

SOUTHWESTERN PUBLIC SERVICE COMPANY

TRANSMISSION RATE FORMULA

SUPPORTING DOCUMENTATION

FOR THE 2010 TRUE-UP

For the Rate Period 01/01/2010 to 12/31/2010

(W&B Revenue Credits)

Southwestern Public Service Company				Account 454 - Rent from Electric Property Including Pole Attachments				Summary by Functional Class for the 12 Months Ended December, 2010			
Line No.	Functional Class	Business Area Desc	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)					
1	A&G	Corporate Services	NS SPS Facilities & RE	SBRD01 SPS Cash Deposit	MILLENBINE	600.00					
2	3 A&G	Corporate Services	NS SPS Facilities & RE	SBRD01 SPS Cash Deposit	MILLENBINE	600.00					
3	4 A&G	Corporate Services	NS SPS Facilities & RE	JRV001 Clear Acct/Misc Adj	Millenbine in XS to SPS/Sundry	600.00					
4	4 A&G	Corporate Services	NS SPS Facilities & RE	SBRD01 SPS Cash Deposit	RENT MILLENBINE & LAMAR CO	4,200.00					
5	5 A&G	Corporate Services	NS SPS Facilities & RE	SBRD01 SPS Cash Deposit	MILLENBINE	600.00					
6	6 A&G	Corporate Services	NS SPS Facilities & RE	SPPL02 SPS Csh Deposit SBRD01	MILLENBINE	600.00					
7	7 A&G	Corporate Services	NS SPS Facilities & RE	SPPL02 - SPS Cash Dep SBRD01	MILLENBINE	600.00					
8	8 A&G	Corporate Services	NS SPS Facilities & RE	SPPL02- SPS Cash Dep SBRD01	RENT	700.00					
9	9 A&G	Corporate Services	NS SPS Facilities & RE	SPPL02 SPS Cash Dep SBRD01	MILLENBINE	600.00					
10	10 A&G	Corporate Services	NS SPS Facilities & RE	SPPL02 SPS Cash Dep SBRD01	MILLENBINE	600.00					
11	11 A&G	Corporate Services	NS SPS Facilities & RE	SPPL02 SPS Cash Deposit SBRD01	MILLENBINE	600.00					
12	12 A&G	Corporate Services	NS SPS Facilities & RE	SBRD01 SPS Cash Deposit	MILLENBINE & CO RENT	600.00					
13											
14			TOTAL A & G FUNCTIONAL CLASS			10,900.00					
15											
16	1 Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05-Fac Attach09 Rev Reversal	Fac attach 09 Rev Reversal	(1,048,805.46)					
17	1 Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT & T Fac Attach Revenue	96,333.75					
18	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	Electricity Sales for 01/18/20	13,450.00					
19	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	Electricity Sales for 01/19/20	610,225.42					
20	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	Electricity Sales for 01/22/20	619,424.21					
21	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	Electricity Sales for 01/25/20	170,242.23					
22	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	REVERSAL Elec Invoice 30584637	(158,210.35)					
23	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	REVERSAL Elec Invoice 30584639	(822.96)					
24	1 Distribution	Distribution Utility	Facility Attach SPS ED588	Retail Sales	REVERSAL Elec Invoice 30584649	(11,209.02)					
25	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/04/20	7,919.95					
26	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/05/20	58,562.01					
27	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/06/20	51,940.32					
28	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/11/20	1,127.51					
29	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/12/20	16,682.66					
30	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/13/20	9,166.87					
31	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/15/20	1,716.32					
32	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/18/20	7,489.51					
33	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/20/20	6,871.03					
34	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/21/20	398.22					
35	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/22/20	6,134.08					
36	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/26/20	26,360.00					
37	1 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 01/27/20	490.66					
38	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/04/20	3,785.50					
39	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/05/20	9,646.74					
40	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/06/20	102,384.23					
41	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/07/20	39,162.58					
42	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/08/20	16,754.89					
43	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/11/20	2.72					
44	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/14/20	11.26					
45	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/21/20	5.49					
46	1 Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 01/25/20	8,052.21					

(W&B Revenue Credits)

Southwestern Public Service Company						
Account 454 - Rent from Electric Property Including Pole Attachments						
Summary by Functional Class for the 12 Months Ended December, 2010						
Line	Mo.	Functional Class	CC1 Business Area Desc.	Business Unit Desc.	J/E Expl	Amount (\$)
47	1	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	5.99
48	2	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05- Cor SPS Facility Inv	0.00
49	2	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05- Cor SPS Facility Inv	431,568.27
50	2	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	96,333.75
51	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	6,827.45
52	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	52,897.27
53	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	30,114.09
54	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	20,111.40
55	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	1,110.34
56	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	31,035.29
57	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	18,142.04
58	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	14,345.12
59	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	370.58
60	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	72.86
61	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	1,888.22
62	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	4,638.00
63	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	21,722.00
64	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	6,778.84
65	2	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	490.66
66	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	17,214.17
67	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	3,785.50
68	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	4.83
69	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	48,786.54
70	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	22.18
71	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	119,130.00
72	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	4.89
73	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	2.72
74	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	4,949.91
75	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	11.26
76	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	5.49
77	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	5.85
78	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	3,102.30
79	2	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	17,127.67
80	3	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	96,333.75
81	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	6,827.45
82	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	66,745.27
83	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	400.00
84	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	15,866.09
85	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	18,981.52
86	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	29,907.78
87	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	3,367.73
88	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	16,692.66
89	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	5,832.81
90	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	8,986.53
91	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	1,418.60
92	3	Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	1,888.22

(WSB Revenue Credits)

Southwestern Public Service Company									
Account 454 - Rent from Electric Property Including Pole Attachments									
Summary by Functional Class for the 12 Months Ended December, 2010									
Line No.	Mo.	Functional Class	CC1 Business Area Desc	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)		
93	3	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 03/22/20	644.76		
94	3	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 03/25/20	32,494.08		
95	3	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 03/26/20	490.66		
96	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/02/20	3,877.99		
97	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/04/20	9,641.43		
98	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/05/20	10.04		
99	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/08/20	102,384.23		
100	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/09/20	55,902.00		
101	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/10/20	2.72		
102	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/16/20	16.15		
103	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/19/20	5.49		
104	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/22/20	4,949.91		
105	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/25/20	3,102.30		
106	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/26/20	5.99		
107	3	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 03/31/20	17,121.68		
108	4	Distribution	Distribution Utility	Facility Attach SPS ED588	KRR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75		
109	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/01/20	13,406.07		
110	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/02/20	17,334.96		
111	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/05/20	45,226.81		
112	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/06/20	11,924.60		
113	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/07/20	17,199.70		
114	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/08/20	37,003.70		
115	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/12/20	9,166.87		
116	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/13/20	16,692.66		
117	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/15/20	1,716.32		
118	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/16/20	5,680.11		
119	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/19/20	28,567.62		
120	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/21/20	6,134.08		
121	4	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 04/27/20	490.66		
122	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/02/20	3,790.33		
123	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/05/20	16.91		
124	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/06/20	9,633.96		
125	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/08/20	16,750.00		
126	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/09/20	422,129.91		
127	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/12/20	39,154.72		
128	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/13/20	4.89		
129	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/14/20	11.26		
130	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/19/20	5.49		
131	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/26/20	3,102.30		
132	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/27/20	5.99		
133	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 04/29/20	17,121.68		
134	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 29156341	(48,000.00)		
135	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 29601405	(48,000.00)		
136	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 29956861	(48,000.00)		
137	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 30400313	(48,000.00)		
138	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 30654938	(48,000.00)		

(WSB Revenue Credits)

Southwestern Public Service Company									
Account 454 - Rent from Electric Property Including Pole Attachments									
Summary by Functional Class for the 12 Months Ended December, 2010									
Line No.	Mo.	Functional Class	CC1 Business Area Desc	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)		
139	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 30855122	(13,400.00)		
140	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 31252913	(48,000.00)		
141	4	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 31253098	(13,400.00)		
142	5	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75		
143	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/03/20	48,882.26		
144	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/04/20	71,586.83		
145	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/05/20	19,399.36		
146	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/10/20	2,257.39		
147	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/11/20	16,692.66		
148	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/12/20	5,852.81		
149	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/13/20	8,615.95		
150	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/14/20	1,716.32		
151	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/17/20	72.86		
152	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/18/20	23,856.76		
153	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/19/20	4,638.00		
154	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/21/20	6,134.08		
155	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/25/20	490.66		
156	5	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 05/26/20	398.22		
157	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/03/20	21.74		
158	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/04/20	13,410.50		
159	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/05/20	102,388.96		
160	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/06/20	16,754.89		
161	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/07/20	39,152.00		
162	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/10/20	2.72		
163	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/12/20	4,949.91		
164	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/13/20	11.26		
165	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/18/20	5.49		
166	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/25/20	20,223.98		
167	5	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 05/26/20	5.99		
168	6	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75		
169	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/01/20	6,827.45		
170	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/02/20	11,121.19		
171	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/03/20	100,501.00		
172	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/04/20	8,448.00		
173	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/08/20	2,237.85		
174	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/10/20	5,472.76		
175	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/11/20	16,692.66		
176	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/14/20	6,099.75		
177	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/15/20	5,281.89		
178	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/17/20	1,961.08		
179	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/18/20	17,671.03		
180	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/22/20	11,416.84		
181	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/24/20	490.66		
182	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 06/25/20	21,722.00		
183	6	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	REVERSAL Elec Invoice 32590658	(5,400.00)		
184	6	Distribution	Distribution Utility	Corp Account NM SPS DERCRV	Retail Sales	Electricity Sales for 06/10/20	3,785.50		

(Wsb Revenue Credits)

Southwestern Public Service Company							
Account 454 - Rent from Electric Property Including Pole Attachments							
Summary by Functional Class for the 12 Months Ended December, 2010							
Line No.	Functional Class	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)		
185	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/02/20	10.14		
186	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/03/20	112,016.60		
187	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/04/20	39,160.96		
188	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/07/20	16,754.89		
189	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/10/20	2.72		
190	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/14/20	11.26		
191	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/15/20	4,949.91		
192	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/17/20	5.49		
193	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/25/20	3,102.30		
194	6 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 06/28/20	17,127.67		
195	7 Distribution	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75		
196	7 Distribution	Facility Attach SPS ED588	Retail Sales	Electricity Sales for 07/14/20	78,070.17		
197	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/01/20	42,540.73		
198	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/02/20	38,355.78		
199	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/07/20	36,986.53		
200	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/08/20	10,122.57		
201	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/09/20	1,129.88		
202	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/12/20	9,856.19		
203	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/13/20	16,692.66		
204	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/15/20	6,297.23		
205	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/16/20	1,345.74		
206	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/19/20	1,951.08		
207	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/20/20	5,400.00		
208	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/21/20	6,871.03		
209	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/22/20	6,134.08		
210	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/23/20	490.66		
211	7 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 07/26/20	26,360.00		
212	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/01/20	3,785.50		
213	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/02/20	14.37		
214	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/06/20	9,641.33		
215	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/07/20	4.89		
216	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/08/20	158,282.00		
217	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/12/20	2.72		
218	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/14/20	4,961.17		
219	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/20/20	5.49		
220	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/26/20	20,223.98		
221	7 Distribution	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 07/27/20	5.99		
222	8 Distribution	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75		
223	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/02/20	39,600.83		
224	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/03/20	77,318.93		
225	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/04/20	400.00		
226	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/05/20	1,129.88		
227	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/06/20	10,685.85		
228	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/10/20	5,472.76		
229	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/11/20	16,692.66		
230	8 Distribution	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/12/20	5,652.47		

(WsB Revenue Credits)

Southwestern Public Service Company		Functional Class		Business Area Desc		Business Unit Desc		J/E Expl		Line Item Remark		Amount (\$)	
Line No.	Mo.	Functional Class	CC1 Business Area Desc	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)						
Account 454 - Rent from Electric Property Including Pole Attachments													
Summary by Functional Class for the 12 Months Ended December, 2010													
231	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/13/20	10,428.19						
232	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/16/20	1,743.96						
233	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/17/20	6,200.86						
234	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/18/20	21,722.00						
235	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/20/20	6,134.08						
236	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/23/20	6,871.03						
237	8	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 08/24/20	490.66						
238	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/02/20	3,795.64						
239	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/03/20	102,391.60						
240	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/04/20	9,633.96						
241	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/05/20	4.89						
242	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/06/20	16,750.00						
243	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/11/20	2.72						
244	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/12/20	39,152.00						
245	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/18/20	4,961.17						
246	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/18/20	5.49						
247	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/25/20	3,102.30						
248	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/26/20	11.84						
249	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/30/20	17,121.68						
250	8	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 08/31/20	10.14						
251	9	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75						
252	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/01/20	52,304.06						
253	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/02/20	80,682.90						
254	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/03/20	4,444.40						
255	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/09/20	1,449.38						
256	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/10/20	1,127.51						
257	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/13/20	26,357.98						
258	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/14/20	1,015.34						
259	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/15/20	1,743.96						
260	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/17/20	34,793.89						
261	9	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 09/20/20	6,134.08						
262	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/23/20	490.66						
263	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/10/20	3,797.10						
264	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/02/20	128,763.96						
265	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/03/20	4.89						
266	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/10/20	4,952.63						
267	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/13/20	11.26						
268	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/20/20	39,152.00						
269	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/23/20	5.49						
270	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/27/20	3,102.30						
271	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/28/20	5.99						
272	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/29/20	17,121.68						
273	9	Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 09/30/20	3,785.50						
274	10	Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75						
275	10	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/01/20	43,313.85						
276	10	Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/04/20	61,948.47						

(Ws B Revenue Credits)

Southwestern Public Service Company Account 454 - Rent from Electric Property Including Pole Attachments Summary by Functional Class for the 12 Months Ended December, 2010									
Line No.	Functional Class	CC1 Business Area Desc	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)			
277	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/05/20	9,395.06			
278	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/06/20	10,538.74			
279	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/07/20	16,899.72			
280	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/08/20	4,783.44			
281	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/11/20	5,281.89			
282	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/12/20	21,076.09			
283	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/13/20	370.58			
284	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/14/20	1,990.50			
285	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/18/20	1,961.08			
286	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/19/20	6,134.08			
287	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/20/20	26,360.00			
288	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/22/20	490.66			
289	10 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 10/29/20	11,934.96			
290	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/01/20	21.74			
291	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/04/20	102,388.96			
292	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/05/20	26,379.89			
293	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/06/20	39,152.00			
294	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/07/20	4,949.91			
295	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/11/20	2.72			
296	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/12/20	11.26			
297	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/18/20	5.49			
298	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/25/20	3,102.30			
299	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/26/20	5.99			
300	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/27/20	17,121.68			
301	10 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 10/29/20	3,785.50			
302	11 Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75			
303	11 Distribution	Distribution Utility	Facility Attach SPS ED588	AP	LUBBOCK POWER AND LIGHT: POLE	(4,804.29)			
304	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/04/20	13,456.92			
305	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/01/20	42,221.35			
306	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/02/20	15,629.82			
307	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/03/20	62,070.95			
309	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/08/20	2,559.72			
310	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/09/20	3,334.06			
311	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/10/20	1,129.88			
312	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/11/20	17,063.24			
313	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/12/20	5,028.19			
314	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/15/20	1,743.96			
315	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/16/20	12,152.92			
316	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/17/20	6,206.94			
317	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/18/20	27,850.00			
318	11 Distribution	Distribution Utility	Corp Account TX SPS DERCRV	Retail Sales	Electricity Sales for 11/22/20	490.66			
319	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/01/20	21.74			
320	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/02/20	8.96			
321	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/03/20	128,759.89			
322	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/08/20	39,152.00			

(WSB Revenue Credits)

Southwestern Public Service Company Account 454 - Rent from Electric Property Including Pole Attachments Summary by Functional Class for the 12 Months Ended December, 2010						
Line No.	Functional Class	CC1 Business Area Desc	Business Unit Desc	J/E Expl	Line Item Remark	Amount (\$)
323	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/10/20	13.98
324	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/16/20	4,955.40
325	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/23/20	17,121.68
326	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/28/20	3,102.30
327	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/29/20	5.99
328	11 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 11/30/20	3,785.50
329	12 Distribution	Distribution Utility	Facility Attach SPS ED588	KRNR05 NonAT&T Pole Fac Attach	Non-AT&T Fac Attach Revenue	96,333.75
330	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/01/20	14,535.95
331	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/02/20	39,592.16
332	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/03/20	49,324.19
333	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/06/20	17,599.70
334	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/07/20	2,237.85
335	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/08/20	6,871.03
336	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/09/20	3,334.06
337	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/13/20	17,063.24
338	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/14/20	11,655.82
339	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/15/20	398.22
340	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/16/20	27,809.38
341	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/17/20	1,562.86
342	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/20/20	6,134.08
343	12 Distribution	Distribution Utility	Corp Account TX SPS DERVCRV	Retail Sales	Electricity Sales for 12/27/20	490.66
344	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/02/20	21.74
345	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/03/20	112,013.96
346	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/06/20	16,754.89
347	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/09/20	4,949.91
348	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/09/20	39,152.00
349	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/10/20	2.72
350	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/13/20	11.26
351	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/17/20	5.49
352	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/23/20	17,121.68
353	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/27/20	3,102.30
354	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/28/20	5.99
355	12 Distribution	Distribution Utility	Corp Account NM SPS DERVCRV	Retail Sales	Electricity Sales for 12/30/20	3,785.50
356						
357		TOTAL DISTRIBUTION FUNCTIONAL CLASS				6,734,633.24
358						
359		TOTAL ACCOUNT 454 RENT FROM ELECTRIC PROPERTY (Form 1, page 300, line 19, column b)				6,745,533.24

(Ws B Revenue Credits)

SPS d/b/a Xcel Energy
 Communications Attachments to Transmission Facilities
 5/27/2011

Licensee	State	# of Attachments	2009 Pole Attachment Rate	2009 Revenue	2010 Pole Attachment Rate	2010 Revenue	2011 Pole Attachment Rate	2011 Revenue
Qwest	NM	7	\$ 5.00	\$ 35.00	\$ 5.00	\$ 35.00	\$ 5.00	\$ 35.00
Windstream	NM	3	\$ 10.00	\$ 30.00	\$ 12.50	\$ 37.50	\$ 15.00	\$ 45.00
US Cable	NM	7	\$ 3.81	\$ 26.67	\$ 3.81	\$ 26.67	\$ 3.98	\$ 27.86
Suddenlink	TX	42	\$ 3.81	\$ 160.02	\$ 3.81	\$ 160.02	\$ 3.98	\$ 167.16
Windstream	TX	3	\$ 10.00	\$ 30.00	\$ 12.50	\$ 37.50	\$ 15.00	\$ 45.00
Unknown	TX	2		\$ -		\$ -		\$ -
		64		\$ 281.69		\$ 296.69		\$ 320.02



Accounting string used for billing:

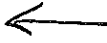
815997.517910

Note: No additional communications attachments to transmission facilities
 Windstream's annual rent increases to \$12.50 per attachment in 2010 and \$15.00 in 2011

(W&B Revenue Credits)

SPP Schedule 11 Revenues - 2010

Production Month	G/L Month	Network	PTP	Total SPP	GSEC	Total
December 2009	January 2010	(47,737.45)	108,685.85	60,948.40		60,948.40
January 2010	February 2010	-	2,854.39	2,854.39		2,854.39
February	March	97,953.47	4,536.20	102,489.67		102,489.67
March	April	283,291.41	5,566.40	288,857.81		288,857.81
April	May	95,122.93	(6,016.24)	89,106.69		89,106.69
May	June	295,394.86	3,913.32	299,308.18		299,308.18
June	July	153,840.99	26,043.16	179,884.15		179,884.15
July	August	153,640.65	20,508.52	174,149.17		174,149.17
August	September	153,769.19	(31,119.47)	122,649.72	33,576.81	156,226.53
September	October	153,641.80	(23,869.54)	129,772.26	262,243.99	392,016.25
October	November	153,167.78	(22,730.14)	130,437.64	33,576.81	164,014.45
November	December	153,557.21	(27,672.26)	125,884.95	33,576.81	159,461.76
		1,645,642.84	60,700.19	1,706,343.03	362,974.42	2,069,317.45



Southwestern Public Service Company
Account 165 - Prepayments
Details and Balances - Beginning and Ending 2010

(Wsf Prepayments)

Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
1				<u>Insurance Prepaid:</u>		<u>Beginning Balance:</u>		4,122,695.43
2	10	1	16500	151100 AP		HAYS COMPANIES WT ACCOUNT: PRI	55,058.92	
3	10	1	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	2,354.98	
4	10	1	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-522,791.08	
5	10	2	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	2,354.98	
6	10	2	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-522,791.08	
7	10	3	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	2,354.98	
8	10	3	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-522,791.08	
9	10	4	16500	151100 AP		HAYS COMPANIES WT ACCOUNT: PRI	55,058.92	
10	10	4	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	-2,727.35	
11	10	4	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-522,791.08	
12	10	5	16500	151100 Correct NEIL Recur Trueup		True up for May	3,811.75	
13	10	5	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	-2,727.35	
14	10	5	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-522,791.08	
15	10	6	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	1,084.40	
16	10	6	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-522,791.28	
17	10	7	16500	151100 AP		ENERGY INSURANCE SERVICES INC-	1,173,977.00	
18	10	7	16500	151100 AP		HAYS COMPANIES WT ACCOUNT: PRI	55,058.92	
19	10	7	16500	151100 AP		MARSH USA INC: GLOBAL PROPERTY	1,056,731.02	
20	10	7	16500	151100 AP		MARSH USA INC: MASTER PROPERTY	79,591.66	
21	10	7	16500	151100 OHLMO2 Adj Property Alloc		Adj Property Insurance Allocat	40,882.73	
22	10	7	16500	151100 OHLMO2 NEIL Accrual		NEIL Monthly Accrual	1,084.40	
23	10	7	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-530,132.60	
24	10	8	16500	151100 OHLMO2 Corr Gen Cas Qtr Pmt		Adj 4th Qtr Gen Cas Installmen	417.24	
25	10	8	16500	151100 OHLMO2 Rev NEIL Accr 2010		Reverse 2010 NEIL Accr	-7,590.81	
26	10	8	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-530,132.60	
27	10	9	16500	151100 AP		OK INS DEPT- XCEL ENERGY PROPE	53.89	
28	10	9	16500	151100 Cash Management TWS		TX excise tax 00494187	63,748.30	
29	10	9	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-445,291.32	
30	10	10	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-455,204.36	
31	10	11	16500	151100 AP		EIS MBP 08-Primary Casualty Re	13,203.00	
32	10	11	16500	151100 AP		HAYS COMPANIES WT ACCOUNT: PRI	77,681.00	
33	10	11	16500	151100 OHLMO2 SL Tax Reclass		SL Tax Recl Min Dollar Amts	-4,325.99	
34	10	11	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-451,360.85	
35	10	12	16500	151100 AP		ARISE Boiler Insp & Ins.-B&P	980.72	
36	10	12	16500	151100 AP		ARISE Incorporated-Jurisdiclio	19,185.28	
37	10	12	16500	151100 OHLMO2 Rec Gen Cas Pmt		Rec Homesmart pmt post to SPS	-13,203.00	
38	10	12	16500	151100 OHLMO2 Rec Gen Cas Pmt		Rec SPS Pmt post to Homesmart	2,747,821.00	
39	10	12	16500	151100 PREPAID INSURANCE		INS AMORTIZATION CREDIT	-451,360.85	
40						Insurance Prepaid 12-31-10 Balance:		3,644,386.76
41								
42				<u>Prepaid VEBA Trust:</u>		<u>Beginning Balance:</u>		(271,186.82)
43	10	1	16500	151900 AP		Wells Fargo Trust Wire Clearin	1,410,258.85	
44	10	1	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	106,678.51	
45	10	1	16500	151900 CLLM10- 12.30.09 est act hc		book est for 12.30 active hic	40,653.63	
46	10	1	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-1,080,801.14	
47	10	1	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass Dec w-h	461.92	
48	10	1	16500	151900 CLLM10 Medco Formulary Rebates		Medco Rebate 2ndQtr '09	87,321.34	
49	10	1	16500	151900 KKXR01 Benefit Billing/recept		BB SPS Active Recept	18.1	
50	10	1	16500	151900 OHLMO2 Record LTD Payments		EEC LTD/Pens cks Jan '10	8,786.54	
51	10	1	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - Dec '09 Adjustments	-3,561.13	
52	10	1	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - Jan 10	-64,242.71	
53	10	1	16500	151900 VTTK01-cobra deposits		Cobra Deposits 1/1-1/7	92.89	
54	10	1	16500	151900 VTTK01-cobra deposits		Cobra Deposits 12/25-12/31	32.63	
55	10	1	16500	151900 VTTK01-cobra deposits		Cobra Deposits 1/8-1/14	59.73	
56	10	2	16500	151900 AP		Wells Fargo Trust Wire Clearin	1,647,614.56	
57	10	2	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	112,963.49	
58	10	2	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-828,823.74	
59	10	2	16500	151900 CLLM10 - Active VEBA Recon JE		Benefit Billing Adjustment	41.9	
60	10	2	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass Jan w-h	461.92	
61	10	2	16500	151900 CLLM10 - Active VEBA Recon JE		Trustee Fees - 4Q	-1,031.45	
62	10	2	16500	151900 CLLM10 - Active VEBA Recon JE		Trust Interest - Jan '10	3.19	
63	10	2	16500	151900 KKXR01 Benefit Billing/Recept		BB SPS Active Recept	247.86	
64	10	2	16500	151900 OHLMO2 Record LTD Payments		EEC LTD/Pens cks Feb'10	7,601.54	
65	10	2	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - Feb '10	-61,960.87	
66	10	2	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - Jan 10 Adj	-2,779.75	
67	10	2	16500	151900 VTTK01-cobra deposits		Cobra Deposits 1/22-1/28	26.28	
68	10	2	16500	151900 VTTK01-cobra deposits		Cobra Deposits 1/29-2/4	44.25	
69	10	2	16500	151900 VTTK01-cobra deposits		Cobra Deposits 2/12-2/18	34.06	
70	10	2	16500	151900 VTTK01-cobra deposits		Cobra Deposits 2/5-2/11	44.25	
71	10	3	16500	151900 AP		Wells Fargo Trust Wire Clrg -	772,800.63	
72	10	3	16500	151900 AP		Wells Fargo Trust Wire Clrg -	112,265.79	
73	10	3	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-889,821.85	

(Wsf Prepayments)

Southwestern Public Service Company
Account 165 - Prepayments
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Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
74	10	3	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass Feb w-h	499.7	
75	10	3	16500	151900 CLLM10 - Active VEBA Recon JE		Trust Interest - Feb '10	10.25	
76	10	3	16500	151900 KKXR01 Benefit Billing/Receipt		BB SPS Active Recpt	68	
77	10	3	16500	151900 OHLMO2 Record LTD Payments		EEC LTD/Pens cks Mar '10	7,601.54	
78	10	3	16500	151900 OHLMO2 Record LTD Payments		LTD pmt - March 2010	-61,960.87	
79	10	3	16500	151900 VTTK01-cobra deposits		Cobra Deposits 2/19-2/25	58.38	
80	10	3	16500	151900 VTTK01-cobra deposits		Cobra Deposits 2/26-3/4	128.76	
81	10	3	16500	151900 VTTK01-cobra deposits		Cobra Deposits 3/12-3/18	0	
82	10	3	16500	151900 VTTK01-cobra deposits		Cobra Deposits 3/19-3/25	510.35	
83	10	3	16500	151900 VTTK01-cobra deposits		Cobra Deposits 3/5-3/11	137.26	
84	10	4	16500	151900 AP		W FARGO TRST WIRE CLEARING-PRE	831,923.75	
85	10	4	16500	151900 AP		W FARGO TRUST WIRE CLEARING-PR	111,305.97	
86	10	4	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-1,150,001.40	
87	10	4	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass Mar w-h	48.71	
88	10	4	16500	151900 CLLM10 - Active VEBA Recon JE		Misc	18.1	
89	10	4	16500	151900 CLLM10 - Active VEBA Recon JE		Trust interest - Mar '10	10.58	
90	10	4	16500	151900 CLLM10 Medco Formulary Rebates		Medco Rebate 3rdQtr '09	94,849.74	
91	10	4	16500	151900 KKXR01 Benefit Billing/Receipt		BB SPS Active Recpt	59	
92	10	4	16500	151900 OHLMO2 Record LTD Payments		EEC LTD/Pens cks April 10	7,601.54	
93	10	4	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - April '10	-61,960.87	
94	10	4	16500	151900 VTTK01-cobra deposits		Cobra Deposits 3/26-4/1	60.44	
95	10	4	16500	151900 VTTK01-cobra deposits		Cobra Deposits 4/16-4/22	415.52	
96	10	4	16500	151900 VTTK01-cobra deposits		Cobra Deposits 4/2-4/8	34.16	
97	10	5	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	107,314.45	
98	10	5	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	1,001,608.54	
99	10	5	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-889,872.70	
100	10	5	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass Apr w-h	434.4	
101	10	5	16500	151900 CLLM10 - Active VEBA Recon JE		Misc	-17.4	
102	10	5	16500	151900 CLLM10 - Active VEBA Recon JE		Trustee Fees - 1Q	-978.66	
103	10	5	16500	151900 CLLM10 - Active VEBA Recon JE		Trust Interest - Apr '10	10.72	
104	10	5	16500	151900 KKXR01 Benefit Billing/Receipt		BB SPS Active Recpt	59	
105	10	5	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - April '10 Adj	60,901.28	
106	10	5	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - May '10	-61,960.87	
107	10	5	16500	151900 OHLMO2 Record LTD Payments		R/C EEC LTD/Pens cks May 10	7,018.14	
108	10	5	16500	151900 VTTK01-cobra deposits		Cobra Deposits 4/23-4/29	105.17	
109	10	5	16500	151900 VTTK01-cobra deposits		Cobra Deposits 4/30-5/6	0	
110	10	5	16500	151900 VTTK01-cobra deposits		Cobra Deposits 5/14-5/20	518.73	
111	10	5	16500	151900 VTTK01-cobra deposits		Cobra Deposits 5/7-5/13	137.26	
112	10	6	16500	151900 AP		Wells Fargo Trust Wire Clearin	110,404.16	
113	10	6	16500	151900 AP		W FARGO TRUST WIRE CLEARING-PR	771,266.51	
114	10	6	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-956,502.22	
115	10	6	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass May w-h	434.4	
116	10	6	16500	151900 CLLM10 - Active VEBA Recon JE		Trust interest - May '10	32.8	
117	10	6	16500	151900 KKXR01 Benefit Billing/Receipt		BB SPS Active Recpt	75.44	
118	10	6	16500	151900 OHLMO2 Record LTD Payments		EEC LTD/Pens cks June '10	7,484.86	
119	10	6	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - June '10	-60,037.87	
120	10	6	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - May '10 Adj	466.72	
121	10	6	16500	151900 VTTK01 - Cobra deposits		Cobra Deposits 5/21-5/27	26.28	
122	10	6	16500	151900 VTTK01 - Cobra deposits		Cobra Deposits 5/28-6/3	70.33	
123	10	6	16500	151900 VTTK01 - Cobra deposits		Cobra Deposits 6/11-6/17	380.96	
124	10	6	16500	151900 VTTK01 - Cobra deposits		Cobra Deposits 6/18-6/24	181.99	
125	10	6	16500	151900 VTTK01 - Cobra deposits		Cobra Deposits 6/4-6/10	149.19	
126	10	7	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	916,936.43	
127	10	7	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	110,500.17	
128	10	7	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-1,319,965.99	
129	10	7	16500	151900 CLLM10 - Active VEBA Recon JE		Benefit Billing Adjustment	-16.44	
130	10	7	16500	151900 CLLM10 - Active VEBA Recon JE		Hartford reclass June w-h	434.4	
131	10	7	16500	151900 CLLM10 - Active VEBA Recon JE		Timing true up	267.43	
132	10	7	16500	151900 CLLM10 - Active VEBA Recon JE		Timing true up Dental	-20,342.36	
133	10	7	16500	151900 CLLM10 - Active VEBA Recon JE		Trust interest - June '10	52.3	
134	10	7	16500	151900 CLLM10 Medco Formulary Rebates		Medco Rebate 4th Qtr '09	97,373.21	
135	10	7	16500	151900 KKXR01 Benefit Billing/Receipt		BB SPS Active Recpt	193.44	
136	10	7	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - July '10	-58,117.94	
137	10	7	16500	151900 OHLMO2 Record LTD Payments		LTD pymt - June '10 Adj	66,561.40	
138	10	7	16500	151900 OHLMO2 Record LTD Payments		R/C EEC LTD/Pens cks July 10	7,451.70	
139	10	7	16500	151900 VTTK01-cobra deposits		Cobra Deposits 6/25-7/1	920.08	
140	10	7	16500	151900 VTTK01-cobra deposits		Cobra Deposits 7/16-7/22	520.84	
141	10	7	16500	151900 VTTK01-cobra deposits		Cobra Deposits 7/2-7/8	68.22	
142	10	7	16500	151900 VTTK01-cobra deposits		Cobra Deposits 7/9-7/15	0	
143	10	8	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	1,094,427.33	
144	10	8	16500	151900 AP		WELLS FARGO TRUST WIRE CLEARIN	110,267.75	
145	10	8	16500	151900 CLLM10 - Active Healthcare		Active Health Care Costs	-966,690.96	
146	10	8	16500	151900 CLLM10 - Active VEBA Recon JE		Adjustment	-34.16	
147	10	8	16500	151900 CLLM10 - Active VEBA Recon JE		Benefit Billing Adjustment	-134.44	

Southwestern Public Service Company
 Account 165 - Prepayments
 Details and Balances - Beginning and Ending 2010

(Wsf Prepayments)

Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
148	10	8	16500	151900	CLLM10 - Active VEBA Recon JE	Hartford reclass July w-h	434.4	
149	10	8	16500	151900	CLLM10 - Active VEBA Recon JE	Timing true up Cobra	-181.99	
150	10	8	16500	151900	CLLM10 - Active VEBA Recon JE	Trustee Fees - 2Q	-1,030.49	
151	10	8	16500	151900	CLLM10 - Active VEBA Recon JE	Trust Interest - Jul'10	72.7	
152	10	8	16500	151900	KKXR01 Benefit Billing/Reciept	BB SPS Active Recpt	1,399.62	
153	10	8	16500	151900	OHLMO2 Record LTD Payments	EEC LTD/Pens cks Aug '10	7,474.64	
154	10	8	16500	151900	OHLMO2 Record LTD Payments	LTD Payment adj July 10	916.5	
155	10	8	16500	151900	OHLMO2 Record LTD Payments	LTD Payments Aug 10	-58,117.94	
156	10	8	16500	151900	VTTK01- cobra deposits	Cobra Deposits 7/23-7/29	543.54	
157	10	8	16500	151900	VTTK01- cobra deposits	Cobra Deposits 8/13-8/19	381.47	
158	10	8	16500	151900	VTTK01- cobra deposits	Cobra Deposits 8/20-8/26	190.54	
159	10	9	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	854,883.34	
160	10	9	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	109,273.09	
161	10	9	16500	151900	CLLM10 - Active Healthcare	Active Health Care Costs	-1,081,393.99	
162	10	9	16500	151900	CLLM10 - Active VEBA Recon JE	Benefit Billing Adjustment	134.44	
163	10	9	16500	151900	CLLM10 - Active VEBA Recon JE	Hartford reclass Aug w-h	434.4	
164	10	9	16500	151900	CLLM10 - Active VEBA Recon JE	Medco Rebate	49,177.32	
165	10	9	16500	151900	CLLM10 - Active VEBA Recon JE	Trust Interest - Aug'10	175.7	
166	10	9	16500	151900	KKXR01 Benefit Billing/reciept	BB SPS Active Recpt	213.29	
167	10	9	16500	151900	OHLMO2 Record LTD Payments	EEC LTD/Pens cks Sept '10	7,474.64	
168	10	9	16500	151900	OHLMO2 Record LTD Payments	LTD pymt Adj. - August '10	916.5	
169	10	9	16500	151900	OHLMO2 Record LTD Payments	LTD pymt - Sept '10	-58,117.94	
170	10	9	16500	151900	VTTK01-cobra deposits	Cobra Deposits 8/27-9/2	60.44	
171	10	9	16500	151900	VTTK01-cobra deposits	Cobra Deposits 9/10-9/16	0	
172	10	9	16500	151900	VTTK01-cobra deposits	Cobra Deposits 9/17-9/24	1,327.61	
173	10	9	16500	151900	VTTK01-cobra deposits	Cobra Deposits 9/3-9/9	36.17	
174	10	10	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	112,947.65	
175	10	10	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	1,016,167.55	
176	10	10	16500	151900	CLLM10 - Active Healthcare	Active Health Care Costs	-1,686,253.31	
177	10	10	16500	151900	CLLM10 - Active VEBA Recon JE	Benefit Billing Adjustment	-33.16	
178	10	10	16500	151900	CLLM10 - Active VEBA Recon JE	COBRA NSF	-117.12	
179	10	10	16500	151900	CLLM10 - Active VEBA Recon JE	Hartford reclass Sept w-h	401.24	
180	10	10	16500	151900	CLLM10 - Active VEBA Recon JE	Trust Interest - Sept'10	98.73	
181	10	10	16500	151900	KKXR01 Benefit Billing/Reciept	BB SPS Active Recpt	59	
182	10	10	16500	151900	OHLMO2 Record LTD Payments	EEC LTD/Pens cks Oct '10	7,474.64	
183	10	10	16500	151900	OHLMO2 Record LTD Payments	LTD pymt - Oct '10	-58,117.94	
184	10	10	16500	151900	VTTK01-cobra deposits	Cobra Deposits 9/25-10/6	203.17	
185	10	11	16500	151900	AP	WELLS FARGO TRUST ACH CLEARING	111,233.02	
186	10	11	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	1,624,467.14	
187	10	11	16500	151900	CLLM10 - Active Healthcare	Active Health Care Costs	-1,238,733.76	
188	10	11	16500	151900	CLLM10 - Active VEBA Recon JE	Benefit Billing Adjustment	33.16	
189	10	11	16500	151900	CLLM10 - Active VEBA Recon JE	COBRA NSF	-66.32	
190	10	11	16500	151900	CLLM10 - Active VEBA Recon JE	Hartford reclass Sept w-h	900.94	
191	10	11	16500	151900	CLLM10 - Active VEBA Recon JE	Trust interest -Oct10	61.08	
192	10	11	16500	151900	KKXR01 Benefit Billing Reciept	BB SPS Active Recpt	234.68	
193	10	11	16500	151900	OHLMO2 Record LTD Payments	EEC LTD/Pens cks Nov '10	7,394.22	
194	10	11	16500	151900	OHLMO2 Record LTD Payments	LTD pymt - Nov '10	-58,117.94	
195	10	11	16500	151900	OHLMO2 Record LTD Payments	LTD pymt - Oct '10 Adjustments	916.5	
196	10	11	16500	151900	VTTK01 - Cobra deposits	Cobra Deposits 10/7-11/7	828.46	
197	10	12	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	1,177,313.87	
198	10	12	16500	151900	AP	WELLS FARGO TRUST WIRE CLEARIN	109,747.49	
199	10	12	16500	151900	CLLM10 - Active Healthcare	Active Health Care Costs	-1,751,805.79	
200	10	12	16500	151900	CLLM10 - Active VEBA Recon JE	Benefit Billing Adjustment	-157.68	
201	10	12	16500	151900	CLLM10 - Active VEBA Recon JE	Hartford reclass Nov w-h	574.16	
202	10	12	16500	151900	CLLM10 - Active VEBA Recon JE	Trustee Fees - 3Q	-762	
203	10	12	16500	151900	CLLM10 - Active VEBA Recon JE	Trust interest -Nov10	73.35	
204	10	12	16500	151900	KKXR01 Benefit Billing/Reciept	BB SPS Active Recpt	75.8	
205	10	12	16500	151900	OHLMO2 Record LTD Payments	EEC LTD/Pens cks Dec '10	7,267.92	
206	10	12	16500	151900	OHLMO2 Record LTD Payments	LTD pymt - Dec '10	-57,199.52	
207	10	12	16500	151900	OHLMO2 Record LTD Payments	Nov LTD Adjustment	1,582.52	
208	10	12	16500	151900	VTTK01-Cobra deposits	Cobra Deposits 11/8-12/6	1,795.12	
209						Prepaid VEBA Trust 12-31-10 Balance:		193,251.90
210								
211						Prepaid Transmission Expense:		
212	10	1	16500	154300	WLSK05 - Ppd Trans Fees Amort	WLSK05 - Amort NERC Fees	-69,023.09	
213	10	2	16500	154300	WLSK05 - Ppd Trans Fees Amort	WLSK05 - Amort NERC Fees	-69,023.09	
214	10	3	16500	154300	AP	NO AM ELECTRIC RELIABILITY-SPS	207,069.28	
215	10	3	16500	154300	WLSK05 - Ppd Trans Fees Amort	WLSK05 - Amort NERC Fees	-69,023.10	
216	10	4	16500	154300	WLSK05 - Ppd Trans Fees Amort	WLSK05 - Amort NERC Fees	-69,023.10	
217	10	5	16500	154300	WLSK05 - Ppd Trans Fees Amort	Amortization of NERC Fees	-69,023.09	
218	10	6	16500	154300	AP	NO AMERICAN ELECTRIC RELIABI	207,069.28	
219	10	6	16500	154300	WLSK05 - Ppd Trans Fees Amort	Amortization of NERC Fees	-69,023.09	
220	10	7	16500	154300	WLSK05 - Ppd Trans Fees Amort	Amortization of NERC Fees	-69,023.09	
221	10	8	16500	154300	WLSK05 - Ppd Trans Fees Amort	Amortization of NERC Fees	-69,023.09	
						Beginning Balance:		207,069.28

(Wsf Prepayments)

Southwestern Public Service Company
 Account 165 - Prepayments
 Details and Balances - Beginning and Ending 2010

Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
222	10	9	16500	154300 AP		NO AM ELECTRIC RELIABILITY COR	207,069.28	
223	10	9	16500	154300 WLSK05 - Ppd Trans Fees Amort		Amortization of NERC Fees	-69,023.10	
224	10	10	16500	154300 WLSK05 - Ppd Trans Fees Amort		Amortization of NERC Fees	-69,023.09	
225	10	11	16500	154300 WLSK05 - Ppd Trans Fees Amort		Amortization of NERC Fees	-69,023.09	
226	10	12	16500	154300 AP		NO AM ELECTRIC RELIABILITY COR	267,511.65	
227	10	12	16500	154300 WLSK05 - Ppd Trans Fees Amort		Amortization of NERC Fees	-69,023.10	
228						Prepaid Transmission Expense 12-31-10 Balance:		267,511.65
229								
230						SPS Prepaid Fuel Expense:		
						Beginning Balance:		261,600.00
231	10	1	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	261,600.00	
232	10	1	16500	154400 VLLN02 - Westex Prepay 12/09		Westex Prepaid Demand 12/09	-261,600.00	
233	10	2	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	261,600.00	
234	10	2	16500	154400 VLLN02 - Westex Prepay 01/10		Westex Prepaid Demand 12/09	-261,600.00	
235	10	3	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	261,600.00	
236	10	3	16500	154400 VLLN02 - Westex Prepay 02/10		Westex Prepaid Demand	-261,600.00	
237	10	4	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	286,800.00	
238	10	4	16500	154400 VLLN02 - Westex Prepay 03/10		Westex Prepaid Demand	-261,600.00	
239	10	5	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	286,800.00	
240	10	5	16500	154400 BRKJ15 - Westex Prepay-04/10		Westex Prepaid Demand	-286,800.00	
241	10	6	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	334,600.00	
242	10	6	16500	154400 BRKJ15 - Westex Prepay-05/10		Westex Prepaid Demand	-304,800.00	
243	10	7	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	418,250.00	
244	10	7	16500	154400 VLLN02 - Westex Prepay 06/10		Westex Prepaid Demand	-334,600.00	
245	10	8	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	418,250.00	
246	10	8	16500	154400 VLLN02 - Westex Prepay 07/10		Westex Prepaid Demand	-418,250.00	
247	10	9	16500	154400 AP		Oneok Westex Transmission - De	286,800.00	
248	10	9	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	334,600.00	
249	10	9	16500	154400 VLLN02 - Westex Prepay 08/10		Westex Prepaid Demand	-418,250.00	
250	10	10	16500	154400 VLLN02 - Westex Prepay 09/10		Westex Prepaid Demand	-334,600.00	
251	10	11	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	286,800.00	
252	10	11	16500	154400 VLLN02 - Westex Prepay 10/10		Westex Prepaid Demand	-286,800.00	
253	10	12	16500	154400 AP		ONEOK WESTEX TRANSMISSION-DEMA	286,800.00	
254	10	12	16500	154400 VLLN02 - Westex Prepay 11/10		Westex Prepaid Demand	-286,800.00	
255						SPS Prepaid Fuel Expense 12-31-10 Balance:		286,800.00
256								
257						Interest Prepaid:		
						Beginning Balance:		284,620.11
258	10	1	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
259	10	1	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
260	10	1	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
261	10	2	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
262	10	2	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
263	10	2	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
264	10	3	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
265	10	3	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
266	10	3	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
267	10	4	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
268	10	4	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
269	10	4	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
270	10	5	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
271	10	5	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
272	10	5	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
273	10	6	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
274	10	6	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
275	10	6	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
276	10	7	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
277	10	7	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
278	10	7	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
279	10	8	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
280	10	8	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
281	10	8	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
282	10	9	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
283	10	9	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
284	10	9	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
285	10	10	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
286	10	10	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
287	10	10	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
288	10	11	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
289	10	11	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
290	10	11	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
291	10	12	16500	155100 Cash Management TW5		Annual Admin Fee 00520740	30,000.00	
292	10	12	16500	155100 c9nm07 SPS Annual Agency Fee		Monthly Amortization	-2,500.00	
293	10	12	16500	155100 c9nm07 SPS Credit Fac Fee Reti		Monthly Amortization	-8,695.55	
294	10	12	16500	155100 c9nm07 SPS Credit Facility Fee		Monthly Amortization	-2,439.91	
295						Interest Prepaid 12-31-10 Balance:		160,994.69

(Wsf Prepayments)

Southwestern Public Service Company
 Account 165 - Prepayments
 Details and Balances - Beginning and Ending 2010

Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
296								
297				Auto License/Fleet Lease Buyout Prepaid:				Beginning Balance: (195,659.72)
298	10	3	16500	157100	AP	SOUTHWESTERN PUBLIC SERVICE CO	16,788.51	
299	10	4	16500	157100	AP	SPS CO: REIMB FOR CHECKS 431-\$	7,768.46	
300	10	6	16500	157100	11097	Final-re-title fees SPS	171,102.75	
301						Auto License/Fleet Lease Buyout Prepaid 12-31-10 Balance:		0.00
302								
303				Prepaid Taxes (Franchises & Gross Receipts):				Beginning Balance: 0.00
304	10	1	16500	157900	Cash Management TWS	Texas Franchise Tax PySQ427752	1,485,381.25	
305	10	1	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For January 10	-495,127.09	
306	10	2	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For February 10	-495,127.08	
307	10	3	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For March 10	-495,127.08	
308	10	4	16500	157900	Cash Management TWS	Texas Franchise Tax PySQ455385	1,523,132.26	
309	10	4	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For April 10	-507,710.76	
310	10	5	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For May 10	-507,710.75	
311	10	6	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For June 10	-507,710.75	
312	10	7	16500	157900	Cash Management TWS	Texas Franchise Tax PySQ482233	1,458,402.50	
313	10	7	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For July 10	-486,134.18	
314	10	8	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual For August 10	-486,134.16	
315	10	9	16500	157900	TE488 Texas GR Tax Accrual		-486,134.16	
316	10	10	16500	157900	Cash Management TWS	Texas Franchise Tax PySQ509501	2,167,779.17	
317	10	10	16500	157900	TE488 Texas GR Tax Accrual	TX GR Tax Accrual For Oct 2010	-722,593.07	
318	10	11	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual for November 10	-722,593.05	
319	10	12	16500	157900	TE488 Texas GR Tax Accrual	GR Tax Accrual for December 10	-722,593.05	
320	10	1	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
321	10	2	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
322	10	3	16500	157900	AP	OK Tax Commission - Estimated	9,000.00	
323	10	3	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
324	10	4	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
325	10	5	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
326	10	6	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
327	10	7	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
328	10	8	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-750	
329	10	9	16500	157900	AP	Oklahoma Tax Commission-OK Fra	783	
330	10	9	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-1,337.25	
331	10	10	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-816.25	
332	10	11	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-815.25	
333	10	12	16500	157900	T0409 Franchise Tax Exp	OKLAHOMA FRANCHISE TAX	-815.25	
334						Prepaid Taxes (Franchises & Gross Receipts) 12-31-10 Balance:		0.00
335								
336				Prepaid Taxes Federal:				Beginning Balance: 11,317,359.00
337	10	1	16500	157911	DTNA01 Adj for SPS Inv entry	Adj. for 1/29 late entry	-1,206,955.00	
338	10	1	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-1,916,387.00	
339	10	2	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-1,885,970.00	
340	10	3	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-2,189,937.00	
341	10	4	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	6,986,670.00	
342	10	5	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-1,591,881.00	
343	10	6	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	4,410,358.00	
344	10	7	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-7,386,722.00	
345	10	8	16500	157911	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-6,536,535.00	
346						Prepaid Taxes Federal 12-31-10 Balance:		0.00
347								
348				Prepaid Taxes State:				Beginning Balance: 200,411.00
349	10	1	16500	157921	DTNA01 Adj for SPS Inv entry	Adj. for 1/29 late entry	-1,255.00	
350	10	1	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-2,137.00	
351	10	2	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-2,072.00	
352	10	3	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	29,060.00	
353	10	4	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-854	
354	10	5	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-1,715.00	
355	10	6	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	14,969.00	
356	10	7	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-7,998.00	
357	10	8	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-10,438.00	
358	10	9	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	37,220.00	
359	10	10	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-73,971.00	
360	10	10	16500	157921	OSTM02 Op Co Tax Reclass	Reclass dr to tax receivable	72,455.00	
361	10	11	16500	157921	OSTM02 Op Co Tax Reclass	Reclass dr to tax receivable	1,615.00	
362	10	12	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	315	
363	10	12	16500	157921	OSTM02 Op Co Tax Reclass	Reclass dr to tax receivable	-64,633.00	
364	10	12	16500	157921	OSTM02 Op Co Tax Reclass	Reclass dr to tax receivable	-730	
365	10	1	16500	157921	DTNA01 Adj for SPS Inv entry	Adj. for 1/29 late entry	-51,740.00	
366	10	1	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-88,085.00	
367	10	2	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	-25,597.00	
368	10	3	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	395,158.00	
369	10	4	16500	157921	DTNA01 Op Co Tax Reclass	Reclass dr to tax receivable	178,279.00	

(Wsf Prepayments)

Southwestern Public Service Company
 Account 185 - Prepayments
 Details and Balances - Beginning and Ending 2010

Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
370	10	5	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-66,455.00	
371	10	6	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	219,583.00	
372	10	7	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-294,125.00	
373	10	8	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-391,959.00	
374	10	9	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	348,433.00	
375	10	10	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-388,914.00	
376	10	10	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	322,993.00	
377	10	11	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	65,373.00	
378	10	12	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	12,247.00	
379	10	12	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	169,946.00	
380	10	12	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	-31,964.00	
381	10	1	16500	157921	DTNA01 Adj for SPS Inv entry	Adj. for 1/29 late entry	-441	
382	10	1	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-752	
383	10	2	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-678	
384	10	3	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	3,350.00	
385	10	4	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-598	
386	10	5	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-603	
387	10	6	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-1,702.00	
388	10	7	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-2,862.00	
389	10	8	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-3,671.00	
390	10	9	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	5,748.00	
391	10	10	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-13,589.00	
392	10	10	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	13,095.00	
393	10	11	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	526	
394	10	12	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	103	
395	10	12	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	-1,229.00	
396	10	12	16500	157921	OSTM02 Op Co Tax Reclss	Reclass dr to tax receivable	-238	
397	10	5	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	91,950.00	
398	10	6	16500	157921	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	-91,950.00	
399								
400								
401								
402	10	7	16500	157931	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	191.00	
403	10	8	16500	157931	DTNA01 Op Co Tax Reclss	Reclass dr to tax receivable	(191.00)	
404								
405								
406								
407	10	1	16500	158300	BLCJ11 DSM Advertisg exp - 0110	DSM Advertisg expns for Jan10	(21,408.33)	
408	10	1	16500	158300	BTZS02 ADV AMORTIZATION	JANUARY AMORTZ	(8,333.37)	
409	10	1	16500	158300	CM	VLADIMIR#35412,1/21/10NM CNSMR	15,000.00	
410	10	1	16500	158300	CM	VLADIMIR#35425,1/21/10NM EVAP	5,000.00	
411	10	1	16500	158300	CM	VLADIMIR#35431,1/21/10NM LTNG	30,000.00	
412	10	1	16500	158300	CM	VLADIMIR#X10-CE-NM,1/21/10NM C	36,000.00	
413	10	1	16500	158300	CM	VLADIMIR#X10-LBK,1/21/10LBK MD	100,000.00	
414	10	1	16500	158300	CM	VLADIMIR#X10-L-NM,1/21/10NM LT	162,400.00	
415	10	1	16500	158300	CM	VLADIMIR#X10-MTR-MN,1/21/10NM	6,000.00	
416	10	2	16500	158300	BLCJ11 DSM Advertisg exp - 0210	DSM Advertisg expns for Feb10	(21,408.33)	
417	10	2	16500	158300	BTZS02 ADV AMORTIZATION	FEBRUARY AMORTZ	(8,333.33)	
418	10	3	16500	158300	BLCJ11 DSM Advertisg exp - 0310	DSM Advertisg expns for Mar10	(21,408.33)	
419	10	3	16500	158300	BTZS02 ADV AMORTIZATION	MARCH AMORTZ	(8,333.33)	
420	10	4	16500	158300	BTZS02 ADV AMORTIZATION	APRIL AMORTZ	(8,333.33)	
421	10	4	16500	158300	BLCJ11 DSM Advertisg exp - 0410	DSM Apr deferd advertising exp	(21,408.33)	
422	10	5	16500	158300	BLCJ11 DSM Advertisg exp - 0510	DSM May deferd advertising exp	(21,408.33)	
423	10	5	16500	158300	BTZS02 ADV AMORTIZATION	MAY AMORTZ	(8,333.33)	
424	10	5	16500	158300	CM	VLADIMIR#X10-EC-NM,5/20/10NM E	6,900.00	
425	10	5	16500	158300	AP	Sterling Savings Bank - Nacel	105,504.12	
426	10	6	16500	158300	14812 cor prepay Nacel Phase 1	JE LTD 12/09-06/10 to CIAC	(105,504.11)	
427	10	6	16500	158300	BLCJ11 DSM advertising corrctn	auth # 01875098 from MN to TX	21,770.00	
428	10	6	16500	158300	BLCJ11 DSM Advertisg exp - 0610	DSM Jun Deferd advertising exp	(23,708.33)	
429	10	6	16500	158300	BTZS02 ADV AMORTIZATION	JUN AMORTZ	(8,333.33)	
430	10	7	16500	158300	LBBW02 - Correct Acct Rec Var	Correct variance in acct rec	(0.01)	
431	10	7	16500	158300	BLCJ11 DSM Advertisg exp - 0710	DSM deferred Advrtsg exp 7/10	(30,965.00)	
432	10	7	16500	158300	BTZS02 ADV AMORTIZATION	JUL AMORTZ	(8,333.33)	
433	10	8	16500	158300	BLCJ11 DSM Advertisg exp - 0810	(1,875.00)		
434	10	8	16500	158300	BTZS02 ADV AMORTIZATION	AUG AMORTZ	(8,333.33)	
435	10	8	16500	158300	BLCJ11 DSM Advertisg exp - 0810	DSM Dfrd Advrtsg exp-Aug 2010	(29,090.00)	
436	10	9	16500	158300	BLCJ11 DSM Advertisg exp-9/2010	DSM Dfrd Advrtsg exp-Sep 2010	(28,039.99)	
437	10	9	16500	158300	BTZS02 ADV AMORTIZATION	SEP AMORTZ	13,834.68	
438	10	9	16500	158300	SPPL02 SPS Cash Dep SBRD01	VLADIMIE JONES	(47,168.00)	
439	10	10	16500	158300	BLCJ11 DSM Advertisg exp Oct10	DSM Advertising Exp Oct 10	(20,783.33)	
440	10	11	16500	158300	BLCJ11 DSM Advertisg exp	DSM Advertising Expense-11/10	(20,783.33)	
441	10	12	16500	158300	BLCJ11 DSM Advertisg exp	DSM Advertising Expense-12/10	(20,783.37)	
442								
443								
Prepaid Taxes State 12-31-10 Balance:							559,874.00	
Prepaid Taxes Other:							Beginning Balance:	0.00
Reclass dr to tax receivable							191.00	
Reclass dr to tax receivable							(191.00)	
Prepaid Taxes Other 12-31-10 Balance:							0.00	
Other Prepaid Miscellaneous							Beginning Balance:	0.00
Other Prepaid Miscellaneous 12-31-10 Balance:							(0.00)	

(W&F Prepayments)

Southwestern Public Service Company
 Account 165 - Prepayments
 Details and Balances - Beginning and Ending 2010

Line No.	Yr	Mo	FERC Account	Object Account	J/E Expl	Line Item Remark	Amount (\$)	Balances (\$)
444								
445						Account 165 Balance as of 12-31-09		16,926,908.28
446								
447						Account 165 Balance as of 12-31-10		5,002,818.90

(W S G)

Southwestern Public Service Company
Wages and Salaries - Service Company & Direct Payroll
for 2010 - Tie Back to FERC Form 1

	From <u>Service Co</u>	From SPS <u>Direct Payroll</u>	Total <u>Payroll</u>	
500 Stm Prod Op & Supr	71,044.73	1,465,077.00	1,536,121.73	
501 Stm Gen Fuel	596,341.45	0.00	596,341.45	
502 Steam Expenses Major	113,130.72	6,279,503.17	6,392,633.89	
505 Stm Gen Elec Exp. Major	0.00	6,130,459.90	6,130,459.90	
506 Misc Steam Pwr Exp	3,345,587.09	3,437,080.37	6,782,667.46	
510 Stm Maint Super&Eng	103,413.49	1,091,442.65	1,194,856.14	
511 Stm Maint of Structures	193.68	1,261,943.17	1,262,136.85	
512 Stm Maint of Boiler Pit	165,747.94	5,409,160.76	5,574,908.70	
513 Stm Maint of Elec Plant	351,586.22	2,716,678.30	3,068,264.52	
514 Stm Maint of Misc Stm Pit	1,692,695.91	4,890,314.41	6,583,010.32	
546 Oth Oper Super&Eng	8,745.95	401.87	9,147.82	
548 Oth Oper Gen Exp	1,201.67	294,503.99	295,705.66	
549 Oth Oper Misc Gen Exp	341,866.51	651.52	342,538.03	
552 Oth Maint of Structures	31,284.02	58,804.53	90,088.55	
553 Oth Mtc of Gen & Ele Plant	92,978.44	168,993.25	261,971.69	
554 Oth Mtc Misc Gen Pit Mjr	0.00	5,962.23	5,962.23	
556 Load Dispatch	497,076.27		497,076.27	
557 Other Power Oth Exp	2,049,805.03	5,563.02	2,055,368.05	
Total Production	9,462,719.12	33,216,540.14	42,679,259.26	42,679,258 FF1,p.354.20.b
560 Trans Oper Super & Eng	1,602,564.23	1,721,454.62	3,324,018.85	
561.1 Load Disp-Reliability	1,531.02		1,531.02	
561.2 Load Disp-Monitor/Operate	502,636.32	1,371,389.70	1,874,026.02	
561.5 Rel/Plan/Standards Dev	5,482.57	720,859.84	726,342.41	
562 Trans Oper Station Exp	905.58	612,234.72	613,140.30	
563 Trans Oper OH Lines	0.00	392,314.20	392,314.20	
566 Trans Oper Misc Exp	701,274.73	379,297.26	1,080,571.99	
567 Trans Rents	17,026.98		17,026.98	
568 Trans Mtc Super & Eng	0.00	61,575.83	61,575.83	
570 Tran Mnt of Station Equip	493.64	1,504,383.55	1,504,877.19	
571 Trans Mt of Overhead Line	11,649.76	179,450.48	191,100.24	
Total Transmission	2,843,564.83	6,942,960.20	9,786,525.03	9,786,525 FF1,p.354.21.b
575.1 Operation Supervision	155,820.98		155,820.98	
575.2 DA & RT Mkt Admin	222,909.71		222,909.71	
575.5 Ancillary Serv Mkt Admin	222,723.31		222,723.31	
575.6 Mkt Monitoring/Compliance	58,653.69		58,653.69	
Total Regional Market	660,107.69	0.00	660,107.69	660,108 FF1,p.354.22.b
580 Dist Oper Sup & Eng	569,726.68	2,596,252.16	3,165,978.84	
581 Dist Load Dispatching	165,675.78	61,863.46	227,539.24	
582 Dist Op Station Exp	0.00	691,395.46	691,395.46	
583 Dist Oper Overhead Lines	52,693.67	1,373,859.42	1,426,553.09	
584 Dist Op UG Elec lines	0.00	158,763.27	158,763.27	
585 Dist Oper Streetlight	0.00	411,421.88	411,421.88	
586 Dist Oper Meter Exp	185,032.25	1,127,044.58	1,312,076.83	
587 Dist Oper Cust Install	0.00	1,050,638.70	1,050,638.70	
588 Dist Oper Misc Exp	18,305.13	2,685,951.98	2,704,257.11	
590 Dist Mtc Super & Eng	144,559.72	234,352.60	378,912.32	
592 Dist Mt of Station Equip	2,852.27	923,551.64	926,403.91	
593 Dist Mtc of Overhead Lines	32,946.92	3,079,932.83	3,112,879.75	
594 Dist Mt of Undergrnd Line	0.00	176,222.47	176,222.47	
595 Dist Mt of Line Transform	4.19	126,630.98	126,635.17	
596 Dist Mtc of Streetlights	0.00	54,699.72	54,699.72	
597 Dist Mtc of Meters	0.00	33,180.05	33,180.05	
598 Dist Maint of Dist Plant	0.00	1,040.27	1,040.27	
Total Distribution	1,171,796.61	14,786,801.47	15,958,598.08	15,958,598 FF1,p.354.23.b

(W5G)

Southwestern Public Service Company
 Wages and Salaries - Service Company & Direct Payroll
 for 2010 - Tie Back to FERC Form 1

	From <u>Service Co</u>	From SPS <u>Direct Payroll</u>	Total <u>Payroll</u>	
901 Cust Acct Supervise	27,684.84	190.07	27,874.91	
902 Cust Acct Meter Read	25,978.91	2,841,319.25	2,867,298.16	
903 Cust Acct Recrds & Coll	2,886,568.04	1,997,770.87	4,884,338.91	
908 Customer Asst Expense	960,559.57	1,462,712.03	2,423,271.60	
912 Sales Demo & Sales	199.90	483,957.77	484,157.67	
Total Cust Accts & Sales	3,900,991.26	6,785,949.99	10,686,941.25	10,686,942 FF1,p.354.24-26.b
920 A&G Salaries	19,226,231.11	1,866,382.92	21,092,614.03	
921 A&G Office & Supplies (Note)	39,881.42		39,881.42	
930.1 A&G General Advertising	80.39		80.39	
Total A & G	19,266,192.92	1,866,382.92	21,132,575.84	21,132,576 FF1,p.354.27.b
Total	37,305,372.43	63,598,634.72	100,904,007.15	100,904,007 FF1,p.354.28.b

Source - BO Query ALS Reporting Universe

Workpaper Post-Employment Benefits Other than Pensions
Direct and Allocated

(W_s H)

Base Year Actual (Base Year Needs to be Determined) 2008

FAS 106	Total Expense	O&M %	O&M \$
SPS Direct Expense	3,483,500	71.0279%	2,474,257
XES - Allocated to SPS	1,339,700	12.4192%	167,680
	<u>4,823,200</u>		<u>2,641,937</u>

Current Year Amount Included in Account 926 - (2009)

FAS 106	Total Expense	O&M %	O&M \$
SPS Direct Expense	5,000,000	70.3516%	3,517,578
XES - Allocated to SPS	1,648,000	12.0881%	199,212
	<u>6,648,000</u>		<u>3,716,790</u>

Current Year Amount Included in Account 926 - (2010)

FAS 106	Total Expense	O&M %	O&M \$
SPS Direct Expense	3,601,000	69.8280%	2,514,507
XES - Allocated to SPS	601,000	12.7184%	76,438
	<u>4,202,000</u>		<u>2,590,944</u>

Notes:

Once established in the true-up for the first Formula Rate Year that rates are in effect, the amount for Post-Employment Benefits Other than Pensions shall be the amount recovered in the formula rate until a change is accepted and permitted by FERC pursuant to a Section 205 or 206 filing.

Source: Employee Benefit Accounting PBOP analysis and actuarial study.

(WSH)

Southwestern Public Service Company
Account 928 Details for 2010 by Category

YR	MO	DTyp	BU Desc	BU Desc	Obj Acct	Posting Acct Desc	Subldgr Cd	Subldgr Desc	J/E Expl	Line Item Remark	Amount
10	10	EU	624155	RR-SPS FERC Reg Exp TX/NM	713100	Consulting/Prof Svcs-Legal	11207557	SPS 2008 FERC Prod RC-GSEC	Service Billing 4832		(579.97)
10	10	EU	624155	RR-SPS FERC Reg Exp TX/NM	713100	Consulting/Prof Svcs-Legal	11207557	SPS 2008 FERC Prod RC-GSEC	Service Billing 4832		4,755.90
10	11	EU	624155	RR-SPS FERC Reg Exp TX/NM	713100	Consulting/Prof Svcs-Legal	11207557	SPS 2008 FERC Prod RC-GSEC	Service Billing 4832		40.78
10	11	EU	624155	RR-SPS FERC Reg Exp TX/NM	713100	Consulting/Prof Svcs-Legal	11207557	SPS 2008 FERC Prod RC-GSEC	Service Billing 4832		3,560.40
10	12	EU	624155	RR-SPS FERC Reg Exp TX/NM	713100	Consulting/Prof Svcs-Legal	11207557	SPS 2008 FERC Prod RC-GSEC	Service Billing 4832		2.56
10	12	EU	624155	RR-SPS FERC Reg Exp TX/NM	713100	Consulting/Prof Svcs-Legal	11207557	SPS 2008 FERC Prod RC-GSEC	Service Billing 4832		4,230.89
				GSEC FERC PROD RC							48,392.16
10	2	EU	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(13.19)
10	2	EU	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4841		(318.24)
10	2	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	KISKADEN 1/16/2010-1/31/2010		3,182.24
10	2	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	KISKADEN 2/1/2010-2/15/2010		13.19
10	2	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	KISKADEN 2/1/2010-2/15/2010		8,633.29
10	2	XL	624154	RR-SPS E Regulatory Exp-TX	723785	Mandated Inserts/Communication	11310986	Lubbock Distribution Asset Sal	AP		8,633.29
10	2	XL	624154	RR-SPS E Regulatory Exp-TX	723785	Mandated Inserts/Communication	11310986	Lubbock Distribution Asset Sal	SPRINT PRESS DENVER : TX BILLI		(43,221.42)
10	3	EU	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		254.39
10	3	EU	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Purchasing Clearing C01		42,925.00
10	3	JE	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	DW MAIL-POSTAGE FOR NM REGULA		32.03
10	3	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	P: MAILINGS/ FREIGHT/ POKSKA03		(1,286.80)
10	3	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		1,286.80
10	3	EU	829901	UP Capital Electric Dist SPS	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		1,157.07
10	3	EU	829901	UP Capital Electric Dist SPS	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		1,157.07
10	3	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	P: MANDATED REGULATORY NKSKA03		1,157.07
10	3	XL	624154	RR-SPS E Regulatory Exp-TX	723785	Mandated Inserts/Communication	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(5,284.12)
10	3	XL	624154	RR-SPS E Regulatory Exp-TX	723785	Mandated Inserts/Communication	11310986	Lubbock Distribution Asset Sal	HOTCHKIN - D37901 3/3/10 TX		5,284.12
10	3	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(205.84)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	KISKADEN 2/16/10-2/28/10		205.84
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		1,157.07
10	4	EU	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4841		1,157.07
10	4	EU	829901	UP Capital Electric Dist SPS	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		1,157.07
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	KISKADEN 3/16/10-3/31/10		1,157.07
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723785	Mandated Inserts/Communication	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(7,626.28)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723785	Mandated Inserts/Communication	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(693.96)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		1,296.75
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	AP		6,959.52
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	DWMAIL#1002063/17/10LUBBOCK R		4,335.09
10	4	EU	829901	UP Capital Electric Dist SPS	723875	Regulatory Fees-Direct	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		4,335.09
10	4	EU	829901	UP Capital Electric Dist SPS	723875	Regulatory Fees-Direct	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		4,335.09
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		193.97
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	REIMBURSE COA LEGAL EXPENSES P		193.97
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(25.19)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	P: MAILINGS/ FREIGHT/ POKSKA03		25.19
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	P: MAILINGS/ FREIGHT/ POKSKA03		(524.70)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		524.70
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		524.70
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	P: MANDATED REGULATORY NKSKA03		524.70
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(5,244.02)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		5,244.02
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	DW MAIL-POSTAGE FOR LUBBOCK TR		(554.99)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(1,536.16)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		1,536.16
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		1,536.16
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		1,536.16
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	KISKADEN 7/16/10-7/31/10		554.99
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	P: MANDATED REGULATORY NKSKA03		554.99
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(2,333.84)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(2,136.45)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	DWMAIL#1010776-1/97/10LUBBECK		2,136.45
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		161.07
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	P: MAILINGS/ FREIGHT/ POKSKA03		72.77
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	P: MAILINGS/ FREIGHT/ POKSKA03		(391.53)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		391.53
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	Service Billing 4832		391.53
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sal	P: MANDATED REGULATORY NKSKA03		51,592.16
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723400	Postage	11310986	Lubbock Distribution Asset Sal	Service Billing 4811		(51,592.16)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sale	Lubbock Asset Sale - Gain		2,482.68
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sale	Service Billing 4811		2,950.57
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sale	Service Billing 4832		(5,433.25)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sale	Service Billing 4811		(2,482.68)
10	4	XL	624154	RR-SPS E Regulatory Exp-TX	723780	Mandated Regulatory Notices	11310986	Lubbock Distribution Asset Sale	RMRD03 - Lubbock Assets Sale		(2,482.68)

(WSH)

Southwestern Public Service Company
Account 928 Details for 2010 by Category

YR	MO	DTyp	BU Code	BU Desc	Obj Acct	Posting Acct Desc	Subldgr Cd	Subldgr Desc	J/E	Exp/	Line Item Remark	Amount
10	5	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	94,000.00
10	6	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	118,000.00
10	7	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	129,000.00
10	8	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	139,000.00
10	9	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	138,000.00
10	10	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	117,000.00
10	11	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	96,000.00
10	12	JE	624154	RR-SPS E Regulatory Exp-TX	723876	Regulatory Fees - Indirect					TX CURRENT MO PUC ACCR	100,000.00
				PUC REG FEES TEXAS								1,340,000.00
10	1	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	2	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	3	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	4	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	5	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	6	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	7	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	8	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	9	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	10	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	11	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	12	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
10	12	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					05 TX Rl Cse Amnt-32766 to 928	84,078.13
				TEXAS DOCKET #32766								78,524.77
												(5,553.36)
												272,032.24
												1,269,863.14
10	1	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	2	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	3	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	4	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	5	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	6	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	7	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	8	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	9	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	10	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	11	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	12	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
10	12	JE	624154	RR-SPS E Regulatory Exp-TX	752800	Rate Case					06 TX Rl Amnt-35763 to 928	104,166.67
				TEXAS DOCKET #35763								97,266.46
												(6,880.21)
												357,028.09
												1,573,267.71
10	1	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	2	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	3	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	4	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	5	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	6	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	7	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	8	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	9	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	10	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	11	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
10	12	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Monthly Amortization	48,290.92
				NEW MEXICO CASE NO. 08-00354UT								579,491.04
10	1	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Rate Case Amnt-ER08749000	16,749.47
10	2	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Rate Case Amnt-ER08749000	16,749.47
10	3	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Rate Case Amnt-ER08749000	16,749.47
10	4	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Rate Case Amnt-ER08749000	16,749.47
10	5	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Rate Case Amnt-ER08749000	16,749.47
10	6	JE	624155	RR-SPS FERC Reg Exp TX/NM	752800	Rate Case					Rate Case Amnt-ER08749000	16,749.47

(W5 L)

SOUTHWESTERN PUBLIC SERVICE COMPANY
FORECASTED STATUTORY TAX RATE CALCULATION
BASED UPON 2009 INCOME TAX RETURNS

STATE	APPORTIONMENT FACTOR	STATE TAX RATE	APPORTIONED	FEDERAL	NET FEDERAL	STATUTORY							
			TAX RATE				BENEFIT	RATE (COL E -	ROUNDING (COLUMNS D,H,I)	RATE			
COLUMN A	COLUMN B	COLUMN C	(COL B x COL C)	FED RATE	(COL D x COL E) (N.D. ONLY)	COL F - COL G	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J
<i>JURISDICTIONAL</i>													
COLORADO	100.0000%	4.6300%	4.6300%	35.0000%	1.6205%	0.0000%	33.3795%	0.0000%	38.0095%				
KANSAS	100.0000%	4.0000%	4.0000%	35.0000%	1.4000%	0.0000%	33.6000%	0.0000%	37.6000%				
TEXAS	100.0000%	1.0000%	1.0000%	35.0000%	0.3500%	0.0000%	34.6500%	0.0000%	35.6500%				
NEW MEXICO	100.0000%	7.6000%	7.6000%	35.0000%	2.6600%	0.0000%	32.3400%	0.0000%	39.9400%				
OKLAHOMA	100.0000%	6.0000%	6.0000%	35.0000%	2.1000%	0.0000%	32.9000%	0.0000%	38.9000%				
<i>COMPOSITE</i>													
COLORADO	0.0000%	4.6300%	0.0000%	35.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
KANSAS	0.4961%	7.0500%	0.0350%	35.0000%	0.0123%	0.0000%	-0.0123%	0.0000%	0.0227%				
TEXAS	0.0000%	1.0000%	0.0000%	35.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%				
NEW MEXICO	20.1588%	7.6000%	1.5321%	35.0000%	0.5362%	0.0000%	-0.5362%	0.0000%	0.9959%				
OKLAHOMA	0.1904%	6.0000%	0.0114%	35.0000%	0.0040%	0.0000%	-0.0040%	0.0000%	0.0074%				
STATE SUBTOTAL	20.8453%		1.5785%	35.0000%	0.5525%	0.0000%	-0.5525%		1.0260%				
FEDERAL	0.0000%	0.0000%	0.0000%	35.0000%	0.0000%	0.0000%	35.0000%		35.0000%				
ROUNDING							0.0000%		0.0000%				
TOTAL COMPOSITE RATE	20.8453%		1.5785%	35.0000%	0.5525%	0.0000%	34.4475%		36.0260%				

COMPOSITE TAX RATE RECAP	
COLORADO	0.0000%
KANSAS	0.0350%
TEXAS	0.0000%
NEW MEXICO	1.5321%
OKLAHOMA	0.0114%
FEDERAL	34.4475%
TOTAL	36.0260%
STATE COMPOSITE	1.5785%

PRIOR YEAR RATE	36.0073%
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