

Asset Ownership by Integrys Support

Type of Asset	Ownership of Asset	Transfers Requested	Allocation Method
PP&E used in operations	Owned by individual company. No change from current ownership	None	N/A
Leases	Obligation for lease in the name of company with most employees at that location.	Prudential lease from PGL to IBS Print shop lease from WPSC to IBS	All leasehold costs included in space allocation pool. Allocation between IBS and other tenants based on square footage of usable space. IBS portion of cost included in space cost labor overhead. Special purpose space usage billed separately based on specific use.
Leasehold improvements	Owned by company responsible for the lease.	Leasehold improvements at Prudential from PGL to IBS Leasehold improvements, for print shop from WPSC to IBS.	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and other tenants based on square footage of usable space. IBS portion of cost included in space cost labor overhead. Special purpose space usage billed separately based on specific use.
Buildings	Owned by Company with most employees at the location.	None. WPSC main office building in Green Bay will remain at WPSC. Shared by WPSC and IBS employees. WPSC will bill IBS for space usage.	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and other tenants based on square footage of usable space. IBS portion of cost included in space cost labor overhead. Special purpose space usage billed separately based on specific use
Furniture	Owned by building/ leasehold owner.	From WPSC to IBS for Print shop From PGL to IBS PERC/PESC to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and other tenants based on square footage of usable space. IBS portion of cost included in space cost labor overhead.

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PCs	Owned by building/ leasehold owner.	From WPSC to IBS at print shop From PGL to IBS PEC to IBS PERC to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on # of employees at location. IBS portion of cost included in space cost labor overhead.
Laptops	Owned by building/ leasehold owner.	From WPSC to IBS at print shop From PGL to IBS PEC to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on # of employees at location. IBS portion of cost included in space cost labor overhead.
General use copiers	Owned by building/ leasehold owner.	From WPSC to IBS at print shop, if any	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on # of employees at location. IBS portion of cost included in space cost labor overhead.
Security equipment	Owned by building/ leasehold owner.	From PGL to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on # of employees at location. IBS portion of cost included in space cost labor overhead.

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Installed audio/visual equipment	Owned by building/ leasehold owner.	From PEC to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on # of employees at location. IBS portion of cost included in space cost labor overhead.
Building maintenance equipment	Owned by building/ leasehold owner.	From PGL to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on square footage of usable space. IBS portion of cost included in space cost labor overhead.
Telecommunications, excluding equipment specifically used for gas or energy supply control.	Owned by building/ leasehold owner.	From PGL to IBS	Include depr, return and non capitalized costs in space allocation cost pool. Allocated by # of phones per company for flat fees. Specific bills for incremental costs allocated separately to each responsibility center. IBS portion of cost included in space cost labor overhead.
Large equipment in print/copy shop and inserters	IBS - Administrative Services	From WPSC to IBS From PEC to IBS	Charged based on service provided
Mainframe	IBS - IT	WPSC to IBS PGL to IBS	Include depr, return and non capitalized costs in Mainframe cost pool. Allocated by # of MIPS used by each company.

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Servers	IBS - IT	WPSC to IBS PGL to IBS	Include depr, return and non-capitalized costs in Server pool. Servers for specific software will follow software allocation. Exchange servers allocated based on # of users. Infrastructure servers allocated based on # of PCs.
Software	IBS - IT or separate company as appropriate. If used corporate wide software will be owned by IBS. If only used by a few companies, owned by major user.	WPSC to IBS PEC to IBS	Include depr, return and non-capitalized costs in Software pool. Allocate to each company based on one of the following depending on the software: # of customers, # of transporation customers, # of transactiosn, miles of main, # of employees, # of purchase orders.
Miscellaneous IT equipment. (e.g. tape drives, special storage units, etc)	IBS	WPSC to IBS	Include depr, return and non-capitalized costs in IT equipment cost pool. Allocation based on allocation of services from IT areas.
UPS equipment for computer center and back-up site	IBS - IT	PEC to IBS PGL to IBS	Include depr, return, and non-capitalized costs in space allocation cost pool. Allocation between IBS and othe tenants based on square footage of usable space. IBS portion of cost included in space cost labor overhead.
Environmental equipment and vehicles, including water quality equipment, lab equipment, boat, ATV, and dataloggers	IBS - Environmental	WPSC to IBS	Include depr, return and non-capitalized costs in Environmental equipment cost pool. Allocation based on allocation of services from Environmental area.

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Vehicles	Fleet used in normal operations owned by individual companies. If a pool car system is adopted for general use those cars would be owned by IBS.	WPSC to IBS PGL to IBS	Billed as used by employees based on an average rate per mile. Cost pool includes depr., return, and forecasted maintenance costs. Fuel paid as used.

Integrus Support
Net Present Value of Assets to be Transferred to Integrus Support (IBS)

Category	Asset Location	FERC Account	Current		Book Cost	Allocated Reserve	Net Book Value	Total Net Book Transferred by Entity		
			Owner	New Owner				WPSC	PGL	PEC and Others
Leasehold improvements	Green Bay Print Shop - 150001 - 002	390 Structures & Improvements	WPSC	IBS	\$ 14,573.13	\$ 40.01	\$ 14,533.12	\$ 14,533.12	\$ -	\$ -
	Prudential Building - Location 059	3903 - Leasehold Improvements	PGL	IBS	5,321,028.34	3,324,148.00	1,996,880.34	0.00	1,996,880.34	0.00
Furniture & Equipment	Green Bay Print Shop - 150001 - 002	391100 Office Furniture & Equipment	WPSC	IBS	0.00	0.00	0.00	0.00	0.00	0.00
	Prudential Building - Location 059	3200 - Office Furniture & Equipment	PEC	IBS	83,372.94	26,264.93	57,108.01	0.00	0.00	57,108.01
	Prudential Building - Location 059	3910 - Furniture	PGL	IBS	5,870,203.74	3,433,479.27	2,436,724.47	0.00	2,436,724.47	0.00
	Prudential Building - Location 059	3915 - Office Equipment	PGL	IBS	2,373,804.84	288,655.33	2,085,149.51	0.00	2,085,149.51	0.00
	Prudential Building - Location 059	3980 - Misc Equipment	PGL	IBS	87,758.48	-110,933.17	198,691.65	0.00	198,691.65	0.00
	Prudential Building - Location 059	3100 - Office Furniture	PESC	IBS	71,895.91	19,346.47	52,549.44	0.00	0.00	52,549.44
	Prudential Building - Location 059	3100 - Office Furniture	PERC	IBS	39,518.21	17,027.05	22,491.16	0.00	0.00	22,491.16
	Prudential Building - Location 059	3200 - Office Furniture	PERC	IBS	111,630.23	102,991.66	8,638.57	0.00	0.00	8,638.57
PCs Incls: PCs/Printers	Green Bay Print Shop - 150001 - 002	391210-Computer Eqpt Amortized	WPSC	IBS	14,251.24	8,755.93	5,495.31	5,495.31	0.00	0.00
	Prudential Building - Location 059	3300 - Computer and Peripheral	PEC	IBS	710,287.86	289,342.58	420,945.28	0.00	0.00	420,945.28
	Prudential Building - Location 059	3911 - Computer and Peripheral	PGL	IBS	68,042.49	52,494.00	15,548.49	0.00	15,548.49	0.00
	Prudential Building - Location 059	3911 - Computer and Peripheral	PGL	IBS	584,470.09	350,083.70	234,386.39	0.00	234,386.39	0.00
Prudential Building - Location 059	3300 - Computer and Peripheral	PERC	IBS	66,106.19	62,124.51	3,981.68	0.00	0.00	3,981.68	
Laptops	Green Bay Print Shop - 150001 - 002	391210-Computer Eqpt Amortized	WPSC	IBS	2,187.24	1,309.22	878.02	878.02	0.00	0.00
	Prudential Building - Location 059	3300 - Computer and Peripheral	PEC	IBS	203,722.18	49,671.05	154,051.13	0.00	0.00	154,051.13
	Prudential Building - Location 059	3310 - Computer and Peripheral	PEC	IBS	17,304.32	288.41	17,015.91	0.00	0.00	17,015.91
	Prudential Building - Location 059	3911 - Computer and Peripheral	PGL	IBS	31,546.00	30,889.87	656.13	0.00	656.13	0.00
	Prudential Building - Location 059	3914 - Computer and Peripheral	PGL	IBS	2,005,566.07	386,556.47	1,619,009.60	0.00	1,619,009.60	0.00
Copiers - floor models	Green Bay Print Shop - 150001 - 002	391300 Data Handling Equipment	WPSC	IBS	253,856.22	92,884.55	160,971.67	160,971.67	0.00	0.00
Security equipment	Green Bay Print Shop - 150001 - 002	3900 - Structures and Improvement	PGL	IBS	18,235.50	2,866.87	15,368.63	0.00	15,368.63	0.00
Prudential Building - Location 059										
Installed audio/visual equipment	Prudential Building - Location 059	3200 - Office Equipment	PEC	IBS	5,525.18	317.05	5,208.13	0.00	0.00	5,208.13
Building maintenance equipment	Prudential Building - Location 059	3940 - Miscellaneous Tools & Equipment	PGL	IBS	11,983.12	-9,238.51	21,221.63	0.00	21,221.63	0.00
Telecommunications, excluding equipment specifically used for gas or energy supply control.	Prudential Building - Location 059	3910 Communication Equipment	PGL	IBS	211,720.90	-98,177.00	309,897.90	0.00	309,897.90	0.00
Large equipment in print/copy shop and inserters	Green Bay Print Shop - 150001 - 002	391210-Computer Eqpt Amortized	WPSC	IBS	22,444.07	7,806.55	14,637.52	14,637.52	0.00	0.00
	Green Bay Print Shop - 150001 - 002	391300 Data Handling Equipment	WPSC	IBS	355,777.57	186,744.67	169,032.90	169,032.90	0.00	0.00
	Green Bay Print Shop - 150001 - 002	397100-Telecomm Eqpt-TelephoneSyst	WPSC	IBS	10,884.13	3,412.76	7,471.37	7,471.37	0.00	0.00
	Green Bay Print Shop - 150001 - 002	397500-Telecomm Eqpt-Fiber Optic	WPSC	IBS	42,859.55	1,737.57	41,121.98	41,121.98	0.00	0.00
	Prudential Building - Location 059	3200 - Office Equipment	PEC	IBS	548,388.19	104,454.90	443,933.29			443,933.29
Mainframe	Various WPSC locations (see #20) Prudential Building	391220-Computer Eqpt Non-Amortized	WPSC	IBS	2,665,030.02	2,032,103.97	632,926.05	632,926.05	0.00	0.00
Servers	Various WPSC locations (excl GB Print Shop)	391220-Computer Eqpt Non-Amortized	WPSC	IBS	3,766,339.31	2,502,754.40	1,263,584.91	1,263,584.91	0.00	0.00
	Green Bay Print Shop - 150001 - 002	391220-Computer Eqpt Non-Amortized	WPSC	IBS	20,181.88	11,866.08	8,315.80	8,315.80	0.00	0.00
	Prudential Building - Location 059	3300 - Computer Peripheral	PEC	IBS	4,826,407.63	1,694,183.62	3,132,224.01	0.00	0.00	3,132,224.01
	Prudential Building - Location 059	3911 - Computer Peripheral	PGL	IBS	13,294,281.30	11,607,712.19	1,686,569.11	0.00	1,686,569.11	0.00
	Prudential Building - Location 059	3916 - Leased Assets	PGL	IBS	456,892.16	91,908.32	364,983.84	0.00	364,983.84	0.00

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Category	Asset Location	FERC Account	Current	New	Book Cost	Allocated Reserve	Net Book Value	Total Net Book Transferred by Entity		
			Owner	Owner				WPSC	PGL	PEC and Others
Software	WPSC locations -- General Software	303xxx Capital Software	WPSC	IBS	17,343,521.82	10,484,070.95	6,859,450.87	6,859,450.87	0.00	0.00
	Prudential Building - Location 059	3400 - Software	PEC	IBS	2,869,047.61	635,564.53	2,233,483.08	0.00	0.00	2,233,483.08
	Prudential Building - Location 059	3031 - Software	PGL	IBS	9,579,693.15	7,219,169.52	2,360,523.63	0.00	2,360,523.63	0.00
Miscellaneous IT equipment. (e.g. tape drives, special storage units, etc)	Various WPSC locations (excl GB Print Shop)	391220-Computer Eqpt Non-Amortized	WPSC	IBS	8,127,252.00	4,696,126.02	3,431,125.98	3,431,125.98	0.00	0.00
	Green Bay Print Shop - 150001 - 002	391220-Computer Eqpt Non-Amortized	WPSC	IBS	6,662.97	5,136.97	1,526.00	1,526.00	0.00	0.00
UPS equipment for computer center and back-up site	Prudential Building - Location 059	1900 - Electric Equipment	PEC	IBS	317,310.80	8,814.19	308,496.61	0.00	0.00	308,496.61
	Prudential Building - Location 059	3940 - Misc. Tools & Equipment	PGL	IBS	3,529.93	244.11	3,285.82	0.00	3,285.82	0.00
Environmental equipment and vehicles, including water quality equipment, lab equipment, boat, ATV, and dataloggers	Environmental - WPSC - Truck	392100-Transportation Equipment	WPSC	IBS	27,038.50	17,104.07	9,934.43	9,934.43	0.00	0.00
	Environmental - WPSC - Trailer	392200-Transportation Eqpt Trailer	WPSC	IBS	1,104.13	165.79	938.34	938.34	0.00	0.00
	Environmental - WPSC - Lab/Monitor Equipment	395000-Laboratory Equipment	WPSC	IBS	440,816.00	118,729.00	322,087.00	322,087.00	0.00	0.00
	Environmental - WPSC - Boat	396000 Power Operated Equipment	WPSC	IBS	5,483.16	1,023.23	4,459.93	4,459.93	0.00	0.00
Vehicles	Green Bay Print Shop - 150001 - 002	396000 Power Operated Equipment	WPSC	IBS	16,390.85	5,391.68	10,999.17	10,999.17	0.00	0.00
	Prudential Building - Location 059	3923 - Transportation Equipment	PGL	IBS	84,742.88	56,463.10	28,279.78	0.00	28,279.78	0.00
	Prudential Building - Location 059	3924 - Transportation Equipment	PGL	IBS	74,404.93	18,226.46	56,178.47	0.00	56,178.47	0.00
					83,085,074.96	49,832,102.90	33,252,972.06	12,959,490.37	13,433,355.39	6,860,126.30