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SUBJECT: Forwards 1994 annual repts for WPS Resources Corp,WPL  
Holding,Inc & Madison Gas & Electric Co,in accordance w/  
10CFR50.71(b).

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**WISCONSIN PUBLIC SERVICE CORPORATION**

600 North Adams • P.O. Box 19002 • Green Bay, WI 54307-9002

April 19, 1995

10 CFR 50.71(b)

U. S. Nuclear Regulatory Commission  
ATTN: Document Control Desk  
Washington, D.C. 20555

Ladies/Gentlemen:

Docket 50-305  
Operating License DPR-43  
Kewaunee Nuclear Power Plant  
Annual Financial Reports

Please find enclosed one copy of the 1994 Annual Financial Reports for WPS Resources Corporation, WPL Holdings, Inc., and Madison Gas and Electric Company. The enclosed reports are submitted in accordance with the requirements of 10 CFR 50.71(b).

Sincerely,

A handwritten signature in cursive script, appearing to read "M L Marchi".

M. L. Marchi  
Manager - Nuclear Business Group

BJD/san

Attach.

cc - US NRC - Region III (w/o attach.)  
NRC Senior Resident Inspector (w/o attach.)

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