



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

January 18, 2018

James A. Schubilske  
Vice President and Treasurer  
Wisconsin Public Service Corporation  
700 North Adams Street  
P.O. Box 19001  
Green Bay, WI 54307-9001

**Re: Wisconsin Public Service Corporation  
Registration Statement on Form S-3  
Filed January 5, 2018  
File No. 333-222430**

Dear Mr. Schubilske:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Parhaum J. Hamidi, Special Counsel, at (202) 551-3421 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products