

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(a) Base Period Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2014	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2014	Retirement Work in Progress 12/31/2014
<u>Accumulated Provision for Depreciation</u>									
<u>Steam Production</u>									
1	Structures and Improvements	311	\$ 110,921,865	\$ 5,446,022	\$ -	\$ (1,524,524)	\$ 1,329,635	\$ 116,172,998	\$ -
2	Boiler Plant Equipment	312	542,324,087	19,745,749	-	(14,298,735)	766,968	548,538,069	-
3	Turbogenerator Units	314	304,914,720	8,542,522	-	(6,284,708)	(2,723,550)	304,448,984	-
4	Accessory Electric Equipment	315	42,302,038	1,447,522	-	(304,982)	591,148	44,035,726	-
5	Miscellaneous Power Plant Equipment	316	20,986,949	655,628	-	(211,628)	(79,816)	21,351,133	-
6	Total Steam Production		\$ 1,021,449,659	\$ 35,837,443	\$ -	\$ (22,624,577)	\$ (115,615)	\$ 1,034,546,910	\$ (419,458)
<u>Internal Combustion Production</u>									
7	Structures and Improvements	341	\$ 539,135	\$ 436,475	\$ -	\$ -	\$ 92,156	\$ 1,067,766	\$ -
8	Fuel Holders, Producers, and Accessories	342	3,274,967	209,842	-	(14,280)	(10,181)	3,460,348	-
9	Prime Movers	343	29,184,267	1,710,780	-	(3,522,230)	178,801	27,551,618	-
10	Generators	344	25,743,233	4,421,862	-	(154,846)	(339,963)	29,670,286	-
11	Accessory Electric Equipment	345	5,191,087	970,944	-	(23,230)	55,136	6,193,937	-
12	Miscellaneous Power Plant Equipment	346	637,352	138,272	-	-	24,017	799,641	-
13	Total Internal Combustion Production		\$ 64,570,041	\$ 7,888,175	\$ -	\$ (3,714,586)	\$ (34)	\$ 68,743,596	\$ (7,453)
<u>Transmission</u>									
14	Structures and Improvements	352	\$ 16,213,838	\$ 963,557	\$ -	\$ (65,410)	\$ (875,608)	\$ 16,236,377	\$ -
15	Station Equipment	353	116,341,527	11,538,212	-	(504,343)	487,386	127,862,782	-
16	Towers and Fixtures	354	2,477,199	109,713	-	(108,009)	(68,547)	2,410,356	-
17	Poles and Fixtures	355	106,943,418	17,129,458	-	(10,036,871)	1,957,449	115,993,454	-
18	Overhead Conductors and Devices	356	66,062,934	5,717,315	-	(4,042,600)	(445,601)	67,292,048	-
19	Underground Conduit	357	166,237	2,847	-	-	(5,048)	164,036	-
20	Underground Conductor and Devices	358	226,673	7,655	-	-	4,627	238,955	-
21	Total Transmission		\$ 308,431,826	\$ 35,468,757	\$ -	\$ (14,757,233)	\$ 1,054,658	\$ 330,198,008	\$ (19,812,206)

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(a) Base Period Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2014	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2014	Retirement Work in Progress 12/31/2014
<u>Distribution</u>									
22	Structures and Improvements	361	\$ 2,496,463	\$ 176,900	\$ -	\$ (175)	\$ (12,161)	\$ 2,661,027	\$ -
23	Station Equipment	362	46,561,519	3,485,646	-	(164,440)	(1,272,189)	48,610,536	-
24	Poles, Towers, and Fixtures	364	73,893,706	5,590,300	-	(3,416,062)	(3,066)	76,064,878	-
25	Overhead Conductors and Devices	365	53,616,653	5,459,823	-	(4,876,413)	320,924	54,520,987	-
26	Underground Conduit	366	8,398,492	587,010	-	(12,840)	330,014	9,302,676	-
27	Underground Conductor and Devices	367	8,518,477	832,254	-	(284,477)	124,330	9,190,584	-
28	Line Transformers	368	47,223,664	3,914,019	-	(1,890,628)	(4,367,394)	44,879,661	-
29	Services	369	32,946,740	2,148,410	-	(333,061)	2,754,677	37,516,766	-
30	Meters	370	17,642,826	1,885,486	-	(1,693,109)	311,974	18,147,177	-
31	Guard Lights	371	13,633,223	493,616	-	(31,878)	5,565	14,100,526	-
32	Street Lighting and Signal Systems	373	4,082,266	845,036	-	(986,844)	1,876,758	5,817,216	-
33	Total Distribution		\$ 309,014,029	\$ 25,418,500	\$ -	\$ (13,689,927)	\$ 69,432	\$ 320,812,034	\$ (1,530,660)
<u>General</u>									
34	Structures and Improvements	390	\$ 26,948,537	\$ 1,211,314	\$ -	\$ (681,254)	\$ (2,599,434)	\$ 24,879,163	\$ -
35	Office Furniture and Equipment	391	3,525,036	368,293	-	(238,098)	4,368	3,659,599	-
36	Stores Equipment	393	219,983	9,250	-	-	5,347	234,580	-
37	Tool, Shop, and Garage Equipment	394	4,547,737	599,786	-	(22,480)	(88,963)	5,036,080	-
38	Laboratory Equipment	395	5,302,060	428,193	-	(39,711)	464,087	6,154,629	-
39	Miscellaneous Equipment	398	1,163,950	108,427	-	(2,069)	3,279	1,273,587	-
40	Total General		\$ 41,707,303	\$ 2,725,263	\$ -	\$ (983,612)	\$ (2,211,316)	\$ 41,237,638	\$ 111,386
<u>Transportation</u>									
41	Transportation Equipment	392	\$ 27,681,444	\$ -	\$ 3,652,601	\$ -	\$ (367,564)	\$ 30,966,481	\$ -
42	Power Operated Equipment	396	2,520,783	-	593,842	-	138,014	3,252,639	-
43	Total Transportation		\$ 30,202,227	\$ -	\$ 4,246,443	\$ -	\$ (229,550)	\$ 34,219,120	\$ -

Accumulated Provision for Depreciation and Amortization
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(a) Base Period Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2014	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2014	Retirement Work in Progress 12/31/2014
<u>Network Equipment</u>									
44	Computer Equipment - 5 Year	391	\$ 7,893,001	\$ 4,343,236	\$ -	\$ (1,803)	\$ (310,791)	\$ 11,923,643	\$ -
45	Communication Equipment	397	22,375,417	2,812,021	-	-	2,676,415	27,863,853	-
46	Total Network Equipment		\$ 30,268,418	\$ 7,155,257	\$ -	\$ (1,803)	\$ 2,365,624	\$ 39,787,496	\$ -
<u>Limited Term Investments</u>									
47	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Miscellaneous Intangible Plant</u>									
48	None		\$ -	\$ -	\$ -	\$ -	340	\$ 340	\$ -
<u>Plant Held for Future Use</u>									
49	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Total		\$ 1,805,643,503	\$ 114,493,395	\$ 4,246,443	\$ (55,771,738)	\$ 933,539	\$ 1,869,545,142	\$ (21,658,391)
51	Adjustments		25,014,528	6,310,133	420,709	-	4,999,532	36,744,902	-
52	NM Total Company Reserve		\$ 1,830,658,031	\$ 120,803,528	\$ 4,667,152	\$ (55,771,738)	\$ 5,933,071	\$ 1,906,290,044	\$ (21,658,391)

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account

(a) Base Period Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2014	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2014	Retirement Work in Progress 12/31/2014
<u>Accumulated Provision for Depreciation</u>									
<u>Steam Production</u>									
1	Land & Water Rights	310.2	\$ 2,194,079	\$ 169,495	\$ -	\$ -	\$ 115,615	\$ 2,479,189	\$ -
<u>Internal Combustion Production</u>									
2	Land Rights	340.2	\$ 528	\$ 9	\$ -	\$ -	\$ 34	\$ 571	\$ -
<u>Transmission</u>									
3	Land Rights	350.2	\$ 15,501,668	\$ 1,135,782	\$ -	\$ (3,817)	\$ (1,060,923)	\$ 15,572,710	\$ -
<u>Distribution</u>									
4	Land Rights	360.2	\$ 1,332,573	\$ 76,921	\$ -	\$ -	\$ (63,175)	\$ 1,346,319	\$ -
<u>General</u>									
5	Land Rights	389.2	\$ 28,531	\$ 711	\$ -	\$ -	\$ (3,092)	\$ 26,150	\$ -
6	Leasehold Improvements	390	\$ 4,257,479	\$ 102,848	\$ -	\$ (5,848)	\$ 78,052	\$ 4,432,531	\$ -
7	Total General		\$ 4,286,010	\$ 103,559	\$ -	\$ (5,848)	\$ 74,960	\$ 4,458,681	\$ -
<u>Transportation</u>									
8	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Network Equipment</u>									
9	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Limited Term Investments</u>									
10	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(a) Base Period Information

Line No.	Account No.	Description	Balance Beginning of Period 01/01/2014	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2014	Retirement Work in Progress 12/31/2014
<u>Miscellaneous Intangible Plant</u>									
11	303	Miscellaneous Intangibles	\$ 59,445,192	\$ 8,945,859	\$ -	\$ (146,198)	\$ (340)	\$ 68,244,513	\$ -
<u>Plant Held for Future Use</u>									
12		None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		<u>Total</u>	\$ 82,760,050	\$ 10,431,625	\$ -	\$ (155,863)	\$ (933,829)	\$ 92,101,982	\$ -
14		<u>Adjustments</u>	(333,114)	(350,681)	-	(3,092)	(5,001,334)	(5,688,220)	
15		<u>NM Total Company Reserve</u>	\$ 82,426,936	\$ 10,080,944	\$ -	\$ (158,955)	\$ (5,935,163)	\$ 86,413,762	\$ -

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

Linkage Period Information

Line No.	Description	Account No.	Balance End of Progress 12/31/2014	Unblended Adjustment	Balance Beginning of Period 1/1/2015	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2015	Retirement Work in Progress 12/31/2015
Accumulated Provision for Depreciation											
Steam Production											
1	Structures and Improvements	311	\$ 116,172,998	\$ 2,909,410	\$ 119,082,408	\$ 4,602,220	\$ -	\$ (547,141)	\$ 27,478	\$ 123,164,965	\$ -
2	Boiler Plant Equipment	312	548,538,069	28,312,483	576,850,552	20,587,062	-	(2,736,409)	231,111	594,932,316	-
3	Turbogenerator Units	314	304,448,984	(10,707,889)	293,741,095	10,519,512	-	(1,395,326)	86,509	302,951,790	-
4	Accessory Electric Equipment	315	44,035,726	2,052,786	46,088,512	1,785,646	-	(211,877)	14,245	47,676,526	-
5	Miscellaneous Power Plant Equipment	316	21,351,133	(901,406)	20,449,727	749,579	-	(97,423)	6,702	21,108,585	-
6	Total Steam Production		\$ 1,034,546,910	\$ 21,665,384	\$ 1,056,212,294	\$ 38,244,020	\$ -	\$ (4,988,176)	\$ 366,045	\$ 1,089,834,183	\$ (930,545)
Internal Combustion Production											
7	Structures and Improvements	341	\$ 1,067,766	\$ 426,548	\$ 1,494,314	\$ 342,728	\$ -	\$ (69)	\$ 5,137	\$ 1,842,110	\$ -
8	Fuel Holders, Producers, and Accessories	342	3,460,348	71,052	3,531,400	223,645	-	(108)	477	3,755,414	-
9	Prime Movers	343	27,551,618	(1,679,354)	25,872,264	1,989,864	-	(5,986)	(32,400)	27,823,742	-
10	Generators	344	29,670,286	1,274,883	30,945,169	3,856,327	-	(320)	45,704	34,846,880	-
11	Accessory Electric Equipment	345	6,193,937	31,512	6,225,449	785,145	-	(853)	2,445	7,012,186	-
12	Miscellaneous Power Plant Equipment	346	799,641	137,964	937,605	105,941	-	(118)	32	1,043,460	-
13	Total Internal Combustion Production		\$ 68,743,596	\$ 262,605	\$ 69,006,201	\$ 7,303,650	\$ -	\$ (7,454)	\$ 21,395	\$ 76,323,792	\$ (4,103)
Transmission											
14	Structures and Improvements	352	\$ 16,236,377	\$ (2,341,836)	\$ 13,894,541	\$ 1,785,868	\$ -	\$ (703,854)	\$ (10,261)	\$ 14,966,294	\$ -
15	Station Equipment	353	127,862,782	(6,950,852)	120,911,930	14,857,081	-	(6,783,693)	(85,018)	128,900,300	-
16	Towers and Fixtures	354	2,410,356	(30,120)	2,380,236	358,962	-	(229,712)	1,031	2,510,517	-
17	Poles and Fixtures	355	115,993,454	32,296,357	148,289,811	24,039,416	-	(15,642,649)	58,448	156,745,026	-
18	Overhead Conductors and Devices	356	67,292,048	(658,951)	66,633,097	10,450,839	-	(6,695,195)	29,017	70,417,758	-
19	Underground Conduit	357	164,036	(31,650)	132,386	19,683	-	(11,926)	57	140,200	-
20	Underground Conductor and Devices	358	238,955	(5,990)	232,965	35,119	-	(21,187)	101	246,998	-
21	Total Transmission		\$ 330,198,008	\$ 22,276,958	\$ 352,474,966	\$ 51,546,968	\$ -	\$ (30,088,216)	\$ (6,625)	\$ 373,927,093	\$ (4,375,284)

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account

Linkage Period Information

Line No.	Description	Account No.	Balance End of Progress		Unblended Adjustment	Balance Beginning of Period 1/1/2015	Provision Charged Directly Against Income		Transportation & Other Clearing	Clearings from Retirement Work in Progress		Functional Adjustments - Book Transfers	Balance End of Period 12/31/2015	Retirement Work in Progress 12/31/2015
			12/31/2014											
<u>Distribution</u>														
22	Structures and Improvements	361	\$	2,661,027	\$	-	\$	216,376	\$	-	\$	(102,987)	\$	-
23	Station Equipment	362		48,610,536		-		4,040,525		-		(1,960,241)		50,690,820
24	Poles, Towers, and Fixtures	364		76,064,878		-		6,648,561		-		(3,800,037)		78,913,401
25	Overhead Conductors and Devices	365		54,520,987		-		4,854,276		-		(3,258,389)		56,116,874
26	Underground Conduit	366		9,302,676		-		799,872		-		(392,812)		9,709,736
27	Underground Conductor and Devices	367		9,190,584		-		9,190,584		-		(528,173)		9,482,066
28	Line Transformers	368		44,879,661		-		3,336,578		-		(2,324,839)		45,891,400
29	Services	369		37,516,766		-		2,776,050		-		(1,027,129)		39,265,687
30	Meters	370		18,147,177		-		1,414,037		-		(839,752)		18,721,462
31	Guard Lights	371		14,100,526		-		977,737		-		(191,198)		14,887,066
32	Street Lighting and Signal Systems	373		5,817,216		-		855,767		-		(1,241,433)		5,431,550
33	Total Distribution		\$	320,812,034	\$	-	\$	26,739,435	\$	-	\$	(15,666,991)	\$	331,884,478
<u>General</u>														
34	Structures and Improvements	390	\$	24,879,163	\$	(14,433,081)	\$	1,312,237	\$	-	\$	(482,799)	\$	11,387,809
35	Office Furniture and Equipment	391		3,659,599		669,203		445,508		-		(6,502)		4,766,225
36	Stores Equipment	393		234,580		(9,350)		20,833		-		(110)		247,797
37	Tool, Shop, and Garage Equipment	394		5,036,080		349,198		542,072		-		(2,650)		5,969,145
38	Laboratory Equipment	395		6,154,629		(605,939)		517,505		-		(2,717)		6,119,599
39	Miscellaneous Equipment	398		1,273,587		17,999		123,849		-		(634)		1,425,427
40	Total General		\$	41,237,638	\$	(14,011,971)	\$	2,962,004	\$	-	\$	(495,412)	\$	29,916,001
<u>Transportation</u>														
41	Transportation Equipment	392	\$	30,966,481	\$	5,091,211	\$	36,057,692	\$	-	\$	5,904,546	\$	42,047,326
42	Power Operated Equipment	396		3,252,639		1,202,401		-		-		743,330		5,207,964
43	Total Transportation		\$	34,219,120	\$	6,293,612	\$	40,512,732	\$	-	\$	6,647,876	\$	47,255,290

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

Linkage Period Information

Line No.	Description	Account No.	Balance End of Progress 12/31/2014	Unblended Adjustment	Balance Beginning of Period 1/1/2015	Provision		Clearings from		Functional Adjustments - Book Transfers	Balance End of Period 12/31/2015	Retirement Work in Progress 12/31/2015
						Charged Directly Against Income	Transportation & Other Clearing	Retirement Work in Progress				
Network Equipment												
44	Computer Equipment - 5 Year	391	\$ 11,923,643	\$ (1,566,272)	\$ 10,357,371	\$ 5,698,789	\$ -	\$ 72,383	\$ (3,943)	\$ 16,124,600	\$ -	-
45	Communication Equipment	397	27,863,853	1,824,496	29,688,349	1,987,676	-	(92,847)	182,709	31,765,887	-	-
46	Total Network Equipment		\$ 39,787,496	\$ 258,223	\$ 40,045,719	\$ 7,686,465	\$ -	\$ (20,464)	\$ 178,766	\$ 47,890,486	\$ -	-
Limited Term Investments												
47	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous Intangible Plant												
48	None		\$ 340	\$ (340)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Plant Held for Future Use												
49	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
50	Total Company		\$ 1,869,545,142									
51	NM Total Company Reserve		\$ 36,744,471	\$ 1,906,289,614	\$ 134,482,541	\$ 6,647,876	\$ (51,204,922)	\$ 816,214	\$ 1,997,031,323	\$ (6,252,523)		

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization
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Linkage Period Information

Line No.	Description	Account No.	Balance End of Period 12/31/2014	Unblended Adjustment	Balance Beginning of Period 1/1/2015	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments Book Transfers	Balance End of Period 12/31/2015	Retirement Work in Progress 12/31/2015
Accumulated Provision for Depreciation											
<u>Steam Production</u>											
1	Land & Water Rights	310.2	\$ 2,479,189	\$ 513,329	\$ 2,992,518	\$ 204,460	\$ -	\$ -	\$ (1,352)	\$ 3,195,626	\$ -
<u>Internal Combustion Production</u>											
2	Land Rights	340.2	\$ 571	\$ 260	\$ 831	\$ -	\$ -	\$ -	\$ -	\$ 831	\$ -
<u>Transmission</u>											
3	Land Rights	350.2	\$ 15,572,710	\$ (6,189,842)	\$ 9,382,868	\$ 1,288,886	\$ -	\$ (30,537)	\$ 3,372	\$ 10,644,589	\$ -
<u>Distribution</u>											
4	Land Rights	360.2	\$ 1,346,319	\$ 0	\$ 1,346,319	\$ 89,105	\$ -	\$ -	\$ -	\$ 1,435,425	\$ -
<u>General</u>											
5	Land Rights	389.2	\$ 26,150	\$ (12,332)	\$ 13,818	\$ 787	\$ -	\$ 294,990	\$ (12)	\$ 309,583	\$ -
6	Leasehold Improvements	390	4,432,531	204	4,432,735	20,993	-	-	-	4,453,728	-
7	Total General		\$ 4,458,681	\$ (12,128)	\$ 4,446,553	\$ 21,780	\$ -	\$ 294,990	\$ (12)	\$ 4,763,311	\$ -
<u>Transportation</u>											
8	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Network Equipment</u>											
9	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Limited Term Investments</u>											
10	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Southwestern Public Service Company

Accumulated Provision for Depreciation and Amortization
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Linkage Period Information

Line No.	Description	Account No.	Balance End of Period 12/31/2014	Unblended Adjustment	Balance Beginning of Period 1/1/2015	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments Book Transfers	Balance End of Period 12/31/2015	Retirement Work in Progress 12/31/2015
<u>Miscellaneous Intangible Plant</u>											
11	Miscellaneous Intangibles	303	\$ 68,244,513	\$ 339	\$ 68,244,852	\$ 12,337,558	\$ -	\$ (739)	\$ -	\$ 80,581,671	\$ -
<u>Plant Held for Future Use</u>											
12	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	<u>Total Company</u>		<u>\$ 92,101,982</u>								
14	<u>NM Total Company Reserve</u>			<u>\$ (5,688,041)</u>	<u>\$ 86,413,942</u>	<u>\$ 13,941,789</u>	<u>\$ -</u>	<u>\$ 263,714</u>	<u>\$ 2,008</u>	<u>\$ 100,621,453</u>	<u>\$ -</u>

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(b) Future Test Year Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2016	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2016	Retirement Work in Progress 12/31/2016
Accumulated Provision for Depreciation									
<u>Steam Production</u>									
1	Structures and Improvements	311	\$ 123,164,965	\$ 4,647,611	\$ -	\$ (322,172)	\$ 572,695	\$ 128,063,099	\$ -
2	Boiler Plant Equipment	312	594,932,316	21,077,704	-	(1,499,063)	3,327,330	617,838,287	-
3	Turbogenerator Units	314	302,951,790	10,975,646	-	(810,309)	1,591,398	314,708,525	-
4	Accessory Electric Equipment	315	47,676,526	1,825,193	-	(128,328)	246,654	49,620,045	-
5	Miscellaneous Power Plant Equipment	316	21,108,585	774,218	-	(58,308)	110,938	21,935,433	-
6	Total Steam Production		\$ 1,089,834,183	\$ 39,300,372	\$ -	\$ (2,818,180)	\$ 5,849,017	\$ 1,132,165,390	\$ (1,320,503)
<u>Internal Combustion Production</u>									
7	Structures and Improvements	341	\$ 1,842,110	\$ 341,117	\$ -	\$ (1,126)	\$ 31,439	\$ 2,213,540	\$ -
8	Fuel Holders, Producers, and Accessories	342	3,755,414	223,044	-	(163)	250	3,978,545	-
9	Prime Movers	343	27,823,742	2,033,691	-	(8,057)	14,055	29,863,431	-
10	Generators	344	34,846,880	3,838,926	-	(5,207)	232,758	38,913,357	-
11	Accessory Electric Equipment	345	7,012,186	784,794	-	(1,214)	32,570	7,828,336	-
12	Miscellaneous Power Plant Equipment	346	1,043,460	104,377	-	(67)	1,763	1,149,533	-
13	Total Internal Combustion Production		\$ 76,323,792	\$ 7,325,949	\$ -	\$ (15,834)	\$ 312,835	\$ 83,946,742	\$ (105,479)
<u>Transmission</u>									
14	Structures and Improvements	352	\$ 14,966,294	\$ 2,216,873	\$ -	\$ (605,026)	\$ (10,406)	\$ 16,567,735	\$ -
15	Station Equipment	353	128,900,300	17,551,149	-	(6,370,497)	(84,651)	139,996,301	-
16	Towers and Fixtures	354	2,510,517	428,383	-	(75,741)	548	2,863,707	-
17	Poles and Fixtures	355	156,745,026	26,920,103	-	(6,059,949)	34,451	177,639,631	-
18	Overhead Conductors and Devices	356	70,417,758	12,052,601	-	(2,383,178)	15,416	80,102,597	-
19	Underground Conduit	357	140,200	23,782	-	(3,229)	30	160,783	-
20	Underground Conductor and Devices	358	246,998	41,926	-	(5,885)	54	283,093	-
21	Total Transmission		\$ 373,927,093	\$ 59,234,817	\$ -	\$ (15,503,505)	\$ (44,558)	\$ 417,613,847	\$ (4,735,807)

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(b) Future Test Year Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2016	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2016	Retirement Work in Progress 12/31/2016
<u>Distribution</u>									
22	Structures and Improvements	361	\$ 2,774,416	\$ 259,786	\$ -	\$ (101,147)	\$ -	\$ 2,933,055	\$ -
23	Station Equipment	362	50,690,820	4,833,310	-	(1,928,389)	-	53,595,741	-
24	Poles, Towers, and Fixtures	364	78,913,401	7,340,693	-	(4,527,387)	-	81,726,707	-
25	Overhead Conductors and Devices	365	56,116,874	5,221,650	-	(3,782,786)	-	57,555,738	-
26	Underground Conduit	366	9,709,736	893,285	-	(506,249)	-	10,096,772	-
27	Underground Conductor and Devices	367	9,482,066	889,093	-	(628,108)	-	9,743,051	-
28	Line Transformers	368	45,891,400	3,246,742	-	(2,275,977)	-	46,862,165	-
29	Services	369	39,265,687	2,813,337	-	(968,526)	-	41,110,498	-
30	Meters	370	18,721,462	1,364,427	-	(814,620)	-	19,271,269	-
31	Guard Lights	371	14,887,066	1,051,619	-	(166,011)	-	15,772,674	-
32	Street Lighting and Signal Systems	373	5,431,550	919,958	-	(1,161,684)	-	5,189,824	-
33	Total Distribution		\$ 331,884,478	\$ 28,833,900	\$ -	\$ (16,860,884)	\$ -	\$ 343,857,494	\$ (884,047)
<u>General</u>									
34	Structures and Improvements	390	\$ 11,387,809	\$ 1,411,382	\$ -	\$ (1,010,735)	\$ 116,737	\$ 11,905,193	\$ -
35	Office Furniture and Equipment	391	4,766,225	470,303	-	(10,051)	4,616	5,231,093	-
36	Stores Equipment	393	247,797	23,291	-	(116)	2,266	273,238	-
37	Tool, Shop, and Garage Equipment	394	5,969,145	561,266	-	(2,804)	54,615	6,582,222	-
38	Laboratory Equipment	395	6,119,599	575,454	-	(2,875)	55,995	6,748,173	-
39	Miscellaneous Equipment	398	1,425,427	134,189	-	(670)	13,057	1,572,003	-
40	Total General		\$ 29,916,001	\$ 3,175,885	\$ -	\$ (1,027,251)	\$ 247,286	\$ 32,311,921	\$ (347,672)
<u>Transportation</u>									
41	Transportation Equipment	392	\$ 42,047,326	\$ -	\$ 6,590,302	\$ (122,776)	\$ (8,369)	\$ 48,506,483	\$ -
42	Power Operated Equipment	396	5,207,964	-	816,292	(15,207)	(1,036)	6,008,013	-
43	Total Transportation		\$ 47,255,290	\$ -	\$ 7,406,594	\$ (137,983)	\$ (9,405)	\$ 54,514,496	\$ -

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(b) Future Test Year Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2016	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2016	Retirement Work in Progress 12/31/2016
<u>Network Equipment</u>									
44	Computer Equipment - 5 Year	391	\$ 16,124,600	\$ 8,092,521	\$ -	\$ -	\$ 7,270	\$ 24,224,389	\$ -
45	Communication Equipment	397	31,765,887	2,700,601	-	(67,224)	114,805	34,514,069	-
46	Total Network Equipment		\$ 47,890,486	\$ 10,793,122	\$ -	\$ (67,226)	\$ 122,075	\$ 58,738,457	\$ -
<u>Limited Term Investments</u>									
47	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Miscellaneous Intangible Plant</u>									
48	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Plant Held for Future Use</u>									
49	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	NM Total Company Reserve		\$ 1,997,031,323	\$ 148,664,045	\$ 7,406,594	\$ (36,430,863)	\$ 6,477,250	\$ 2,123,148,347	\$ (7,393,508)

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(b) Future Test Year Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2016	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2016	Retirement Work in Progress 12/31/2016
<u>Accumulated Provision for Depreciation</u>									
<u>Steam Production</u>									
1	Land & Water Rights	310.2	\$ 3,195,626	\$ 204,460	\$ -	\$ -	\$ (6,787)	\$ 3,393,299	\$ -
<u>Internal Combustion Production</u>									
2	Land Rights	340.2	\$ 831	\$ -	\$ -	\$ -	\$ (9)	\$ 822	\$ -
<u>Transmission</u>									
3	Land Rights	350.2	\$ 10,644,589	\$ 1,510,751	\$ -	\$ (9,609)	\$ 6,968	\$ 12,152,699	\$ -
<u>Distribution</u>									
4	Land Rights	360.2	\$ 1,435,425	\$ 97,655	\$ -	\$ -	\$ -	\$ 1,533,080	\$ -
<u>General</u>									
5	Land Rights	389.2	\$ 309,583	\$ 787	\$ -	\$ -	\$ 19	\$ 310,389	\$ -
6	Leasehold Improvements	390	4,453,728	14,962	-	-	(4)	4,468,686	-
7	Total General		\$ 4,763,311	\$ 15,749	\$ -	\$ -	\$ 15	\$ 4,779,075	\$ -
<u>Transportation</u>									
8	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Network Equipment</u>									
9	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Limited Term Investments</u>									
10	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Accumulated Provision for Depreciation and Amortization
by Functional Classification and Detailed Plant Account**

(b) Future Test Year Information

Line No.	Description	Account No.	Balance Beginning of Period 01/01/2016	Provision Charged Directly Against Income	Transportation & Other Clearing	Clearings from Retirement Work in Progress	Functional Adjustments - Book Transfers	Balance End of Period 12/31/2016	Retirement Work in Progress 12/31/2016
<u>Miscellaneous Intangible Plant</u>									
11	Miscellaneous Intangibles	303	\$ 80,581,671	\$ 18,348,228	\$ -	\$ -	(99)	\$ 98,929,800	\$ -
<u>Plant Held for Future Use</u>									
12	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	NM Total Company Reserve		\$ 100,621,453	\$ 20,176,843	\$ -	\$ (9,609)	88	\$ 120,788,775	\$ -

Southwestern Public Service Company

Depreciation Rate Study

Please refer to Attachment DAW-2 to the Direct Testimony of SPS witness Dane A. Watson for the Depreciation Study.

Southwestern Public Service Company

Depreciation and Amortization Methods

SPS is not requesting a change in depreciation and amortization methods, formulae, or procedures. SPS filed its current depreciation rates pursuant to NMPRC 17.3.340 NMAC, with its Annual Report on April 30, 2015. SPS performed a study of all its property as of December 31, 2014 and based on the results is requesting changes to certain depreciation and amortization rates due to changes in the lives and expected net salvage percentages.