-96	-231	-33	-184	-406	-149	-5	-3	-9
	411000	-83,608	-36,210	-5,182	-2,203	-11,713	-1,606	-6,639	-14,367	-2,855	-374	-565	-1,894
	411400	-81,194	-20,534	-4,042	-4,959	-11,664	-1,645	-9,373	-20,575	-7,604	-257	-135	-406
	ADJ	-302,751	-76,564	-15,073	-18,490	-43,490	-6,136	-34,948	-76,717	-28,354	-959	-505	-1,515
	ADJ2	-270,210	0	0	0	0	0	0	-124,544	-145,666	0	0	0
	ADJ3	-8,784	-2,221	-437	-536	-1,262	-178	-1,014	-2,226	-823	-28	-15	-44
	O&M	24,807,305	6,498,023	1,292,992	1,199,572	2,713,720	497,263	2,541,313	7,096,912	2,645,160	82,162	60,376	179,812
	RETURN	4,105,437	1,065,415	206,422	244,317	585,534	83,023	467,275	1,031,976	377,234	13,215	7,673	23,353
	REV	-1,683,281	-434,061	-84,129	-83,311	-190,407	-32,750	-214,608	-454,740	-169,210	-5,348	-3,696	-11,021
	PROD	32,643,656	8,636,556	1,708,793	1,703,740	3,925,258	665,391	3,453,698	8,966,982	3,173,783	108,790	75,315	225,350
		51,665,469	18,338,194	3,105,483	2,712,641	6,389,661	970,867	4,892,303	10,923,086	3,252,652	167,816	184,462	728,304

Upper Peninsula Power Company - Iron River System
Electric Utility-Michigan Jurisdiction
For the Year 1999

Schedule C-1
Functional Costs Allocated to Rate Schedules
Revenue Requirements By Account

Exhibit A (DMD-4), Page 2
Case No. U-12650
Witness: D. M. Derricks
5-Jun-01

func	Acct	TOTAL	A-2	AH-2	W-2	C-2	H-2	P-2	WP-2	M-2	Z-2 & Z-4	LIGHTING
DIST	403000	325,678	152,272	16,237	11,491	63,544	3,865	27,742	32,258	2,905	1,415	13,949
	408000	229,039	111,221	11,589	7,637	43,549	2,702	17,988	20,880	2,023	3,004	8,446
	408300	2,205	936	109	72	502	32	253	210	25	16	50
	409000	153,000	64,081	7,915	6,073	32,649	1,988	15,195	17,137	1,501	937	5,524
	409100	-26,761	-10,099	-1,344	-1,216	-5,716	-341	-2,648	-3,244	-258	-495	-1,400
	409200	-110	-48	-6	-4	-23	-1	-10	-12	-1	-1	-4
	411000	-14,764	-10,409	-765	-180	-2,081	-131	-400	-519	-95	0	-184
	411400	-7,332	-3,265	-371	-275	-1,460	-90	-643	-750	-68	-108	-302
	ADJ	-37,067	-20,484	-1,887	-995	-6,549	-411	-2,385	-2,731	-306	-306	-1,013
	ADJ2	0	0	0	0	0	0	0	0	0	0	0
	ADJ3	-794	-353	-40	-30	-158	-10	-70	-81	-7	-12	-33
	O&M	913,877	529,128	46,650	23,628	157,797	10,072	54,815	62,710	7,475	3,887	17,715
	RETURN	368,759	162,730	19,003	13,905	76,118	4,642	34,121	38,954	3,498	2,645	13,143
	REV	-69,706	-35,689	-3,195	-1,714	-11,165	-698	-9,693	-4,713	-520	-544	-1,775
		1,836,024	940,021	93,895	58,392	347,007	21,619	134,265	160,099	16,172	10,438	54,116
PROD	403000	0	0	0	0	0	0	0	0	0	0	0
	404000	0	0	0	0	0	0	0	0	0	0	0
	406000	0	0	0	0	0	0	0	0	0	0	0
	408300	422	179	21	14	96	6	48	40	5	3	10
	409000	-4,387	-1,479	-248	-184	-984	-79	-702	-638	-58	-14	-1
	409100	-6,178	-2,290	-332	-237	-1,393	-104	-881	-779	-77	-30	-55
	409200	0	0	0	0	0	0	0	0	0	0	0
	411000	1,341	526	70	48	304	21	176	153	16	8	19
	ADJ2	0	0	0	0	0	0	0	0	0	0	0
	O&M	1,250,665	463,682	67,325	47,961	282,123	20,962	178,363	157,651	15,530	6,015	11,053
	RETURN	-3,733	-1,161	-219	-167	-834	-72	-648	-599	-51	-7	25
	REV	-2,800	-763	-83	-67	-365	-20	-1,251	-212	-16	-9	-14
		1,235,330	458,694	66,534	47,368	278,947	20,714	175,105	155,616	15,349	5,966	11,037
PROD		3,071,354	1,398,715	160,429	105,760	625,954	42,333	309,370	315,715	31,521	16,404	65,153

Upper Peninsula Power Company
Customer Rate Schedule Cost of Service vs. Revenue Levels

Integrated System

Customer Rate Schedule	Forecasted Revenues \$	COSS Allocated Costs \$	Revenue/COSS Factor	Distribution Costs		Power Supply Costs	
				COSS	Adjusted	COSS	Adjusted
A-1	\$18,331,229	\$18,338,194	0.99962	\$9,701,638	\$9,697,953	\$8,636,556	\$8,633,276
AH-1	\$2,973,945	\$3,105,483	0.95764	\$1,396,690	\$1,337,531	1708793	\$1,636,414
C-1	\$7,348,583	\$6,389,661	1.15007	\$2,464,403	\$2,834,246	3925258	\$4,514,337
H-1	\$1,044,592	\$970,867	1.07594	\$305,476	\$328,673	665391	\$715,919
P-1	\$5,036,151	\$4,892,303	1.02940	\$1,438,605	\$1,480,904	3453698	\$3,555,247
WP-1	\$9,780,331	\$10,923,086	0.89538	\$1,956,104	\$1,751,460	8966982	\$8,028,871
A	\$3,548,566	\$3,252,652	1.09098	\$78,869	\$86,044	3173783	\$3,462,522
M-1	\$208,076	\$167,816	1.23991	\$59,026	\$73,187	108790	\$134,889

Iron River District

Customer Rate Schedule	Forecasted Revenues \$	COSS Allocated Costs \$	Revenue/COSS Factor	Distribution Costs		Power Supply Costs	
				COSS	Adjusted	COSS	Adjusted
A-2	\$1,310,325	\$1,398,715	0.93681	\$940,021	\$880,618	\$458,694	\$429,707
AH-2	\$173,642	\$160,429	1.08236	\$93,895	\$101,628	\$66,534	\$72,014
C-2	\$704,124	\$625,954	1.12488	\$347,007	\$390,342	\$278,947	\$313,782
H-2	\$44,551	\$42,333	1.05239	\$21,619	\$22,752	\$20,714	\$21,799
P-2	\$356,093	\$309,370	1.15103	\$134,265	\$154,543	\$175,105	\$201,550
WP-2	\$294,573	\$315,715	0.93303	\$160,099	\$149,378	\$155,616	\$145,195
M-2	\$35,256	\$31,521	1.11849	\$16,172	\$18,088	\$31,521	\$35,256

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES		
Rate Class	Present Rates	Proposed Rates
Rg-1M Residential Service Customer Charge Year-Round Seasonal Energy Charges ALL Kwh	\$3.60 Distribution \$7.20 Distribution \$0.06199 Distribution Power Supply	\$3.60 \$7.20 \$0.02137 \$0.04062
Rg-2M Residential Service Customer Charge Year-Round Seasonal Energy Charges ALL Kwh	\$6.50 Distribution \$13.00 Distribution \$0.06306 Distribution Power Supply	\$6.50 \$13.00 \$0.02311 \$0.03995
Cg-1M Small C & I Service <100 Customer Charge Year-Round Seasonal Energy Charges ALL Kwh	\$9.65 Distribution \$19.30 Distribution \$0.06631 Distribution Power Supply	\$9.65 \$19.30 \$0.01933 \$0.04698
Cg-2M Small C & I Service < 100 Customer Charge Year-Round Seasonal Energy Charges ALL Kwh	\$13.20 Distribution \$26.40 Distribution \$0.06856 Distribution Power Supply	\$13.20 \$26.40 \$0.02365 \$0.04491

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED		
Rate Class	Present Rates	Proposed Rates
Mp-1M Municipal Power Sewage Customer Charge Year-Round Energy Charges ALL Kwh	\$395.00 Distribution \$0.05426 Distribution Power Supply	\$395.00 \$0.01065 \$0.04361
Rg-OTOU-1M Residential Optional Time Of Use Service Customer Charge Year-Round Energy Charges On-Peak Energy Charges Off-Peak	\$5.60 Distribution \$0.11920 Distribution Power Supply \$0.02980 Distribution Power Supply	\$5.60 \$0.01619 \$0.10301 \$0.01619 \$0.01361
Rg-OTOU-2M Residential Optional Time Of Use Service Customer Charge Year-Round Seasonal Energy Charges On-Peak Energy Charges Off-Peak	8.50 Distribution 17.00 Distribution 0.12500 Distribution Power Supply 0.03125 Distribution Power Supply	8.50 17.00 0.01678 0.10822 0.01678 0.01447

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES		
Rate Class	Present Rates	Proposed Rates
CP-1M Large Commercial & Industrial		
Customer Charge		
Secondary	\$300.00 Distribution	\$300.00
Interruptible	\$350.00 Distribution	\$350.00
Demand Charge		
Customer Demand	\$1.50 Distribution	\$1.50
On-Peak Demand	\$8.30 Distribution Power Supply	\$0.84 \$7.46
Interruptible GL Kw	\$3.80 Distribution Power Supply	\$0.84 \$2.96
Energy Charges		
On-Peak Kwh	\$0.03117 Power Supply	0.03117
Off-Peak Kwh	\$0.02307 Power Supply	\$0.02307

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES		
Rate Class	Present Rates	Proposed Rates
Cg-OTOU-1M Small C & I Service		
Customer Charge		
Year-Round	\$11.65 Distribution	\$11.65
Seasonal	\$23.30 Distribution	\$23.30
Energy Charges		
On-Peak	\$0.13980 Distribution Power Supply	\$0.01344 \$0.12636
Energy Charges		
Cg-OTOU-1M Small C & I Service	\$0.03495 Distribution Power Supply	\$0.01344 \$0.02151
Cg-OTOU-2M Small C & I Service		
Customer Charge		
Year-Round	\$15.20 Distribution	\$15.20
Seasonal	\$30.40 Distribution	\$30.40
Energy Charges		
On-Peak	\$0.14080 Distribution Power Supply	\$0.01767 \$0.12313
Energy Charges		
Off-Peak	\$0.03520 Distribution Power Supply	\$0.01767 \$0.01753
Cg-2 >100		
Customer Charge		
Year-Round	\$13.20 Distribution	\$13.20
Energy Charges		
All Kw	\$5.50 Distribution Power Supply	\$3.63 \$1.87
Energy Charges		
All Kwh	\$0.04762 Power Supply	\$0.04762
Cg-1 >100		
Customer Charge		
Year-Round	9.65 Distribution	9.65
Energy Charges		
All Kw	5.40 Distribution Power Supply	3.17 2.23
Energy Charges		
All Kwh	0.04338 Power Supply	0.04338

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
Rg-1M Residential Service								
Customer Charge								
Year-Round	\$3.60	59,664	\$214,790.40	Distribution	\$3.60	59,664	\$214,790.40	
Seasonal	\$7.20	146	\$1,051.20	Distribution	\$7.20	146	\$1,051.20	
Energy Charges								
ALL Kwh	\$0.06199	34,674,480	\$2,149,471.02	Distribution	\$0.02137	34,674,480	\$740,993.64	
				Power Supply	\$0.04062	34,674,480	\$1,408,477.38	
PSCR			-\$157,880.00	PSCR			-\$157,880.00	
Total Rg-1M Revenue			\$2,207,432.62				\$2,207,432.62	0.00%
Rg-2M Residential Service								
Customer Charge								
Year-Round	\$6.50	28,987	\$188,415.50	Distribution	\$6.50	28,987	\$188,415.50	
Seasonal	\$13.00	1,782	\$23,166.00	Distribution	\$13.00	1,782	\$23,166.00	
Energy Charges								
ALL Kwh	\$0.06306	24,807,399	\$1,564,354.58	Distribution	\$0.02311	24,807,399	\$573,298.99	
				Power Supply	\$0.03995	24,807,399	\$991,055.59	
PSCR			-\$112,114.00	PSCR			-\$112,114.00	
Total Rg-2M Revenue			\$1,663,822.08				\$1,663,822.08	0.00%
Cg-1M Small C & I Service <100								
Customer Charge								
Year-Round	\$9.65	7,610	\$73,436.50	Distribution	\$9.65	7,610	\$73,436.50	
Seasonal	\$19.30	149	\$2,875.70	Distribution	\$19.30	149	\$2,875.70	
Energy Charges								
ALL Kwh	\$0.06631	22,648,202	\$1,501,802.27	Distribution	\$0.01933	22,648,202	\$437,789.74	
				Power Supply	\$0.04698	22,648,202	\$1,064,012.53	
PSCR			-\$104,086.00	PSCR			-\$104,086.00	
Total Cg-1M Revenue			\$1,474,028.47				\$1,474,028.47	0.00%
Cg-2M Small C & I Service < 100								
Customer Charge								
Year-Round	\$13.20	2,006	\$26,479.20	Distribution	\$13.20	2,006	\$26,479.20	
Seasonal	\$26.40	58	\$1,531.20	Distribution	\$26.40	58	\$1,531.20	
Energy Charges								
ALL Kwh	\$0.06856	4,217,510	\$289,152.49	Distribution	\$0.02365	4,217,510	\$99,744.11	
				Power Supply	\$0.04491	4,217,510	\$189,408.37	
PSCR			-\$19,365.00	PSCR			-\$19,365.00	
Total Cg-2M Revenue			\$297,797.89				\$297,797.89	0.00%

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
Mp-1M Municipal Power Sewage								
First 10,000 Kwh	\$395.00	60	\$23,700.00	Distribution	\$395.00	60	\$23,700.00	
Energy Charges				Distribution				
ALL Kwh	\$0.05426	2,186,337	\$118,630.65	Power Supply	\$0.01065	2,186,337	\$23,284.49	
					\$0.04361	2,186,337	\$95,346.16	
PSCR			-\$12,800	PSCR			-\$12,800	
Total Mp-1M Revenue			\$129,530.65				\$129,530.65	0.00%
Rg-OTOU-1M Residential Optional Time Of Use Service								
Customer Charge				Distribution				
Year-Round	\$5.60	957	\$5,359.20		\$5.60	957	\$5,359.20	
Energy Charges				Distribution				
On-Peak	\$0.11920	272,182	\$32,444.09	Power Supply	\$0.01619	272,182	\$4,406.63	
					\$0.10301	272,182	\$28,037.47	
Energy Charges				Distribution				
Off-Peak	\$0.02980	778,952	\$23,212.77	Power Supply	\$0.01619	778,952	\$12,611.23	
					\$0.01361	778,952	\$10,601.54	
PSCR			-\$4,788	PSCR			-\$4,788	
Total Rg-OTOU-1M Revenue			\$56,228.06				\$56,228.06	0.00%
Rg-OTOU-2M Residential Optional Time Of Use Service								
Customer Charge				Distribution				
Year-Round	\$8.50	2,103	\$17,875.50		\$8.50	2,103	\$17,875.50	
Seasonal	\$17.00	11	\$187.00	Distribution	\$17.00	11	\$187.00	
Energy Charges				Distribution				
On-Peak	\$0.12500	620,480	\$77,560.00	Power Supply	\$0.01678	620,480	\$10,411.65	
					\$0.10822	620,480	\$67,148.35	
Energy Charges				Distribution				
Off-Peak	\$0.03125	2,142,638	\$66,957.44	Power Supply	\$0.01678	2,142,638	\$35,953.47	
					\$0.01447	2,142,638	\$31,003.97	
PSCR			-\$12,473	PSCR			-\$12,473	
Total Cg-2M Revenue			\$150,106.94				\$150,106.94	0.00%

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
CP-1M Large Commercial & Industrial								
Customer Charge								
Secondary	\$300.00	48	\$14,400.00	Distribution	\$300.00	48	\$14,400.00	
Interruptible	\$350.00	48	\$16,800.00	Distribution	\$350.00	48	\$16,800.00	
ADJ--								
Owner Discount			-\$69,976	Distribution			-\$69,976.00	
Meter Discount			-\$70,461	Distribution			-\$70,461.00	
Economic Buyout			-\$402,991	Power Supply			-\$402,991.00	
Demand Charge								
Customer Demand	\$1.50	352,307	\$528,460.50	Distribution	\$1.50	352,307	\$528,460.50	
On-Peak Demand	\$8.30	70,200	\$582,660.00	Distribution	\$0.84	70,200	\$58,968.00	
				Power Supply	\$7.46	70,200	\$523,692.00	
Interruptible GL Kw	\$3.80	238,490	\$906,262.00	Distribution	\$0.84	238,490	\$200,331.60	
Energy Charges				Power Supply	\$2.96	238,490	\$705,930.40	
On-Peak Kwh	\$0.03117	85,596,463	\$2,668,041.75	Power Supply	\$0.03117	85,596,463	\$2,668,041.75	
Off-Peak Kwh	\$0.02307	99,614,659	\$2,298,110.18	Power Supply	\$0.02307	99,614,659	\$2,298,110.18	
PSCR			-\$852,000.00	PSCR			-\$852,000.00	
Total Cp-1M Revenue			\$5,619,306.43				\$5,619,306.43	0.00%

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED UNBUNDLED RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
Cg-OTOU-1M Small C & I Service								
Customer Charge				Distribution				
Year-Round	\$11.65	140	\$1,631.00	Distribution	\$11.65	140	\$1,631.00	
Seasonal	\$23.30	12	\$279.60		\$23.30	12	\$279.60	
Energy Charges								
On-Peak	\$0.13980	361,104	\$50,482.34	Distribution	\$0.01344	361,104	\$4,853.24	
Energy Charges				Power Supply	\$0.12636	361,104	\$45,629.10	
Off-Peak	\$0.03495	1,022,830	\$35,747.91	Distribution	\$0.01344	1,022,830	\$13,746.84	
				Power Supply	\$0.02151	1,022,830	\$22,001.07	
PSCR			-\$6,357	PSCR			-\$6,357	
Total Cg-OTOU-1M Revenue			\$81,783.85				\$81,783.85	0.00%
Cg-OTOU-2M Small C & I Service								
Customer Charge				Distribution				
Year-Round	\$15.20	80	\$1,216.00	Distribution	\$15.20	80	\$1,216.00	
Seasonal	\$30.40	12	\$364.80		\$30.40	12	\$364.80	
Energy Charges								
On-Peak	\$0.14080	144,171	\$20,299.28	Distribution	\$0.01767	144,171	\$2,547.50	
Energy Charges				Power Supply	\$0.12313	144,171	\$17,751.78	
Off-Peak	\$0.03520	330,410	\$11,630.43	Distribution	\$0.01767	330,410	\$5,838.34	
				Power Supply	\$0.01753	330,410	\$5,792.09	
PSCR			-\$2,180	PSCR			-\$2,180	
Total Cg-OTOU-2M Revenue			\$31,330.51				\$31,330.51	0.00%
Cg-2 >100								
Customer Charge				Distribution				
Year-Round	\$13.20	24	\$316.80	Distribution	\$13.20	24	\$316.80	
Energy Charges								
All Kw	\$5.50	2,962	\$16,291.00	Distribution	\$3.63	2,962	\$10,758.99	
Energy Charges				Power Supply	\$1.87	2,962	\$5,532.01	
All Kwh	\$0.04762	1,057,419	\$50,354.29	Power Supply	\$0.04762	1,057,419	\$50,354.29	
PSCR			-\$4,856	PSCR			-\$4,856	
Total Cg-2 >100 Revenue			\$62,106.09				\$62,106.09	0.00%
Cg-1 >100								
Customer Charge				Distribution				
Year-Round	\$9.65	264	\$2,547.60	Distribution	\$9.65	264	\$2,547.60	
Energy Charges								
All Kw	\$5.40	86,544	\$467,337.60	Distribution	\$3.17	86,544	\$274,572.96	
Energy Charges				Power Supply	\$2.23	86,544	\$192,764.64	
All Kwh	\$0.04338	35,900,586	\$1,557,367.42	Power Supply	\$0.04338	35,900,586	\$1,557,367.42	
PSCR			-\$164,948	PSCR			-\$164,948	
Total Cg-1 >100 Revenue			\$1,862,304.62				\$1,862,304.62	0.00%

UPPER PENINSULA POWER COMPANY PROPOSED INTEGRATED SYSTEM YEAR 2002 RATES		
Rate Class	Present Rates	Proposed Rates
A-1 Residential Service		
Service Charge		
Year-Round	\$5.63 Distribution	\$5.63
Energy Charges		
ALL Kwh	\$0.08510 Distribution	\$0.04050
	Power Supply	\$0.04460
Service Charge		
Seasonal	\$6.78	\$6.78
Power Supply Cost Revenue		
ALL Kwh	\$0.00394 PSCR	\$0.00394
AH-1 Residential Service		
Service Charge		
Year-Round	\$5.63 Distribution	\$5.63
Energy Charges		
June-Sept	\$0.08510 Distribution	\$0.03616
	Power Supply	\$0.04894
First 500 Kwh Oct-May	\$0.08510 Distribution	\$0.03616
	Power Supply	\$0.04894
Excess	\$0.06240 Distribution	\$0.02652
	Power Supply	\$0.03588
Service Charge		
Seasonal	\$6.78	\$6.78
Power Supply Cost Revenue		
ALL Kwh	\$0.00394 PSCR	\$0.00394
C-1 General Service		
Service Charge		
Year-Round	\$9.22 Distribution	\$9.22
Energy Charges		
ALL Kwh	\$0.09870 Distribution	\$0.03530
	Power Supply	\$0.06340
Power Supply Cost Revenue		
ALL Kwh	\$0.00394 PSCR	\$0.00394

UPPER PENINSULA POWER COMPANY PROPOSED INTEGRATED SYSTEM UNBUNDLED RATES		
Rate Class	Present Rates	Proposed Rates
P-1 Light and Power Service		
Billing Demand Kw	\$9.46 Distribution	\$9.46
Energy Charges First 200 Kwh Demand	\$0.04680 Distribution Power Supply	\$0.01451 \$0.03229
Excess	\$0.04200 Distribution Power Supply	\$0.01302 \$0.02898
Power Supply Cost Revenue ALL Kwh	\$0.00394 PSCR	\$0.00394
H-1 General Service Heating		
Customer Charge Year-Round	\$9.27 Distribution	\$9.27
Energy Charges June-Sept	\$0.07850 Distribution Power Supply	\$0.02465 \$0.05385
First 1000 Kwh Oct-May	\$0.07850 Distribution Power Supply	\$0.02465 \$0.05385
Excess	\$0.06810 Distribution Power Supply	\$0.02139 \$0.04671
Power Supply Cost Revenue ALL Kwh	\$0.00394 PSCR	\$0.00394
WP-1 Large Light and Power		
Billing Demand First 3000 Kw	\$8.78 Distribution Power Supply	\$4.43 \$4.35
Excess	\$8.50 Distribution Power Supply	\$4.43 \$4.07
Transmission Credit	-\$0.32 →	-\$0.32
Kimberly Clark Emergency Credit	-\$0.50 →	-\$0.50
Energy Charges All Kwh	\$0.03470 Power Supply	\$0.03470
Emergency Service Kw	\$0.50 →	\$0.50
Emergency Service 110% of out-of-Pocket Cost	\$0.03450 Power Supply	\$0.03450
Power Supply Cost Revenue ALL Kwh	\$0.00394 PSCR	\$0.00394

WISCONSIN PUBLIC SERVICE CORPORATION PROPOSED INTEGRATED SYSTEM UNBUNDLED RATES		
Rate Class	Present Rates	Proposed Rates
Schedule "A" (Special Contract Rate)		
Billing Demand		
Firm Kw	\$9.97 Distribution Power Supply	\$0.59 \$9.38
Interruptible Kw	\$2.50 Distribution Power Supply	\$0.59 \$1.91
Emergency Energy Provision Credit Standby Charge	-\$0.50 ----->	-\$0.5000
Energy Charges All Kwh	\$0.02670 Power Supply	\$0.02670
Emergency Service All Kw	\$0.50 ----->	\$0.50
Emergency Service 110% of out-of-Pocket Cost	\$0.03517 Power Supply	\$0.03517
Power Supply Cost Revenue ALL Kwh	\$0.00394 PSCR	\$0.00394

UPPER PENINSULA POWER COMPANY- WISCONSIN PUBLIC SERVICE CORPORATION								
PROPOSED YEAR 2002 RATES				UNBUNDLED				
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
A-1 Residential Service								
Customer Charge								
Year-Round	\$5.63	386,561	\$2,176,338.43	Distribution	\$5.63	386,561	\$2,176,338.43	
Energy Charges								
ALL Kwh	\$0.08510	177,701,891	\$15,122,430.92	Distribution	\$0.04050	177,701,891	\$7,196,926.59	
				Power Supply	\$0.04460	177,701,891	\$7,925,504.34	
Customer Charge								
Seasonal	\$6.78	49,014	\$332,314.92		\$6.78	49,014	\$332,314.92	
Power Supply Cost Revenue								
ALL Kwh	\$0.00394	177,701,891	\$700,145.45	PSCR	\$0.00394	177,701,891	\$700,145.45	
Total A-1 Revenue			\$18,331,229.72				\$18,331,229.72	0.00%
AH-1 Residential Service								
Customer Charge								
Year-Round	\$5.63	35,938	\$202,330.94	Distribution	\$5.63	35,938	\$202,330.94	
Energy Charges								
June-Sept	\$0.08510	7,060,085	\$600,813.23	Distribution	\$0.03616	7,060,085	\$255,292.67	
				Power Supply	\$0.04894	7,060,085	\$345,520.56	
First 500 Kwh Oct-May	\$0.08510	9,925,868	\$844,691.37	Distribution	\$0.03616	9,925,868	\$358,919.39	
				Power Supply	\$0.04894	9,925,868	\$485,771.98	
Excess	\$0.06240	18,538,659	\$1,156,812.32	Distribution	\$0.02652	18,538,659	\$491,645.24	
				Power Supply	\$0.03588	18,538,659	\$665,167.08	
Customer Charge								
Seasonal	\$6.78	4,326	\$29,330.28		\$6.78	4,326	\$29,330.28	
Power Supply Cost Revenue								
ALL Kwh	\$0.00394	35,524,612	\$139,966.97	PSCR	\$0.00394	35,524,612	\$139,966.97	
Total AH-1 Revenue			\$2,973,945.11				\$2,973,945.11	0.00%
C-1 General Service								
Customer Charge								
Year-Round	\$9.22	50,954	\$469,795.88	Distribution	\$9.22	50,954	\$469,795.88	
Energy Charges								
ALL Kwh	\$0.09870	67,018,578	\$6,614,733.65	Distribution	\$0.03530	67,018,578	\$2,365,755.80	
				Power Supply	\$0.06340	67,018,578	\$4,248,977.85	
Power Supply Cost Revenue								
ALL Kwh	\$0.00394	67,018,578	\$264,053.20	PSCR	\$0.00394	67,018,578	\$264,053.20	
Total C-1 Revenue			\$7,348,582.73				\$7,348,582.73	0.00%

UPPER PENINSULA POWER COMPANY PROPOSED INTEGRATED SYSTEM UNBUNDLED RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
P-1 Light and Power Service								
Billing Demand Kw	\$9.46	192,652	\$1,822,487.92	Distribution	\$9.46	192,652	\$1,822,487.92	
Energy Charges								
First 200 Kwh Demand	\$0.04680	38,530,400	\$1,803,222.72	Distribution	\$0.01451	38,530,400	\$559,076.10	
				Power Supply	\$0.03229	38,530,400	\$1,244,146.62	
Excess	\$0.04200	27,397,262	\$1,150,685.00	Distribution	\$0.01302	27,397,262	\$356,712.35	
				Power Supply	\$0.02898	27,397,262	\$793,972.65	
Power Supply Cost Revenue ALL Kwh	\$0.00394	65,927,662	\$259,754.99	PSCR	\$0.00394	65,927,662	\$259,754.99	
Total P-1 Revenue			\$5,036,150.63				\$5,036,150.63	0.00%
H-1 General Service Heating								
Customer Charge								
Year-Round	\$9.27	2,711	\$25,130.97	Distribution	\$9.27	2,711	\$25,130.97	
Energy Charges								
June-Sept	\$0.07850	3,730,000	\$292,805.00	Distribution	\$0.02465	3,730,000	\$91,944.50	
				Power Supply	\$0.05385	3,730,000	\$200,860.50	
First 1000 Kwh Oct-May	\$0.07850	1,172,814	\$92,065.90	Distribution	\$0.02465	1,172,814	\$28,909.87	
				Power Supply	\$0.05385	1,172,814	\$63,156.03	
Excess	\$0.06810	8,540,726	\$581,623.44	Distribution	\$0.02139	8,540,726	\$182,686.13	
				Power Supply	\$0.04671	8,540,726	\$398,937.31	
Power Supply Cost Revenue ALL Kwh	\$0.00394	13,443,540	\$52,967.55	PSCR	\$0.00394	13,443,540	\$52,967.55	
Total H-1 Revenue			\$1,044,592.86				\$1,044,592.86	0.00%
WP-1 Large Light and Power								
Billing Demand								
First 3000 Kw	\$8.78	360,054	\$3,161,274.12	Distribution	\$4.43	360,054	\$1,595,039.22	
				Power Supply	\$4.35	360,054	\$1,566,234.90	
Excess	\$8.50	35,642	\$302,957.00	Distribution	\$4.43	35,642	\$157,894.06	
				Power Supply	\$4.07	35,642	\$145,062.94	
Transmission Credit	-\$0.32	253,844	-\$81,230.08	----->	-\$0.32	253,844	-\$81,230.08	
Kimberly Clark Emergency Credit	-\$0.50	48,000	-\$24,000.00	----->	-\$0.50	48,000	-\$24,000.00	
Energy Charges All Kwh	\$0.03470	165,274,000	\$5,735,007.80	Power Supply	\$0.03470	165,274,000	\$5,735,007.80	
Emergency Service Kw	\$0.50	48,000	\$24,000.00	----->	\$0.50	48,000	\$24,000.00	
Emergency Service 110% of out-of-Pocket Cost	\$0.03450	323,000	\$11,143.50	Power Supply	\$0.03450	323,000	\$11,143.50	
Power Supply Cost Revenue ALL Kwh	\$0.00394	165,274,000	\$651,179.56	PSCR	\$0.00394	165,274,000	\$651,179.56	
Total W-1 Revenue			\$9,780,331.90				\$9,780,331.90	0.00%

UPPER PENINSULA POWER COMPANY PROPOSED INTEGRATED SYSTEM UNBUNDLED RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
Schedule "A" (Special Contract Rate)								
Billing Demand								
Firm Kw	\$9.97	97,449	\$971,566.53					
				Distribution	\$0.59	97,449	\$57,494.91	
				Power Supply	\$9.38	97,449	\$914,071.62	
Interruptible Kw	\$2.50	48,000	\$120,000.00					
				Distribution	\$0.59	48,000	\$28,320.00	
				Power Supply	\$1.91	48,000	\$91,680.00	
Emergency Energy Provision	-\$0.50	120,000	-\$60,000.00	----->	-\$0.5000	120,000	-\$60,000.00	
Credit Standby Charge								
Energy Charges								
All Kwh	\$0.02670	80,055,000	\$2,137,468.50	Power Supply	\$0.02670	80,055,000	\$2,137,468.50	
Emergency Service All Kw	\$0.50	120,000	\$60,000.00	----->	\$0.50	120,000	\$60,000.00	
Emergency Service 110% of out-of-Pocket Cost	\$0.03517	117,000	\$4,114.89	Power Supply	\$0.03517	117,000	\$4,114.89	
Power Supply Cost Revenue ALL Kwh	\$0.00394	80,055,000	\$315,416.70	PSCR	\$0.00394	80,055,000	\$315,416.70	
Total Schedule "A" Revenue			\$3,548,566.62				\$3,548,566.62	0.00%

Rate Class	Present Rates	Billing Units	Proposed Rates
A-2 Residential Service			
Service Charge Year-Round	\$4.46	37,948 Distribution	\$4.46
Energy Charges ALL Kwh	\$0.08250	16,451,089 Distribution Power Supply	\$0.04029 \$0.04221
Service Charge Seasonal	\$5.70	1,506	\$5.70
Power Supply Cost Revenue ALL Kwh	-\$0.01366	16,451,089 PSCR	-\$0.01366
AH-2 Residential Service			
Service Charge Year-Round	\$4.46	2,229 Distribution	\$4.46
Energy Charges June-Sept	\$0.08250	417,783 Distribution Power Supply	\$0.03711 \$0.04539
First 500 Kwh Oct-May	\$0.08250	1,887,076 Distribution Power Supply	\$0.03711 \$0.04539
Excess	\$0.06680	77,028 Distribution Power Supply	\$0.03005 \$0.03675
Service Charge Seasonal	\$5.70	165	\$5.70
Power Supply Cost Revenue ALL Kwh	-\$0.01366	2,381,887 PSCR	-\$0.01366
C-2 General Service			
Service Charge Year-Round	\$7.37	5,722 Distribution	\$7.37
Energy Charges ALL Kwh	\$0.07980	10,008,362 Distribution Power Supply	\$0.03409 \$0.04571
Power Supply Cost Revenue ALL Kwh	-\$0.01366	10,008,362 PSCR	-\$0.01366

UPPER PENINSULA POWER COMPANY- IRON RIVER SYSTEM PROPOSED YEAR 2002 RATES		
Rate Class	Present Rates	Proposed Rates
WP-2 Large light and Power		
Billing Demand Kw Year-Round	\$3.40 Distribution	\$3.40
Energy Charges ALL Kwh	\$0.05790 Distribution Power Supply	\$0.01806 \$0.03984
Power Supply Cost Revenue ALL Kwh	-\$0.01366 PSCR	-\$0.01366
H-2 General Service Heating		
Service Charge Year-Round	\$7.20 Distribution	\$7.20
Energy Charges June-Sept	\$0.07380 Distribution Power Supply	\$0.02792 \$0.04588
First 1000 Kwh Oct-May	\$0.07380 Distribution Power Supply	\$0.02792 \$0.04588
Excess	\$0.06930 Distribution Power Supply	\$0.02622 \$0.04308
Power Supply Cost Revenue ALL Kwh	-\$0.01366 PSCR	-\$0.01366
P-2 Light and Power Service		
Billing Demand Kw Year-Round	\$5.12 Distribution	\$5.12
Energy Charges First 200 Kwh Demand	\$0.06180 Distribution Power Supply	\$0.01264 \$0.04916
Excess	\$0.05270 Distribution Power Supply	\$0.01078 \$0.04192
Power Supply Cost Revenue ALL Kwh	-\$0.01366 PSCR	-\$0.01366
M-2 Municipal Water Pumping		
Service Charge Year-Round	\$6.80 Distribution	\$6.80
Energy Charges ALL Kwh	\$0.07360 Distribution Power Supply	\$0.02851 \$0.04509
Power Supply Cost Revenue ALL Kwh	-\$0.01366 PSCR	-\$0.01366

UPPER PENINSULA POWER COMPANY- IRON RIVER SYSTEM PROPOSED YEAR 2002 RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
A-2 Residential Service								
Service Charge								
Year-Round	\$4.46	37,948	\$169,248.08	Distribution	\$4.46	37,948	\$169,248.08	
Energy Charges								
ALL Kwh	\$0.08250	16,451,089	\$1,357,214.84	Distribution	\$0.04029	16,451,089	\$662,814.38	
				Power Supply	\$0.04221	16,451,089	\$694,400.47	
Service Charge								
Seasonal	\$5.70	1,506	\$8,584.20		\$5.70	1,506	\$8,584.20	
Power Supply Cost Revenue								
ALL Kwh	-\$0.01366	16,451,089	-\$224,721.88	PSCR	-\$0.01366	16,451,089	-\$224,721.88	
Total A-2 Revenue			\$1,310,325.25				\$1,310,325.25	0.00%
AH-2 Residential Service								
Service Charge								
Year-Round	\$4.46	2,229	\$9,941.34	Distribution	\$4.46	2,229	\$9,941.34	
Energy Charges								
June-Sept	\$0.08250	417,783	\$34,467.10	Distribution	\$0.03711	417,783	\$15,503.93	
				Power Supply	\$0.04539	417,783	\$18,963.17	
First 500 Kwh Oct-May	\$0.08250	1,887,076	\$155,683.77	Distribution	\$0.03711	1,887,076	\$70,029.39	
				Power Supply	\$0.04539	1,887,076	\$85,654.38	
Excess	\$0.06680	77,028	\$5,145.47	Distribution	\$0.03005	77,028	\$2,314.69	
				Power Supply	\$0.03675	77,028	\$2,830.78	
Service Charge								
Seasonal	\$5.70	165	\$940.50		\$5.70	165	\$940.50	
Power Supply Cost Revenue								
ALL Kwh	-\$0.01366	2,381,887	-\$32,536.58	PSCR	-\$0.01366	2,381,887	-\$32,536.58	
Total AH-2 Revenue			\$173,641.60				\$173,641.60	0.00%
C-2 General Service								
Service Charge								
Year-Round	\$7.37	5,722	\$42,171.14	Distribution	\$7.37	5,722	\$42,171.14	
Energy Charges								
ALL Kwh	\$0.07980	10,008,362	\$798,667.29	Distribution	\$0.03409	10,008,362	\$341,185.06	
				Power Supply	\$0.04571	10,008,362	\$457,482.23	
Power Supply Cost Revenue								
ALL Kwh	-\$0.01366	10,008,362	-\$136,714.22	PSCR	-\$0.01366	10,008,362	-\$136,714.22	
Total C-2 Revenue			\$704,124.20				\$704,124.20	0.00%

UPPER PENINSULA POWER COMPANY- IRON RIVER SYSTEM								
PROPOSED YEAR 2002 RATES								
Rate Class	Present Rates	Billing Units	Revenues		Proposed Rates	Billing Units	Revenues	Percent Change
WP-2 Large light and Power								
Billing Demand Kw Year-Round	\$3.40	14,439	\$49,092.60	Distribution	\$3.40	14,439	\$49,092.60	
Energy Charges								
ALL Kwh	\$0.05790	5,548,830	\$321,277.26	Distribution	\$0.01806	5,548,830	\$100,211.87	
Power Supply Cost Revenue				Power Supply	\$0.03984	5,548,830	\$221,065.39	
ALL Kwh	-\$0.01366	5,548,830	-\$75,797.02	PSCR	-\$0.01366	5,548,830	-\$75,797.02	
Total WP-2 Revenue			\$294,572.84				\$294,572.84	0.00%
H-2 General Service Heating								
Service Charge Year-Round	\$7.20	379	\$2,728.80	Distribution	\$7.20	379	\$2,728.80	
Energy Charges								
June-Sept	\$0.07380	170,823	\$12,606.74	Distribution	\$0.02792	170,823	\$4,769.38	
				Power Supply	\$0.04588	170,823	\$7,837.36	
First 1000 Kwh Oct-May	\$0.07380	130,667	\$9,643.22	Distribution	\$0.02792	130,667	\$3,648.22	
				Power Supply	\$0.04588	130,667	\$5,995.00	
Excess	\$0.06930	425,783	\$29,506.76	Distribution	\$0.02622	425,783	\$11,164.03	
Power Supply Cost Revenue				Power Supply	\$0.04308	425,783	\$18,342.73	
ALL Kwh	-\$0.01366	727,273	-\$9,934.55	PSCR	-\$0.01366	727,273	-\$9,934.55	
Total H-2 Revenue			\$44,550.97				\$44,550.97	0.00%
P-2 Light and Power Service								
Billing Demand Kw Year-Round	\$5.12	15,674	\$80,250.88	Distribution	\$5.12	15,674	\$80,250.88	
Energy Charges								
First 200 Kwh Demand	\$0.06180	3,311,723	\$204,664.48	Distribution	\$0.01264	3,311,723	\$41,860.18	
				Power Supply	\$0.04916	3,311,723	\$162,804.30	
Excess	\$0.05270	2,981,957	\$157,149.13	Distribution	\$0.01078	2,981,957	\$32,145.50	
Power Supply Cost Revenue				Power Supply	\$0.04192	2,981,957	\$125,003.64	
ALL Kwh	-\$0.01366	6,293,680	-\$85,971.67	PSCR	-\$0.01366	6,293,680	-\$85,971.67	
Total P-2 Revenue			\$356,092.83				\$356,092.83	0.00%
M-2 Municipal Water Pumping								
Service Charge Year-Round	\$6.80	276	\$1,876.80	Distribution	\$6.80	276	\$1,876.80	
Energy Charges								
ALL Kwh	\$0.07360	556,875	\$40,986.00	Distribution	\$0.02851	556,875	\$15,876.51	
Power Supply Cost Revenue				Power Supply	\$0.04509	556,875	\$25,109.49	
ALL Kwh	-\$0.01366	556,875	-\$7,606.91	PSCR	-\$0.01366	556,875	-\$7,606.91	
Total M-2 Revenue			\$35,255.89				\$35,255.89	0.00%

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

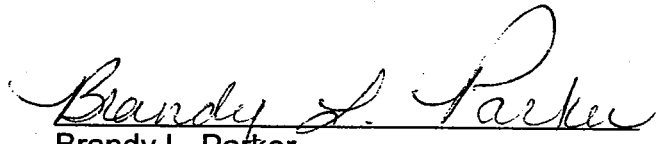
In the matter of the application of
WISCONSIN PUBLIC SERVICE
CORPORATION and **UPPER PENINSULA**
POWER COMPANY for approval of its plan
to implement 2000 PA 141.

Case No. U-12650

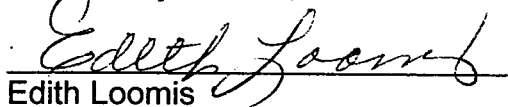
PROOF OF SERVICE

STATE OF MICHIGAN)
) SS
COUNTY OF INGHAM)

Brandy L. Parker, being duly sworn, deposes and says that she is employed in the law offices of Loomis, Ewert, Parsley, Davis & Gotting, P.C. and that on the 5th day of June, 2001, she served a copy of the **testimony and exhibits of William L. Bourbonnais and Dennis M. Derricks** upon the persons on the attached service list via e-mail and by enclosing same in a sealed envelope with first-class postage fully prepaid, addressed to them at the addresses set forth and by depositing the envelopes and contents in the United States government mail.


Brandy L. Parker

Subscribed and sworn to before me
this 5th day of June, 2001.



Edith Loomis
Notary Public;
Ingham County, Michigan
My Commission Expires: December 5, 2001

IMPLEMENTATION PLAN 2000 PA 141
Case Nos. U-12650

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