

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 60 Approved
OMB No. 1902-0215
Expires 04/30/2016



FERC FINANCIAL REPORT

FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Integrus Business Support, LLC

Year of Report

Dec 31, 2012

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

VI. Time Period

This report covers the entire calendar year.

VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

XII. Required Entries

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

XIII. Prior Year References

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

XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission,
888 First Street NE
Washington, DC 20426
(Attention: Information Clearance Officer);

And to:

Office of Information and Regulatory Affairs,
Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS
I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

**FERC FORM NO. 60
ANNUAL REPORT FOR SERVICE COMPANIES**

IDENTIFICATION

01 Exact Legal Name of Respondent IntegrYS Business Support, LLC		02 Year of Report Dec 31, <u>2012</u>	
03 Previous Name (If name changed during the year)		04 Date of Name Change / /	
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 130 East Randolph Street, Chicago, IL 60601		06 Name of Contact Person Tracy L. Kupsh	
07 Title of Contact Person Director - Operations Accounting IBS		08 Address of Contact Person 700 North Adams Street, Green Bay, WI 54301	
09 Telephone Number of Contact Person (920) 433-2656		10 E-mail Address of Contact Person TLKupsh@IntegrYSGroup.com	
11 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		12 Resubmission Date (Month, Day, Year) / /	
13 Date of Incorporation 06/06/2007		14 If Not Incorporated, Date of Organization / /	
15 State or Sovereign Power Under Which Incorporated or Organized DELAWARE			
16 Name of Principal Holding Company Under Which Reporting Company is Organized:			

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Linda M. Kallas		19 Signature of Signing Officer		20 Date Signed (Month, Day, Year)	
18 Title of Signing Officer VP and Corporate Controller		Linda M. Kallas		04/30/2013	

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List of Schedules and Accounts

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101-102	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	None
7	Schedule VII - Stores Expense Undistributed	108	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	None
10	Schedule X - Research, Development, or Demonstration Expenditures	111	None
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301-302	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	
18	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	92,979,911	71,281,585
3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified		3,258,710	35,736,319
5	107	Construction Work In Progress	103	19,589,446	2,723,046
6		Total Property (Total Of Lines 2-5)		115,828,067	109,740,950
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	24,764,876	28,575,847
8	111	Less: Accumulated Provision for Amortization of Service Company Property		37,639,780	30,814,132
9		Net Service Company Property (Total of Lines 6-8)		53,423,411	50,350,971
10		Investments			
11	123	Investment In Associate Companies	105		
12	124	Other Investments	105	11,761,296	9,088,423
13	128	Other Special Funds	105	184,927	
14		Total Investments (Total of Lines 11-13)		11,946,223	9,088,423
15		Current And Accrued Assets			
16	131	Cash		41,176	20,270
17	134	Other Special Deposits		558,810	981,185
18	135	Working Funds			25,000
19	136	Temporary Cash Investments			
20	141	Notes Receivable		7,000,000	11,625,000
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		370,696	679,611
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	36,824,030	36,887,130
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies			30
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		3,823,566	2,351,569
29	171	Interest And Dividends Receivable			
30	172	Rents Receivable			
31	173	Accrued Revenues			
32	174	Miscellaneous Current and Accrued Assets		31,109	953,879
33	175	Derivative Instrument Assets	109	168,538	151,276
34	176	Derivative Instrument Assets – Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		48,817,925	53,674,950
36		Deferred Debits			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets		23,393,032	19,530,986
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts			
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits			
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		27,222,698	17,965,206
46		Total Deferred Debits (Total of Lines 37-45)		50,615,730	37,496,192
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		164,803,289	150,610,536

Schedule I - Comparative Balance Sheet (continued)

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		Proprietary Capital			
49	201	Common Stock Issued	201		
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	7,569,008	9,152,038
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201	14,832,111	11,857,106
54	219	Accumulated Other Comprehensive Income	201	(1,478,990)	(1,031,164)
55		Total Proprietary Capital (Total of Lines 49-54)		20,922,129	19,977,980
56		Long-Term Debt			
57	223	Advances From Associate Companies	202	10,000,000	10,000,000
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)		10,000,000	10,000,000
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current			
64	228.2	Accumulated Provision for Injuries and Damages		66,063	48,387
65	228.3	Accumulated Provision For Pensions and Benefits		30,775,279	14,078,364
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		30,841,342	14,126,751
68		Current and Accrued Liabilities			
69	231	Notes Payable			
70	232	Accounts Payable		11,865,412	15,542,310
71	233	Notes Payable to Associate Companies	203		
72	234	Accounts Payable to Associate Companies	203	2,663,305	1,306,695
73	236	Taxes Accrued		7,215,062	5,204,442
74	237	Interest Accrued			
75	241	Tax Collections Payable		1,556	88,009
76	242	Miscellaneous Current and Accrued Liabilities	203	32,575,093	32,443,563
77	243	Obligations Under Capital Leases - Current			
78	244	Derivative Instrument Liabilities		168,538	151,276
79	245	Derivative Instrument Liabilities - Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		54,488,966	54,736,295
81		Deferred Credits			
82	253	Other Deferred Credits		32,709,146	33,931,121
83	254	Other Regulatory Liabilities		36,345	90,798
84	255	Accumulated Deferred Investment Tax Credits		20,937	23,344
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		10,894,687	11,688,871
87	283	Accumulated deferred income taxes-Other		4,889,737	6,035,376
88		Total Deferred Credits (Total of Lines 82-87)		48,550,852	51,769,510
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		164,803,289	150,610,536

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 101 Line No.: 20 Column: d

Balance represents Short-Term Notes Receivable from Affiliates recorded in Account 145000.

Schedule Page: 101 Line No.: 22 Column: d

Accounts Receivable balances comprise the following as of December 31, 2012:

143 Other Accounts Receivable - Work Orders	\$ -
143 Other A/R - Survivor Benefits - LT Disability	23,638
143 Other A/R - Survivor Benefit Trust - Noninsured	39,956
143 Accounts Receivable Medicare Part D Subsidy	10,284
143 Other (1)	<u>296,818</u>
	\$370,696

(1) Amount represents a negotiated refund of overbillings from a vendor providing contingent labor services.

Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	66,217,009	1,448,908	7,916,174	1	59,749,744
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements	5,910,350	39,451		(1)	5,949,800
6	391	Office Furniture and Equipment	32,193,094	1,956,132	6,359,291	233,016	28,022,951
7	392	Transportation Equipment					
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment	14,882				14,882
10	395	Laboratory Equipment	643,613	35,699	15,251	(1)	664,060
11	396	Power Operated Equipment	22,076			1	22,077
12	397	Communications Equipment	1,945,783	31,244		(233,016)	1,744,011
13	398	Miscellaneous Equipment	71,096				71,096
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		Total Service Company Property (Total of Lines 1-15)	107,017,903	3,511,434	14,290,716		96,238,621
17	107	Construction Work in Progress:					
18		303 - Misc. Intangible Plant	2,546,456	18,068,290		(1,448,908)	19,165,838
19		390 - Structures and Improvements		200,088		(39,451)	160,637
20		391 - Office Furniture and Equipment	156,520	2,062,583		(1,956,132)	262,971
21		395 - Laboratory Equipment		35,699		(35,699)	
22		396 - Power Operated Equipment					
23		397 - Communications Equipment	20,070	11,174		(31,244)	
24		398 - Miscellaneous Equipment					
25		Removal		8,559		(8,559)	
26		Salvage		(14,279)		14,279	
27							
28							
29							
30							
31		Total Account 107 (Total of Lines 18-30)	2,723,046	20,372,114		(3,505,714)	19,589,446
32		Total (Lines 16 and Line 31)	109,740,949	23,883,548		(3,505,714)	115,828,067

Name of Respondent Integrus Business Support, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
FOOTNOTE DATA			

Schedule Page: 103 Line No.: 2 Column: f	
Rounding	\$1
Schedule Page: 103 Line No.: 5 Column: f	
Rounding	\$(1)
Schedule Page: 103 Line No.: 6 Column: f	
Transfer to correct account	\$233,016
Schedule Page: 103 Line No.: 10 Column: f	
Rounding	\$(1)
Schedule Page: 103 Line No.: 11 Column: f	
Rounding	\$1
Schedule Page: 103 Line No.: 12 Column: f	
Transfer to correct account	\$(233,016)
Schedule Page: 103 Line No.: 32 Column: f	
Transfer from CWIP to Plant in Service	\$(3,511,434)
Transfer removal and salvage from CWIP to Reserve	<u>5,720</u> \$(3,505,714)

Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	26,195,909	14,193,836	7,916,174		32,473,571
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements	4,618,223	547,986		(1)	5,166,208
6	391	Office Furniture and Equipment	27,519,112	2,365,221	6,359,291	29,833	23,554,875
7	392	Transportation Equipment					
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment	9,243	744			9,987
10	395	Laboratory Equipment	222,080	33,030	15,251	(1)	239,858
11	396	Power Operated Equipment	10,649	1,342		1	11,992
12	397	Communications Equipment	771,667	152,775		(24,112)	900,330
13	398	Miscellaneous Equipment	43,096	4,740			47,836
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		Total	59,389,979	17,299,674	14,290,716	5,720	62,404,657

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 104 Line No.: 5 Column: f
Rounding \$(1)

Schedule Page: 104 Line No.: 6 Column: f
Cost of Removal \$ (8,559)
Salvage 14,279
Reserve related to plant transfer to correct account 24,113
\$29,833

Schedule Page: 104 Line No.: 10 Column: f
Rounding \$(1)

Schedule Page: 104 Line No.: 11 Column: f
Rounding \$1

Schedule Page: 104 Line No.: 12 Column: f
Rounding \$ 1
Reserve related to plant transfer to correct account (24,113)
\$(24,112)

Cost of Removal and Salvage processed during the year for vintage group amortization accounts is recognized as an increase or decrease, respectively, in depreciation expense and accumulated reserve in accordance with FERC AR15 and Public Service Commission of Wisconsin Docket 05-US-103.

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 105 Line No.: 2 Column: d

Investment-Exchange Traded Funds

	<u>Shares Held</u>	<u>Market Value</u>
Ishares TR Barclays TIPS Bond Fund	1,420	\$ 172,402
Short-Term Investment Fund	269,398	269,401
Vanguard FTSE Emerging Markets Fund	830	36,960
Vanguard International Equity Index Fund	42,630	1,950,322
Vanguard Large-Cap Fund	18,080	1,178,093
Vanguard Mid-Cap Fund	1,380	113,684
Vanguard Small-Cap Fund	1,310	105,979
Vanguard Small-Cap Growth Fund	2,550	227,027
Vanguard Small-Cap Value Fund	11,170	811,612
Vanguard Total Bond Market Index Fund	39,860	3,349,436
Vanguard Total Stock Fund	19,160	1,404,236
Vanguard Value Fund	1,000	58,800
Vanguard World Fund/MEGA Cap 300-Growth Fund	19,220	1,066,518
Vanguard World Fund/MEGA Cap 300-Value Fund	<u>23,830</u>	<u>1,016,826</u>
TOTAL	451,838	\$11,761,296

Schedule Page: 105 Line No.: 3 Column: d

Assets held by Defined Benefit Trust

Schedule V – Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	Accounts Receivable From Associate Companies		
2		Associate Company:		
3		AMP Trillium, LLC		132
4		Camden Solar Center, LLC		49
5		Combined Locks Energy Center, LLC	2,250	1,061
6		Crimson Solar LLC	109	97
7		ECO Coal Pelletization #12 LLC	55	53
8		Gilbert Solar Facility I, LLC	223	119
9		IntegrYS Energy Group, Inc.	734,998	307,456
10		IntegrYS Energy Services, Inc.	1,455,676	1,692,396
11		IntegrYS Energy Services of Canada Corporation	1,278	2,612
12		IntegrYS Energy Services of New York, Inc.	3,215	2,044
13		IntegrYS Energy Services - Natural Gas, LLC	2,622	5,368
14		IntegrYS PTI CNG Fuels, LLC	305	167
15		IntegrYS Transportation Fuels, LLC	271,129	440,967
16		LGS Renewables 1, LC	435	1,162
17		Michigan Gas Utilities Corporation	1,418,520	1,219,097
18		Minnesota Energy Resources Corporation	1,748,562	1,489,121
19		North Shore Gas Company	2,419,890	2,413,911
20		PDI Stoneman, Inc.	85	61
21		Pervest, Inc.	333	153
22		Peoples Energy, LLC	18,578	17,763
23		Peoples Energy Home Services, LLC	168	
24		Peoples Energy Neighborhood	14	203
25		Peoples Energy Ventures, LLC	8	837
26		Peoples Technology	50	34
27		PERC Holdings, LLC		174
28		Pinnacle CNG Company		14,312
29		Pinnacle CNG Systems, LLC	7,163	4,717
30		Quest Energy, LLC		20
31		Solar Hold 2008-1, LLC	638	256
32		Solar Man, LLC	113	
33		Solar Star California II, LLC	232	291
34		Solar Star New Jersey I, LLC	588	332
35		Solar Star New Jersey II, LLC	113	
36		Solar Star New Jersey VI, LLC	432	68
37		Solar Star TM2, LLC	159	
38		Sun Devil Solar, LLC	117	258
39		Sunbury Holdings, LLC	55	61

Schedule V – Accounts Receivable from Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	Accounts Receivable From Associate Companies		
2		Associate Company:		
3		TEGE Solar, LLC	1,229	3,054
4		The Peoples Gas Light and Coke Company	12,676,067	15,171,070
5		Trillium USA Company		6,067
6		Trillium USA, LLC	14,179	11,645
7		Upper Peninsula Power Company	2,545,364	1,155,179
8		Winnebago Energy Center, LLC	462	371
9		Wisconsin Public Service Corporation	13,412,929	12,786,342
10		Wisconsin River Power Company	55,537	57,134
11		Wisconsin Woodgas, LLC	61	49
12		WPS Beaver Falls Generation, LLC	19,078	6,001
13		WPS Empire State, Inc.	628	1,504
14		WPS Investments, LLC	1,078	1,204
15		WPS Leasing, Inc.	3,562	241
16		WPS Power Development, LLC	2,252	4,161
17		WPS Syracuse Generation, LLC	15,065	4,577
18		WPS Visions, Inc.	86	79
19		WPS Westwood Generation, LLC	51,440	
20				
21				
22				
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36				
37				
38				
39				
40	Total		36,887,130	36,824,030

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 106 Line No.: 40 Column: d

Total convenience payments for associated companies during the year 2012.

Combined Locks Energy Center, LLC	\$ 81,581
Integrus Energy Group, Inc.	680,167
Integrus Energy Services, Inc.	10,873,787
Integrus PTI CNG Fuels, LLC	22,047
Integrus Transportation Fuels, LLC	1,627,154
LGS Renewables 1, LC	10,196
Michigan Gas Utilities Corporation	9,456,121
Minnesota Energy Resources Corporation	11,221,811
North Shore Gas Company	3,676,924
Peoples Energy, LLC	6,190,973
Pinnacle CNG Systems, LLC	23,493
The Peoples Gas Light and Coke Company	22,791,509
Trillium USA Company	1,277
Trillium USA, LLC	109,607
Upper Peninsula Power Company	18,186,508
Winnebago Energy Center, LLC	323
Wisconsin Public Service Corporation	138,547,814
Wisconsin River Power Company	(1,865)
WPS Beaver Falls Generation, LLC	275,342
WPS Syracuse Generation, LLC	195,409
WPS Westwood Generation, LLC	265,331
TOTAL	\$224,235,509

Schedule VI – Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3		None			
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39					
40	Total				

Schedule VII – Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3		Michigan Gas Utilities Corporation	13,256	523	13,779
4		Minnesota Energy Resources Corporation	4,152	164	4,316
5		North Shore Gas Company	13,674	539	14,213
6		The Peoples Gas Light and Coke Company	121,151	4,779	125,930
7		Upper Peninsula Power Company	12,873	508	13,381
8		Wisconsin Public Service Corporation	175,532	6,924	182,456
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37					
38					
39					
40	Total		340,638	13,437	354,075

Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3		174400 - Other Current Assets-Microsoft Leasing Asset/Obligation	953,879	
4		174405 - Deferred Property Taxes		800
5		174407 - A/P Accrual Pending Final Distribution		30,309
6				
7				
8				
9				
10				
11				
12				
13		175 - Current Derivative Assets		
14		Item List: Fleet Fuel Derivative Program	151,276	168,538
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39				
40	Total		1,105,155	199,647

Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Items List:		
3		None		
4				
5				
6				
7				
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39				
40	Total			

Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3		None	
4			
5			
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37			
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39			
40	Total		

Schedule XI - Proprietary Capital

1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	
2			Par or Stated Value per Share	
3			Outstanding Number of Shares	
4			Close of Period Amount	
5		Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		7,569,008
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		(1,478,990)
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	11,857,106
13			Net Income or (Loss)	3,651,152
14			Dividend Paid	(676,147)
15			Balance at Close of Year	14,832,111

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 201 Line No.: 9 Column: d

Miscellaneous Paid-In Capital of \$7,569,008 is an investment in Integrus Business Support from Integrus Energy Group. Integrus Business Support has no common stock.

Schedule Page: 201 Line No.: 12 Column: d

Unappropriated Retained Earnings represents undistributed net income from return on net assets billed for support of services provided to affiliates.

	<u>Beginning of Year</u>	<u>Net Income or (Loss)</u>	<u>Dividends Paid</u>	<u>Balance at Close of Year</u>
Undistributed Net Income (Loss)	\$11,857,106	\$3,651,152	\$(676,147)	\$14,832,111

Schedule Page: 201 Line No.: 14 Column: d

This amount represents payments to Integrus Energy Group for dividends owed as a result of restricted share equity compensation agreements and the Deferred Compensation Plan.

Schedule XII – Long Term Debt

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).
2. For the deductions in Column (h), please give an explanation in a footnote.
3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3		Integrus Energy Group, Inc.	5 Years	06/01/2014	6.86500	10,000,000	10,000,000		10,000,000
4									
5									
6									
7									
8									
9									
10									
11									
12									
13		TOTAL					10,000,000		10,000,000
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		TOTAL							

Schedule XIII – Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies		
2				
3				
4				
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10				
11				
12				
13				
14				
15				
16				
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18				
19				
20				
21				
22				
23				
24	234	Accounts Payable to Associate Companies	1,306,695	2,663,305
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	242	Miscellaneous Current and Accrued Liabilities	32,443,563	32,575,093
42				
43				
44				
45				
46				
47				
48				
49				
50		(Total)	33,750,258	35,238,398

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 203 Line No.: 24 Column: d

Accounts Payable to Associated Companies as of December 31, 2012:

Integrus Energy Group, Inc.	\$ 486,944
Michigan Gas Utilities Corporation	32,871
North Shore Gas Company	23,644
Peoples Energy, LLC	55,540
The Peoples Gas Light and Coke Company	305,782
Upper Peninsula Power Company	30,265
Wisconsin Public Service Corporation	1,693,163
Miscellaneous (6 Items)	<u>35,096</u>
TOTAL	<u>\$2,663,305</u>

Schedule Page: 203 Line No.: 41 Column: d

Miscellaneous Current and Accrued Liabilities as of December 31, 2012:

Accruals for Real Estate Taxes for the Prudential Building	\$ 1,382,005
Accrued Wages Payable	2,576,783
Benefits	5,204,831
Incentives	13,695,637
Paid Time Off Accrual	8,860,125
Payroll Deductions	623,548
Other Accrued Liabilities	<u>232,164</u>
TOTAL	<u>\$32,575,093</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
Integrus Business Support, LLC			
Schedule XIV- Notes to Financial Statements			

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

Organization

Integrus Business Support, LLC ("IBS"), a subsidiary of Integrus Energy Group, Inc., is a wholly owned Delaware limited liability company that became operational on January 1, 2008. IBS provides centralized business support services to Integrus Energy Group and its subsidiaries. It achieves cost synergies through the consolidation and efficient delivery of business support services. It also provides consistent and transparent allocation of costs to Integrus Energy Group and its subsidiaries.

Significant Accounting Policies

IBS prepares consolidated financial statements in conformity with accounting principles generally accepted in the United States of America. IBS uses estimates and assumptions that affect assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Property owned by IBS is stated at cost, including, if applicable, any associated AFUDC and asset retirement costs. IBS capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expenses over the estimated useful life of the related software, which ranges from 3 to 7 years.

Nature of Operations

IBS provides the following services to the associated companies: administrative services, corporate development, corporate secretary, environmental, executive management, external affairs, financial services, human resources, information technology, legal services, supply chain, gas engineering, gas supply, customer relations, and project services. All services provided by IBS are billed to the associated companies at cost including direct and indirect labor and overheads and other cost loaders. IBS recovers all costs of providing services by direct billing the associated companies whenever practicable. Where direct billing is not practicable, IBS bills associated companies pursuant to a cost allocation factor. IBS also earns a return on its net assets via a charge to associate companies.

Funding

IBS was initially funded via an equity infusion of \$31.9 million from its parent, Integrus Energy Group, until its history of long-term funding needs was established. In addition to providing the initial permanent capital required to establish IBS, the parent also authorized long-term intercompany lending up to \$30 million and short-term intercompany lending up to \$50 million. In June 2009, IBS initiated its first tranche of long-term intercompany debt, borrowing \$10 million for a term of 5 years. Short-term funds are loaned to Integrus Energy Group and borrowed or repaid on a daily basis as determined by the IBS Treasury Operations group. In addition to these financing sources of funds, IBS receives operating cash inflows as its affiliates reimburse IBS for services provided.

Prior to July 31, 2012, the Integrus board had set a targeted average annual capital structure of 50% equity and 50% debt. On July 31, 2012, the IBS board of directors passed resolutions that allow IBS to target a capital structure in which permanent capital is funded by 100% equity and working capital is funded by 100% short-term debt from TEG. The \$10 million long-term debt will be replaced with equity when it matures in 2014. In order to maintain this targeted structure, the IBS Board has granted management the authority to receive equity infusions from, or make returns of capital to, Integrus Energy Group as necessary to adjust the equity portion of the capital structure. The capital structure is reviewed monthly by the IBS Treasury Financial Planning and Analysis group, which initiates movements of funds as needed.

Property Assets

Property asset transfers between IBS and its affiliates are priced at net book value as recorded on the books of the entity transferring the asset. As a result, transfers result in no financial accounting gain or loss being recognized by the transferring entity.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
Integrus Business Support, LLC			
Schedule XIV- Notes to Financial Statements			

The majority of the property assets owned by IBS consists of computer software, office furniture and equipment, and leasehold improvements. For the purchase or construction of any new assets, IBS follows the useful life, depreciation, and AFUDC policies of Wisconsin Public Service Corporation ("WPS"), a subsidiary of Integrus Energy Group, Inc.

Pension and Benefits

Employees of IBS are eligible to participate in Integrus Energy Group employee benefit plans. The costs of the plans are allocated among Integrus Energy Group and its subsidiaries, including IBS. IBS serves as the plan sponsor for the Integrus Energy Group Retirement Plan, effective December 31, 2008. IBS's balance sheet reflects the liabilities associated with past and current employees of IBS and its share of the plan assets. IBS accounts for its participation in the benefit plan sponsored by IBS as a multiple employer plan. Under affiliate agreements, IBS is responsible for its share of plan obligations and is entitled to its share of plan assets; accordingly, IBS accounts for its pro rata share of the IBS plan as its own.

Integrus Energy Group also offers medical, dental, and life insurance benefits to IBS employees and their dependents. IBS expenses the allocated costs of benefits for active employees as incurred and funds benefits for retirees through irrevocable trusts, as allowed for income tax purposes.

Effective December 31, 2009, IBS accounts for its participation in other postretirement benefit plans sponsored by WPS as multiple employer plans. Also, IBS participates in other postretirement benefit plans sponsored by Peoples Energy, LLC ("PELLC"), a subsidiary of Integrus Energy Group, which are accounted for as multiple employer plans. Effective January 1, 2012, IBS accounts for its participation in non-qualified defined benefit plans sponsored by WPS as multiple employer plans. Under affiliate agreements, IBS is responsible for its share of plan obligations and is entitled to its share of plan assets; accordingly, IBS accounts for its pro rata share of these plans as its own.

The costs of pension and other postretirement benefits are expensed over the periods during which employees render service. The transition obligation related to other postretirement plans that existed at Integrus Energy Group prior to the PELLC merger is being recognized over a 20-year period beginning in 1993. Integrus Energy Group uses a December 31 measurement date for all of its pension and other postretirement benefit plans. Actuarial calculations are performed based upon specific employees and their related years of service in order to calculate the benefit cost attributable to IBS.

IBS recognizes the funded status of defined benefit retirement plans on the balance sheet and recognizes changes in the plans' funded status in the year in which the changes occur. Integrus Energy Group's non-regulated segments record changes in the funded status in other comprehensive income and the regulated utilities record changes in the funded status to regulatory asset or liability accounts. Since IBS supports both regulated and non-regulated affiliates, changes in the funded status are based on IBS's labor dollar allocation to the regulated and non-regulated affiliates for the calendar year.

Income Taxes

Deferred income taxes have been recorded to recognize the expected future tax consequences of events included in the financial statements using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. IBS records valuation allowances for deferred tax assets when it is uncertain if the full benefit will be realized in the future. IBS defers certain adjustments made to income taxes that will impact future rates for utilities that are serviced by IBS and records regulatory assets or liabilities related to these adjustments.

IBS is included in the consolidated tax return of Integrus Energy Group, Inc. Integrus Energy Group files a consolidated United States income tax return that includes domestic subsidiaries in which its ownership is 80% or more. Integrus Energy Group and its consolidated subsidiaries, including IBS, are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis.

Integrus Energy Group and its subsidiaries have routinely been subject to examination by various taxing jurisdictions, including the Internal Revenue Service and other state and local taxing jurisdictions. At any given time there might be several of these audits open covering multiple tax years. Management has not been informed by any taxing jurisdictions of any material adjustment to any filed or proposed tax position as a result of the ongoing examinations.

Schedule XV- Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		SERVICE COMPANY OPERATING REVENUES		
2	400	Service Company Operating Revenues	303,549,110	290,121,827
3		SERVICE COMPANY OPERATING EXPENSES		
4	401	Operation Expenses	271,297,422	253,722,840
5	402	Maintenance Expenses	399,718	(151,336)
6	403	Depreciation Expenses	2,557,852	4,756,623
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property	14,741,822	16,358,167
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	9,530,482	9,043,674
13	409.1	Income Taxes, Operating Income	10,897,943	(1,227,390)
14	410.1	Provision for Deferred Income Taxes, Operating Income	5,370,007	28,433,710
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income	(16,446,253)	(26,247,704)
16	411.4	Investment Tax Credit, Service Company Property	(2,407)	2,211
17	411.6	Gains from Disposition of Service Company Plant		
18	411.7	Losses from Disposition of Service Company Plant		
19	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services		
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	298,346,586	284,690,795
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	5,202,524	5,431,032
24		OTHER INCOME		
25	418.1	Equity in Earnings of Subsidiary Companies	(342,427)	(371,842)
26	419	Interest and Dividend Income	72,718	51,191
27	419.1	Allowance for Other Funds Used During Construction	315,835	36,436
28	421	Miscellaneous Income or Loss		
29	421.1	Gain on Disposition of Property		
30		TOTAL OTHER INCOME (Total of Lines 25-29)	46,126	(284,215)
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property		
33	425	Miscellaneous Amortization		
34	426.1	Donations	53	(2,384)
35	426.2	Life Insurance		
36	426.3	Penalties	8	12,387
37	426.4	Expenditures for Certain Civic, Political and Related Activities	336,887	473,181
38	426.5	Other Deductions	3,702	128,506
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	340,650	611,690
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		

Schedule XV- Comparative Income Statement (continued)

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions	505,698	(68,772)
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)	505,698	(68,772)
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt		
49	428	Amortization of Debt Discount and Expense		
50	429	(less) Amortization of Premium on Debt- Credit		
51	430	Interest on Debt to Associate Companies	820,271	926,612
52	431	Other Interest Expense	40,998	382,144
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	110,118	14,727
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	751,151	1,294,029
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	3,651,151	3,309,870
56		EXTRAORDINARY ITEMS		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		Net Extraordinary Items (Line 57 less Line 58)		
60	409.4	(less) Income Taxes, Extraordinary		
61		Extraordinary Items After Taxes (Line 59 less Line 60)		
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)	3,651,151	3,309,870

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses						
36	528-532	Total Nuclear Power Generation Maintenance Expenses						
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	727,683	61	727,744			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	2,562		2,562			
39	546-550.1	Total Other Power Generation Operation Expenses	135,843		135,843			
40	551-554.1	Total Other Power Generation Maintenance Expenses	70,388		70,388			
41	555-557	Total Other Power Supply Operation Expenses	270,498		270,498			
42	560	Operation Supervision and Engineering						
43	561.1	Load Dispatch-Reliability						
44	561.2	Load Dispatch-Monitor and Operate Transmission System						
45	561.3	Load Dispatch-Transmission Service and Scheduling						
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development						
48	561.6	Transmission Service Studies						
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	Station Expenses (Major Only)						
52	563	Overhead Line Expenses (Major Only)						
53	564	Underground Line Expenses (Major Only)						
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)						
56	567	Rents						
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses						
59	568	Maintenance Supervision and Engineering (Major Only)						
60	569	Maintenance of Structures (Major Only)						
61	569.1	Maintenance of Computer Hardware						
62	569.2	Maintenance of Computer Software						
63	569.3	Maintenance of Communication Equipment						
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)						
66	571	Maintenance of Overhead Lines (Major Only)						
67	572	Maintenance of Underground Lines (Major Only)						
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)						

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses						
71	575.1-575.8	Total Regional Market Operation Expenses						
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	2,189,114	16	2,189,130			
74	590-598	Total Distribution Maintenance Expenses	10,452		10,452			
75		Total Electric Operation and Maintenance Expenses	5,508,568	9,401,518	14,910,086			
76	700-798	Production Expenses (Provide selected accounts in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses	3,400,955	56	3,401,011			
78	814-826	Total Underground Storage Operation Expenses	1,685,757		1,685,757			
79	830-837	Total Underground Storage Maintenance Expenses	1,653,184		1,653,184			
80	840-842.3	Total Other Storage Operation Expenses	283,665		283,665			
81	843.1-843.9	Total Other Storage Maintenance Expenses	229,144		229,144			
82	844.1-846.2	Total Liquefied Natural Gas Terminating and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminating and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching.						
86	852	Communication System Expenses	8,495		8,495			
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses	9,711		9,711			
91	857	Measuring and Regulating Station Expenses	143,441		143,441			
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses	25,072		25,072			
94	860	Rents	28,790		28,790			
95		Total Gas Transmission Operation Expenses	215,509		215,509			
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains	326,924		326,924			
99	864	Maintenance of Compressor Station Equipment						
100	865	Maintenance of Measuring And Regulating Station Equipment	139,164		139,164			
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses	466,088		466,088			
104	870-881	Total Distribution Operation Expenses	14,477,847	17,220	14,495,067			

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses	32,300		32,300			
106		Total Natural Gas Operation and Maintenance Expenses	22,444,449	17,276	22,461,725			
107	901	Supervision	6,597,330		6,597,330			
108	902	Meter reading expenses	646,275		646,275			
109	903	Customer records and collection expenses	24,853,843	229,523	25,083,366			
110	904	Uncollectible accounts	46		46			
111	905	Miscellaneous customer accounts expenses	1,676,336	107	1,676,443			
112	906	Total Customer Accounts Operation Expenses	33,773,830	229,630	34,003,460			
113	907	Supervision	749,540		749,540			
114	908	Customer assistance expenses	2,271,644		2,271,644			
115	909	Informational And Instructional Advertising Expenses	2,251,829		2,251,829			
116	910	Miscellaneous Customer Service And Informational Expenses	127,028		127,028			
117		Total Service and Informational Operation Accounts	5,400,041		5,400,041			
118	911	Supervision						
119	912	Demonstrating and Selling Expenses	9,175		9,175			
120	913	Advertising Expenses						
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses	9,175		9,175			
123	920	Administrative and General Salaries	82,113,342	15,631	82,128,973			
124	921	Office Supplies and Expenses	28,773,962	1,401,160	30,175,122			
125	923	Outside Services Employed	5,605,123		5,605,123			
126	924	Property Insurance	115,595		115,595			
127	925	Injuries and Damages	1,083,066		1,083,066			
128	926	Employee Pensions and Benefits	41,731,554	26,072,453	67,804,007			
129	928	Regulatory Commission Expenses	250		250			
130	930.1	General Advertising Expenses	297,071		297,071			
131	930.2	Miscellaneous General Expenses	23,543,174		23,543,174			
132	931	Rents	351,921	11,299,950	11,651,871			
133		Total Administrative and General Operation Expenses	183,615,058	38,789,194	222,404,252			
134	935	Maintenance of Structures and Equipment						
135		Total Administrative and General Maintenance Expenses	222,798,104	39,018,824	261,816,928			
136		Total Cost of Service	250,751,121	48,437,618	299,188,739			

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses			
36	528-532	Total Nuclear Power Generation Maintenance Expenses			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	727,683	61	727,744
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	2,562		2,562
39	546-550.1	Total Other Power Generation Operation Expenses	135,843		135,843
40	551-554.1	Total Other Power Generation Maintenance Expenses	70,388		70,388
41	555-557	Total Other Power Supply Operation Expenses	270,498		270,498
42	560	Operation Supervision and Engineering			
43	561.1	Load Dispatch-Reliability			
44	561.2	Load Dispatch-Monitor and Operate Transmission System			
45	561.3	Load Dispatch-Transmission Service and Scheduling			
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development			
48	561.6	Transmission Service Studies			
49	561.7	Generation Interconnection Studies			
50	561.8	Reliability Planning and Standards Development Services			
51	562	Station Expenses (Major Only)			
52	563	Overhead Line Expenses (Major Only)			
53	564	Underground Line Expenses (Major Only)			
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)			
56	567	Rents			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses			
59	568	Maintenance Supervision and Engineering (Major Only)			
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)			
66	571	Maintenance of Overhead Lines (Major Only)			
67	572	Maintenance of Underground Lines (Major Only)			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses			
71	575.1-575.8	Total Regional Market Operation Expenses			
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	2,189,114	16	2,189,130
74	590-598	Total Distribution Maintenance Expenses	10,452		10,452
75		Total Electric Operation and Maintenance Expenses	5,508,568	9,401,518	14,910,086
76	700-798	Production Expenses (Provide selected accounts in a footnote)			
77	800-813	Total Other Gas Supply Operation Expenses	3,400,955	56	3,401,011
78	814-826	Total Underground Storage Operation Expenses	1,685,757		1,685,757
79	830-837	Total Underground Storage Maintenance Expenses	1,653,184		1,653,184
80	840-842.3	Total Other Storage Operation Expenses	283,665		283,665
81	843.1-843.9	Total Other Storage Maintenance Expenses	229,144		229,144
82	844.1-846.2	Total Liquefied Natural Gas Terminating and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminating and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering			
85	851	System Control and Load Dispatching.			
86	852	Communication System Expenses	8,495		8,495
87	853	Compressor Station Labor and Expenses			
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses	9,711		9,711
91	857	Measuring and Regulating Station Expenses	143,441		143,441
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses	25,072		25,072
94	860	Rents	28,790		28,790
95		Total Gas Transmission Operation Expenses	215,509		215,509
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains	326,924		326,924
99	864	Maintenance of Compressor Station Equipment			
100	865	Maintenance of Measuring And Regulating Station Equipment	139,164		139,164
101	866	Maintenance of Communication Equipment			
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses	466,088		466,088
104	870-881	Total Distribution Operation Expenses	14,477,847	17,220	14,495,067

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses	32,300		32,300
106		Total Natural Gas Operation and Maintenance Expenses	22,444,449	17,276	22,461,725
107	901	Supervision	6,597,330		6,597,330
108	902	Meter reading expenses	646,275		646,275
109	903	Customer records and collection expenses	24,853,843	229,523	25,083,366
110	904	Uncollectible accounts	46		46
111	905	Miscellaneous customer accounts expenses	1,676,336	107	1,676,443
112	906	Total Customer Accounts Operation Expenses	33,773,830	229,630	34,003,460
113	907	Supervision	749,540		749,540
114	908	Customer assistance expenses	2,271,644		2,271,644
115	909	Informational And Instructional Advertising Expenses	2,251,829		2,251,829
116	910	Miscellaneous Customer Service And Informational Expenses	127,028		127,028
117		Total Service and Informational Operation Accounts	5,400,041		5,400,041
118	911	Supervision			
119	912	Demonstrating and Selling Expenses	9,175		9,175
120	913	Advertising Expenses			
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	9,175		9,175
123	920	Administrative and General Salaries	82,113,342	15,631	82,128,973
124	921	Office Supplies and Expenses	28,773,962	1,401,160	30,175,122
125	923	Outside Services Employed	5,605,123		5,605,123
126	924	Property Insurance	115,595		115,595
127	925	Injuries and Damages	1,083,066		1,083,066
128	926	Employee Pensions and Benefits	41,731,554	26,072,453	67,804,007
129	928	Regulatory Commission Expenses	250		250
130	930.1	General Advertising Expenses	297,071		297,071
131	930.2	Miscellaneous General Expenses	23,543,174		23,543,174
132	931	Rents	351,921	11,299,950	11,651,871
133		Total Administrative and General Operation Expenses	183,615,058	38,789,194	222,404,252
134	935	Maintenance of Structures and Equipment			
135		Total Administrative and General Maintenance Expenses	222,798,104	39,018,824	261,816,928
136		Total Cost of Service	250,751,121	48,437,618	299,188,739

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 15 Column: c

This footnote pertains to Columns (c) and (i), Columns (d) and (j), and Columns (e) and (k).

FERC Form 60 software, Schedule XVI, does not have a line for FERC Account 417. The amounts for this account are listed under Account 418.1.

	Columns <u>(c) and (i)</u>	Columns <u>(d) and (j)</u>	Columns <u>(e) and (k)</u>
Account 417 - Revenues from Non-Utility Operations	\$319,712	\$22,715	\$342,427

Schedule XVII - Analysis of Billing – Associate Companies (Account 457)

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Combined Locks Energy Center, LLC	97,087	2,808		99,895
2	IntegrYS Energy Group, Inc.	11,854,090	561,679	30,048	12,445,817
3	IntegrYS Energy Services, Inc.	20,637,929	1,686,008	216,648	22,540,585
4	IntegrYS Energy Services of Canada Corp.	8,912	2,502		11,414
5	IntegrYS NJ Solar, LLC	5,704	834		6,538
6	IntegrYS Energy Services of New York, Inc.	25,272	2,806		28,078
7	IntegrYS Energy Services - Natural Gas, LLC	64,852	3,936		68,788
8	IntegrYS PTI CNG Fuels, LLC	26,898			26,898
9	IntegrYS Solar, LLC	31,653	11,352		43,005
10	IntegrYS Transportation Fuels, LLC	4,031,750	694,852	24,276	4,750,878
11	LGS Renewables 1, L.C.	19,580	1,652		21,232
12	Michigan Gas Utilities Corporation	17,315,771	1,904,213	156,684	19,376,668
13	Minnesota Energy Resources Corporation	21,337,720	2,245,898	190,577	23,774,195
14	North Shore Gas Company	20,485,355	3,403,117	705,056	24,593,528
15	Penvest, Inc.	10,042	1,545		11,587
16	Peoples Energy, LLC	6,244,617	19,384		6,264,001
17	Peoples Energy Home Services, LLC	21,480	400		21,880
18	Pinnacle CNG Company	146,923	43,898		190,821
19	Pinnacle CNG Systems, LLC	139,964	13,463		153,427
20	Solar Hold 2008-1, LLC	4,619	1,154		5,773
21	Solar Star New Jersey VI, LLC	10,959	160		11,119
22	Sunbury Holdings, LLC	32,591			32,591
23	The Peoples Gas Light and Coke Company	123,825,828	20,350,342	1,458,308	145,634,478
24	Trillium USA, LLC	190,134	6,884		197,018
25	Trillium USA Company	55,753	14,304		70,057
26	Upper Peninsula Power Company	26,213,416	1,877,195	199,368	28,289,979
27	Winnebago Energy Center LLC	18,870	2,881		21,751
28	Wisconsin Public Service Corporation	217,700,203	20,285,800	1,378,632	239,364,635
29	Wisconsin River Power Company	556,423	174,748	2,580	733,751
30	WPS Beaver Falls Generation, LLC	310,567	6,140		316,707
31	WPS Empire State, Inc.	9,552	3,291		12,843
32	WPS Investments, LLC	13,251	4,946		18,197
33	WPS Power Development, LLC	16,022	4,444		20,466
34	WPS Syracuse Generation, LLC	229,269	8,339		237,608
35	WPS Westwood Generation, LLC	327,730	19,707		347,437
36	Other Associated Companies Under \$5,000	28,264	6,133		34,397
37					
38					
39					
40	Total	472,049,050	53,366,815	4,362,177	529,778,042

Name of Respondent Integrus Business Support, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
FOOTNOTE DATA			

Schedule Page: 307 Line No.: 2 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$117,786 *
Schedule Page: 307 Line No.: 3 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ (1,449) *
Schedule Page: 307 Line No.: 5 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 532 *
Schedule Page: 307 Line No.: 10 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ (374) *
Schedule Page: 307 Line No.: 16 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 216 *
Schedule Page: 307 Line No.: 17 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ (216) *
Schedule Page: 307 Line No.: 18 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 27 *
Schedule Page: 307 Line No.: 19 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 142 *
Schedule Page: 307 Line No.: 20 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ (1) *
Schedule Page: 307 Line No.: 22 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 31,570 *
Schedule Page: 307 Line No.: 24 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 164 *
Schedule Page: 307 Line No.: 25 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 40 *
Schedule Page: 307 Line No.: 33 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$ 2,692 *
Schedule Page: 307 Line No.: 35 Column: b	
Direct Costs Charged includes Inter-Unit adjustments totaling	\$(34,262) *

* These Inter-Unit adjustments represent dollars billed from IBS to other associate companies related to specific system corrections or non-service billings for flow-through items. For the inter-unit adjustments billed from IBS to other companies, corresponding billings of equal amounts were generated from the companies to IBS, therefore zero financial impact on IBS and the companies.

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 307 Line No.: 36 Column: b

Name of Associate Company	Direct Costs Charged	Indirect Costs Charged	Compensation for Use of Capital	Total For Services Rendered
AMP Trillium, LLC	\$ 727	\$ 1	\$0	\$ 728
Camden Solar Center, LLC	1,284	289	0	1,573
Crimson Solar, LLC	2,275	235	0	2,510
ECO Coal Pelletization No. 12 LLC	1,127	0	0	1,127
Gilbert Solar Facility I, LLC	1,777	303	0	2,080
PDI Stoneman, Inc.	1,564	342	0	1,906
Peoples Energy Neighborhood Development, LLC	1,566	396	0	1,962
Peoples Energy Ventures, LLC	1,920	283	0	2,203
Peoples Technology, LLC	1,804	486	0	2,290
PERC Holdings, LLC	1,291	228	0	1,519
Quest Energy, L.L.C.	734	202	0	936
Solar Star California II, LLC	2,522	481	0	3,003
Sun Devil Solar LLC	2,008	316	0	2,324
Wisconsin Woodgas LLC	923	68	0	991
WPS Leasing, Inc.	4,385	1,713	0	6,098
WPS Visions, Inc.	<u>2,357</u>	<u>790</u>	<u>0</u>	<u>3,147</u>
TOTAL	\$28,264	\$6,133	\$0	\$34,397

May not cross-check due to rounding.

Direct Costs Charged includes Inter-Unit adjustments totaling \$(530). *

* These Inter-Unit adjustments represent dollars billed from IBS to other associate companies related to specific system corrections or non-service billings for flow-through items. For the inter-unit adjustments billed from IBS to other companies, corresponding billings of equal amounts were generated from the companies to IBS, therefore zero financial impact on IBS and the companies.

Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)

1. For services rendered to nonassociate companies (Account 458), list all of the nonassociate companies. In a footnote, describe the services rendered to each respective nonassociate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation For Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1	Bayside Printing				1,292	
2	Conservation Services Group				1,305	
3	LaFarge North America				7,540	
4	Ray Suennen				2,177	
5	Salvation Army				1,051	
6	Other (30)	15,223			(7,477)	15,223
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39	Software Limitations - Totals Not Showing					0
40	Total	15,223				15,223

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Integrus Business Support, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2012
FOOTNOTE DATA			

Schedule Page: 308 Line No.: 39 Column: f

A software limitation does not display the values and totals in the schedule. The schedule should be displayed as follows:

Name of Non-Associate Company (a)	Acct 458.1 Direct Costs Charged (b)	Acct 458.2 Indirect Costs Charged (c)	Acct 458.3 Compensation For Use of Capital (d)	Acct 458.4 Excess or Deficiency on Servicing Non-Associate Utility Companies (e)	Total Amount Billed (f)
Bayside Printing	\$ 0	\$0	\$0	\$ 1,292	\$ 1,292
Conservation Services Group	0	0	0	1,305	1,305
LaFarge North America	0	0	0	7,540	7,540
Ray Suennen	0	0	0	2,177	2,177
Salvation Army	0	0	0	1,051	1,051
Other (30)	15,223	0	0	(7,477)	7,746
TOTAL	\$15,223	\$0	\$0	\$ 5,888	\$21,111

Schedule Page: 308 Line No.: 40 Column: f

Company	Service
Bayside Printing	Printing Services
Conservation Services Group	Printing Services
LaFarge North America	Environmental Services
Ray Suennen	Printing Services
Salvation Army	Printing Services
Other (30)	See Below

Other Company/Description	Amount (b)	Amount (f)	Service
All Saints Parish		\$ 53	Printing Services
Alumni Reunion 1936-1961 Denmark High School		590	Printing Services
Bay Area Recreation Campus		49	Printing Services
BioMedical Solutions		22	Printing Services
Boulanger Construction Co., Inc.		119	Printing Services
Chris Wheelock		150	Printing Services
Denmark Lions Club		232	Printing Services
Door Kewaunee Business Education Partner		44	Printing Services
Faith Presbyterian Church		637	Printing Services
Green Bay Cricket Association, Inc.		396	Printing Services
Green Bay Metro Girls Hockey Association		281	Printing Services
GT Graphics		140	Printing Services
Hand-N-Hand of Northeastern Wisconsin, Inc.		167	Printing Services
IES - De Pere		441	Printing Services
Integrus Employees		1,734	Printing Services
Joan Graff		637	Printing Services
Kewaunee County Dairy Promotion, Inc.		322	Printing Services
Lakeshore Humane Society		72	Printing Services
Madison Gas & Electric		802	Printing Services
Optimist Club		484	Printing Services
Public Service Credit Union		56	Printing Services
Service Credit Union		152	Printing Services
Shelly Katz		93	Printing Services
Simeon Hoppster Booster Club		101	Printing Services
St. Therese DeLisieux		11	Printing Services
Twin Bridge Rescue		931	Printing Services
Volunteer Center of Brown County		74	Printing Services

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
FOOTNOTE DATA			

Zoological Society of Kewaunee County, Inc.		572	Printing Services
Other Printing Difference *		(1,616)	Printing Services
Printing Costs	<u>\$15,223</u>		
TOTAL	\$15,223	<u>\$ 7,746</u>	

* Costs for billed amounts are not readily available for each non-associate company.

Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Corporate Secretary Services	2,051,002
2	Desktop Services	431,889
3	EPRI Technology Services	291,378
4	Communication Device Services	289,312
5	Telephone Services	287,579
6	Benefits and Incentives	178,833
7	Financial Services	111,500
8	Other (10 Items)	301,284
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40	Total	3,942,777

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
FOOTNOTE DATA			

Schedule Page: 307 Line No.: 40 Column: b

The total listed in Schedule XIX, Page 309, represents charges recorded in FERC Account 930.2. Reconciliation of this to the amount on Schedule XVI, Page 306, Line 131, is shown below:

Schedule XIX	\$ 3,942,777
Depreciation (1)	15,237,971
Overhead (1)	151,937
Cross-Charged (2)	<u>4,210,489</u>
TOTAL	\$23,543,174

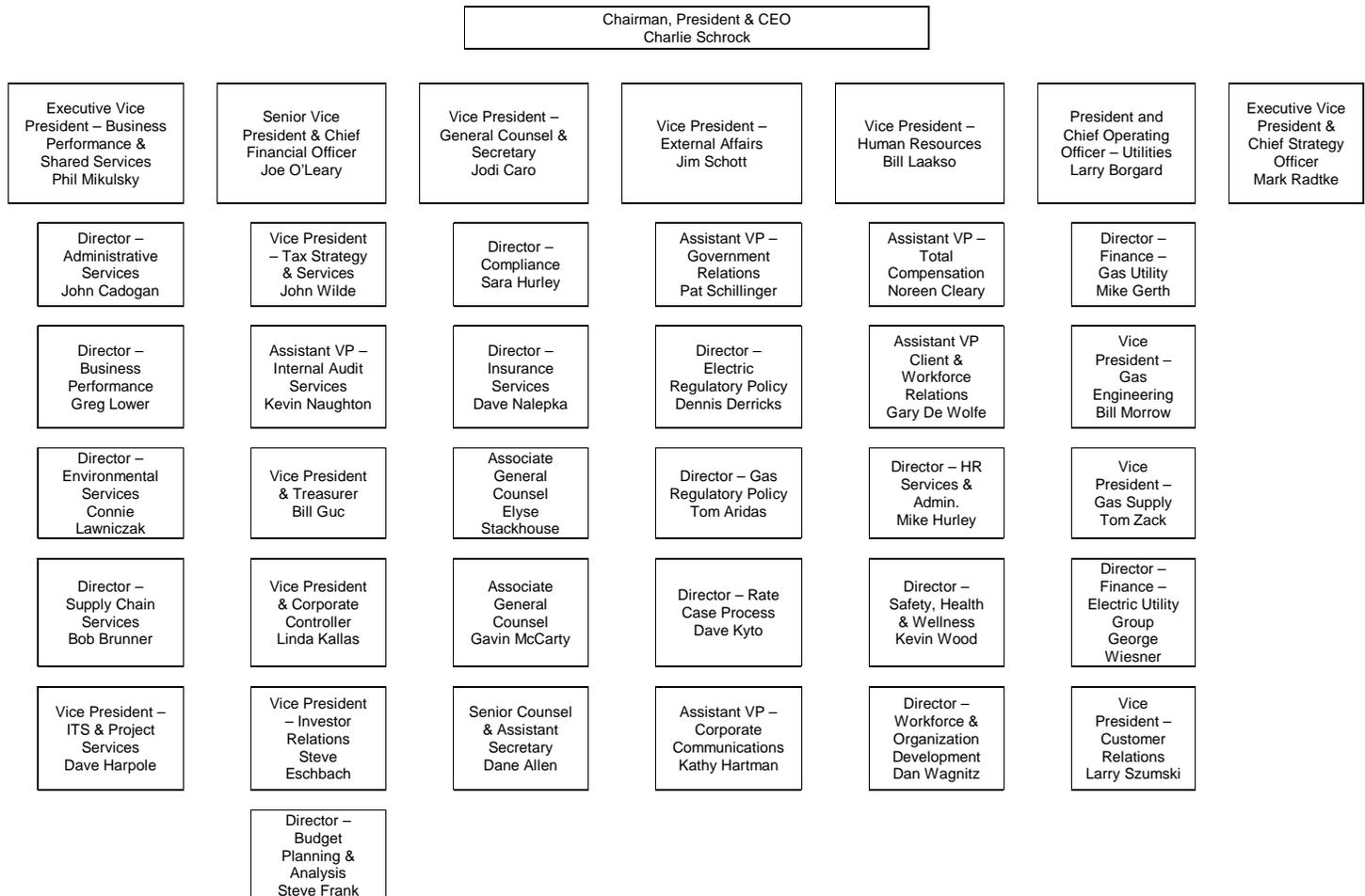
(1) Represents charges recorded in accounts other than FERC Account 930.2 on IBS, billed to associate companies and recorded in FERC Account 930.2 on the general ledgers of the other associate companies.

(2) Represents amounts being paid by IBS, being directly billed to the other associate companies and recorded in the FERC Account 930.2 on the general ledgers of the associate companies. These amounts are directly recorded as a receivable on IBS's financial statements.

Name of Respondent Integrus Business Support, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2012
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Schedule XX - Organization Chart

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.



As of 12/31/2012.

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Schedule XXI - Methods of Allocation			

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

Integrus Business Support (IBS) Allocation Methodology

The basic premise underlying the allocation methodology for IBS is to regularly zero-out each home center (a departmental or operational unit of IBS) – that is, each month (or in any event on a regular basis), all operating costs incurred by IBS shall eventually be recovered, in total, from its regulated and non-regulated affiliates. This will occur by direct billing whenever appropriate, allocating costs on a cost-causal basis, or using a broad-based allocation, identified as the general/corporate allocator.

The attached Exhibit A identifies the types of services that IBS provides to Integrus Energy Group and its subsidiaries. Exhibit B describes the allocators that were in effect for calendar year 2012. These allocation factors are designed to match the costs of the services performed with the entity or entities for which the services are performed.

Costs incurred by IBS are billed to customers using a three-tiered approach. First and foremost, labor and outside services costs will be directly charged whenever appropriate (i.e., a full and identifiable assignment of the costs associated with a specific service to the customer(s) taking such service from IBS).

In cases where direct charging is not appropriate, costs are allocated using cost-causal principles linked to the relationship of costs to that type of service. By reflecting the operational characteristics of a service, this allocation methodology applies costs to the service takers in a meaningful and impartial way that reflects how each service taker “caused” the costs of a service to be incurred. All other allocations are broad-based, such as the general/corporate allocation factor that represents the operating size and complexity of a company.

All labor billings also include overhead charges to reflect the complete cost of providing the service. There are three labor-related loaders added to all labor billings. The first is a benefits loader and includes costs for pension, health coverage, life insurance, vacation, disability, payroll tax, and related costs. The second loader is designed to capture the cost of providing work space for the employees performing the service. The third is an incentive loader which captures the costs of the pay-at-risk compensation for the IBS non-union employees.

Departmental administrative and general-type costs are allocated on the same proportion that the direct and cost-causal labor activities are allocated.

IBS functional areas may perform services for other functional areas within IBS. The cost of that activity is charged to an IBS entity level home center that is allocated each month to each company based on the ratio of all other labor charges to each company as compared to the whole of such charges. In this manner, IBS’s own internal “cost of doing business” is allocated and charged to the companies in a cost-causal manner – in proportion to all other labor billings in a given billing period.

Other billings from IBS include depreciation and return on assets used to provide service and a return on net capital employed.

The allocation factors and inputs used for any calendar year are calculated during the preparation of the annual budget for that year. Most of these factors and inputs are based on the most recent month-end balance or last twelve full months of activity, as appropriate. Labor overhead rates, however, are based on projections of labor and overhead costs in the budgeted calendar year. The factors and inputs are modified during the calendar year if significant changes in actual or anticipated activity were to occur. Exhibit B details the basis for each of the factors used.

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Exhibit A – Reg AIA

1. Administrative services

Administrative services represent facility management services for owned and leased facilities, excluding power plants. This includes operations and maintenance of structures, capital improvements, interior space planning, printing services, security and janitorial, and acquisition and management of real estate and land rights including easements and right-of-ways.

Allocation Factors – (1) Square Footage; (2) Number of Office Moves; (3) FTE Work Estimate; (4) Number of Employees; (5) Dollars Associated with Number of Imprints; (6) Composite Allocator (not used in 2012); (7) Number of Customers.

2. Corporate development

Corporate development refers to strategic planning, merger and acquisition analysis and support, market intelligence, project management, business and quality improvement processes, business development, asset analysis and divestiture, and resource allocation. It also consists of work performed to determine, implement and track corporate performance goals, initiatives and measures.

Allocation Factors – (1) General/Corporate.

3. Corporate secretary

Corporate secretary refers to those services required of a publicly held corporation, including shareholder, board of director and related committee meetings and minutes.

Allocation Factors – (1) General/Corporate.

4. Environmental

Environmental refers to the performance of assessments, investigations, remediation and other activities as required to ensure compliance with applicable environmental statutes and regulations, permitting, licensing, due diligence, waste management and emergency response.

Allocation Factors – (1) FTE Work Estimate.

5. Executive management

Executive management services refers to the executive management and oversight activities performed by officers of the company and other senior executives. Such activities involve the formulation of general business plans and policies, selection of key management personnel, and allocation of financial resources.

Allocation Factors – (1) General/Corporate.

6. External affairs

External affairs refers to the preparation and dissemination of information to employees, customers, government officials, the public and the media. It also involves administering the company's activities in the areas of governmental relations, community support and economic development, as well as the analysis and formulation of regulatory policy, rate case preparation and rate administration.

Allocation Factors – (1) Total Property, Plant and Equipment; (2) Number of Employees; (3) General/Corporate; (4) Number of Customers.

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7. Financial services

Financial services refers to accounting, finance, treasury, tax, internal audit and related financial services. Examples of activities performed within these various financial disciplines includes the following: maintain corporate books and records, prepare financial and statistical reports, process payments to vendors, ensure compliance with tax laws and regulations, manage debt and maintain banking relationships, invest pension assets, establish and monitor internal controls, perform financial and risk analysis, prepare budgets and forecasts, maintain shareholder records, and communicate with the investment community.

Allocation Factors – (1) Number of Invoices Processed; (2) Number of Transactions (not used in 2012); (3) Total Property, Plant and Equipment; (4) Number of Employees; (5) FTE Work Estimate; (6) General/Corporate.

8. Human resources

Human resources refers to the establishment and administration of policies and assuring compliance with legal requirements in the areas of employment, compensation, benefits and employee health and safety. It also involves providing payroll and employee benefit administration, employee training and development, recruiting and staffing services, employee communications and labor relations management.

Allocation Factors – (1) Number of Employees.

9. Information technology

Information technology refers to telecommunications and electronic data processing services such as computer operations, software development and maintenance, network support, end-user support, database administration and information systems security.

Allocation Factors – (1) Number of Personal Computers; (2) Number of Clicks; (3) Number of Phone Lines; (4) Number of Employees; (5) Application Allocator (includes FTE Work Estimate and Number of Transactions in 2012); (6) Mainframe CPU and Disk Storage (not used in 2012); (7) Number of Devices; (8) Number of Meters; (9) Call Volume; (10) Square Footage (not used in 2012); (11) Number of Radios; (12) Number of Mobile Data Devices; (13) Number of Customers; (14) Composite Allocator (not used in 2012)

10. Legal services

Legal services refers to the provision of all types of legal advice and related services involving legal services related to corporate and commercial activities, contracts, litigation, regulatory matters, securities, real estate, legislative, employment and benefits, tax, and intellectual property matters. In addition, services are also provided to functional areas responsible for insurance (procurement, management and general advice), claims management, corporate records (policies, procedures and management) and compliance (compliance with laws, ethics and code of conduct).

Allocation Factors – (1) General/Corporate.

11. Supply chain

Supply chain refers to the acquisition and provision of goods and services other than fuel, energy commodities or energy transmission. Specific activities include material inventory management, contract administration services, warehousing and logistics services and the establishment of standard procurement and warehouse processes. The category also encompasses the purchase, oversight, and maintenance of vehicles and related equipment.

Allocation Factors – (1) Total Spend; (2) Number of Fleet Assets; (3) Dollars Associated with Number of Inventory Issues; (4) Composite Allocator (not used in 2012).

12. Gas engineering

Gas engineering refers to engineering support to gas distribution operations. Such support includes designing and monitoring the construction and maintenance of gas distribution lines and ensuring that construction activity is consistent with plans. It also involves coordinating the planning and operation of gas distribution systems, performing

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operational reviews of completed construction, maintenance work of gas distribution lines and operating meter shops. Gas Engineering will also provide competitive excellence stewardship support and project management for gas distribution projects.

Allocation Factors – (1) Feet of Installed/Replaced Pipeline; (2) Number of Meters Repaired; (3) FTE Work Estimate; (4) Number of Union Employees.

13. Gas supply

Gas supply refers to administrative functions related to purchasing, marketing and selling natural gas (including hedging and other risk management tools); scheduling, interrupting and curtailing natural gas deliveries; acquiring, selling, releasing and managing pipeline transportation capacity or storage capacity; gas control operations; and operating utility-owned underground gas storage fields. This function excludes all functions that are not ministerial in nature and excludes contract ownership, as each Client Company will continue to hold gas supply and capacity contracts in its own name.

Allocation Factors – (1) Gas Throughput (not used in 2012); (2) Peak Day Capacity (not used in 2012); (3) FTE Work Estimate.

14. Customer relations

Customer relations refers to the provision of services and systems dedicated to customer service, including meter reading and billing, credit, collections, customer relations, call center operations, revenue assurance, account management, market research and customer strategy.

Allocation Factors – (1) Number of Customers; (2) Number of Transportation Customers (not used in 2012).

15. Project Services

Project services refers to provide project management functions throughout the project life cycle from problem definition and concept development to project execution and performance validation. Offerings to affiliates include participation in business planning, Project Support Office services, problem solving and concept development, business case development, competitive excellence process improvement services, portfolio management, project management, and Dam safety program management.

Allocation Factors – (1) Hydro MW Distribution; (2) FTE work estimate; (3) Specific Project Assignment.

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Exhibit B – Reg AIA

Costs will be allocated through a tiered approach. This allocation methodology reflects operational aspects of the charge and applies costs in a meaningful and impartial manner.

First and foremost, costs will be directly charged whenever appropriate and practicable. Direct charging is essentially a “100% allocation” of costs related to a particular service to the one entity receiving that service.

Second, where direct charging is not appropriate, costs will be allocated using cost causation principles that link costs related to a specific type of service to the customers receiving such service.

All other cost allocations will be broad based with a generalized cost basis proxy.

Specific Allocation Factors:

Number of Customers – Based on the average number of customers (electric and/or gas) at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Employees - Based on the average number of employees included in the budget that is being prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Union Employees - Based on the average number of union employees at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Meters – Based on the average number of meters (electric and/or gas) at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Invoices Processed – Based on the average number of invoices processed at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Transactions – Based on the average number of transactions processed in the system at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Personal Computers – Based on the average number of personal computers at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

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Number of Phone Lines – Based on the average number of phone lines at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Mainframe CPU and Disk Storage (not used in 2012) – Based on the number of CPU cycles used by the application divided by the total number of used CPU cycles and the total bytes of data storage used by the application divided by the total bytes used for mainframe storage for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Clicks – Based on the average number of clicks on the website page at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Devices – Based on the number of devices at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Mobile Data Devices – Based on the average number of mobile data devices at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Radios – Based on the number of radios for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Dollars Associated with Number of Imprints – Based on the dollars associated with the number of imprints for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Office Moves – Based on the average number of office moves for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Total Spend – Based on the average total spend at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Total Property, Plant and Equipment – Based on average property, plant and equipment at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which

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is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Square Footage – Based on average square footage occupied for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Call Volume – Based on average call volume of the most recent calendar year at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Application Allocator – Based on the allocation of the specific application being worked on. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances. The Application Allocator includes specific allocators, including Miles of Main; Number of Transactions in Monaco Application; Number of Purchase Orders and Invoice Volume; Number of CADD Workstations; and Dollars Associated with Number of Inventory Issues.

Specific Project Assignment - This indicates that Project Services is allowed to use any one of the existing allocation factors in this Exhibit B, such that costs associated with Project Services are allocated based on the nature of the project they are supporting.

Full Time Equivalent (FTE) Work Estimate – Based on a recurring, predictable level of service. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Composite Allocator Based on Total Historical Billings for an IBS functional service as defined in Exhibit A (not used in 2012) - Based on the total O&M billings for the most recent 12 months at the time the budget is prepared or total O&M billings for the previous calendar year. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or such time as may be required due to significant change in circumstance.

General/Corporate – Based on an equal weighting of a 13-month average of assets (excluding hedge assets, goodwill, and non-ordinary assets) for the most recent 13 months at the time the budget is prepared and average annual O&M costs (excluding fuel costs) for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Gas Throughput (not used in 2012) – Based on gas throughput in dekatherms (sales and transportation) for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Feet of Installed/Replaced Pipeline – Based on average number of feet installed/replaced for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

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Dollars Associated with Number of Inventory Issues – Based on the dollars associated with the number of inventory issues for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Fleet Assets – Based on the average number of fleet assets at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Hydro MW Distribution – Based on the percentage per hydro region of rated generation in megawatts (MW), the numerator of which is for an individual hydro region and the denominator of which is for all hydro regions. This ratio will be revised annually at budget time if there are additions or deletions of hydro units, or changes in ownership percentages of existing hydro units, within the hydro regions.

Number of Meters Repaired – Based on the average number of meters repaired at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Peak Day Capacity (gas) (not used in 2012) – Based on the highest daily send out in therms (excluding transportation) for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Number of Transportation Customers (not used in 2012) – Based on the average number of transportation customers at the end of the most recent 12 months at the time the budget is prepared. The numerator of which is for a Client Company and the denominator of which is for all Client Companies (or specific Client Companies receiving the service allocated per this factor, if not all Companies are receiving the service.) This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.