PUBLIC SERVICE COMMISSION OF WISCONSIN

Accounting Treatment of the Impacts Resulting from the Passage of the 5-AF-101 2017 Tax Reform Bill H.R.1

CORRECTION ORDER

This Correction Order corrects calculation errors in the Final Decision that the Commission issued in this docket served on May 24, 2018. This Correction Order, which the Commission issues pursuant to its authority under Wis. Stat. § 196.39(4), corrects calculation errors in the Final Decision contained in Appendices H, K, L, and P.

Appendix H in the Final Decision contained incorrect values for the lighting classes for Northwestern Electric Company. Appendix K inadvertently did not contain credit amounts for 8-inch public fire protection customers. The Final Decision also contained credit amounts in Appendices L and P that were based on incorrect sales numbers for Wisconsin Electric Power Company (WEPCO) and Wisconsin Public Service Corporation (WPSC.) WEPCO and WPSC resubmitted data request responses to correct these errors. (PSC REF#: 343853, PSC REF#: 343854). In addition for WPSC, Appendix P incorrectly referenced Rg-1 instead of Rg-3 for gas residential service. The attached Appendices H, K, L, and P replace those in the Final Decision.

This correction does not alter the intended effect of the Final Decision. All other provisions of the Final Decision issued on May 24, 2018, remain in effect.

Docket 5-AF-101

Dated at Madison, Wisconsin, the 19th day of June, 2018.

By the Commission:

Steffanz Howell Cabor

Steffany Powell Coker Secretary to the Commission

SPC:RSS:jlt:DL: 01638184

Attachments

Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (kWh)	(One-time Credit	Vo	lumetric	Units
19.25%	4,068	27,143,000	\$	11.97	\$	0.0036	per kWh
39.42%	8,105	49,081,000	\$	12.31	\$	0.0040	per kWh
15.14%	1,283	15,355,000	\$	29.86	\$	0.0049	per kWh
8.38%	171	24,617,000	\$	123.99	\$	0.0017	per kWh
2.75%	30	7,464,000	\$	231.93	\$	0.0018	per kWh
6.03%	18	21,094,000	\$	847.60	\$	0.0014	per kWh
5.60%	6	14,312,000	\$	2,361.48	\$	0.0020	per kWh
0.59%	1	5,911,000	\$	1,492.79	\$	0.0005	per kWh
2.84%	1,074	1,580,000	\$	6.69	\$	0.0090	per kWh
	Percentage 19.25% 39.42% 15.14% 8.38% 2.75% 6.03% 5.60% 0.59%	Percentage Customers 19.25% 4,068 39.42% 8,105 15.14% 1,283 8.38% 171 2.75% 30 6.03% 18 5.60% 6 0.59% 1	Allocation Percentage2017 Average CustomersVolumetric Sales (kWh)19.25%4,06827,143,00039.42%8,10549,081,00015.14%1,28315,355,0008.38%17124,617,0002.75%307,464,0006.03%1821,094,0005.60%614,312,0000.59%15,911,000	Allocation Percentage 2017 Average Customers Volumetric Sales (kWh) 0 19.25% 4,068 27,143,000 \$ 39.42% 8,105 49,081,000 \$ 15.14% 1,283 15,355,000 \$ 8.38% 171 24,617,000 \$ 2.75% 30 7,464,000 \$ 6.03% 18 21,094,000 \$ 5.60% 6 14,312,000 \$ 0.59% 1 5,911,000 \$	Allocation Percentage2017 Average CustomersVolumetric Sales (kWh)One-time Credit19.25%4,06827,143,000\$11.9739.42%8,10549,081,000\$12.3115.14%1,28315,355,000\$29.868.38%17124,617,000\$123.992.75%307,464,000\$231.936.03%1821,094,000\$847.605.60%614,312,000\$2,361.480.59%15,911,000\$1,492.79	Allocation Percentage 2017 Average Customers Volumetric Sales (kWh) One-time Credit Volumetric Credit 19.25% 4,068 27,143,000 \$ 11.97 \$ 39.42% 8,105 49,081,000 \$ 12.31 \$ 15.14% 1,283 15,355,000 \$ 29.86 \$ 8.38% 171 24,617,000 \$ 123.99 \$ 2.75% 30 7,464,000 \$ 231.93 \$ 6.03% 18 21,094,000 \$ 847.60 \$ 5.60% 6 14,312,000 \$ 2,361.48 \$ 0.59% 1 5,911,000 \$ 1,492.79 \$	Allocation Percentage 2017 Average Customers Volumetric Sales (kWh) One-time Credit Volumetric Credit 19.25% 4,068 27,143,000 \$ 11.97 \$ 0.0036 39.42% 8,105 49,081,000 \$ 12.31 \$ 0.0040 15.14% 1,283 15,355,000 \$ 29.86 \$ 0.0049 8.38% 171 24,617,000 \$ 123.99 \$ 0.0017 2.75% 30 7,464,000 \$ 231.93 \$ 0.0018 6.03% 18 21,094,000 \$ 847.60 \$ 0.0014 5.60% 6 14,312,000 \$ 2,361.48 \$ 0.0020 0.59% 1 5,911,000 \$ 1,492.79 \$ 0.0005

Northwestern Electric Company Electric Rates

Superior Water, Light, & Power Company Electric Rates

Customer Class	Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (kWh)	One-time Credit			
Residential	33.83%	12,449	85,352,276	\$ 7.54	\$	0.0022	per kWh
EC-1	7.19%	1,458	20,604,730	\$ 13.70	\$	0.0019	per kWh
EC-3	13.54%	430	82,396,948	\$ 87.42	\$	0.0009	per kWh
EC-5	2.45%	7	20,895,696	\$ 970.50	\$	0.0006	per kWh
EP-1	1.12%	9	7,489,818	\$ 346.04	\$	0.0008	per kWh
EP-3	19.02%	17	242,327,364	\$ 3,106.60	\$	0.0004	per kWh
EP-5	22.26%	1	386,165,350	\$ 61,807.81	\$	0.0003	per kWh
Lighting	0.59%	1,621	2,223,392	\$ 1.02	\$	0.0013	per kWh

Superior Water, Light & Power Company Gas Rates

Customer Class	Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (therms)	One-time Credit		Ongoing Volumetric Credit		Units
Residential (GR-1)	59.16%	11,435	9,781,341	\$	5.06	\$	0.0118	per therm
Small Commercial Firm (GC-1)	22.29%	1,242	5,694,408	\$	17.56	\$	0.0076	per therm
Small Commercial Interruptible (GI-1)	1.42%	8	547,925	\$	173.54	\$	0.0050	per therm
Large Commercial Firm (GL-1)	7.24%	28	2,345,171	\$	253.01	\$	0.0060	per therm
Large Commercial Interruptible (GI-6)	8.05%	7	5,015,936	\$	1,125.00	\$	0.0031	per therm
Large Commercial Interruptible Transport (TSR)	1.84%	1	96,543	\$	1,797.43	\$	0.0371	per therm

Superior Water, Light & Power Company Water Rates

Customer Class	Allocation Percentage			One-time Credit		Ongoing Volumetric Credit		Units	
Residential	44.04%	9,349	436,323	\$	13.59	\$	0.41	per CCF	
Commercial	20.63%	870	323,861	\$	68.42	\$	0.41	per CCF	
Public Authority	1.87%	30	31,407	\$	179.85	\$	0.41	per CCF	
Industrial	13.26%	57	334,578	\$	671.21	\$	0.41	per CCF	
Public Fire Protection - City	19.76%	N/A	N/A		See Public Fire Protection table below.				
Public Fire Protection - Village	0.45%	N/A	N/A	\$	1,298.37	\$	215.42	per month	

Public Fire Protection Direct Credits

Meter Size	2017 Meter Count	One-1	time Credit	Units	
5/8"	9,419	\$	5.70	\$ 0.95	per month
3/4"	125	\$	5.70	\$ 0.95	per month
1"	174	\$	14.24	\$ 2.36	per month
1.5"	115	\$	28.48	\$ 4.73	per month
2"	106	\$	45.57	\$ 7.56	per month
3"	30	\$	85.45	\$ 14.18	per month
4"	33	\$	142.42	\$ 23.63	per month
6"	5	\$	284.84	\$ 47.26	per month
8"	1	\$	455.74	\$ 75.61	per month

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Customer Class	Allocation Percentage	2017 Average Customers	0		Dne-time Credit	Vo	Ongoing lumetric Credit	Units
Residential	26.50%	1,005,530	7,645,530,000	\$	1.56	\$	0.0004	per kWh
Small Commercial	16.16%	99,662	1,733,525,000	\$	9.58	\$	0.0011	per kWh
Cg-2	12.34%	8,924	1,486,643,000	\$	81.72	\$	0.0010	per kWh
Cg-3	22.58%	6,078	5,535,079,000	\$	219.47	\$	0.0005	per kWh
General Primary	18.76%	661	6,460,768,000	\$	1,677.40	\$	0.0003	per kWh
Lighting	3.67%	10,718	165,348,000	\$	20.21	\$	0.0026	per kWh

Wisconsin Electric Power Company Electric Rates

Wisconsin Electric Power Company Gas Rates

Customer Class	Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (therms)		One-time Credit		Ingoing lumetric Credit	Units
Residential (Rg-1)	65.69%	443,814	344,288,238	\$	5.93	\$	0.0153	per therm
Commercial/Industrial (Cg-1)	5.89%	28,956	36,390,813	\$	8.15	\$	0.0129	per therm
Commercial/Industrial (Cg-2)	8.78%	10,078	110,304,630	\$	34.88	\$	0.0064	per therm
Commercial/Industrial (Cg-3)	2.77%	690	40,633,686	\$	160.97	\$	0.0055	per therm
Commercial/Industrial (Cg-4)	4.86%	350	71,530,462	\$	556.78	\$	0.0054	per therm
Commercial/Industrial (Cg-5)	2.40%	61	42,939,512	\$	1,577.70	\$	0.0045	per therm
Commercial/Industrial (Cg-6)	5.50%	36	84,963,842	\$	6,115.79	\$	0.0052	per therm
Commercial/Industrial (Cg-7)	4.11%	5	65,889,259	\$	32,892.30	\$	0.0050	per therm

Wisconsin Electric Power Company District Steam Heating Rates

Customer Class	Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (Mlbs)	One-time Credit	Ongoing Volumetric Credit	Units
All Customers	100.00%	389	1,122,770	\$ 1,286.30	\$ 0.89065	per Mlb

Wisconsin Public Service Corporation Electric Rates

Customer Class	Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (kWh)	One-time Credit	V	Ongoing olumetric Credit	Units
Residential	40.72%	388,063	2,760,713,000	\$ 8.82	\$	0.0025	per kWh
Small Commercial	10.87%	48,532	936,596,000	\$ 18.83	\$	0.00195	per kWh
Cg-5	3.21%	1,730	293,558,000	\$ 156.11	\$	0.00184	per kWh
Cg-20	23.19%	3,307	2,476,126,000	\$ 589.52	\$	0.00157	per kWh
Cp-1	20.89%	181	3,229,504,000	\$ 9,702.48	\$	0.00109	per kWh
Lighting	1.14%	50,435	40,374,000	\$ 1.89	\$	0.0047	per kWh

Wisconsin Public Service Corporation Gas Rates

Customer Class	Allocation Percentage	2017 Average Customers	2017 Volumetric Sales (therms)	One-time Credit		Ongoing Dumetric Credit	Units
Residential (Rg-3)	55.38%	291,780	234,506,137	\$ 5.71	\$	0.0142	per therm
Commercial and Industrial Firm (Cg-FST)	3.91%	19,158	17,861,316	\$ 6.14	\$	0.0131	per therm
Commercial and Industrial Firm (Cg-FS)	8.82%	13,409	77,344,828	\$ 19.80	\$	0.0068	per therm
Commercial and Industrial Firm (Cg-FM)	5.35%	1,214	51,828,309	\$ 132.58	\$	0.0062	per therm
Commercial and Industrial Firm (Cg-FL)	1.17%	26	17,504,664	\$ 1,355.47	\$	0.0040	per therm
Commercial and Industrial Interruptible (Cg-IM)	0.33%	12	1,220,576	\$ 822.98	\$	0.0161	per therm
Commercial and Industrial Interruptible (Cg-IL)	0.20%	2	466,900	\$ 3,050.05	\$	0.0261	per therm
Commercial and Industrial Seasonal Opportunity (Cg-SOS-M)	0.16%	115	1,703,319	\$ 40.99	\$	0.0055	per therm
Commercial and Industrial Interruptible (Cg-IEGL)	2.04%	2	60,176,372	\$ 30,624.24	\$	0.0020	per therm
Gas Transportation Service (Cg-TSA)	0.07%	32	475,060	\$ 65.23	\$	0.0088	per therm
Gas Transportation Service (CG-TMA)	0.84%	172	10,757,116	\$ 147.11	\$	0.0047	per therm
Gas Transportation Service (CG-TLA)	0.07%	8	4,222,437	\$ 276.06	\$	0.0010	per therm
Gas Transportation Service (CG-TS)	0.02%	22	332,035	\$ 25.54	\$	0.0034	per therm
Gas Transportation Service (CG-TM)	2.04%	265	24,271,410	\$ 231.36	\$	0.0050	per therm
Gas Transportation Service (CG-TL)	8.04%	180	126,936,641	\$ 1,343.54	\$	0.0038	per therm
Gas Transportation Service (CG-TSL)	11.56%	31	248,322,945	\$ 11,221.72	\$	0.0028	per therm