

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
1	ALLOCATION FACTOR INPUT TABLE					
2	<u>DEMAND</u>					
3						
4	<u>DEMAND - PRODUCTION RELATED</u>					
5	Demand Production (AED-4CP)	DPROD	100.00%	20.78%	14.41%	4.52%
6	Purchased Capacity (AED-4CP)	DPURCH	100.00%	20.78%	14.41%	4.52%
7	Transmission Interconnect (AED-4CP)	DPRODTI	100.00%	20.78%	14.41%	4.52%
8	Production Load Dispatching (12-CP)	DPRODLD	796,849	144,461	133,761	24,464
9						
10						
11	<u>DEMAND - TRANSMISSION RELATED</u>					
12	Demand Transmission System (AED-4CP)	DTRAN	100.00%	20.24%	14.15%	4.39%
13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	100.00%	20.24%	14.15%	4.39%
14	Transmission Load Dispatching (Average Demand)	DTRANLD	620,780	75,645	65,435	15,758
15						
16						
17						
18						
19						
20	<u>DEMAND - DISTRIBUTION RELATED</u>					
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	923,963	204,754	238,241	45,028
22						
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	923,963	204,754	238,241	45,028
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	923,963	204,754	238,241	45,028
25						
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	724,939	204,754	238,241	45,028
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	724,939	204,754	238,241	45,028
28						
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	724,939	204,754	238,241	45,028
30						
31	Distribution Load Dispatching (NCP)	DDISTLD	923,963	204,754	238,241	45,028
32						
33	AED-4CP Distribution	AED4CPDIST	100.00%	25.42%	17.78%	5.51%
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(a) Base Period Information					
SCH LINE	DESCRIPTION	ALLOCATION	STREET	AREA	
ID NO.		BASIS	LIGHTING	LIGHTING	
	(a)	(b)	SERVICE	SERVICE	(r)
AF 1	ALL ALLOCATION FACTOR Inputs TABLE				
AF 2	DEMAND				
AF 3					
AF 4	DEMAND - PRODUCTION RELATED				
AF 5	Demand Production (AED-4CP)	DPROD	0.18%	0.22%	
AF 6	Purchased Capacity (AED-4CP)	DPURCH	0.18%	0.22%	
AF 7	Transmission Interconnect (AED-4CP)	DPRODTI	0.18%	0.22%	
AF 8	Production Load Dispatching (12-CP)	DPRODLD	598	730	
AF 9					
AF 10					
AF 11	DEMAND - TRANSMISSION RELATED				
AF 12	Demand Transmission System (AED-4CP)	DTRAN	0.18%	0.22%	
AF 13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	0.18%	0.22%	
AF 14	Transmission Load Dispatching (Average Demand)	DTRANLD	1,703	2,078	
AF 15					
AF 16					
AF 17					
AF 18					
AF 19					
AF 20	DEMAND - DISTRIBUTION RELATED				
AF 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	4,183	5,104	
AF 22					
AF 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	4,183	5,104	
AF 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	4,183	5,104	
AF 25					
AF 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	4,183	5,104	
AF 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	4,183	5,104	
AF 28					
AF 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	4,183	5,104	
AF 30					
AF 31	Distribution Load Dispatching (NCP)	DDISTLD	4,183	5,104	
AF 32					
AF 33	AED-4CP Distribution	AED4CPDIST	0.23%	0.28%	
AF 34					
AF 35					
AF 36					
AF 37					
AF 38					
AF 39					
AF 40					
AF 41					
AF 42					
AF 43					
AF 44					
AF 45					
AF 46					

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(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AF 47	ALLOCATION FACTOR TABLE CONTINUED					
AF 48						
AF 49	ENERGY - PRODUCTION RELATED					
AF 50	Energy @ Generation with fuel loss factors (kWh)	ENEFUEL	5,438,032.623	663,885,503	574,276,970	138,300,393
AF 51	Energy @ Generation with base loss factors (kWh)	ENERGY1	5,438,032.623	662,648,402	573,206,848	138,042,680
AF 52	Energy @ Meter (kWh Sales)	ENERGY2	5,007,809,425	590,652,052	510,928,268	123,044,426
AF 53						
AF 54						
AF 55						
AF 56						
AF 57						
AF 58						
AF 59						
AF 60						
AF 61						
AF 62						
AF 63	CUSTOMER					
AF 64						
AF 65	369-Service Investment (Replacement Costs)	CSERVICE	24,510,124	11,801,672	5,946,543	2,709,693
AF 66	370-Meters (New Meter Cost)	CMETERS	21,446,197	7,596,821	3,854,275	2,094,646
AF 67						
AF 68	902-Meter Reading (Weighted Reads)	CMETRDG	1,825,995	688,617	357,516	120,262
AF 69	903-Customer Records & Collections (Wgrd Annual Bills)	CUSTREC	1,307,066	688,617	357,516	120,262
AF 70	905-Miscellaneous Customer Accounts	CUSTCAM	1,307,066	688,617	357,516	120,262
AF 71	908-Customer Assistance	CUSTASST	1,307,066	688,617	357,516	120,262
AF 72	909-Advertisement	CUSTADVT	1,307,066	688,617	357,516	120,262
AF 73	910-Miscellaneous Customer Service	CUSTCSM	1,307,066	688,617	357,516	120,262
AF 74						
AF 75						
AF 76	371-Installation on Customer Premises	CUSTPREM	1	0	0	0
AF 77	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0
AF 78						
AF 79	Customer Deposits (Number of Customers)	CUSTDEP	106,842	57,385	29,793	10,022
AF 80						
AF 81						
AF 82	Number of Bills (Annual)	CUSTBILLS	1,302,611	688,617	357,516	120,262
AF 83	Number of Bills (Weighted)	CUSTWBILLS	1,307,066	688,617	357,516	120,262
AF 84	Number of Customers	CUST	108,551	57,385	29,793	10,022
AF 85	Number of Customers (Weighted)	CUSTW	108,922	57,385	29,793	10,022
AF 86						
AF 87						
AF 88						
AF 89						
AF 90						
AF 91						
AF 92						

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(a) Base Period Information						
SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(a)	(r)
AF 47	ALLOCATION FACTOR TABLE CONTINUED					
AF 48						
AF 49	ENERGY - PRODUCTION RELATED					
AF 50	Energy @ Generation with fuel loss factors (kWh)	ENEFUEL	14,946,641	18,235,364		
AF 51	Energy @ Generation with base loss factors (kWh)	ENERGY1	14,918,790	18,201,383		
AF 52	Energy @ Meter (kWh Sales)	ENERGY2	13,297,872	16,223,814		
AF 53						
AF 54						
AF 55						
AF 56						
AF 57						
AF 58						
AF 59						
AF 60						
AF 61						
AF 62						
AF 63	CUSTOMER					
AF 64						
AF 65	369-Service Investment (Replacement Costs)	CSERVICE	0	0		
AF 66	370-Meters (New Meter Cost)	CMETERS	0	0		
AF 67						
AF 68	902-Meter Reading (Weighted Reads)	CMETRDG	0	0		
AF 69	903-Customer Records & Collections (Wgid Annual Bills)	CUSTREC	0	0		
AF 70	905-Miscellaneous Customer Accounts	CUSTCAM	0	0		
AF 71	908-Customer Assistance	CUSTASST	0	0		
AF 72	909-Advertisement	CUSTADVT	0	0		
AF 73	910-Miscellaneous Customer Service	CUSTCSM	0	0		
AF 74						
AF 75						
AF 76	371-Installation on Customer Premises	CUSTPREM	0	1		
AF 77	373-Street Lighting & Signal Systems	CLIGHT	1	0		
AF 78						
AF 79	Customer Deposits (Number of Customers)	CUSTDEP	0	0		
AF 80						
AF 81						
AF 82	Number of Bills (Annual)	CUSTBILLS	0	0		
AF 83	Number of Bills (Weighted)	CUSTWBILLS	0	0		
AF 84	Number of Customers	CUST	0	0		
AF 85	Number of Customers (Weighted)	CUSTW	0	0		
AF 86						
AF 87						
AF 88						
AF 89						
AF 90						
AF 91						
AF 92						

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(a) Base Period Information

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AF 93	ALLOCATION FACTOR TABLE CONTINUED					
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 95						
AF 96	Plant					
AF 97	Intangible Plant In Service	INTPLT	25,442,956	7,507,884	4,904,418	1,505,594
AF 98	Production Plant In Service	PRODPLT	373,950,751	77,720,769	53,889,171	16,914,507
AF 99	Transmission Plant In Service	TRANPLT	343,567,330	69,563,891	48,628,414	15,078,200
AF 100	Distribution Plant In Service	DISTPLT	341,875,132	86,203,925	87,085,861	19,548,751
AF 101	General Plant In Service	GENPLT	69,437,275	17,440,282	12,317,999	3,676,123
AF 102	Intangible and General Plant in Service	INTGENPLT	94,880,231	24,948,166	17,222,417	5,181,717
AF 103	Total Transmission and Distribution Plant	TDPLT	685,442,462	155,767,815	135,714,275	34,626,951
AF 104	Prod, Trans, and Distr Plant in Service	PTDPLT	1,059,393,213	233,488,584	189,603,445	51,541,458
AF 105	Total Electric Plant In Service	TOTPLT	1,154,273,444	258,436,750	206,825,862	56,723,175
AF 106	Net Electric Plant In Service	NETPLT	748,682,490	166,234,922	136,045,599	36,699,413
AF 107	Rate Base	RATEBASE	601,091,755	132,718,282	109,217,409	29,361,545
AF 108						
AF 109	Transmission Plant in Service					
AF 110	Account 352	PLT_352	8,107,450	1,640,839	1,147,181	355,633
AF 111	Account 353	PLT_353	118,512,167	24,015,754	16,783,740	5,206,173
AF 112	Transmission Overhead Accounts 354-356	OHTRAN	199,621,317	40,400,668	28,245,856	8,756,373
AF 113	Transmission Underground Accounts 357&358	UGTRAN	128,511	26,009	18,184	5,637
AF 114						
AF 115	Distribution Plant in Service					
AF 116	Acct 360-Land and Land Rights	PLT_360	4,051,729	897,882	1,044,726	197,455
AF 117	Acct 361-Structures & Improvements	PLT_361	2,656,969	588,796	685,092	129,484
AF 118	Acct 362-Station Equipment	PLT_362	68,900,172	15,268,593	17,765,707	3,357,753
AF 119	Acct 364-Towers and Fixtures	PLT_364	65,587,043	14,961,022	17,407,834	3,290,114
AF 120	Acct 365-Overhead Conductors & Devices	PLT_365	68,478,052	15,620,488	18,175,153	3,435,139
AF 121	Acct 366-Underground Conduit	PLT_366	5,782,437	1,316,817	1,532,176	289,584
AF 122	Acct 367 - Underground Conductor	PLT_367	8,132,991	1,852,101	2,155,004	407,300
AF 123	Acct 368-Line Transformers	PLT_368	55,267,080	15,609,832	18,162,754	3,432,795
AF 124	Acct 369-Services	PLT_369	23,993,997	11,553,156	5,821,323	2,652,633
AF 125	Acct 370-Meters	PLT_370	24,127,152	8,535,237	4,336,092	2,356,495
AF 126	Acct 371-Inst. on Customer Premises	PLT_371	4,950,153	0	0	0
AF 127	Acct 373-Street Lighting / Signal Systems	PLT_373	9,947,357	0	0	0
AF 128	Distribution Overhead Lines Plant Accrs 364 & 365	OHDIST	134,065,095	30,581,510	35,582,986	6,725,253
AF 129	Distribution Underground Lines Plant Accrs 366 & 367	UGDIST	13,915,428	3,168,918	3,687,181	696,884
AF 130	Accounts 371&373	PLT_3713	14,897,510	0	0	0
AF 131						
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	75,608,870	16,755,271	19,495,525	3,684,692
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	132,246,093	29,306,339	34,099,266	6,444,827
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	15,734,430	4,444,089	5,170,901	977,310
AF 135						
AF 136						
AF 137						
AF 138						

(a)												
ALLOCATION FACTOR TABLE CONTINUED												
INTERNALLY DEVELOPED ALLOCATION FACTORS												
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
AF 93	Plant	INTPLT	3,007,149	511,032	3,904,750	303,013	2,308,675	137,481	595,534			
AF 94	Inintangible Plant In Service	PRODPLT	59,083,135	9,611,601	68,633,721	8,282,924	65,093,988	945,267	12,277,205			
AF 95	Production Plant In Service	TRANPLT	53,958,243	8,619,380	64,361,260	7,875,226	62,158,996	860,345	11,076,557			
AF 96	Transmission Plant In Service	DISPLT	55,630,271	10,338,870	49,916,805	142,326	455,442	1,549,559	13,107,066			
AF 97	Distribution Plant In Service	GENPLT	9,253,432	1,535,231	12,122,324	981,725	7,483,141	1,861,805	2,457,338			
AF 98	Intangible and General Plant in Service	INTGENPLT	12,260,581	2,046,262	16,027,074	1,284,738	8,017,552	62,614,438	24,183,623			
AF 99	Total Transmission and Distribution Plant	TDPPLT	109,588,515	18,958,250	114,278,065	16,300,476	137,500,242	3,802,023	38,918,166			
AF 100	Prod, Trans, and Distr. Plant in Service	PTDPLT	168,671,650	28,569,851	182,911,786	17,585,213	16,300,476	127,708,426	36,460,828			
AF 101	Total Electric Plant In Service	TOTPLT	30,616,113	198,938,860	37,408,061	4,578,257	36,138,586	499,804	6,433,807			
AF 102	Net Electric Plant In Service	NETPLT	118,303,663	20,065,538	129,224,036	11,029,434	86,228,536	2,460,789	25,559,844			
AF 103	Rate Base	RATEBASE	95,030,660	16,092,782	104,348,245	8,821,332	68,880,784	1,999,286	20,525,696			
AF 104												
AF 105	Transmission Plant in Service	Transmission	PLT_352	203,316	1,519,297	185,942	1,467,738	20,299	261,304			
AF 106	Account 352	PLT_353	18,616,196	2,975,511	22,187,020	2,713,651	21,415,977	296,861	3,823,016			
AF 107	Account 353	OHTRAN	31,347,986	5,006,046	37,408,061	4,578,257	36,138,586	499,804	6,433,807			
AF 108	Transmission Overhead Accounts 354-356	UGTRAN	20,181	3,223	24,082	2,947	23,265	322	4,142			
AF 109	Transmission Underground Accounts 357&358											
AF 110												
AF 111	Distribution Plant in Service	Distribution	PLT_360	686,558	132,026	872,752	0	0	166,188			
AF 112	Acct 360-Land and Land Rights	PLT_361	450,219	86,578	572,317	0	0	0	8,798			
AF 113	Acct 361-Structures & Improvements	PLT_362	11,675,013	2,245,119	14,841,260	0	0	0	228,153			
AF 114	Acct 362-Station Equipment	PLT_363	11,439,831	2,199,893	12,617,096	0	0	0	2,769,123			
AF 115	Acct 364-Towers and Fixtures	PLT_364	11,944,087	2,296,862	13,173,245	0	0	0	233,411			
AF 116	Acct 365-Overhead Conductors & Devices	PLT_365	1,006,894	193,627	1,120,208	0	0	0	19,677			
AF 117	Acct 366-Underground Conduit	PLT_366	1,416,195	272,336	1,575,572	0	0	0	243,728			
AF 118	Acct 367 - Underground Conductor	PLT_367	11,935,939	2,295,295	0	0	0	0	27,675			
AF 119	Acct 368-Line Transformers	PLT_368	3,025,829	311,566	0	0	0	0	233,252			
AF 120	Acct 369-Services	PLT_369	2,049,707	305,569	5,144,355	142,326	455,442	251,106	310,514			
AF 121	Acct 370-Meters	PLT_370	0	0	0	0	0	0	318,977			
AF 122	Acct 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	0	550,823			
AF 123	Acct 373-Street Lighting / Signal Systems	PLT_373	0	0	0	0	0	0	0			
AF 124	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	23,383,918	4,496,755	25,790,341	0	0	0	0	5,660,305		
AF 125	Distribution Overhead Lines Plant Accts 366 & 367	UGDIST	2,423,089	465,963	2,695,780	0	0	0	47,352	586,532		
AF 126	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0	0	0	0	0	0	0	0		
AF 127	Accounts 371&373	PLT_3713	0	0	0	0	0	0	0	0		
AF 128	Accts 360-362-Distribution Substation	PLT_SUB	12,811,790	2,463,722	16,286,329	0	0	0	0	3,101,219		
AF 129	Accts 364 thru 367-Distribution Primary	PLT_DPRI	22,408,868	4,309,251	28,486,121	0	0	0	0	5,424,285		
AF 130	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	3,398,138	653,466	0	0	0	0	0	822,553		
AF 131												
AF 132												
AF 133												
AF 134												
AF 135												
AF 136												
AF 137												
AF 138												

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(a) Base Period Information							
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(a)				(a)	(a)	(a)	(r)
AF 93	93	ALL ALLOCATION FACTOR TABLE CONTINUED					
AF 94	94	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 95	95						
AF 96	96	Plant					
AF 97	97	Intangible Plant In Service	INTPLT	305,684	451,742		
AF 98	98	Production Plant In Service	PRODPLT	674,974	823,489		
AF 99	99	Transmission Plant In Service	TRANPLT	624,684	762,134		
AF 100	100	Distribution Plant In Service	DISTPLT	11,298,125	6,598,132		
AF 101	101	General Plant In Service	GENPLT	991,137	1,464,707		
AF 102	102	Intangible and General Plant in Service	INTGENPLT	1,296,821	1,916,449		
AF 103	103	Total Transmission and Distribution Plant	TDPLT	11,922,809	7,360,266		
AF 104	104	Prod. Trans. and Distr Plant in Service	PTDPLT	12,597,783	8,183,755		
AF 105	105	Total Electric Plant In Service	TOTPLT	13,894,604	10,100,203		
AF 106	106	Net Electric Plant In Service	NETPLT	9,845,071	6,985,644		
AF 107	107	Rate Base	RATEBASE	8,142,517	5,953,217		
AF 108	108						
AF 109	109	Transmission Plant in Service					
AF 110	110	Account 352	PLT_352	14,743	17,987		
AF 111	111	Account 353	PLT_353	215,433	262,835		
AF 112	112	Transmission Overhead Accounts 354-356	OHTRAN	363,001	442,873		
AF 113	113	Transmission Underground Accounts 357&358	UGTRAN	234	285		
AF 114	114						
AF 115	115	Distribution Plant in Service					
AF 116	116	Acct 360-Land and Land Rights	PLT_360	18,344	22,380		
AF 117	117	Acct 361-Structures & Improvements	PLT_361	12,029	14,676		
AF 118	118	Acct 362-Station Equipment	PLT_362	311,944	380,581		
AF 119	119	Acct 364-Towers and Fixtures	PLT_364	305,660	372,915		
AF 120	120	Acct 365-Overhead Conductors & Devices	PLT_365	319,133	389,352		
AF 121	121	Acct 366-Underground Conduit	PLT_366	26,903	32,823		
AF 122	122	Acct 367 - Underground Conductor	PLT_367	37,839	46,165		
AF 123	123	Acct 368-Line Transformers	PLT_368	318,915	389,087		
AF 124	124	Acct 369-Services	PLT_369	0	0		
AF 125	125	Acct 370-Meters	PLT_370	0	0		
AF 126	126	Acct 371-Inst. on Customer Premises	PLT_371	0	4,950,153		
AF 127	127	Acct 373-Street Lighting / Signal Systems	PLT_373	9,947,357	0		
AF 128	128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	624,793	762,267		
AF 129	129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	64,742	78,988		
AF 130	130	Accounts 371&373	PLT_3713	9,947,357	4,950,153		
AF 131	131						
AF 132	132	Accts 360-362-Distribution Substation	PLT_SUB	342,317	417,638		
AF 133	133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	598,741	730,482		
AF 134	134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	90,795	110,772		
AF 135	135						
AF 136	136						
AF 137	137						
AF 138	138						

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SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AF 139	ALLOCATION FACTOR TABLE CONTINUED					
AF 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 141						
AF 142	Production Expense					
AF 143	O&M Expense Production Operation Accts 502-509	OX_PROD	6,966,510	1,447,898	1,003,928	315,109
AF 144	O&M Expense Production Maint Accts 511-514	MX_PROD	10,085,360	1,541,121	1,203,578	328,073
AF 145	Salaries and Wages Production Operation	SALWAGPO	3,954,688	813,471	566,093	176,926
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	4,233,004	688,088	523,730	147,220
AF 147						
AF 148	Transmission Expense					
AF 149	O&M Accounts 561-567	OX_TRAN	3,858,875	734,959	525,398	158,711
AF 150	O&M Accounts 569-573	MX_TRAN	807,045	163,452	114,251	35,430
AF 151	Salaries & Wages Accounts 561-567	SALWAGTM	1,904,702	330,250	244,760	70,877
AF 152	Salaries & Wages Accounts 569-573	SALWAGTM	289,760	58,709	41,032	12,727
AF 153						
AF 154	Distribution Expense					
AF 155	Acct 580-Supervision	OX_580	1,156,274	290,040	229,577	72,524
AF 156	Acct 581-Load Dispatch	OX_581	395,191	87,576	101,899	19,259
AF 157	Acct 582-Station Equipment	OX_582	348,101	77,141	89,757	16,964
AF 158	Acct 583-Overhead Lines	OX_583	(121,284)	(27,666)	(32,191)	(6,084)
AF 159	Acct 584-Underground Lines	OX_584	128,076	29,166	33,936	6,414
AF 160	Acct 585-Street Lighting	OX_585	302,520	0	0	0
AF 161	Acct 586-Metering	OX_586	1,570,185	555,470	282,191	153,360
AF 162	Acct 587-Customer Installations	OX_587	390,269	0	0	0
AF 163	Acct 588-Miscellaneous	OX_588	2,818,495	710,684	717,955	161,164
AF 164	Acct 589-Rents	OX_589	643,785	162,331	163,991	36,812
AF 165	Acct 590-Supervision	MX_590	95,752	21,783	25,275	4,796
AF 166	Acct 592-Station Equipment	MX_592	935,447	207,299	241,202	45,588
AF 167	Acct 593-Overhead Lines	MX_593	2,949,694	672,853	782,895	147,969
AF 168	Acct 594-Underground Lines	MX_594	81,989	18,671	21,725	4,106
AF 169	Acct 595-Transformers	MX_595	84,186	23,778	27,667	5,229
AF 170	Acct 596-Street Lighting	MX_596	19,614	0	0	0
AF 171	Acct 597-Metering	MX_597	5,445	1,926	979	532
AF 172	Acct 598-Miscellaneous	MX_598	2,584	652	658	148
AF 173	O&M Accounts 581-589	OX_DIST	6,475,338	1,594,702	1,357,539	387,889
AF 174	O&M Accounts 591-598	MX_DIST	4,078,959	925,179	1,075,126	203,571
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	4,792,670	1,202,194	951,579	300,607
AF 176	Salaries & Wages Accounts 591-598	SALWAGDM	1,623,221	369,266	428,471	81,308
AF 177						
AF 178						
AF 179						
AF 180						
AF 181						
AF 182						
AF 183						
AF 184						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information						
SCH LINE	DESCRIPTION	ALLOCATION	STREET	AREA		
ID NO.	(a)	BASIS	LIGHTING	LIGHTING		
		(b)	SERVICE	SERVICE	(p)	(r)
AF 139	ALL ALLOCATION FACTOR TABLE CONTINUED					
AF 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 141						
AF 142	Production Expense					
AF 143	O&M Expense Production Operation Accts 502-509	OX_PROD	12,574	15,341		
AF 144	O&M Expense Production Maint Accts 511-514	MX_PROD	24,261	29,599		
AF 145	Salaries and Wages Production Operation	SALWAGPO	7,230	8,821		
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	9,733	11,874		
AF 147						
AF 148	Transmission Expense					
AF 149	O&M Accounts 561-567	OX_TRAN	7,547	9,208		
AF 150	O&M Accounts 569-573	MX_TRAN	1,467	1,790		
AF 151	Salaries & Wages Accounts 561-567	SALWAGTO	4,099	5,001		
AF 152	Salaries & Wages Accounts 569-573	SALWAGTM	527	643		
AF 153						
AF 154	Distribution Expense					
AF 155	Acct 580-Supervision	OX_580	62,442	98,014		
AF 156	Acct 581-Load Dispatch	OX_581	1,789	2,183		
AF 157	Acct 582-Station Equipment	OX_582	1,576	1,923		
AF 158	Acct 583-Overhead Lines	OX_583	(565)	(690)		
AF 159	Acct 584-Underground Lines	OX_584	596	727		
AF 160	Acct 585-Street Lighting	OX_585	302,520	0		
AF 161	Acct 586-Metering	OX_586	0	0		
AF 162	Acct 587-Customer Installations	OX_587	0	390,269		
AF 163	Acct 588-Miscellaneous	OX_588	93,144	54,396		
AF 164	Acct 589-Rents	OX_589	21,275	12,425		
AF 165	Acct 590-Supervision	MX_590	1,075	540		
AF 166	Acct 592-Station Equipment	MX_592	4,235	5,167		
AF 167	Acct 593-Overhead Lines	MX_593	13,747	16,771		
AF 168	Acct 594-Underground Lines	MX_594	381	465		
AF 169	Acct 595-Transformers	MX_595	486	593		
AF 170	Acct 596-Street Lighting	MX_596	19,614	0		
AF 171	Acct 597-Metering	MX_597	0	0		
AF 172	Acct 598-Miscellaneous	MX_598	85	50		
AF 173	O&M Accounts 581-589	OX_DIST	420,336	461,234		
AF 174	O&M Accounts 591-598	MX_DIST	38,549	23,046		
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	258,815	406,259		
AF 176	Salaries & Wages Accounts 591-598	SALWAGDM	18,231	9,161		
AF 177						
AF 178						
AF 179						
AF 180						
AF 181						
AF 182						
AF 183						
AF 184						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AF 185	ALLOCATION FACTOR TABLE CONTINUED					
AF 186	<u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u>					
AF 187						
AF 188	Customer Accounting Expense					
AF 189	Account 902	OX_902	1,545,102	582,687	302,519	101,762
AF 190	Account 903	OX_903	2,029,659	1,069,309	555,164	186,747
AF 191	Account 904	OX_904	1,220,332	210,183	150,372	38,489
AF 192	Accounts 902 & 903	OX_902_3	3,574,761	1,651,996	857,683	288,509
AF 193	O&M Accounts 902-905	OX_CA	4,795,093	1,862,179	1,008,055	326,998
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	1,770,098	800,412	415,558	139,786
AF 195						
AF 196	Customer Service Expense					
AF 197	Account 908	OX_908	742,054	390,945	202,971	68,276
AF 198	Account 909	OX_909	104,433	55,020	28,565	9,609
AF 199	Account 910	OX_910	0	0	0	0
AF 200	O&M Accounts 908-910	OX_CS	846,487	445,965	231,536	77,885
AF 201	Salaries & Wages Accounts 908-910	SALWAGCS	641,329	337,879	175,420	59,008
AF 202						
AF 203	Total Customer Operations Expense	OMXCUST	5,748,024	2,359,980	1,266,503	413,935
AF 204						
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	20,074,165	4,773,934	3,467,354	1,024,720
AF 206	Total Salaries and Wages Expense	SALWAGES	32,482,306	7,724,774	5,610,577	1,658,115
AF 207						
AF 208	Total O&M less Fuel and Purchased Power	OMXPPP	94,649,554	20,352,699	15,016,058	4,343,278
AF 209						
AF 210	Impact of Production Tax Deduction	PRODTAXD	418,516,183	86,024,157	59,879,767	18,708,933
AF 211						
AF 212						
AF 213	Electric Plant in Service - Production Demand	DPROD	401,615,908	83,470,610	57,875,932	18,165,855
AF 214	Electric Plant in Service - Transmission Interconnect	DPRODTI	5,747,380	1,194,518	828,242	259,965
AF 215	Electric Plant in Service - Production Energy	ENERGY1	11,152,895	1,359,030	1,175,593	283,113
AF 216						
AF 217						
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AF 230						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

(a) Base Period Information												
SCH LINE	DESCRIPTION			ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERVICE 69 TO 115 kV TRANSMISSION	LARGE GENERAL SERVICE BACKBONE TRANS 115KV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	
ID NO.	(a)			(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
ALLOCATION FACTOR TABLE CONTINUED												
INTERNALLY DEVELOPED ALLOCATION FACTORS												
AF 185	Customer Accounting Expense			OX_902	231,622	56,745	250,947	351	1,122	11,513	5,835	
AF 186	Account 902			OX_903	76,960	18,855	84,488	1,500	4,800	21,128	10,708	
AF 187	Account 903			OX_904	198,725	22,540	289,908	31,039	227,628	3,192	32,576	
AF 188	Account 904			OX_902_3	308,582	75,600	335,434	1,851	5,922	32,641	16,544	
AF 191	Accounts 902 & 903			OX_CA	507,307	98,140	625,343	32,890	233,549	35,833	49,119	
AF 192	O&M Accounts 902-905			SAL WAGCA	165,963	40,659	180,294	856	2,740	15,815	8,016	
AF 193	Salaries & Wages Accounts 902-905											
AF 194	Customer Service Expense			OX_908	28,137	6,893	30,889	548	1,755	7,724	3,915	
AF 195	Account908			OX_909	3,960	970	4,347	77	247	1,087	551	
AF 196	Account909			OX_910	0	0	0	0	0	0	0	
AF 197	Account910			OX_CS	32,097	7,863	35,236	626	2,002	8,812	4,466	
AF 198	Accounts 908-910			SAL WAGCS	24,318	5,958	26,696	474	1,517	6,676	3,384	
AF 199	Salaries & Wages Accounts 908-910											
AF 200	Total Customer Operations Expense			OMXCUST	546,924	107,846	668,748	33,553	235,672	45,277	53,906	
AF 201	Salaries & Wages Excluding Admin & Gen			SAL WAGXAG	2,767,115	456,184	3,633,347	297,415	2,267,274	83,653	559,028	
AF 202	Total Salaries and Wages Expense			SAL WAGES	4,477,510	738,158	5,879,172	481,251	3,668,710	135,360	904,572	
AF 203	Total O&M less Fuel and Purchased Power			OMXPPP	13,801,273	2,168,124	18,073,427	1,795,557	13,894,261	323,955	2,756,610	
AF 204	Impact of Production Tax Deduction			PRODTAXD	65,993,989	10,644,763	77,684,064	9,394,575	73,778,283	1,054,809	13,652,566	
AF 205	Electric Plant in Service - Production Demand			DPROD	63,454,150	10,322,675	73,711,295	8,895,701	69,909,690	1,015,199	13,185,482	
AF 206	Electric Plant in Service - Transmission Interconnect			DPROD TI	908,069	147,724	1,054,856	127,303	1,000,452	14,528	188,693	
AF 207	Electric Plant in Service - Production Energy			ENERGY1	1,631,770	174,364	2,917,913	371,571	2,868,141	25,082	278,392	
AF 208												
AF 209												
AF 210												
AF 211												
AF 212												
AF 213												
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AF 226												
AF 227												
AF 228												
AF 229												
AF 230												

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information						
SCH LINE	DESCRIPTION	ALLOCATION	STREET	AREA		
ID NO.	(a)	BASIS (b)	LIGHTING SERVICE (n)	LIGHTING SERVICE (o)	(p)	(r)
AF 185	ALLOCATION FACTOR TABLE CONTINUED					
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 187						
AF 188	Customer Accounting Expense					
AF 189	Account 902	OX_902	0	0		
AF 190	Account 903	OX_903	0	0		
AF 191	Account 904	OX_904	7,258	8,423		
AF 192	Accounts 902 & 903	OX_902_3	0	0		
AF 193	O&M Accounts 902-905	OX_CA	7,258	8,423		
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	0	0		
AF 195						
AF 196	Customer Service Expense					
AF 197	Account908	OX_908	0	0		
AF 198	Account909	OX_909	0	0		
AF 199	Account910	OX_910	0	0		
AF 200	O&M Accounts 908-910	OX_CS	0	0		
AF 201	Salaries & Wages Accounts 908-910	SALWAGCS	0	0		
AF 202						
AF 203	Total Customer Operations Expense	OMXCUST	7,258	8,423		
AF 204						
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	300,322	443,818		
AF 206	Total Salaries and Wages Expense	SALWAGES	485,956	718,149		
AF 207						
AF 208	Total O&M less Fuel and Purchased Power	OMXFPP	953,167	1,171,146		
AF 209						
AF 210	Impact of Production Tax Deduction	PRODTAXD	765,880	934,397		
AF 211						
AF 212						
AF 213	Electric Plant in Service - Production Demand	DPROD	724,909	884,411		
AF 214	Electric Plant in Service - Transmission Interconnect	DPRODTI	10,374	12,656		
AF 215	Electric Plant in Service - Production Energy	ENERGY1	30,597	37,329		
AF 216						
AF 217						
AF 218						
AF 219						
AF 220						
AF 221						
AF 222						
AF 223						
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AF 226						
AF 227						
AF 228						
AF 229						
AF 230						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
REVENUES AND BILLING DETERMINANTS						
AF 231	REVENUES AND BILLING DETERMINANTS					
AF 232						
AF 233	Sales of Electricity Revenue - Present	SALESREV	342,361,791	58,966,386	42,186,538	10,797,885
AF 234						
AF 235	Sales of Electricity Revenue - Claimed	SREVRNM	61,438,240	61,438,240	0	0
AF 236	Residential Service Sales Revenue	SREVRSHNM	49,347,083	0	49,347,083	0
AF 237	Residential with Space Heating Service Sales Revenue	SREVGSHNM	13,169,075	0	0	13,169,075
AF 238	Small General Service Sales Revenue	SREVSNGNM	52,297,193	0	0	0
AF 239	Secondary General Service Sales Revenue	SREVIRNM	7,246,118	0	0	0
AF 240	Irrigation Service Sales Revenue	SREVPNGNM	76,321,033	0	0	0
AF 241	Primary General Service	SREVLGSHNM	8,440,628	0	0	0
AF 242	Large General Service Transmission Sales Revenue	SREVLGSHNM	65,310,029	0	0	0
AF 243	Large General Service Backbone Transmission Sales Rev	SREVLGSHNM	1,007,509	0	0	0
AF 244	Small Municipal & School Service Sales Revenue	SREVLMSNM	10,016,590	0	0	0
AF 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	2,663,818	0	0	0
AF 246	Street Lighting Service Sales Revenue	SREVLGTNM	2,673,768	0	0	0
AF 247	Area Lighting Service Sales Revenue	SREVALGTNM	349,931,084			
AF 248						
AF 249						
AF 250	Claimed Rate Sales Revenue	CLAIMREV	349,931,084	61,438,240	49,347,083	13,169,075
AF 251						
AF 252						
AF 253	PRESENT REVENUES FROM SALES INPUT					
AF 254						
AF 255	Total Sales of Electricity Revenues		342,361,791	58,966,386	42,186,538	10,797,885
AF 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		342,361,791	58,966,386	42,186,538	10,797,885
AF 257						
AF 258						
AF 259						
AF 260						
AF 261	Number of Customer Bills		108,922	57,385	29,793	10,022
AF 262	Annual kWh Sales @ Meter		0	0	0	0
AF 263	Annual kW - Billed		8,067,588	0	0	0
AF 264						
AF 265						
AF 266	RATE OF RETURN					
AF 267	Rate of Return (Equalized)		8.33%	8.33%	8.33%	8.33%
AF 268						
AF 269						
AF 270	PROPOSED REVENUES FROM SALES INPUT					
AF 271	Annual kWh Sales - Proposed		0	0	0	0
AF 272	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		349,931,084	61,438,240	49,347,083	13,169,075
AF 273						
AF 274						
AF 275						
AF 276						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

(a) Base Period Information									
SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSNM 115kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
AF 231	REVENUES AND BILLING DETERMINANTS								
AF 232	AF								
AF 233	Sales of Electricity Revenue - Present	SALESREV	55,751,915	6,323,563	81,333,206	8,708,004	63,860,502	895,507	9,139,045
AF 234	AF								
AF 235	Sales of Electricity Revenue - Claimed								
AF 236	Residential Service Sales Revenue	SREVRNM	0	0	0	0	0	0	0
AF 237	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0	0	0	0
AF 238	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0	0	0	0
AF 239	Secondary General Service Sales Revenue	SREVSGNM	52,297,193	0	0	0	0	0	0
AF 240	Irrigation Service Sales Revenue	SREVRNM	0	7,246,118	0	0	0	0	0
AF 241	Primary General Service	SREVPGNM	0	0	76,321,033	0	0	0	0
AF 242	Large General Service Transmission Sales Revenue	SREVLGSTM	0	0	0	8,440,628	0	0	0
AF 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTBNM	0	0	0	0	65,310,029	0	0
AF 244	Small Municipal & School Service Sales Revenue	SREVSMSTM	0	0	0	0	0	1,007,509	0
AF 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0	10,016,590
AF 246	Street Lighting Service Sales Revenue	SREVLGTNM	0	0	0	0	0	0	0
AF 247	Area Lighting Service Sales Revenue	SREVALTGNM	0	0	0	0	0	0	0
AF 248	AF								
AF 249	AF								
AF 250	Claimed Rate Sales Revenue	CLAIMREV	52,297,193	7,246,118	76,321,033	8,440,628	65,310,029	1,007,509	10,016,590
AF 251	AF								
AF 252	AF								
AF 253	PRESENT REVENUES FROM SALES INPUT								
AF 254	AF								
AF 255	Total Sales of Electricity Revenues		55,751,915	6,323,563	81,333,206	8,708,004	63,860,502	895,507	9,139,045
AF 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		55,751,915	6,323,563	81,333,206	8,708,004	63,860,502	895,507	9,139,045
AF 257	AF								
AF 258	AF								
AF 259	AF								
AF 260	AF								
AF 261	Number of Customer Bills		4,130	1,012	4,534	80	258	1,134	575
AF 262	Annual kWh Sales @ Meter		0	0	0	0	0	0	0
AF 263	Annual kW - Billed		2,056,388	325,622	2,624,402	319,774	2,283,838	0	457,564
AF 264	AF								
AF 265	AF								
AF 266	RATE OF RETURN								
AF 267	Rate of Return (Equalized)		8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
AF 268	AF								
AF 269	AF								
AF 270	PROPOSED REVENUES FROM SALES INPUT								
AF 271	Annual kWh Sales - Proposed		0	0	0	0	0	0	0
AF 272	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		52,297,193	7,246,118	76,321,033	8,440,628	65,310,029	1,007,509	10,016,590
AF 273	AF								
AF 274	AF								
AF 275	AF								
AF 276	AF								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information					
SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	
(a)					
AF 231	REVENUES AND BILLING DETERMINANTS				(r)
AF 232					
AF 233	Sales of Electricity Revenue - Present	SALESREV	2,036,093	2,363,146	
AF 234					
AF 235	Sales of Electricity Revenue - Claimed	SREVRNM	0	0	
AF 236	Residential Service Sales Revenue	SREVRSHNM	0	0	
AF 237	Residential with Space Heating Service Sales Revenue	SREVSGSNM	0	0	
AF 238	Small General Service Sales Revenue	SREVSGNM	0	0	
AF 239	Secondary General Service Sales Revenue	SREVRNM	0	0	
AF 240	Irrigation Service Sales Revenue	SREVRNM	0	0	
AF 241	Primary General Service	SREVPNGM	0	0	
AF 242	Large General Service Transmission Sales Revenue	SREVLGSTNM	0	0	
AF 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTBNM	0	0	
AF 244	Small Municipal & School Service Sales Revenue	SREVMSNM	0	0	
AF 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	0	0	
AF 246	Street Lighting Service Sales Revenue	SREVLTMNM	2,663,818	0	
AF 247	Area Lighting Service Sales Revenue	SREVALTGNM	0	2,673,768	
AF 248					
AF 249					
AF 250	Claimed Rate Sales Revenue	CLAIMREV	2,663,818	2,673,768	
AF 251					
AF 252					
AF 253	PRESENT REVENUES FROM SALES INPUT				
AF 254					
AF 255	Total Sales of Electricity Revenues		2,036,093	2,363,146	
AF 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		2,036,093	2,363,146	
AF 257					
AF 258					
AF 259					
AF 260					
AF 261	Number of Customer Bills		-	-	
AF 262	Annual kWh Sales @ Meter		0	0	
AF 263	Annual kW - Billed		0	0	
AF 264					
AF 265					
AF 266	RATE OF RETURN				
AF 267	Rate of Return (Equalized)		8.33%	8.33%	
AF 268					
AF 269					
AF 270	PROPOSED REVENUES FROM SALES INPUT				
AF 271	Annual kWh Sales - Proposed		0	0	
AF 272	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		2,663,818	2,673,768	
AF 273					
AF 274					
AF 275					
AF 276					

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 1	Allocation Factors					
AP 2	<u>DEMAND</u>					
AP 3						
AP 4	<u>DEMAND - PRODUCTION RELATED</u>					
AP 5	Demand Production (AED-4CP)	DPROD	1.00000	0.18129	0.16786	0.03070
AP 6	Purchased Capacity (AED-4CP)	DPURCH	0.00000	0.00000	0.00000	0.00000
AP 7	Transmission Interconnect (AED-4CP)	DPRODTI	0.00000	0.00000	0.00000	0.00000
AP 8	Production Load Dispatching (12-CP)	DPRODLD	0.00000	0.00000	0.00000	0.00000
AP 9						
AP 10						
AP 11	<u>DEMAND - TRANSMISSION RELATED</u>					
AP 12	Demand Transmission System (AED-4CP)	DTRAN	0.00000	0.00000	0.00000	0.00000
AP 13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	0.00000	0.00000	0.00000	0.00000
AP 14	Transmission Load Dispatching (Average Demand)	DTRANLD	0.00000	0.00000	0.00000	0.00000
AP 15						
AP 16						
AP 17						
AP 18						
AP 19						
AP 20	<u>DEMAND - DISTRIBUTION RELATED</u>					
AP 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.22160	0.25785	0.04873
AP 22						
AP 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.28244	0.32864	0.06211
AP 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.28244	0.32864	0.06211
AP 25						
AP 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.28244	0.32864	0.06211
AP 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.00000	0.00000	0.00000	0.00000
AP 28						
AP 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.00000	0.00000	0.00000	0.00000
AP 30						
AP 31	Distribution Load Dispatching (NCP)	DDISTLD	0.00000	0.00000	0.00000	0.00000
AP 32						
AP 33	AED-4CP Distribution	AED4CPDIST	0.00000	0.00000	0.00000	0.00000
AP 34						
AP 35						
AP 36						
AP 37						
AP 38						
AP 39						
AP 40						
AP 41						
AP 42						
AP 43						
AP 44						
AP 45						
AP 46						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information					
SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	STREET LIGHTING SERVICE (a)	AREA LIGHTING SERVICE (c)	(r)
AP 1	Allocation Factors				
AP 2	DEMAND				
AP 3					
AP 4	DEMAND- PRODUCTION RELATED				
AP 5	Demand Production (AED-4CP)	DPROD	0.00075	0.00092	
AP 6	Purchased Capacity (AED-4CP)	DPURCH	0.00000	0.00000	
AP 7	Transmission Interconnect (AED-4CP)	DPRODTI	0.00000	0.00000	
AP 8	Production Load Dispatching (12-CP)	DPRODLD	0.00000	0.00000	
AP 9					
AP 10					
AP 11	DEMAND- TRANSMISSION RELATED				
AP 12	Demand Transmission System (AED-4CP)	DTRAN	0.00000	0.00000	
AP 13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	0.00000	0.00000	
AP 14	Transmission Load Dispatching (Average Demand)	DTRANLD	0.00000	0.00000	
AP 15					
AP 16					
AP 17					
AP 18					
AP 19					
AP 20	DEMAND- DISTRIBUTION RELATED				
AP 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.00453	0.00552	
AP 22					
AP 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.00577	0.00704	
AP 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0.00577	0.00704	
AP 25					
AP 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0.00577	0.00704	
AP 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.00000	0.00000	
AP 28					
AP 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.00000	0.00000	
AP 30					
AP 31	Distribution Load Dispatching (NCP)	DDISTLD	0.00000	0.00000	
AP 32					
AP 33	AED-4CP Distribution	AED4CPDIST	0.00000	0.00000	
AP 34					
AP 35					
AP 36					
AP 37					
AP 38					
AP 39					
AP 40					
AP 41					
AP 42					
AP 43					
AP 44					
AP 45					
AP 46					

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
47	ALLOCATION PROPORTIONS TABLE CONTINUED					
48						
49	ENERGY - PRODUCTION RELATED					
50	Energy @ Generation with fuel loss factors (kWh)	ENEFUEL	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with base loss factors (kWh)	ENERGY1	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	0.00000	0.00000	0.00000	0.00000
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	CUSTOMER					
64						
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.37712	0.19579	0.06586
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.52684	0.27353	0.09201
67						
68	902-Meter Reading (Weighted Reads)	CMETRDG	1.00000	0.52684	0.27353	0.09201
69	903-Customer Records & Collections (Wgrd Annual Bills)	CUSTREC	1.00000	0.52684	0.27353	0.09201
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.52684	0.27353	0.09201
71	908-Customer Assistance	CUSTASST	0.00000	0.00000	0.00000	0.00000
72	909-Advertisement	CUSTADVT	0.00000	0.00000	0.00000	0.00000
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000
74						
75						
76	371-Installation on Customer Premises	CUSTPREM	1.00000	0.53710	0.27885	0.09380
77	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000	0.00000	0.00000
78						
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.52864	0.27446	0.09232
80						
81						
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.52684	0.27353	0.09201
83	Number of Bills (Weighted)	CUSTWBILLS	0.00000	0.00000	0.00000	0.00000
84	Number of Customers	CUST	0.00000	0.00000	0.00000	0.00000
85	Number of Customers (Weighted)	CUSTW	0.00000	0.00000	0.00000	0.00000
86						
87						
88						
89						
90						
91						
92						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information		(a) Base Period Information				
SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(a)	(r)
47	ALLOCATION PROPORTIONS TABLE CONTINUED					
48						
49	ENERGY - PRODUCTION RELATED					
50	Energy @ Generation with fuel loss factors (kWh)	ENEFUEL	0.00000	0.00000		
51	Energy @ Generation with base loss factors (kWh)	ENERGY1	0.00000	0.00000		
52	Energy @ Meter (kWh Sales)	ENERGY2	0.00000	0.00000		
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	CUSTOMER					
64						
65	369-Service Investment (Replacement Costs)	CSERVICE	0.00000	0.00000		
66	370-Meters (New Meter Cost)	CMETERS	0.00000	0.00000		
67						
68	902-Meter Reading (Weighted Reads)	CMETRDG	0.00000	0.00000		
69	903-Customer Records & Collections (Wgid Annual Bills)	CUSTREC	0.00000	0.00000		
70	905-Miscellaneous Customer Accounts	CUSTCAM	0.00000	0.00000		
71	908-Customer Assistance	CUSTASST	0.00000	0.00000		
72	909-Advertisement	CUSTADVT	0.00000	0.00000		
73	910-Miscellaneous Customer Service	CUSTCSM	0.00000	1.00000		
74						
75						
76	371-Installation on Customer Premises	CUSTPREM	0.00000	0.00000		
77	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000		
78						
79	Customer Deposits (Number of Customers)	CUSTDEP	0.00000	0.00000		
80						
81						
82	Number of Bills (Annual)	CUSTBILLS	0.00000	0.00000		
83	Number of Bills (Weighted)	CUSTWBILLS	0.00000	0.00000		
84	Number of Customers	CUST	0.00000	0.00000		
85	Number of Customers (Weighted)	CUSTW	0.00000	0.00000		
86						
87						
88						
89						
90						
91						
92						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 93	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 95						
AP 96	Plant					
AP 97	Intangible Plant In Service	INTPLT	1.00000	0.29509	0.19276	0.05918
AP 98	Production Plant In Service	PRODPLT	1.00000	0.20784	0.14411	0.04523
AP 99	Transmission Plant In Service	TRANPLT	1.00000	0.20248	0.14154	0.04389
AP 100	Distribution Plant In Service	DISTPLT	1.00000	0.25215	0.25473	0.05718
AP 101	General Plant In Service	GENLPLT	1.00000	0.25117	0.17740	0.05294
AP 102	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.26294	0.18152	0.05461
AP 103	Total Transmission and Distribution Plant	TDPLT	1.00000	0.22725	0.19800	0.05052
AP 104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.22040	0.17897	0.04865
AP 105	Total Electric Plant In Service	TOTPLT	1.00000	0.22390	0.17918	0.04914
AP 106	Net Electric Plant In Service	NETPLT	1.00000	0.22204	0.18171	0.04902
AP 107	Rate Base	RATEBASE	1.00000	0.22080	0.18170	0.04885
AP 108						
AP 109	Transmission Plant in Service					
AP 110	Account 352	PLT_352	1.00000	0.20239	0.14150	0.04386
AP 111	Account 353	PLT_353	1.00000	0.20264	0.14162	0.04393
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.20239	0.14150	0.04386
AP 113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.20239	0.14150	0.04386
AP 114						
AP 115	Distribution Plant in Service					
AP 116	Acct 360-Land and Land Rights	PLT_360	1.00000	0.22160	0.25785	0.04873
AP 117	Acct 361-Structures & Improvements	PLT_361	1.00000	0.22160	0.25785	0.04873
AP 118	Acct 362-Station Equipment	PLT_362	1.00000	0.22160	0.25785	0.04873
AP 119	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.22811	0.26542	0.05016
AP 120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.22811	0.26542	0.05016
AP 121	Acct 366-Underground Conduit	PLT_366	1.00000	0.22773	0.26497	0.05008
AP 122	Acct 367 - Underground Conductor	PLT_367	1.00000	0.22773	0.26497	0.05008
AP 123	Acct 368-Line Transformers	PLT_368	1.00000	0.28244	0.32864	0.06211
AP 124	Acct 369-Services	PLT_369	1.00000	0.48150	0.24262	0.11055
AP 125	Acct 370-Meters	PLT_370	1.00000	0.35376	0.17972	0.09767
AP 126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000
AP 127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000
AP 128	Distribution Overhead Lines Plant Accrs 364 & 365	OHDIST	1.00000	0.22811	0.26542	0.05016
AP 129	Distribution Underground Lines Plant Accrs 366 & 367	UGDIST	1.00000	0.22773	0.26497	0.05008
AP 130	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000
AP 131						
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	1.00000	0.22160	0.25785	0.04873
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.22160	0.25785	0.04873
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.28244	0.32864	0.06211
AP 135						
AP 136						
AP 137						
AP 138						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	GENERAL SERV. TRANSMISSION 69 TO 115 kV	GENERAL SERV. BACKBONE TRANS. 115kV+	MUNICIPAL & SCHOOL SERVICE	MUNICIPAL & SCHOOL SERVICE
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ALLOCATION PROPORTIONS TABLE CONTINUED									
INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP 93	Plant	INTPLT	0.11819	0.02009	0.15347	0.01191	0.09074	0.00540	0.02341
AP 94	Intangible Plant In Service	PRODPLT	0.15800	0.02570	0.18354	0.02215	0.17407	0.00253	0.03283
AP 95	Production Plant In Service	TRANPLT	0.15705	0.02509	0.18733	0.02292	0.18092	0.00250	0.03224
AP 96	Transmission Plant In Service	DISPLT	0.16272	0.03024	0.14601	0.00042	0.00133	0.00453	0.03834
AP 97	Distribution Plant In Service	GENPLT	0.13326	0.02211	0.17458	0.01414	0.10777	0.00446	0.02681
AP 98	General Plant in Service	INTENLPLT	0.12922	0.02157	0.16892	0.01354	0.10320	0.00471	0.02590
AP 99	Intangible and General Plant in Service	TDPLT	0.15988	0.02766	0.16672	0.01170	0.09135	0.00352	0.03528
AP 100	Total Transmission and Distribution Plant	TDPLT	0.15922	0.02697	0.17266	0.01539	0.12055	0.00317	0.03442
AP 101	Prod, Trans, and Distr Plant in Service	TOTPLT	0.15675	0.02652	0.17235	0.01523	0.11912	0.00329	0.03372
AP 102	Total Electric Plant In Service	NETPLT	0.15802	0.02680	0.17260	0.01473	0.11517	0.00329	0.03414
AP 103	Net Electric Plant In Service	RATEBASE	0.15810	0.02677	0.17360	0.01468	0.11459	0.00333	0.03415
AP 104	Rate Base								
Transmission Plant in Service									
AP 109	Account 352	PLT_352	0.15704	0.02508	0.18740	0.02293	0.18104	0.00250	0.03223
AP 110	Account 353	PLT_353	0.15708	0.02511	0.18721	0.02290	0.18071	0.00250	0.03226
AP 111	Transmission Overhead Accounts 354-356	OHTRAN	0.15704	0.02508	0.18740	0.02293	0.18104	0.00250	0.03223
AP 112	Transmission Underground Accounts 357&358	UGTRAN	0.15704	0.02508	0.18740	0.02293	0.18104	0.00250	0.03223
AP 113									
Distribution Plant in Service									
AP 115	Acct 360-Land and Land Rights	PLT_360	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 116	Acct 361-Structures & Improvements	PLT_361	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 117	Acct 362-Station Equipment	PLT_362	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 118	Acct 363-Towers and Fixtures	PLT_364	0.17442	0.03354	0.19237	0.00000	0.00000	0.00341	0.04222
AP 119	Acct 364-Overhead Conductors & Devices	PLT_365	0.17442	0.03354	0.19237	0.00000	0.00000	0.00341	0.04222
AP 120	Acct 365-Overhead Conductors & Devices	PLT_366	0.17413	0.03349	0.19373	0.00000	0.00000	0.00340	0.04215
AP 121	Acct 366-Underground Conduit	PLT_367	0.17413	0.03349	0.19373	0.00000	0.00000	0.00340	0.04215
AP 122	Acct 367 - Underground Conductor	PLT_368	0.21597	0.04153	0.00000	0.00000	0.00000	0.00422	0.05228
AP 123	Acct 368-Line Transformers	PLT_369	0.12611	0.01299	0.00000	0.00000	0.00000	0.01294	0.01329
AP 124	Acct 369-Services	PLT_370	0.08495	0.01266	0.21322	0.00590	0.01888	0.01041	0.02283
AP 125	Acct 370-Meters	PLT_371	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 126	Acct 371-Inst. on Customer Premises	PLT_372	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 127	Acct 373-Street Lighting / Signal Systems	OHDIST	0.17442	0.03354	0.19237	0.00000	0.00000	0.00341	0.04222
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	UHDIST	0.17413	0.03349	0.19373	0.00000	0.00000	0.00340	0.04215
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.17413	0.03349	0.19373	0.00000	0.00000	0.00340	0.04215
AP 130	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 131									
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.21597	0.04153	0.00000	0.00000	0.00000	0.00422	0.05228
AP 135									
AP 136									
AP 137									
AP 138									

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information								
SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(a)	(b)	(c)	(r)
AP 93	ALL ALLOCATION PROPORTIONS TABLE CONTINUED							
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP 95								
AP 96	Plant							
AP 97	Intangible Plant In Service	INTPLT	0.01201	0.01776				
AP 98	Production Plant In Service	PRODPLT	0.00180	0.00220				
AP 99	Transmission Plant In Service	TRANPLT	0.00182	0.00222				
AP 100	Distribution Plant In Service	DISTPLT	0.03305	0.01930				
AP 101	General Plant In Service	GENLPLT	0.01427	0.02109				
AP 102	Intangible and General Plant in Service	INTGENLPLT	0.01367	0.02020				
AP 103	Total Transmission and Distribution Plant	TDPLT	0.01739	0.01074				
AP 104	Prod. Trans. and Distr Plant in Service	PTDPLT	0.01189	0.00772				
AP 105	Total Electric Plant In Service	TOTPLT	0.01204	0.00875				
AP 106	Net Electric Plant In Service	NETPLT	0.01315	0.00933				
AP 107	Rate Base	RATEBASE	0.01355	0.00990				
AP 108								
AP 109	Transmission Plant in Service							
AP 110	Account 352	PLT_352	0.00182	0.00222				
AP 111	Account 353	PLT_353	0.00182	0.00222				
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	0.00182	0.00222				
AP 113	Transmission Underground Accounts 357&358	UGTRAN	0.00182	0.00222				
AP 114								
AP 115	Distribution Plant in Service							
AP 116	Acct 360-Land and Land Rights	PLT_360	0.00453	0.00552				
AP 117	Acct 361-Structures & Improvements	PLT_361	0.00453	0.00552				
AP 118	Acct 362-Station Equipment	PLT_362	0.00453	0.00552				
AP 119	Acct 364-Towers and Fixtures	PLT_364	0.00466	0.00569				
AP 120	Acct 365-Overhead Conductors & Devices	PLT_365	0.00466	0.00569				
AP 121	Acct 366-Underground Conduit	PLT_366	0.00465	0.00568				
AP 122	Acct 367 - Underground Conductor	PLT_367	0.00465	0.00568				
AP 123	Acct 368-Line Transformers	PLT_368	0.00577	0.00704				
AP 124	Acct 369-Services	PLT_369	0.00000	0.00000				
AP 125	Acct 370-Meters	PLT_370	0.00000	0.00000				
AP 126	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	1.00000				
AP 127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000				
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.00466	0.00569				
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.00465	0.00568				
AP 130	Accounts 371&373	PLT_3713	0.66772	0.33228				
AP 131								
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	0.00453	0.00552				
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.00453	0.00552				
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.00577	0.00704				
AP 135								
AP 136								
AP 137								
AP 138								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 139	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 141						
AP 142	Production Expense					
AP 143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.20784	0.14411	0.04523
AP 144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.15281	0.11934	0.03253
AP 145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.20570	0.14314	0.04474
AP 146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.16255	0.12373	0.03478
AP 147						
AP 148	Transmission Expense					
AP 149	O&M Accounts 561-567	OX_TRAN	1.00000	0.19046	0.13615	0.04113
AP 150	O&M Accounts 569-573	MX_TRAN	1.00000	0.20253	0.14157	0.04390
AP 151	Salaries & Wages Accounts 561-567	SALWAGTM	1.00000	0.17339	0.12850	0.03721
AP 152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.20261	0.14161	0.04392
AP 153						
AP 154	Distribution Expense					
AP 155	Acct 580-Supervision	OX_580	1.00000	0.25084	0.19855	0.06272
AP 156	Acct 581-Load Dispatch	OX_581	1.00000	0.22160	0.25785	0.04873
AP 157	Acct 582-Station Equipment	OX_582	1.00000	0.22160	0.25785	0.04873
AP 158	Acct 583-Overhead Lines	OX_583	1.00000	0.22811	0.26542	0.05016
AP 159	Acct 584-Underground Lines	OX_584	1.00000	0.22773	0.26497	0.05008
AP 160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000
AP 161	Acct 586-Metering	OX_586	1.00000	0.35376	0.17972	0.09767
AP 162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000
AP 163	Acct 588-Miscellaneous	OX_588	1.00000	0.25215	0.25473	0.05718
AP 164	Acct 589-Rents	OX_589	1.00000	0.25215	0.25473	0.05718
AP 165	Acct 590-Supervision	MX_590	1.00000	0.22749	0.26396	0.05009
AP 166	Acct 592-Station Equipment	MX_592	1.00000	0.22160	0.25785	0.04873
AP 167	Acct 593-Overhead Lines	MX_593	1.00000	0.22811	0.26542	0.05016
AP 168	Acct 594-Underground Lines	MX_594	1.00000	0.22773	0.26497	0.05008
AP 169	Acct 595-Transformers	MX_595	1.00000	0.28244	0.32864	0.06211
AP 170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000
AP 171	Acct 597-Metering	MX_597	1.00000	0.35376	0.17972	0.09767
AP 172	Acct 598-Miscellaneous	MX_598	1.00000	0.25215	0.25473	0.05718
AP 173	O&M Accounts 581-589	OX_DIST	1.00000	0.24627	0.20965	0.05990
AP 174	O&M Accounts 591-598	MX_DIST	1.00000	0.22682	0.26358	0.04991
AP 175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.25084	0.19855	0.06272
AP 176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.22749	0.26396	0.05009
AP 177						
AP 178						
AP 179						
AP 180						
AP 181						
AP 182						
AP 183						
AP 184						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

(a) Base Period Information											
SCH LINE	DESCRIPTION			ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSN 115kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE
ID NO.	(a)			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
INTERNALY DEVELOPED ALLOCATION FACTORS											
AP 139	Production Expense			OX_PROD	0.15800	0.02570	0.18354	0.02215	0.17407	0.00253	0.03283
AP 140	O&M Expense Production Operation Accts 502-509			MX_PROD	0.15052	0.01926	0.23352	0.02930	0.22725	0.00235	0.02779
AP 141	O&M Expense Production Maint Accts 511-514			SALWAGPO	0.15771	0.02545	0.18548	0.02243	0.17614	0.00252	0.03264
AP 142	Salaries and Wages Production Operation			SALWAGPM	0.15184	0.02040	0.22466	0.02803	0.21783	0.00238	0.02869
AP 143	Salaries and Wages Production Maintenance										
AP 144	Transmission Expense			OX_TRAN	0.15545	0.02568	0.19840	0.02447	0.19230	0.00247	0.03115
AP 145	O&M Accounts 561-567			MX_TRAN	0.15706	0.02509	0.18729	0.02291	0.18085	0.00250	0.03225
AP 146	O&M Accounts 569-573			SALWAGTO	0.15318	0.02168	0.21414	0.02667	0.20843	0.00241	0.02961
AP 147	Salaries & Wages Accounts 561-567			SALWAGTM	0.15708	0.02510	0.18723	0.02290	0.18075	0.00250	0.03226
AP 148	Salaries & Wages Accounts 569-573										
AP 149	Distribution Expense			OX_580	0.11737	0.02097	0.16675	0.00222	0.00709	0.00578	0.02893
AP 150	Acct 580-Supervision			OX_581	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 151	Acct 581-Load Dispatch			OX_582	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 152	Acct 582-Station Equipment			OX_583	0.17442	0.03354	0.19237	0.00000	0.00000	0.00341	0.04222
AP 153	Acct 583-Overhead Lines			OX_584	0.17413	0.03349	0.19373	0.00000	0.00000	0.00340	0.04215
AP 154	Acct 584-Underground Lines			OX_585	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 155	Acct 585-Street Lighting			OX_586	0.08495	0.01266	0.21322	0.00590	0.01888	0.01041	0.02283
AP 156	Acct 586-Mereting			OX_587	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 157	Acct 587-Customer Installations			OX_588	0.16272	0.03024	0.14601	0.00042	0.00133	0.00453	0.03834
AP 158	Acct 588-Miscellaneous			OX_589	0.16272	0.03024	0.14601	0.00042	0.00133	0.00453	0.03834
AP 159	Acct 589-Rents			MX_590	0.17336	0.03333	0.18943	0.00002	0.00006	0.00342	0.04197
AP 160	Acct 590-Supervision			MX_591	0.16945	0.03259	0.21540	0.00000	0.00000	0.00331	0.04102
AP 161	Acct 591-Station Equipment			MX_592	0.17442	0.03354	0.19237	0.00000	0.00000	0.00341	0.04222
AP 162	Acct 592-Overhead Lines			MX_593	0.17413	0.03349	0.19373	0.00000	0.00000	0.00340	0.04215
AP 163	Acct 593-Underground Lines			MX_594	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 164	Acct 594-Street Lighting			MX_595	0.21597	0.04153	0.00000	0.00000	0.00000	0.00422	0.05228
AP 165	Acct 595-Transformers			MX_596	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 166	Acct 596-Street Lighting			MX_597	0.08495	0.01266	0.21322	0.00590	0.01888	0.01041	0.02283
AP 167	Acct 597-Mereting			MX_598	0.16272	0.03024	0.14601	0.00042	0.00133	0.00453	0.03834
AP 168	Acct 598-Miscellaneous			OX_DIST	0.12723	0.02302	0.15473	0.00165	0.00529	0.00533	0.03079
AP 169	O&M Accounts 581-589			MX_DIST	0.17317	0.03329	0.19278	0.00001	0.00003	0.00340	0.04192
AP 170	O&M Accounts 591-598			SALWAGDO	0.11737	0.02097	0.16675	0.00222	0.00709	0.00578	0.02893
AP 171	Salaries & Wages Accounts 581-589			SALWAGDM	0.17336	0.03333	0.18943	0.00002	0.00006	0.00342	0.04197
AP 172	Salaries & Wages Accounts 591-598										
AP 173											
AP 174											
AP 175											
AP 176											
AP 177											
AP 178											

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information		DESCRIPTION (a)	ALLOCATION BASIS (b)	STREET LIGHTING SERVICE (a)	AREA LIGHTING SERVICE (c)	(d)	(e)
SCH LINE ID NO.	NO.						
AP 139	139	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 140	140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 141	141						
AP 142	142	Production Expense					
AP 143	143	O&M Expense Production Operation Accts 502-509	OX_PROD	0.00180	0.00220		
AP 144	144	O&M Expense Production Maint Accts 511-514	MX_PROD	0.00241	0.00293		
AP 145	145	Salaries and Wages Production Operation	SALWAGPO	0.00183	0.00223		
AP 146	146	Salaries and Wages Production Maintenance	SALWAGPM	0.00230	0.00281		
AP 147	147						
AP 148	148	Transmission Expense					
AP 149	149	O&M Accounts 561-567	OX_TRAN	0.00196	0.00239		
AP 150	150	O&M Accounts 569-573	MX_TRAN	0.00182	0.00222		
AP 151	151	Salaries & Wages Accounts 561-567	SALWAGTO	0.00215	0.00263		
AP 152	152	Salaries & Wages Accounts 569-573	SALWAGTM	0.00182	0.00222		
AP 153	153						
AP 154	154	Distribution Expense					
AP 155	155	Acct 580-Supervision	OX_580	0.05400	0.08477		
AP 156	156	Acct 581-Load Dispatch	OX_581	0.00453	0.00552		
AP 157	157	Acct 582-Station Equipment	OX_582	0.00453	0.00552		
AP 158	158	Acct 583-Overhead Lines	OX_583	0.00466	0.00569		
AP 159	159	Acct 584-Underground Lines	OX_584	0.00465	0.00568		
AP 160	160	Acct 585-Street Lighting	OX_585	1.00000	0.00000		
AP 161	161	Acct 586-Meiering	OX_586	0.00000	0.00000		
AP 162	162	Acct 587-Customer Installations	OX_587	0.00000	1.00000		
AP 163	163	Acct 588-Miscellaneous	OX_588	0.03305	0.01930		
AP 164	164	Acct 589-Rents	OX_589	0.03305	0.01930		
AP 165	165	Acct 590-Supervision	MX_590	0.01123	0.00564		
AP 166	166	Acct 592-Station Equipment	MX_592	0.00453	0.00552		
AP 167	167	Acct 593-Overhead Lines	MX_593	0.00466	0.00569		
AP 168	168	Acct 594-Underground Lines	MX_594	0.00465	0.00568		
AP 169	169	Acct 595-Transformers	MX_595	0.00577	0.00704		
AP 170	170	Acct 596-Street Lighting	MX_596	1.00000	0.00000		
AP 171	171	Acct 597-Meiering	MX_597	0.00000	0.00000		
AP 172	172	Acct 598-Miscellaneous	MX_598	0.03305	0.01930		
AP 173	173	O&M Accounts 581-589	OX_DIST	0.06491	0.07123		
AP 174	174	O&M Accounts 591-598	MX_DIST	0.00945	0.00565		
AP 175	175	Salaries & Wages Accounts 581-589	SALWAGDO	0.05400	0.08477		
AP 176	176	Salaries & Wages Accounts 591-598	SALWAGDM	0.01123	0.00564		
AP 177	177						
AP 178	178						
AP 179	179						
AP 180	180						
AP 181	181						
AP 182	182						
AP 183	183						
AP 184	184						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 187						
AP 188	Customer Accounting Expense					
AP 189	Account 902	OX_902	1.00000	0.37712	0.19579	0.06586
AP 190	Account 903	OX_903	1.00000	0.52684	0.27353	0.09201
AP 191	Account 904	OX_904	1.00000	0.17223	0.12322	0.03154
AP 192	Accounts 902 & 903	OX_902_3	1.00000	0.46213	0.23993	0.08071
AP 193	O&M Accounts 902-905	OX_CA	1.00000	0.38835	0.21023	0.06819
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.45219	0.23477	0.07897
AP 195						
AP 196	Customer Service Expense					
AP 197	Account 908	OX_908	1.00000	0.52684	0.27353	0.09201
AP 198	Account 909	OX_909	1.00000	0.52684	0.27353	0.09201
AP 199	Account 910	OX_910	0.00000	0.00000	0.00000	0.00000
AP 200	O&M Accounts 908-910	OX_CS	1.00000	0.52684	0.27353	0.09201
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.52684	0.27353	0.09201
AP 202						
AP 203	Total Customer Operations Expense	OMXCUST	1.00000	0.41057	0.22034	0.07201
AP 204						
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.23781	0.17273	0.05105
AP 206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.23781	0.17273	0.05105
AP 207						
AP 208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.21503	0.15865	0.04589
AP 209						
AP 210	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.20555	0.14308	0.04470
AP 211						
AP 212						
AP 213	Electric Plant in Service - Production Demand	DPROD				
AP 214	Electric Plant in Service - Transmission Interconnect	DPRODTI				
AP 215	Electric Plant in Service - Production Energy	ENERGY1				
AP 216						
AP 217						
AP 218						
AP 219						
AP 220						
AP 221						
AP 222						
AP 223						
AP 224						
AP 225						
AP 226						
AP 227						
AP 228						
AP 229						
AP 230						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information						
SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	STREET LIGHTING SERVICE (a)	AREA LIGHTING SERVICE (c)	(d)	(e)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 187						
AP 188	Customer Accounting Expense					
AP 189	Account 902	OX_902	0.00000	0.00000		
AP 190	Account 903	OX_903	0.00000	0.00000		
AP 191	Account 904	OX_904	0.00595	0.00690		
AP 192	Accounts 902 & 903	OX_902_3	0.00000	0.00000		
AP 193	O&M Accounts 902-905	OX_CA	0.00151	0.00176		
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	0.00000	0.00000		
AP 195						
AP 196	Customer Service Expense					
AP 197	Account908	OX_908	0.00000	0.00000		
AP 198	Account909	OX_909	0.00000	0.00000		
AP 199	Account910	OX_910	0.00000	0.00000		
AP 200	O&M Accounts 908-910	OX_CS	0.00000	0.00000		
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	0.00000	0.00000		
AP 202						
AP 203	Total Customer Operations Expense	OMXCUST	0.00126	0.00147		
AP 204						
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.01496	0.02211		
AP 206	Total Salaries and Wages Expense	SALWAGES	0.01496	0.02211		
AP 207						
AP 208	Total O&M less Fuel and Purchased Power	OMXFPP	0.01007	0.01237		
AP 209						
AP 210	Impact of Production Tax Deduction	PRODTAXD	0.00183	0.00223		
AP 211						
AP 212						
AP 213	Electric Plant in Service - Production Demand	DPROD				
AP 214	Electric Plant in Service - Transmission Interconnect	DPRODTI				
AP 215	Electric Plant in Service - Production Energy	ENERGY1				
AP 216						
AP 217						
AP 218						
AP 219						
AP 220						
AP 221						
AP 222						
AP 223						
AP 224						
AP 225						
AP 226						
AP 227						
AP 228						
AP 229						
AP 230						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
REVENUES AND BILLING DETERMINANTS						
AP 231	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.17223	0.12322	0.03154
AP 232						
AP 233						
AP 234						
AP 235	Sales of Electricity Revenue - Claimed	SREVRNM	1.00000	1.00000	0.00000	0.00000
AP 236	Residential Service Sales Revenue	SREVRSHNM	1.00000	0.00000	1.00000	0.00000
AP 237	Residential with Space Heating Service Sales Revenue	SREVSGSNM	1.00000	0.00000	0.00000	1.00000
AP 238	Small General Service Sales Revenue	SREVSGNM	1.00000	0.00000	0.00000	0.00000
AP 239	Secondary General Service Sales Revenue	SREVRINRM	1.00000	0.00000	0.00000	0.00000
AP 240	Irrigation Service Sales Revenue	SREVPGNM	1.00000	0.00000	0.00000	0.00000
AP 241	Primary General Service	SREVLGSTM	1.00000	0.00000	0.00000	0.00000
AP 242	Large General Service Transmission Sales Revenue	SREVLGSTM	1.00000	0.00000	0.00000	0.00000
AP 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	1.00000	0.00000	0.00000	0.00000
AP 244	Small Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000	0.00000
AP 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000	0.00000
AP 246	Street Lighting Service Sales Revenue	SREVLTMNM	1.00000	0.00000	0.00000	0.00000
AP 247	Area Lighting Service Sales Revenue	SREVALTMNM	1.00000	0.00000	0.00000	0.00000
AP 248						
AP 249						
AP 250	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.17557	0.14102	0.03763
AP 251						
AP 252						
AP 253						
AP 254						
PRESENT REVENUES FROM SALES INPUT						
AP 255	Total Sales of Electricity Revenues		1.00000	0.17223	0.12322	0.03154
AP 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.17223	0.12322	0.03154
AP 257						
AP 258						
AP 259						
AP 260						
AP 261						
AP 262						
AP 263						
AP 264						
AP 265						
AP 266						
AP 267						
AP 268						
AP 269						
AP 270						
AP 271						
AP 272						
AP 273						
AP 274						
AP 275						
AP 276						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

PRESENT REVENUES FROM SALES INPUT

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(a) Base Period Information							
SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)	(q)	(r)
REVENUES AND BILLING DETERMINANTS							
AP 231	Sales of Electricity Revenue - Present	SALESREV	0.00595	0.00690			
AP 232							
AP 233	Sales of Electricity Revenue - Claimed	SREVRNM	0.00000	0.00000			
AP 234	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0.00000	0.00000			
AP 235	Small General Service Sales Revenue	SREVSGSNM	0.00000	0.00000			
AP 236	Secondary General Service Sales Revenue	SREVSGNM	0.00000	0.00000			
AP 237	Irrigation Service Sales Revenue	SREVIRNM	0.00000	0.00000			
AP 238	Primary General Service	SREVPGNM	0.00000	0.00000			
AP 239	Large General Service Transmission Sales Revenue	SREVLGSTM	0.00000	0.00000			
AP 240	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	0.00000	0.00000			
AP 241	Small Municipal & School Service Sales Revenue	SREVMSNM	0.00000	0.00000			
AP 242	Large Municipal & School Service Sales Revenue	SREVMSNM	0.00000	0.00000			
AP 243	Street Lighting Service Sales Revenue	SREVLTMNM	1.00000	0.00000			
AP 244	Area Lighting Service Sales Revenue	SREVALTMNM	0.00000	1.00000			
AP 245							
AP 246							
AP 247							
AP 248							
AP 249							
AP 250	Claimed Rate Sales Revenue	CLAIMREV	0.00761	0.00764			
AP 251							
AP 252							
AP 253							
AP 254							
PRESENT REVENUES FROM SALES INPUT							
AP 255	Total Sales of Electricity Revenues		0.00595	0.00690			
AP 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		0.00595	0.00690			
AP 257							
AP 258							
AP 259							
AP 260							
AP 261							
AP 262							
AP 263							
AP 264							
AP 265							
AP 266							
AP 267							
AP 268							
AP 269							
AP 270							
AP 271							
AP 272							
AP 273							
AP 274							
AP 275							
AP 276							

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
1	ALLOCATION FACTOR INPUT TABLE					
2	DEMAND					
3						
4	DEMAND - PRODUCTION RELATED					
5	Demand Production (AED-4CP)	DPROD	100.00%	18.33%	12.78%	4.28%
6	Purchased Capacity (AED-4CP)	DPURCH	100.00%	18.33%	12.78%	4.28%
7	Transmission Interconnect (AED-4CP)	DPRODTI	100.00%	18.33%	12.78%	4.28%
8	Production Load Dispatching (12-CP)	DPRODLD	970,734	149,921	137,014	33,430
9						
10						
11	DEMAND - TRANSMISSION RELATED					
12	Demand Transmission System (AED-4CP)	DTRAN	100.00%	18.43%	12.83%	4.30%
13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	100.00%	18.43%	12.83%	4.30%
14	Transmission Load Dispatching (Average Demand)	DTRANLD	788,986	79,180	68,297	22,267
15						
16						
17						
18						
19						
20	DEMAND - DISTRIBUTION RELATED					
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,056,627	224,109	219,181	51,904
22						
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,056,627	224,109	219,181	51,904
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,056,627	224,109	219,181	51,904
25						
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	756,113	224,109	219,181	51,904
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	756,113	224,109	219,181	51,904
28						
29	Demand Distribution Line Transformers (NCP)	DDISTSILT	756,113	224,109	219,181	51,904
30						
31	Distribution Load Dispatching (NCP)	DDISTLD	1,056,627	224,109	219,181	51,904
32						
33	AED-4CP Distribution	AED4CPDIST	100.00%	24.27%	16.90%	5.67%
34						
35						
36	Demand allocation factor reference					
37	ICF-4 - Allocation Model - test year, p183					
38						
39						
40						
41						
42						
43						
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SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	ID NO.	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSN 115kV+	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
AF	1	ALLOCATION FACTOR INPUTS TABLE							
AF	2	<u>DEMAND</u>							
AF	3								
AF	4	<u>DEMAND - PRODUCTION RELATED</u>							
AF	5	Demand Production (AED-4CP)	DPROD	13.26%	2.55%	21.27%	4.15%	20.06%	0.22%
AF	6	Purchased Capacity (AED-4CP)	DPURCH	13.26%	2.55%	21.27%	4.15%	20.06%	0.22%
AF	7	Transmission Interconnect (AED-4CP)	DPRODTI	13.26%	2.55%	21.27%	4.15%	20.06%	0.22%
AF	8	Production Load Dispatching (12-CP)	DPRODL	106,952	13,181	232,253	47,854	225,466	2,123
AF	9								
AF	10								
AF	11	<u>DEMAND - TRANSMISSION RELATED</u>							
AF	12	Demand Transmission System (AED-4CP)	DTRAN	13.29%	2.57%	21.17%	4.12%	19.95%	0.22%
AF	13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	13.29%	2.57%	21.17%	4.12%	19.95%	0.22%
AF	14	Transmission Load Dispatching (Average Demand)	DTRANL	86,754	10,434	229,153	48,161	223,414	1,712
AF	15								
AF	16								
AF	17								
AF	18								
AF	19								
AF	20	<u>DEMAND - DISTRIBUTION RELATED</u>							
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	160,484	44,999	300,514	0	0	3,771
AF	22								
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	160,484	44,999	300,514	0	0	3,771
AF	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	160,484	44,999	300,514	0	0	3,771
AF	25								
AF	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	160,484	44,999	0	0	0	3,771
AF	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	160,484	44,999	0	0	0	3,771
AF	28								
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	160,484	44,999	0	0	0	3,771
AF	30								
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	160,484	44,999	300,514	0	0	3,771
AF	32								
AF	33	AED-4CP Distribution	AED4CPDIST	17,50%	3.38%	27.89%	0.00%	0.00%	0.29%
AF	34								
AF	35								
AF	36	Demand allocation factor reference							
AF	37	ICF-4 - Allocation Model - test year, p183							
AF	38								
AF	39								
AF	40								
AF	41								
AF	42								
AF	43								
AF	44								
AF	45								
AF	46								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(g)
(a)						
AF 1	ALLOCATION FACTOR Inputs TABLE					
AF 2	<u>DEMAND</u>					
AF 3						
AF 4	<u>DEMAND - PRODUCTION RELATED</u>					
AF 5	Demand Production (AED-4CP)	DPROD	2.78%	0.14%	0.18%	
AF 6	Purchased Capacity (AED-4CP)	DPURCH	2.78%	0.14%	0.18%	
AF 7	Transmission Interconnect (AED-4CP)	DPRODTI	2.78%	0.14%	0.18%	
AF 8	Production Load Dispatching (12-CP)	DPRODLD	21,239	588	714	
AF 9						
AF 10						
AF 11	<u>DEMAND - TRANSMISSION RELATED</u>					
AF 12	Demand Transmission System (AED-4CP)	DTRAN	2.79%	0.14%	0.17%	
AF 13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD				
AF 14	Transmission Load Dispatching (Average Demand)	DTRANLTD	15,818	1,719	2,077	
AF 15						
AF 16						
AF 17						
AF 18						
AF 19						
AF 20	<u>DEMAND - DISTRIBUTION RELATED</u>					
AF 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	42,650	4,076	4,939	
AF 22						
AF 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	42,650	4,076	4,939	
AF 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	42,650	4,076	4,939	
AF 25						
AF 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	42,650	4,076	4,939	
AF 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	42,650	4,076	4,939	
AF 28						
AF 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	42,650	4,076	4,939	
AF 30						
AF 31	Distribution Load Dispatching (NCP)	DDISTLTD	42,650	4,076	4,939	
AF 32						
AF 33	AED-4CP Distribution	AED4CPDIST	3.68%	0.19%	0.23%	
AF 34						
AF 35						
AF 36	Demand allocation factor reference					
AF 37	ICF-4 - Allocation Model - test year, p183					
AF 38						
AF 39						
AF 40						
AF 41						
AF 42						
AF 43						
AF 44						
AF 45						
AF 46						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
47	ALLOCATION FACTOR TABLE CONTINUED					
48						
49	ENERGY - PRODUCTION RELATED					
50	Energy @ Generation with fuel loss factors (kWh)	ENEFUEL	6,911,515,439	692,727,033	597,516,489	194,805,922
51	Energy @ Generation with base loss factors (kWh)	ENERGY1	6,911,515,439	693,618,325	598,285,279	195,056,567
52	Energy @ Meter (kWh Sales)	ENERGY2	6,397,319,061	618,257,111	533,281,943	173,863,789
53						
54	Energy allocation factor reference					
55	ICF-4 - Allocation Model - test year, p183					
56						
57						
58						
59						
60						
61						
62						
63	CUSTOMER					
64						
65	369-Service Investment (Replacement Costs)	CSERVICE	25,496,484	12,235,614	5,959,517	2,865,862
66	370-Meters (New Meter Cost)	CMETERS	22,435,878	7,865,785	3,862,684	2,215,369
67						
68	902-Meter Reading (Weighted Reads)	CMETRDG	1,888,402	708,286	358,152	140,098
69	903-Customer Records & Collections (Wgrd Annual Bills)	CUSTREC	1,340,716	708,286	358,152	140,098
70	905-Miscellaneous Customer Accounts	CUSTCAM	1,340,716	708,286	358,152	140,098
71	908-Customer Assistance	CUSTASST	1,340,716	708,286	358,152	140,098
72	909-Advisement	CUSTADVT	1,340,716	708,286	358,152	140,098
73	910-Miscellaneous Customer Service	CUSTCSM	1,340,716	708,286	358,152	140,098
74						
75						
76	371-Installation on Customer Premises	CUSTPREM	1	0	0	0
77	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0
78						
79	Customer Deposits (Number of Customers)	CUSTDEP	109,603	59,024	29,846	11,675
80						
81						
82	Number of Bills (Annual)	CUSTBILLS	1,336,155	708,286	358,152	140,098
83	Number of Bills (Weighted)	CUSTWBILLS	1,340,716	708,286	358,152	140,098
84	Number of Customers	CUST	111,346	59,024	29,846	11,675
85	Number of Customers (Weighted)	CUSTW	111,726	59,024	29,846	11,675
86						
87	Customer allocation factor reference					
88	ICF-4 - Customer-Related Allocator Development, p2.5.7					
89						
90						
91						
92						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	ID NO.	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSM 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANS 115kV+	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
AF	47	ALLOCATION FACTOR TABLE CONTINUED							
AF	48								
AF	49	ENERGY - PRODUCTION RELATED							
AF	50	Energy @ Generation with fuel loss factors (kWh)	ENERFUEL	761,478,111	91,581,538	2,007,381,699	421,888,661	1,957,110,694	14,975,120
AF	51	Energy @ Generation with base loss factors (kWh)	ENERGY1	759,963,666	91,399,399	2,007,381,699	421,888,661	1,957,110,694	14,994,388
AF	52	Energy @ Meter (kWh Sales)	ENERGY2	679,617,273	81,736,289	1,826,115,951	408,445,099	1,909,082,009	13,365,257
AF	53								
AF	54	Energy allocation factor reference							
AF	55	ICF-4 - Allocation Model - test year, p183							
AF	56								
AF	57								
AF	58								
AF	59								
AF	60								
AF	61								
AF	62								
AF	63	CUSTOMER							
AF	64								
AF	65	369-Service Investment (Replacement Costs)	CSERVICE	3,436,673	334,854	0	0	0	321,112
AF	66	370-Meters (New Meter Cost)	CMETERS	2,025,756	285,770	4,887,593	122,618	429,163	225,962
AF	67								
AF	68	902-Meter Reading (Weighted Reads)	CMETRDG	237,155	77,104	344,711	438	1,532	14,674
AF	69	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	39,001	12,680	57,402	927	3,245	14,674
AF	70	905-Miscellaneous Customer Accounts	CUSTCAM	39,001	12,680	57,402	927	3,245	14,674
AF	71	908-Customer Assistance	CUSTASST	39,001	12,680	57,402	927	3,245	14,674
AF	72	909-Advertisement	CUSTADVT	39,001	12,680	57,402	927	3,245	14,674
AF	73	910-Miscellaneous Customer Service	CUSTCSM	39,001	12,680	57,402	927	3,245	14,674
AF	74								
AF	75								
AF	76	371-Installation on Customer Premises	CUSTPREM	0	0	0	0	0	0
AF	77	373-Street Lighting & Signal Systems	CLIGHT	0	0	0	0	0	0
AF	78								
AF	79	Customer Deposits (Number of Customers)	CUSTDEP	3,250	1,057	4,724	6	21	0
AF	80								
AF	81								
AF	82	Number of Bills (Annual)	CUSTBILLS	39,001	12,680	56,689	72	252	14,674
AF	83	Number of Bills (Weighted)	CUSTWBILLS	39,001	12,680	57,402	927	3,245	14,674
AF	84	Number of Customers	CUST	3,250	1,057	4,724	6	21	1,223
AF	85	Number of Customers (Weighted)	CUSTW	3,250	1,057	4,783	77	270	1,223
AF	86								
AF	87	Customer allocation factor reference							
AF	88	ICF-4 - Customer-Related Allocator Development, p2,5,7							
AF	89								
AF	90								
AF	91								
AF	92								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	DESCRIPTION	ALLOCATION BASIS	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	
ID NO.	(a)	(b)	(m)	(n)	(o)	(g)
AF 47	ALLOCATION FACTOR TABLE CONTINUED					
AF 48						
AF 49	ENERGY - PRODUCTION RELATED					
AF 50	Energy @ Generation with fuel loss factors (kWh)	ENERFUEL	138,843,683	15,038,139	18,168,351	
AF 51	Energy @ Generation with base loss factors (kWh)	ENERGY1	138,567,547	15,057,488	18,191,728	
AF 52	Energy @ Meter (kWh Sales)	ENERGY2	123,917,633	13,421,501	16,215,207	
AF 53						
AF 54	Energy allocation factor reference					
AF 55	ICF-4 - Allocation Model - test year, p183					
AF 56						
AF 57						
AF 58						
AF 59						
AF 60						
AF 61						
AF 62						
AF 63	CUSTOMER					
AF 64						
AF 65	369-Service Investment (Replacement Costs)	CSERVICE	342,850	0	0	
AF 66	370-Meters (New Meter Cost)	CMETERS	515,179	0	0	
AF 67						
AF 68	902-Meter Reading (Weighted Reads)	CMETRDG	6,251	0	0	
AF 69	903-Customer Records & Collections (Wgid Annual Bills)	CUSTREC	6,251	0	0	
AF 70	905-Miscellaneous Customer Accounts	CUSTCAM	6,251	0	0	
AF 71	908-Customer Assistance	CUSTASST	6,251	0	0	
AF 72	909-Advertisement	CUSTADVT	6,251	0	0	
AF 73	910-Miscellaneous Customer Service	CUSTCSM	6,251	0	0	
AF 74						
AF 75						
AF 76	371-Installation on Customer Premises	CUSTPREM	0	0	1	
AF 77	373-Street Lighting & Signal Systems	CLIGHT	0	1	0	
AF 78						
AF 79	Customer Deposits (Number of Customers)	CUSTDEP	0	0	0	
AF 80						
AF 81						
AF 82	Number of Bills (Annual)	CUSTBILLS	6,251	0	0	
AF 83	Number of Bills (Weighted)	CUSTWBILLS	6,251	0	0	
AF 84	Number of Customers	CUST	521	0	0	
AF 85	Number of Customers (Weighted)	CUSTW	521	0	0	
AF 86						
AF 87	Customer allocation factor reference					
AF 88	ICF-4 - Customer-Related Allocator Development, p2,5,7					
AF 89						
AF 90						
AF 91						
AF 92						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE
(a)		(b)	(c)	(d)	(e)	(f)
AF 93	ALLOCATION FACTOR TABLE CONTINUED					
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 95						
AF 96	Plant					
AF 97	Intangible Plant In Service	INTPLT	40,790,084	10,436,446	6,681,627	2,351,816
AF 98	Production Plant In Service	PRODPLT	459,091,759	84,129,513	58,671,235	19,664,927
AF 99	Transmission Plant In Service	TRANPLT	478,951,991	88,264,744	61,455,972	20,603,027
AF 100	Distribution Plant In Service	DISTPLT	394,224,882	96,498,434	84,447,182	22,809,454
AF 101	General Plant In Service	GENPLT	92,321,048	21,071,356	14,153,492	4,884,123
AF 102	Intangible and General Plant In Service	INTGENPLT	133,111,132	31,507,802	20,835,119	7,235,938
AF 103	Total Transmission and Distribution Plant	TDPLT	873,176,873	184,763,178	145,903,154	43,412,481
AF 104	Prod, Trans, and Distr Plant in Service	PTDPLT	1,332,268,632	268,892,690	204,574,389	63,077,408
AF 105	Total Electric Plant In Service	TOTPLT	1,465,379,764	300,400,492	225,409,507	70,313,346
AF 106	Net Electric Plant In Service	NETPLT	956,832,102	195,552,489	148,902,975	45,923,318
AF 107	Rate Base	RATEBASE	777,855,380	158,188,488	120,766,134	37,225,469
AF 108						
AF 109	Transmission Plant in Service					
AF 110	Account 352	PLT_352	11,924,273	2,197,666	1,530,131	512,976
AF 111	Account 353	PLT_353	173,434,462	31,957,293	22,251,749	7,459,824
AF 112	Transmission Overhead Accounts 354-356	OHTRAN	267,283,143	49,260,782	34,297,960	11,498,379
AF 113	Transmission Underground Accounts 357&358	UGTRAN	176,312	32,495	22,624	7,585
AF 114						
AF 115	Distribution Plant in Service					
AF 116	Acct 360-Land and Land Rights	PLT_360	4,777,499	1,013,302	991,020	234,681
AF 117	Acct 361-Structures & Improvements	PLT_361	3,600,189	763,596	746,805	176,849
AF 118	Acct 362-Station Equipment	PLT_362	93,372,617	19,804,223	19,368,738	4,586,662
AF 119	Acct 364-Towers and Fixtures	PLT_364	75,772,119	16,754,113	16,385,699	3,880,256
AF 120	Acct 365-Overhead Conductors & Devices	PLT_365	79,792,213	17,643,004	17,255,043	4,086,123
AF 121	Acct 366-Underground Conduit	PLT_366	6,698,640	1,477,599	1,445,107	342,212
AF 122	Acct 367 - Underground Conductor	PLT_367	9,252,944	2,041,032	1,996,151	472,703
AF 123	Acct 368-Line Transformers	PLT_368	56,365,834	16,706,638	16,339,268	3,869,261
AF 124	Acct 369-Services	PLT_369	24,399,366	11,709,114	5,703,078	2,742,544
AF 125	Acct 370-Meters	PLT_370	24,489,646	8,585,815	4,216,272	2,418,162
AF 126	Acct 371-Inst. on Customer Premises	PLT_371	5,005,389	0	0	0
AF 127	Acct 373-Street Lighting / Signal Systems	PLT_373	10,698,426	0	0	0
AF 128	Distribution Overhead Lines Plant Accrs 364 & 365	OHDIST	155,564,332	34,397,117	33,640,743	7,966,379
AF 129	Distribution Underground Lines Plant Accrs 366 & 367	UGDIST	15,951,584	3,518,630	3,441,257	814,916
AF 130	Accounts 371&373	PLT_3713	15,703,815	0	0	0
AF 131						
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	101,750,305	21,581,121	21,106,563	4,998,192
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	153,277,909	32,510,065	31,795,186	7,529,338
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	18,238,007	5,405,682	5,286,814	1,251,957
AF 135						
AF 136	Internal allocation factor reference					
AF 137	ICF-2, p55-62					
AF 138						

SOUTHWESTERN PUBLIC SERVICE COMPANY

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(b) Future Test Year Information

SCH LINE	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV 69 TO 115 kv TRANSM	LARGE GENERAL SERV BACKBONE 115kv+ TRANSM	SMALL MUNICIPAL & SCHOOL SERVICE
ID NO.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
AF 93	ALLOCATION FACTOR TABLE CONTINUED							
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF 95								
AF 96	Plant							
AF 97	Intangible Plant In Service	INTPLT	4,382,366	921,332	7,820,981	1,023,722	4,850,403	196,201
AF 98	Production Plant In Service	PRODPLT	60,862,688	11,708,933	97,658,859	19,046,334	92,080,353	1,022,861
AF 99	Transmission Plant In Service	TRANPLT	63,630,865	12,288,909	101,418,725	19,753,319	95,569,721	1,067,460
AF 100	Distribution Plant In Service	DISTPLT	60,069,137	15,933,288	77,867,201	133,842	468,449	1,836,131
AF 101	General Plant in Service	GENPLT	10,646,202	2,207,040	19,089,586	2,549,850	12,081,830	386,681
AF 102	Intangible and General Plant in Service	INTGENPLT	15,028,568	3,128,372	26,910,567	3,573,571	16,932,233	582,882
AF 103	Total Transmission and Distribution Plant	TOTPLT	123,700,002	28,222,197	179,285,926	19,887,161	96,038,169	2,903,591
AF 104	Prod, Trans, and Distr Plant in Service	PTDPLT	184,562,690	39,931,129	276,944,785	38,933,496	188,118,522	3,926,452
AF 105	Total Electric Plant In Service	TOTPLT	199,591,258	43,059,501	303,855,352	42,507,067	205,050,755	4,509,334
AF 106	Net Electric Plant In Service	NETPLT	131,813,130	28,733,869	199,049,679	26,770,194	129,141,113	2,950,739
AF 107	Rate Base	RATEBASE	107,149,556	23,338,042	162,587,478	21,759,513	104,880,405	2,422,687
AF 108								
AF 109	Transmission Plant in Service							
AF 110	Account 352	PLT_352	1,584,239	305,978	2,524,817	491,749	2,379,187	26,576
AF 111	Account 353	PLT_353	23,040,308	4,449,305	36,729,167	7,153,976	34,611,433	386,537
AF 112	Transmission Overhead Accounts 354-356	OHTRAN	35,510,800	6,858,507	56,593,900	11,022,582	53,329,584	595,708
AF 113	Transmission Underground Accounts 357&358	UGTRAN	23,425	4,524	37,332	7,271	35,179	393
AF 114								
AF 115	Distribution Plant in Service							
AF 116	Acct 360-Land and Land Rights	PLT_360	725,623	203,461	1,358,762	0	0	17,050
AF 117	Acct 361-Structures & Improvements	PLT_361	546,809	153,323	1,023,924	0	0	12,848
AF 118	Acct 362-Station Equipment	PLT_362	14,181,758	3,976,493	26,555,969	0	0	333,223
AF 119	Acct 364-Towers and Fixtures	PLT_364	11,997,581	3,364,061	19,246,110	0	0	281,903
AF 120	Acct 365-Overhead Conductors & Devices	PLT_365	12,634,114	3,542,541	20,267,213	0	0	296,859
AF 121	Acct 366-Underground Conduit	PLT_366	1,058,105	296,687	1,713,431	0	0	24,862
AF 122	Acct 367 - Underground Conductor	PLT_367	1,461,578	409,819	2,366,792	0	0	34,342
AF 123	Acct 368-Line Transformers	PLT_368	11,963,584	3,354,528	0	0	0	281,104
AF 124	Acct 369-Services	PLT_369	3,288,792	320,446	0	0	0	307,295
AF 125	Acct 370-Meters	PLT_370	2,211,192	311,929	5,335,000	133,842	468,449	246,646
AF 126	Acct 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	0
AF 127	Acct 373-Street Lighting / Signal Systems	PLT_373	0	0	0	0	0	0
AF 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	24,631,695	6,906,602	39,513,323	0	0	578,761
AF 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	2,519,683	706,506	4,080,223	0	0	59,204
AF 130	Accounts 371&373	PLT_3713	0	0	0	0	0	0
AF 131								
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	15,454,190	4,333,276	28,938,655	0	0	363,121
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	23,280,382	6,527,701	43,593,546	0	0	547,010
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	3,870,996	1,085,408	0	0	0	90,955
AF 135								
AF 136	Internal allocation factor reference							
AF 137	ICF-2, p55-62							
AF 138								

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(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)	(q)	(r)
AF 93	ALLOCATION FACTOR TABLE CONTINUED							
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF 95								
AF 96	Plant							
AF 97	Intangible Plant In Service	INTPLT	922,452	483,566	719,173			
AF 98	Production Plant In Service	PRODPLT	12,776,381	665,568	804,107			
AF 99	Transmission Plant In Service	TRANPLT	13,375,624	690,001	833,625			
AF 100	Distribution Plant In Service	DISTPLT	15,392,578	12,084,248	6,684,937			
AF 101	General Plant in Service	GENPLT	2,254,564	1,204,685	1,791,641			
AF 102	Intangible and General Plant in Service	INTGENPLT	3,177,016	1,688,251	2,510,814			
AF 103	Total Transmission and Distribution Plant	TDPLT	28,768,202	12,774,249	7,518,563			
AF 104	Prod, Trans, and Distr Plant in Service	PTDPLT	41,544,583	13,439,816	8,322,670			
AF 105	Total Electric Plant In Service	TOTPLT	44,721,599	15,128,067	10,833,483			
AF 106	Net Electric Plant In Service	NETPLT	29,754,838	10,766,017	7,473,741			
AF 107	Rate Base	RATEBASE	24,188,527	8,944,300	6,404,780			
AF 108								
AF 109	Transmission Plant in Service							
AF 110	Account 352	PLT_352	333,024	17,177	20,753			
AF 111	Account 353	PLT_353	4,843,060	249,897	301,914			
AF 112	Transmission Overhead Accounts 354-356	OHTRAN	7,464,745	385,026	465,170			
AF 113	Transmission Underground Accounts 357&358	UGTRAN	4,924	254	307			
AF 114								
AF 115	Distribution Plant in Service							
AF 116	Acct 360-Land and Land Rights	PLT_360	192,840	18,428	22,333			
AF 117	Acct 361-Structures & Improvements	PLT_361	145,318	13,887	16,830			
AF 118	Acct 362-Station Equipment	PLT_362	3,768,904	360,156	436,491			
AF 119	Acct 364-Towers and Fixtures	PLT_364	3,188,443	304,687	369,266			
AF 120	Acct 365-Overhead Conductors & Devices	PLT_365	3,357,606	320,852	388,857			
AF 121	Acct 366-Underground Conduit	PLT_366	281,199	26,871	32,567			
AF 122	Acct 367 - Underground Conductor	PLT_367	388,425	37,118	44,985			
AF 123	Acct 368-Line Transformers	PLT_368	3,179,408	303,824	368,219			
AF 124	Acct 369-Services	PLT_369	328,097	0	0			
AF 125	Acct 370-Meters	PLT_370	562,338	0	0			
AF 126	Acct 371-Inst. on Customer Premises	PLT_371	0	0	5,005,389			
AF 127	Acct 373-Street Lighting / Signal Systems	PLT_373	0	10,698,426	0			
AF 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	6,546,049	625,539	758,123			
AF 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	669,624	63,989	77,552			
AF 130	Accounts 371&373	PLT_3713	0	10,698,426	5,005,389			
AF 131								
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	4,107,062	392,470	475,654			
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	6,186,928	591,222	716,532			
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1,028,745	98,307	119,143			
AF 135								
AF 136	Internal allocation factor reference							
AF 137	ICF-2, p55-62							
AF 138								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE
(a)		(b)	(c)	(d)	(e)	(f)
AF 139	ALLOCATION FACTOR TABLE CONTINUED					
AF 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 141						
AF 142	Production Expense					
AF 143	O&M Expense Production Operation Accts 502-509	OX_PROD	9,238,908	1,693,049	1,180,719	395,743
AF 144	O&M Expense Production Maint Accts 511-514	MX_PROD	12,354,888	1,607,133	1,252,158	413,414
AF 145	Salaries and Wages Production Operation	SALWAGPO	4,834,218	875,833	612,808	205,300
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	5,193,468	724,151	550,520	182,345
AF 147						
AF 148	Transmission Expense					
AF 149	O&M Accounts 561-567	OX_TRAN	3,531,088	595,415	425,568	142,145
AF 150	O&M Accounts 569-573	MX_TRAN	918,521	169,264	117,855	39,511
AF 151	Salaries & Wages Accounts 561-567	SALWAGTM	2,194,135	337,293	248,180	82,564
AF 152	Salaries & Wages Accounts 569-573		332,592	61,285	42,673	14,306
AF 153						
AF 154	Distribution Expense					
AF 155	Acct 580-Supervision	OX_580	1,203,286	294,977	207,174	76,203
AF 156	Acct 581-Load Dispatch	OX_581	411,842	87,351	85,430	20,231
AF 157	Acct 582-Station Equipment	OX_582	361,777	76,732	75,045	17,771
AF 158	Acct 583-Overhead Lines	OX_583	(130,856)	(28,934)	(28,298)	(6,701)
AF 159	Acct 584-Underground Lines	OX_584	128,058	28,247	27,626	6,542
AF 160	Acct 585-Street Lighting	OX_585	314,864	0	0	0
AF 161	Acct 586-Metering	OX_586	1,616,924	566,877	278,379	159,659
AF 162	Acct 587-Customer Installations	OX_587	407,847	0	0	0
AF 163	Acct 588-Miscellaneous	OX_588	3,580,118	876,342	766,900	207,142
AF 164	Acct 589-Rents	OX_589	668,394	163,610	143,177	38,673
AF 165	Acct 590-Supervision	OX_590	99,821	22,028	21,490	5,107
AF 166	Acct 592-Station Equipment	MX_592	974,803	206,755	202,208	47,884
AF 167	Acct 593-Overhead Lines	MX_593	3,026,026	669,090	654,377	154,961
AF 168	Acct 594-Underground Lines	MX_594	83,436	18,404	18,000	4,262
AF 169	Acct 595-Transformers	MX_595	86,259	25,567	25,005	5,921
AF 170	Acct 596-Street Lighting	MX_596	20,106	0	0	0
AF 171	Acct 597-Metering	MX_597	5,692	1,996	980	562
AF 172	Acct 598-Miscellaneous	MX_598	2,657	650	569	154
AF 173	O&M Accounts 581-589	OX_DIST	7,358,968	1,770,225	1,348,259	443,316
AF 174	O&M Accounts 591-598	MX_DIST	4,198,979	922,462	901,139	213,745
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	4,976,597	1,219,979	856,838	315,163
AF 176	Salaries & Wages Accounts 591-598		1,680,148	370,772	361,704	85,965
AF 177						
AF 178	Internal allocation factor reference					
AF 179	ICF-2, p55-62					
AF 180						
AF 181						
AF 182						
AF 183						
AF 184						

SCH LINE	DESCRIPTION	ALLOCATION	GENERAL	IRRIGATION	GENERAL	TRANSMISSION	BACKBONE	SCHOOL
ID	NO.	BASIS	SERVICE	SERVICE	SERVICE	69 TO 115 KV	TRANSM 115KV+	SERVICE
(a)								
INTERNALY DEVELOPED ALLOCATION FACTORS								
(b)								
(c)								
(d)								
(e)								
(f)								
(g)								
(h)								
(i)								
(j)								
(k)								
(l)								
AF	139	AF	AF	AF	AF	AF	AF	AF
AF	140	AF	AF	AF	AF	AF	AF	AF
AF	141	AF	AF	AF	AF	AF	AF	AF
AF	142	AF	AF	AF	AF	AF	AF	AF
AF	143	AF	AF	AF	AF	AF	AF	AF
AF	144	AF	AF	AF	AF	AF	AF	AF
AF	145	AF	AF	AF	AF	AF	AF	AF
AF	146	AF	AF	AF	AF	AF	AF	AF
AF	147	AF	AF	AF	AF	AF	AF	AF
AF	148	AF	AF	AF	AF	AF	AF	AF
AF	149	AF	AF	AF	AF	AF	AF	AF
AF	150	AF	AF	AF	AF	AF	AF	AF
AF	151	AF	AF	AF	AF	AF	AF	AF
AF	152	AF	AF	AF	AF	AF	AF	AF
AF	153	AF	AF	AF	AF	AF	AF	AF
AF	154	AF	AF	AF	AF	AF	AF	AF
AF	155	AF	AF	AF	AF	AF	AF	AF
AF	156	AF	AF	AF	AF	AF	AF	AF
AF	157	AF	AF	AF	AF	AF	AF	AF
AF	158	AF	AF	AF	AF	AF	AF	AF
AF	159	AF	AF	AF	AF	AF	AF	AF
AF	160	AF	AF	AF	AF	AF	AF	AF
AF	161	AF	AF	AF	AF	AF	AF	AF
AF	162	AF	AF	AF	AF	AF	AF	AF
AF	163	AF	AF	AF	AF	AF	AF	AF
AF	164	AF	AF	AF	AF	AF	AF	AF
AF	165	AF	AF	AF	AF	AF	AF	AF
AF	166	AF	AF	AF	AF	AF	AF	AF
AF	167	AF	AF	AF	AF	AF	AF	AF
AF	168	AF	AF	AF	AF	AF	AF	AF
AF	169	AF	AF	AF	AF	AF	AF	AF
AF	170	AF	AF	AF	AF	AF	AF	AF
AF	171	AF	AF	AF	AF	AF	AF	AF
AF	172	AF	AF	AF	AF	AF	AF	AF
AF	173	AF	AF	AF	AF	AF	AF	AF
AF	174	AF	AF	AF	AF	AF	AF	AF
AF	175	AF	AF	AF	AF	AF	AF	AF
AF	176	AF	AF	AF	AF	AF	AF	AF
AF	177	AF	AF	AF	AF	AF	AF	AF
AF	178	AF	AF	AF	AF	AF	AF	AF
AF	179	AF	AF	AF	AF	AF	AF	AF
AF	180	AF	AF	AF	AF	AF	AF	AF
AF	181	AF	AF	AF	AF	AF	AF	AF
AF	182	AF	AF	AF	AF	AF	AF	AF
AF	183	AF	AF	AF	AF	AF	AF	AF
AF	184	AF	AF	AF	AF	AF	AF	AF

SCH LINE ID NO.	DESCRIPTION	ALLOCATION		SCHOOL SERVICE	LIGHTING SERVICE		LIGHTING SERVICE	(r)
		(a)	(b)		(m)	(n)		
(a)								
ALLOCATION FACTOR TABLE CONTINUED								
INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF 139								
AF 140								
AF 141								
Production Expense								
AF 142								
AF 143								
AF 144								
AF 145								
AF 146								
AF 147								
Transmission Expense								
AF 148								
AF 149								
AF 150								
AF 151								
AF 152								
AF 153								
Distribution Expense								
AF 154								
AF 155								
AF 156								
AF 157								
AF 158								
AF 159								
AF 160								
AF 161								
AF 162								
AF 163								
AF 164								
AF 165								
AF 166								
AF 167								
AF 168								
AF 169								
AF 170								
AF 171								
AF 172								
AF 173								
AF 174								
AF 175								
AF 176								
AF 177								
Internal allocation factor reference								
AF 178								
AF 179								
AF 180								
AF 181								
AF 182								
AF 183								
AF 184								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AF 185	ALLOCATION FACTOR TABLE CONTINUED					
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 187						
AF 188	Customer Accounting Expense					
AF 189	Account 902	OX_902	1,582,997	593,737	300,229	117,440
AF 190	Account 903	OX_903	2,082,158	1,099,982	556,217	217,575
AF 191	Account 904	OX_904	1,220,332	180,109	128,783	43,042
AF 192	Accounts 902 & 903	OX_902_3	3,665,155	1,693,719	856,446	335,015
AF 193	O&M Accounts 902-905	OX_CA	4,885,487	1,873,828	985,230	378,058
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	1,820,992	822,888	416,102	162,766
AF 195						
AF 196	Customer Service Expense					
AF 197	Account 908	OX_908	789,376	417,019	210,870	82,486
AF 198	Account 909	OX_909	108,091	57,103	28,875	11,295
AF 199	Account 910	OX_910	0	0	0	0
AF 200	O&M Accounts 908-910	OX_CS	897,467	474,122	239,745	93,781
AF 201	Salaries & Wages Accounts 908-910	SALWAGCS	659,769	348,549	176,247	68,942
AF 202						
AF 203	Total Customer Operations Expense	OMXCUST	5,891,336	2,400,727	1,251,661	482,277
AF 204						
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	22,736,895	4,944,249	3,392,520	1,160,664
AF 206	Total Salaries and Wages Expense	SALWAGES	36,505,895	7,938,385	5,446,961	1,863,538
AF 207						
AF 208	Total O&M less Fuel and Purchased Power	OMXFPP	122,639,324	23,725,731	16,789,018	5,593,380
AF 209						
AF 210	Impact of Production Tax Deduction	PRODTAXD	526,425,839	95,020,797	66,556,230	22,293,926
AF 211						
AF 212						
AF 213	Electric Plant in Service - Production Demand	DPROD	502,104,223	92,011,635	64,168,163	21,507,341
AF 214	Electric Plant in Service - Transmission Interconnect	DPRODTI	6,855,883	1,256,355	876,171	293,668
AF 215	Electric Plant in Service - Production Energy	ENERGY1	17,465,734	1,752,807	1,511,896	492,917
AF 216						
AF 217	Internal allocation factor reference					
AF 218	ICF-2, p55-62					
AF 219						
AF 220						
AF 221						
AF 222						
AF 223						
AF 224						
AF 225						
AF 226						
AF 227						
AF 228						
AF 229						
AF 230						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	ID NO.	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSM 69 TO 115 kv	LARGE GENERAL SERV BACKBONE TRANS 115kv+	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
AF 185	AF 186	AF 187	AF 188	AF 189	AF 190	AF 191	AF 192	AF 193	AF 194
AF 195	AF 196	AF 197	AF 198	AF 199	AF 200	AF 201	AF 202	AF 203	AF 204
AF 205	AF 206	AF 207	AF 208	AF 209	AF 210	AF 211	AF 212	AF 213	AF 214
AF 215	AF 216	AF 217	AF 218	AF 219	AF 220	AF 221	AF 222	AF 223	AF 224
AF 225	AF 226	AF 227	AF 228	AF 229	AF 230				
INTERNALY DEVELOPED ALLOCATION FACTORS									
Customer Accounting Expense									
			OX_902	198,801	64,634	288,962	367	1,285	12,301
			OX_903	60,569	19,692	89,146	1,440	5,040	22,789
			OX_904	155,124	19,816	331,110	58,822	260,328	3,112
			OX_902_3	259,370	84,326	378,108	1,807	6,325	35,090
			OX_CA	414,494	104,142	709,219	60,629	266,652	38,202
			SALWAGCA	140,590	45,709	204,837	842	2,947	17,048
Customer Service Expense									
			OX_908	22,963	7,466	33,796	546	1,911	8,640
			OX_909	3,144	1,022	4,628	75	262	1,183
			OX_910	0	0	0	0	0	0
			OX_CS	26,107	8,488	38,424	621	2,172	9,823
			SALWAGCS	19,192	6,240	28,247	456	1,597	7,221
			OMXCUST	446,834	114,656	756,724	61,287	268,954	48,707
			SALWAGXAG	2,691,924	555,263	4,834,910	650,373	3,081,683	89,713
			SALWAGES	4,322,098	891,519	7,762,833	1,044,225	4,947,888	144,041
			OMXFPP	15,205,379	2,963,902	27,027,178	4,432,873	21,101,323	381,164
			PRODTAXD	69,394,297	13,211,773	113,339,697	22,181,355	107,028,195	1,171,860
			DPROD	66,564,934	12,805,946	106,808,551	20,830,792	100,707,393	1,118,693
			DPRODTI	908,898	174,856	1,458,396	284,430	1,375,089	15,275
			ENERGY1	1,920,465	230,971	5,072,751	1,066,133	4,945,713	37,892
Internal allocation factor reference									
			ICF-2, p55-62						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	DESCRIPTION	ALLOCATION BASIS	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(g)
ID NO.	(a)	(b)	(m)	(n)	(o)	(p)
AF 185	ALLOCATION FACTOR TABLE CONTINUED					
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 187						
AF 188	Customer Accounting Expense					
AF 189	Account 902	OX_902	5,240	0	0	
AF 190	Account 903	OX_903	9,708	0	0	
AF 191	Account 904	OX_904	27,207	6,001	6,878	
AF 192	Accounts 902 & 903	OX_902_3	14,948	0	0	
AF 193	O&M Accounts 902-905	OX_CA	42,155	6,001	6,878	
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	7,262	0	0	
AF 195						
AF 196	Customer Service Expense					
AF 197	Account 908	OX_908	3,680	0	0	
AF 198	Account 909	OX_909	504	0	0	
AF 199	Account 910	OX_910	0	0	0	
AF 200	O&M Accounts 908-910	OX_CS	4,184	0	0	
AF 201	Salaries & Wages Accounts 908-910	SALWAGCS	3,076	0	0	
AF 202						
AF 203	Total Customer Operations Expense	OMXCUST	46,630	6,001	6,878	
AF 204						
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	571,294	307,291	457,012	
AF 206	Total Salaries and Wages Expense	SALWAGES	917,258	493,381	733,770	
AF 207						
AF 208	Total O&M less Fuel and Purchased Power	OMXFPP	3,186,107	1,007,806	1,225,462	
AF 209						
AF 210	Impact of Production Tax Deduction	PRODTAXD	14,514,369	775,915	937,423	
AF 211						
AF 212						
AF 213	Electric Plant in Service - Production Demand	DPROD	13,973,405	727,925	879,444	
AF 214	Electric Plant in Service - Transmission Interconnect	DPRODTI	190,797	9,939	12,008	
AF 215	Electric Plant in Service - Production Energy	ENERGY1	350,167	38,051	45,971	
AF 216						
AF 217	Internal allocation factor reference					
AF 218	ICF-2, p55-62					
AF 219						
AF 220						
AF 221						
AF 222						
AF 223						
AF 224						
AF 225						
AF 226						
AF 227						
AF 228						
AF 229						
AF 230						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
REVENUES AND BILLING DETERMINANTS						
AF 231	REVENUES AND BILLING DETERMINANTS					
AF 232						
AF 233	Sales of Electricity Revenue - Present	SALESREV	417,918,431	61,680,639	44,103,547	14,740,348
AF 234						
AF 235	Sales of Electricity Revenue - Claimed	SREVRNM	66,950,394	66,950,394	0	0
AF 236	Residential Service Sales Revenue	SREVRSHNM	51,310,779	0	51,310,779	0
AF 237	Residential with Space Heating Service Sales Revenue	SREVGSHNM	16,535,121	0	0	16,535,121
AF 238	Small General Service Sales Revenue	SREVGSHNM	51,173,942	0	0	0
AF 239	Secondary General Service Sales Revenue	SREVRNM	8,980,217	0	0	0
AF 240	Irrigation Service Sales Revenue	SREVRNM	102,773,970	0	0	0
AF 241	Primary General Service	SREVRNM	18,278,994	0	0	0
AF 242	Large General Service Transmission Sales Revenue	SREVLGSHNM	85,945,536	0	0	0
AF 243	Large General Service Backbone Transmission Sales Rev	SREVLGSHNM	1,159,213	0	0	0
AF 244	Small Municipal & School Service Sales Revenue	SREVLMSNM	10,489,565	0	0	0
AF 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	2,888,594	0	0	0
AF 246	Street Lighting Service Sales Revenue	SREVLGSHNM	2,833,782	0	0	0
AF 247	Area Lighting Service Sales Revenue	SREVLGSHNM	419,320,107			
AF 248						
AF 249						
AF 250	Claimed Rate Sales Revenue	CLAIMREV	419,320,107	66,950,394	51,310,779	16,535,121
AF 251						
AF 252						
AF 253						
AF 254						
AF 255	Total Sales of Electricity Revenues		417,918,431	61,680,639	44,103,547	14,740,348
AF 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		417,918,431	61,680,639	44,103,547	14,740,348
AF 257						
AF 258						
AF 259						
AF 260						
AF 261	Number of Customer Bills		1,336,155	708,286	358,152	140,098
AF 262	Annual kWh Sales @ Meter		6,397,319,061	618,257,111	533,281,943	173,863,789
AF 263	Annual kWh - Billed		10,377,191	0	0	0
AF 264						
AF 265						
AF 266	RATE OF RETURN					
AF 267	Rate of Return (Equalized)		8.10%	8.10%	8.10%	8.10%
AF 268						
AF 269						
AF 270						
AF 271	PROPOSED REVENUES FROM SALES INPUT					
AF 272	Annual kWh Sales - Proposed		6,397,319,061	618,257,111	533,281,943	173,863,789
AF 273	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		419,320,105	65,168,097	47,188,494	15,510,376
AF 274						
AF 275	Internal allocation factor reference					
AF 276	ICF-2, p55-62					

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SECONDARY GENERAL SERVICE (c)	IRRIGATION SERVICE (d)	PRIMARY GENERAL SERVICE (e)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (f)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (g)	SMALL MUNICIPAL & SCHOOL SERVICE (h)
AF 231	REVENUES AND BILLING DETERMINANTS							
AF 232		SALESREV	53,124,246	6,786,080	113,392,960	20,144,329	89,152,561	1,065,835
AF 233	Sales of Electricity Revenue - Present							
AF 234								
AF 235	Sales of Electricity Revenue - Claimed							
AF 236	Residential Service Sales Revenue	SREVRNM	0	0	0	0	0	0
AF 237	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0	0	0
AF 238	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0	0	0
AF 239	Secondary General Service Sales Revenue	SREVSGNM	51,173,942	0	0	0	0	0
AF 240	Irrigation Service Sales Revenue	SREVIRNM	0	8,980,217	0	0	0	0
AF 241	Primary General Service	SREVPGNM	0	0	102,773,970	0	0	0
AF 242	Large General Service Transmission Sales Revenue	SREVLGSTM	0	0	0	18,278,994	0	0
AF 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	0	0	0	0	85,945,536	0
AF 244	Small Municipal & School Service Sales Revenue	SREVLMSNM	0	0	0	0	0	1,159,213
AF 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0
AF 246	Street Lighting Service Sales Revenue	SREVLTCNM	0	0	0	0	0	0
AF 247	Area Lighting Service Sales Revenue	SREVALTCNM	0	0	0	0	0	0
AF 248								
AF 249								
AF 250	Claimed Rate Sales Revenue	CLAIMREV	51,173,942	8,980,217	102,773,970	18,278,994	85,945,536	1,159,213
AF 251								
AF 252								
AF 253	PRESENT REVENUES FROM SALES INPUT							
AF 254								
AF 255	Total Sales of Electricity Revenues		53,124,246	6,786,080	113,392,960	20,144,329	89,152,561	1,065,835
AF 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		53,124,246	6,786,080	113,392,960	20,144,329	89,152,561	1,065,835
AF 257								
AF 258								
AF 259								
AF 260	BILLING DETERMINANT INPUTS							
AF 261	Number of Customer Bills		39,001	12,680	56,689	72	252	14,674
AF 262	Annual kWh Sales @ Meter		679,617,273	81,736,289	1,826,115,951	408,445,099	1,909,082,009	13,365,257
AF 263	Annual kW - Billed		1,959,189	344,786	3,702,112	744,595	3,159,527	0
AF 264								
AF 265								
AF 266	RATE OF RETURN							
AF 267	Rate of Return (Equalized)		8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
AF 268								
AF 269								
AF 270	PROPOSED REVENUES FROM SALES INPUT							
AF 271	Annual kWh Sales - Proposed		679,617,273	81,736,289	1,826,115,951	408,445,099	1,909,082,009	13,365,257
AF 272	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		52,370,177	7,122,301	111,077,561	19,380,062	85,853,968	1,112,890
AF 273								
AF 274	Internal allocation factor reference							
AF 275	ICF-2, p55-62							
AF 276								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)	(q)	(r)
AF 231	REVENUES AND BILLING DETERMINANTS							
AF 232								
AF 233	Sales of Electricity Revenue - Present	SALESREV	9,317,410	2,055,022	2,355,454			
AF 234								
AF 235	Sales of Electricity Revenue - Claimed							
AF 236	Residential Service Sales Revenue	SREVRNM	0	0	0			
AF 237	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0			
AF 238	Small General Service Sales Revenue	SREVSGSNM	0	0	0			
AF 239	Secondary General Service Sales Revenue	SREVSGNM	0	0	0			
AF 240	Irrigation Service Sales Revenue	SREVIRNM	0	0	0			
AF 241	Primary General Service	SREVPGNM	0	0	0			
AF 242	Large General Service Transmission Sales Revenue	SREVLGSTM	0	0	0			
AF 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTNM	0	0	0			
AF 244	Small Municipal & School Service Sales Revenue	SREVLMSNM	0	0	0			
AF 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	10,489,565	0	0			
AF 246	Street Lighting Service Sales Revenue	SREVLTCNM	0	2,888,594	0			
AF 247	Area Lighting Service Sales Revenue	SREVALTCNM	0	0	2,833,782			
AF 248								
AF 249								
AF 250	Claimed Rate Sales Revenue	CLAIMREV	10,489,565	2,888,594	2,833,782			
AF 251								
AF 252								
AF 253	PRESENT REVENUES FROM SALES INPUT							
AF 254								
AF 255	Total Sales of Electricity Revenues		9,317,410	2,055,022	2,355,454			
AF 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		9,317,410	2,055,022	2,355,454			
AF 257								
AF 258								
AF 259								
AF 260	BILLING DETERMINANT INPUTS							
AF 261	Number of Customer Bills		6,251	-	-			
AF 262	Annual kWh Sales @ Meter		123,917,633	13,421,501	16,215,207			
AF 263	Annual kW - Billed		466,983	0	0			
AF 264								
AF 265								
AF 266	RATE OF RETURN							
AF 267	Rate of Return (Equalized)		8.10%	8.10%	8.10%			
AF 268								
AF 269								
AF 270	PROPOSED REVENUES FROM SALES INPUT							
AF 271	Annual kWh Sales - Proposed		123,917,633	13,421,501	16,215,207			
AF 272	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		9,652,160	2,279,573	2,604,446			
AF 273								
AF 274	Internal allocation factor reference							
AF 275	ICF-2, p55-62							
AF 276								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 1	Allocation Factors					
AP 2	<u>DEMAND</u>					
AP 3						
AP 4	<u>DEMAND - PRODUCTION RELATED</u>					
AP 5	Demand Production (AED-4CP)	DPROD	1.00000	0.18325	0.12780	0.04283
AP 6	Purchased Capacity (AED-4CP)	DPURCH	1.00000	0.18325	0.12780	0.04283
AP 7	Transmission Interconnect (AED-4CP)	DPRODTI	1.00000	0.18325	0.12780	0.04283
AP 8	Production Load Dispatching (12-CP)	DPRODLD	1.00000	0.15444	0.14114	0.03444
AP 9						
AP 10						
AP 11	<u>DEMAND - TRANSMISSION RELATED</u>					
AP 12	Demand Transmission System (AED-4CP)	DTRAN	1.00000	0.18430	0.12832	0.04302
AP 13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	1.00000	0.18430	0.12832	0.04302
AP 14	Transmission Load Dispatching (Average Demand)	DTRANLD	1.00000	0.10036	0.08656	0.02822
AP 15						
AP 16						
AP 17						
AP 18						
AP 19						
AP 20	<u>DEMAND - DISTRIBUTION RELATED</u>					
AP 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.21210	0.20743	0.04912
AP 22						
AP 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.21210	0.20743	0.04912
AP 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.21210	0.20743	0.04912
AP 25						
AP 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.29640	0.28988	0.06865
AP 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.29640	0.28988	0.06865
AP 28						
AP 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.29640	0.28988	0.06865
AP 30						
AP 31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.21210	0.20743	0.04912
AP 32						
AP 33	AED-4CP Distribution	AED4CPDIST	1.00000	0.24275	0.16901	0.05666
AP 34						
AP 35						
AP 36						
AP 37						
AP 38						
AP 39						
AP 40						
AP 41						
AP 42						
AP 43						
AP 44						
AP 45						
AP 46						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	ID NO.	DESCRIPTION	ALLOCATION BASIS	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSN 115kV+	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
AP	1	Allocation Factors							
AP	2	<u>DEMAND</u>							
AP	3								
AP	4	<u>DEMAND - PRODUCTION RELATED</u>							
AP	5	Demand Production (AED-4CP)	DPROD	0.13257	0.02550	0.21272	0.04149	0.20057	0.00223
AP	6	Purchased Capacity (AED-4CP)	DPURCH	0.13257	0.02550	0.21272	0.04149	0.20057	0.00223
AP	7	Transmission Interconnect (AED-4CP)	DPRODTI	0.13257	0.02550	0.21272	0.04149	0.20057	0.00223
AP	8	Production Load Dispatching (12-CP)	DPRODLD	0.11018	0.01358	0.23925	0.04930	0.23226	0.00219
AP	9								
AP	10								
AP	11	<u>DEMAND - TRANSMISSION RELATED</u>							
AP	12	Demand Transmission System (AED-4CP)	DTRAN	0.13286	0.02566	0.21174	0.04124	0.19952	0.00223
AP	13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	0.13286	0.02566	0.21174	0.04124	0.19952	0.00223
AP	14	Transmission Load Dispatching (Average Demand)	DTRANLTD	0.10996	0.01322	0.29044	0.06104	0.28317	0.00217
AP	15								
AP	16								
AP	17								
AP	18								
AP	19								
AP	20	<u>DEMAND - DISTRIBUTION RELATED</u>							
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357
AP	22								
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357
AP	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357
AP	25								
AP	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0.21225	0.05951	0.00000	0.00000	0.00000	0.00499
AP	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.21225	0.05951	0.00000	0.00000	0.00000	0.00499
AP	28								
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.21225	0.05951	0.00000	0.00000	0.00000	0.00499
AP	30								
AP	31	Distribution Load Dispatching (NCP)	DDISTLTD	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357
AP	32								
AP	33	AED-4CP Distribution	AED4CPDIST	0.17499	0.03380	0.27888	0.00000	0.00000	0.00294
AP	34								
AP	35								
AP	36								
AP	37								
AP	38								
AP	39								
AP	40								
AP	41								
AP	42								
AP	43								
AP	44								
AP	45								
AP	46								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)	(q)	(r)
AP 1	Allocation Factors							
AP 2	<u>DEMAND</u>							
AP 3								
AP 4	<u>DEMAND - PRODUCTION RELATED</u>							
AP 5	Demand Production (AED-4CP)	DPROD	0.02783	0.00145	0.00175			
AP 6	Purchased Capacity (AED-4CP)	DPURCH	0.02783	0.00145	0.00175			
AP 7	Transmission Interconnect (AED-4CP)	DPRODTI	0.02783	0.00145	0.00175			
AP 8	Production Load Dispatching (12-CP)	DPRODLD	0.02188	0.00061	0.00074			
AP 9								
AP 10								
AP 11	<u>DEMAND - TRANSMISSION RELATED</u>							
AP 12	Demand Transmission System (AED-4CP)	DTRAN	0.02793	0.00144	0.00174			
AP 13	Demand Transmission Radial Lines (AED-4CP)	DTRANRAD	0.02793	0.00144	0.00174			
AP 14	Transmission Load Dispatching (Average Demand)	DTRANLD	0.02005	0.00218	0.00263			
AP 15								
AP 16								
AP 17								
AP 18								
AP 19								
AP 20	<u>DEMAND - DISTRIBUTION RELATED</u>							
AP 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.04036	0.00386	0.00467			
AP 22								
AP 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.04036	0.00386	0.00467			
AP 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0.04036	0.00386	0.00467			
AP 25								
AP 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0.05641	0.00539	0.00653			
AP 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.05641	0.00539	0.00653			
AP 28								
AP 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.05641	0.00539	0.00653			
AP 30								
AP 31	Distribution Load Dispatching (NCP)	DDISTLD	0.04036	0.00386	0.00467			
AP 32								
AP 33	AED-4CP Distribution	AED4CPDIST	0.03678	0.00190	0.00229			
AP 34								
AP 35								
AP 36								
AP 37								
AP 38								
AP 39								
AP 40								
AP 41								
AP 42								
AP 43								
AP 44								
AP 45								
AP 46								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
47	ALLOCATION PROPORTIONS TABLE CONTINUED					
48						
49	ENERGY - PRODUCTION RELATED					
50	Energy @ Generation with fuel loss factors (kWh)	ENEFUEL	1.00000	0.10023	0.08645	0.02819
51	Energy @ Generation with base loss factors (kWh)	ENERGY1	1.00000	0.10036	0.08656	0.02822
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.09664	0.08336	0.02718
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	CUSTOMER					
64						
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.47989	0.23374	0.11240
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.35059	0.17217	0.09874
67						
68	902-Meter Reading (Weighted Reads)	CMETRDG	1.00000	0.37507	0.18966	0.07419
69	903-Customer Records & Collections (Wgrd Annual Bills)	CUSTREC	1.00000	0.52829	0.26713	0.10449
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.52829	0.26713	0.10449
71	908-Customer Assistance	CUSTASST	1.00000	0.52829	0.26713	0.10449
72	909-Advisement	CUSTADVT	1.00000	0.52829	0.26713	0.10449
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.52829	0.26713	0.10449
74						
75						
76	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000
77	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000
78						
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.53853	0.27231	0.10652
80						
81						
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.53009	0.26805	0.10485
83	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.52829	0.26713	0.10449
84	Number of Customers	CUST	1.00000	0.53009	0.26805	0.10485
85	Number of Customers (Weighted)	CUSTW	1.00000	0.52829	0.26713	0.10449
86						
87						
88						
89						
90						
91						
92						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERVICE	IRRIGATION SERVICE	PROPERTY GENERAL SERVICE	TRANSMISSION 69 TO 115 kV	BACKBONE TRANSM I15kV+	SCHOOL SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ALLOCATION PROPORTIONS TABLE CONTINUED								
AP 47	ENERGY - PRODUCTION RELATED							
AP 48	Energy @ Generation with fuel loss factors (kW/h)	ENEFUEL	0.11018	0.01325	0.29044	0.06104	0.28317	0.00217
AP 49	Energy @ Generation with base loss factors (kW/h)	ENERGY1	0.10996	0.01322	0.29044	0.06104	0.28317	0.00217
AP 50	Energy @ Meter (kW/h Sales)	ENERGY2	0.10623	0.01278	0.28545	0.06385	0.29842	0.00209
AP 51								
AP 52								
AP 53								
AP 54								
AP 55								
AP 56								
AP 57								
AP 58								
AP 59								
AP 60								
AP 61								
AP 62								
AP 63	CUSTOMER							
AP 64								
AP 65	369-Service Investment (Replacement Costs)	CSERVICE	0.13479	0.01313	0.00000	0.00000	0.00000	0.01259
AP 66	370-Meters (New Meter Cost)	CMETERS	0.09029	0.01274	0.21785	0.00547	0.01913	0.01007
AP 67								
AP 68	902-Meter Reading (Weighted Reads)	CMETRDG	0.12559	0.04083	0.18254	0.00023	0.00081	0.00777
AP 69	903-Customer Records & Collections (Wgid Annual Bills)	CUSTREC	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 70	905-Miscellaneous Customer Accounts	CUSTCAM	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 71	908-Customer Assistance	CUSTAASST	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 72	909-Advertisement	CUSTADVT	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 73	910-Miscellaneous Customer Service	CUSTCSM	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 74								
AP 75								
AP 76	371-Installation on Customer Premises	CUSTPREM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 77	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 78								
AP 79	Customer Deposits (Number of Customers)	CUSTDEP	0.02965	0.00964	0.04310	0.00005	0.00019	0.00000
AP 80								
AP 81								
AP 82	Number of Bills (Annual)	CUSTBILL	0.02919	0.00949	0.04243	0.00005	0.00019	0.01098
AP 83	Number of Bills (Weighted)	CUSTWBILLS	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 84	Number of Customers	CUST	0.02919	0.00949	0.04243	0.00005	0.00019	0.01098
AP 85	Number of Customers (Weighted)	CUSTW	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 86								
AP 87								
AP 88								
AP 89								
AP 90								
AP 91								
AP 92								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION	ALLOCATION PROPORTIONS TABLE CONTINUED				
		(a)	(b)	(m)	(n)	(o)
				LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE
				(m)	(n)	(o)
AP 47	ENERGY - PRODUCTION RELATED					
AP 48	ENERGY @ Generation with fuel loss factors (kWh)					
AP 49	ENERGY @ Generation with base loss factors (kWh)					
AP 50	ENERGY @ Meter (kWh Sales)					
AP 51		ENERGUEL		0.02009	0.00218	0.00263
AP 52		ENERGY1		0.02005	0.00218	0.00263
AP 53		ENERGY2		0.01937	0.00210	0.00253
AP 54						
AP 55						
AP 56						
AP 57						
AP 58						
AP 59						
AP 60						
AP 61						
AP 62						
AP 63	CUSTOMER					
AP 64	369-Service Investment (Replacement Costs)					
AP 65	370-Meters (New Meter Cost)					
AP 66		CSERVICE		0.01345	0.00000	0.00000
AP 67		CMETERS		0.02296	0.00000	0.00000
AP 68	902-Meter Reading (Weighted Reads)					
AP 69	903-Customer Records & Collections (Wgid Annual Bills)					
AP 70	905-Miscellaneous Customer Accounts					
AP 71	908-Customer Assistance					
AP 72	909-Advertisement					
AP 73	910-Miscellaneous Customer Service					
AP 74		CMETRDG		0.00331	0.00000	0.00000
AP 75		CUSTREC		0.00466	0.00000	0.00000
AP 76		CUSTCAM		0.00466	0.00000	0.00000
AP 77		CUSTASST		0.00466	0.00000	0.00000
AP 78		CUSTADVT		0.00466	0.00000	0.00000
AP 79		CUSTCSM		0.00466	0.00000	0.00000
AP 80						
AP 81		CUSTPREM		0.00000	0.00000	1.00000
AP 82		CLIGHT		0.00000	1.00000	0.00000
AP 83	Customer Deposits (Number of Customers)			0.00000	0.00000	0.00000
AP 84		CUSTDEP				
AP 85	Number of Bills (Annual)					
AP 86	Number of Bills (Weighted)					
AP 87	Number of Customers					
AP 88	Number of Customers (Weighted)					
AP 89		CUSTBILLS		0.00468	0.00000	0.00000
AP 90		CUSTWBILLS		0.00466	0.00000	0.00000
AP 91		CUST		0.00468	0.00000	0.00000
AP 92		CUSTW		0.00466	0.00000	0.00000

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Allocation Factors Used to Assign Items of Plant
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(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
93	ALLOCATION PROPORTIONS TABLE CONTINUED					
94	INTERNALLY DEVELOPED ALLOCATION FACTORS					
95						
96	Plant					
97	Intangible Plant In Service	INTPLT	1.00000	0.25586	0.16381	0.05766
98	Production Plant In Service	PRODPLT	1.00000	0.18325	0.12780	0.04283
99	Transmission Plant In Service	TRANPLT	1.00000	0.18429	0.12831	0.04302
100	Distribution Plant In Service	DISTPLT	1.00000	0.24478	0.21421	0.05786
101	General Plant In Service	GENPLT	1.00000	0.22824	0.15331	0.05290
102	Intangible and General Plant In Service	INTGENPLT	1.00000	0.23670	0.15652	0.05436
103	Total Transmission and Distribution Plant	TDPLT	1.00000	0.21160	0.16709	0.04972
104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.20183	0.15355	0.04735
105	Total Electric Plant In Service	TOTPLT	1.00000	0.20500	0.15382	0.04798
106	Net Electric Plant In Service	NETPLT	1.00000	0.20437	0.15562	0.04800
107	Rate Base	RATEBASE	1.00000	0.20336	0.15526	0.04786
108						
109	Transmission Plant in Service					
110	Account 352	PLT_352	1.00000	0.18430	0.12832	0.04302
111	Account 353	PLT_353	1.00000	0.18426	0.12830	0.04301
112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.18430	0.12832	0.04302
113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.18430	0.12832	0.04302
114						
115	Distribution Plant in Service					
116	Acct 360-Land and Land Rights	PLT_360	1.00000	0.21210	0.20743	0.04912
117	Acct 361-Structures & Improvements	PLT_361	1.00000	0.21210	0.20743	0.04912
118	Acct 362-Station Equipment	PLT_362	1.00000	0.21210	0.20743	0.04912
119	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.22111	0.21625	0.05121
120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.22111	0.21625	0.05121
121	Acct 366-Underground Conduit	PLT_366	1.00000	0.22058	0.21573	0.05109
122	Acct 367 - Underground Conductor	PLT_367	1.00000	0.22058	0.21573	0.05109
123	Acct 368-Line Transformers	PLT_368	1.00000	0.29640	0.28988	0.06865
124	Acct 369-Services	PLT_369	1.00000	0.47989	0.23374	0.11240
125	Acct 370-Meters	PLT_370	1.00000	0.35059	0.17217	0.09874
126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000
127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000
128	Distribution Overhead Lines Plant Accrs 364 & 365	OHDIST	1.00000	0.22111	0.21625	0.05121
129	Distribution Underground Lines Plant Accrs 366 & 367	UGDIST	1.00000	0.22058	0.21573	0.05109
130	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000
131						
132	Accts 360-362-Distribution Substation	PLT_SUB	1.00000	0.21210	0.20743	0.04912
133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.21210	0.20743	0.04912
134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.29640	0.28988	0.06865
135						
136						
137						
138						

SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	PRIMARY				TRANSMISSION 69 TO 115 KV	BACKBONE TRANSM 115KV+	SCHOOL SERVICE	
			GENERAL SERVICE	IRRIGATION SERVICE	GENERAL SERVICE	(i)				
(a)										
AP 93	ALLOCATION PROPORTIONS TABLE CONTINUED									(i)
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP 95										
AP 96	Plant									
AP 97	Intangible Plant In Service	INTPLT	0.10744	0.02259	0.19174	0.02510	0.11891	0.00481	0.00481	
AP 98	Production Plant In Service	PRODPLT	0.13257	0.02550	0.21272	0.04149	0.20057	0.00223	0.00223	
AP 99	Transmission Plant In Service	TRANPLT	0.13285	0.02566	0.21175	0.04124	0.19954	0.00223	0.00223	
AP 100	Distribution Plant In Service	DISTPLT	0.15237	0.04042	0.19752	0.00034	0.00119	0.00466	0.00466	
AP 101	General Plant in Service	GENLPLT	0.11532	0.02391	0.20677	0.02762	0.13087	0.00419	0.00419	
AP 102	Intangible and General Plant in Service	INTGENLPLT	0.02350	0.02350	0.20217	0.02685	0.12720	0.00438	0.00438	
AP 103	Total Transmission and Distribution Plant	TDPLT	0.14167	0.02332	0.20533	0.02278	0.10999	0.00333	0.00333	
AP 104	Prod. Trans. and Distr. Plant in Service	PTDPLT	0.13853	0.02997	0.20787	0.02922	0.14120	0.00295	0.00295	
AP 105	Total Electric Plant In Service	TOTPLT	0.13620	0.02938	0.20736	0.02901	0.13993	0.00308	0.00308	
AP 106	Net Electric Plant In Service	NETPLT	0.13776	0.03003	0.20803	0.02798	0.13497	0.00308	0.00308	
AP 107	Rate Base	RATEBASE	0.13775	0.03000	0.20902	0.02797	0.13483	0.00311	0.00311	
AP 108										
AP 109	Transmission Plant in Service									
AP 110	Account 352	PLT_352	0.13286	0.02566	0.21174	0.04124	0.19952	0.00223	0.00223	
AP 111	Account 353	PLT_353	0.13285	0.02565	0.21178	0.04125	0.19956	0.00223	0.00223	
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	0.13286	0.02566	0.21174	0.04124	0.19952	0.00223	0.00223	
AP 113	Transmission Underground Accounts 357&358	UGTRAN	0.13286	0.02566	0.21174	0.04124	0.19952	0.00223	0.00223	
AP 114										
AP 115	Distribution Plant in Service									
AP 116	Acct 360-Land and Land Rights	PLT_360	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357	0.00357	
AP 117	Acct 361-Structures & Improvements	PLT_361	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357	0.00357	
AP 118	Acct 362-Station Equipment	PLT_362	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357	0.00357	
AP 119	Acct 364-Towers and Fixtures	PLT_364	0.15834	0.04440	0.25400	0.00000	0.00000	0.00372	0.00372	
AP 120	Acct 365-Overhead Conductors & Devices	PLT_365	0.15834	0.04440	0.25400	0.00000	0.00000	0.00372	0.00372	
AP 121	Acct 366-Underground Conduit	PLT_366	0.15796	0.04429	0.25579	0.00000	0.00000	0.00371	0.00371	
AP 122	Acct 367 - Underground Conductor	PLT_367	0.15796	0.04429	0.25579	0.00000	0.00000	0.00371	0.00371	
AP 123	Acct 368-Line Transformers	PLT_368	0.21225	0.05951	0.00000	0.00000	0.00000	0.00499	0.00499	
AP 124	Acct 369-Services	PLT_369	0.13479	0.01313	0.00000	0.00000	0.00000	0.01259	0.01259	
AP 125	Acct 370-Merers	PLT_370	0.09029	0.01274	0.21785	0.00000	0.01913	0.01007	0.01007	
AP 126	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 127	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.15834	0.04440	0.25400	0.00000	0.00000	0.00372	0.00372	
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.15796	0.04429	0.25579	0.00000	0.00000	0.00371	0.00371	
AP 130	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 131										
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357	0.00357	
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.15188	0.04259	0.28441	0.00000	0.00000	0.00357	0.00357	
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.21225	0.05951	0.00000	0.00000	0.00000	0.00499	0.00499	
AP 135										
AP 136										
AP 137										
AP 138										

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)	(q)	(r)
AP 93	ALLOCATION PROPORTIONS TABLE CONTINUED							
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP 95								
AP 96	Plant							
AP 97	Intangible Plant In Service	INTPLT	0.02261	0.01185	0.01763			
AP 98	Production Plant In Service	PRODPLT	0.02783	0.00145	0.00175			
AP 99	Transmission Plant In Service	TRANPLT	0.02793	0.00144	0.00174			
AP 100	Distribution Plant In Service	DISTPLT	0.03905	0.03065	0.01696			
AP 101	General Plant in Service	GENPLT	0.02442	0.01305	0.01941			
AP 102	Intangible and General Plant in Service	INTGENPLT	0.02387	0.01268	0.01886			
AP 103	Total Transmission and Distribution Plant	TOTPLT	0.03295	0.01463	0.00861			
AP 104	Prod, Trans, and Distr Plant in Service	PTDPLT	0.03118	0.01009	0.00625			
AP 105	Total Electric Plant In Service	TOTPLT	0.03052	0.01032	0.00739			
AP 106	Net Electric Plant In Service	NETPLT	0.03110	0.01125	0.00781			
AP 107	Rate Base	RATEBASE	0.03110	0.01150	0.00823			
AP 108								
AP 109	Transmission Plant in Service							
AP 110	Account 352	PLT_352	0.02793	0.00144	0.00174			
AP 111	Account 353	PLT_353	0.02792	0.00144	0.00174			
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	0.02793	0.00144	0.00174			
AP 113	Transmission Underground Accounts 357&358	UGTRAN	0.02793	0.00144	0.00174			
AP 114								
AP 115	Distribution Plant in Service							
AP 116	Acct 360-Land and Land Rights	PLT_360	0.04036	0.00386	0.00467			
AP 117	Acct 361-Structures & Improvements	PLT_361	0.04036	0.00386	0.00467			
AP 118	Acct 362-Station Equipment	PLT_362	0.04036	0.00386	0.00467			
AP 119	Acct 364-Towers and Fixtures	PLT_364	0.04208	0.00402	0.00487			
AP 120	Acct 365-Overhead Conductors & Devices	PLT_365	0.04208	0.00402	0.00487			
AP 121	Acct 366-Underground Conduit	PLT_366	0.04198	0.00401	0.00486			
AP 122	Acct 367 - Underground Conductor	PLT_367	0.04198	0.00401	0.00486			
AP 123	Acct 368-Line Transformers	PLT_368	0.05641	0.00539	0.00653			
AP 124	Acct 369-Services	PLT_369	0.01345	0.00000	0.00000			
AP 125	Acct 370-Meters	PLT_370	0.02296	0.00000	0.00000			
AP 126	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	1.00000			
AP 127	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00000	1.00000	0.00000			
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.04208	0.00402	0.00487			
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.04198	0.00401	0.00486			
AP 130	Accounts 371&373	PLT_373	0.00000	0.68126	0.31874			
AP 131								
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	0.04036	0.00386	0.00467			
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.04036	0.00386	0.00467			
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.05641	0.00539	0.00653			
AP 135								
AP 136								
AP 137								
AP 138								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 139	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 141						
AP 142	Production Expense					
AP 143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.18325	0.12780	0.04283
AP 144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.13008	0.10135	0.03346
AP 145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.18117	0.12676	0.04247
AP 146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.13944	0.10600	0.03511
AP 147						
AP 148	Transmission Expense					
AP 149	O&M Accounts 561-567	OX_TRAN	1.00000	0.16862	0.12052	0.04026
AP 150	O&M Accounts 569-573	MX_TRAN	1.00000	0.18428	0.12831	0.04302
AP 151	Salaries & Wages Accounts 561-567	SALWAGTM	1.00000	0.15372	0.11311	0.03763
AP 152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.18427	0.12830	0.04301
AP 153						
AP 154	Distribution Expense					
AP 155	Acct 580-Supervision	OX_580	1.00000	0.24514	0.17217	0.06333
AP 156	Acct 581-Load Dispatch	OX_581	1.00000	0.21210	0.20743	0.04912
AP 157	Acct 582-Station Equipment	OX_582	1.00000	0.21210	0.20743	0.04912
AP 158	Acct 583-Overhead Lines	OX_583	1.00000	0.22111	0.21625	0.05121
AP 159	Acct 584-Underground Lines	OX_584	1.00000	0.22058	0.21573	0.05109
AP 160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000
AP 161	Acct 586-Metering	OX_586	1.00000	0.35059	0.17217	0.09874
AP 162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000
AP 163	Acct 588-Miscellaneous	OX_588	1.00000	0.24478	0.21421	0.05786
AP 164	Acct 589-Rents	OX_589	1.00000	0.24478	0.21421	0.05786
AP 165	Acct 590-Supervision	MX_590	1.00000	0.22068	0.21528	0.05116
AP 166	Acct 592-Station Equipment	MX_592	1.00000	0.21210	0.20743	0.04912
AP 167	Acct 593-Overhead Lines	MX_593	1.00000	0.22111	0.21625	0.05121
AP 168	Acct 594-Underground Lines	MX_594	1.00000	0.22058	0.21573	0.05109
AP 169	Acct 595-Transformers	MX_595	1.00000	0.29640	0.28988	0.06865
AP 170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000
AP 171	Acct 597-Metering	MX_597	1.00000	0.35059	0.17217	0.09874
AP 172	Acct 598-Miscellaneous	MX_598	1.00000	0.24478	0.21421	0.05786
AP 173	O&M Accounts 581-589	OX_DIST	1.00000	0.24055	0.18321	0.06024
AP 174	O&M Accounts 591-598	MX_DIST	1.00000	0.21969	0.21461	0.05090
AP 175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.24514	0.17217	0.06333
AP 176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.22068	0.21528	0.05116
AP 177						
AP 178						
AP 179						
AP 180						
AP 181						
AP 182						
AP 183						
AP 184						

AP	177
AP	178
AP	179
AP	180
AP	181
AP	182
AP	183
AP	184

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION	(a)				
		ALLOCATION BASIS	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	
		(b)	(m)	(n)	(o)	(g)
AP 139	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 141						
AP 142	Production Expense					
AP 143	O&M Expense Production Operation Accts 502-509	OX_PROD	0.02783	0.00145	0.00175	
AP 144	O&M Expense Production Maint Accts 511-514	MX_PROD	0.02284	0.00192	0.00232	
AP 145	Salaries and Wages Production Operation	SALWAGPO	0.02763	0.00147	0.00177	
AP 146	Salaries and Wages Production Maintenance	SALWAGPM	0.02372	0.00184	0.00222	
AP 147						
AP 148	Transmission Expense					
AP 149	O&M Accounts 561-567	OX_TRAN	0.02646	0.00158	0.00191	
AP 150	O&M Accounts 569-573	MX_TRAN	0.02793	0.00144	0.00174	
AP 151	Salaries & Wages Accounts 561-567	SALWAGTO	0.02506	0.00171	0.00207	
AP 152	Salaries & Wages Accounts 569-573	SALWAGTM	0.02792	0.00144	0.00174	
AP 153						
AP 154	Distribution Expense					
AP 155	Acct 580-Supervision	OX_580	0.02903	0.05362	0.08473	
AP 156	Acct 581-Load Dispatch	OX_581	0.04036	0.00386	0.00467	
AP 157	Acct 582-Station Equipment	OX_582	0.04036	0.00386	0.00467	
AP 158	Acct 583-Overhead Lines	OX_583	0.04208	0.00402	0.00487	
AP 159	Acct 584-Underground Lines	OX_584	0.04198	0.00401	0.00486	
AP 160	Acct 585-Street Lighting	OX_585	0.00000	1.00000	0.00000	
AP 161	Acct 586-Metering	OX_586	0.02296	0.00000	0.00000	
AP 162	Acct 587-Customer Installations	OX_587	0.00000	0.00000	1.00000	
AP 163	Acct 588-Miscellaneous	OX_588	0.03905	0.03065	0.01696	
AP 164	Acct 589-Rents	OX_589	0.03905	0.03065	0.01696	
AP 165	Acct 590-Supervision	MX_590	0.04186	0.01067	0.00484	
AP 166	Acct 592-Station Equipment	MX_592	0.04036	0.00386	0.00467	
AP 167	Acct 593-Overhead Lines	MX_593	0.04208	0.00402	0.00487	
AP 168	Acct 594-Underground Lines	MX_594	0.04198	0.00401	0.00486	
AP 169	Acct 595-Transformers	MX_595	0.05641	0.00539	0.00653	
AP 170	Acct 596-Street Lighting	MX_596	0.00000	1.00000	0.00000	
AP 171	Acct 597-Metering	MX_597	0.02296	0.00000	0.00000	
AP 172	Acct 598-Miscellaneous	MX_598	0.03905	0.03065	0.01696	
AP 173	O&M Accounts 581-589	OX_DIST	0.03181	0.06089	0.06570	
AP 174	O&M Accounts 591-598	MX_DIST	0.04174	0.00879	0.00484	
AP 175	Salaries & Wages Accounts 581-589	SALWAGDO	0.02903	0.05362	0.08473	
AP 176	Salaries & Wages Accounts 591-598	SALWAGDM	0.04186	0.01067	0.00484	
AP 177						
AP 178						
AP 179						
AP 180						
AP 181						
AP 182						
AP 183						
AP 184						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 187						
AP 188	Customer Accounting Expense					
AP 189	Account 902	OX_902	1.00000	0.37507	0.18966	0.07419
AP 190	Account 903	OX_903	1.00000	0.52829	0.26713	0.10449
AP 191	Account 904	OX_904	1.00000	0.14759	0.10553	0.03527
AP 192	Accounts 902 & 903	OX_902_3	1.00000	0.46211	0.23367	0.09141
AP 193	O&M Accounts 902-905	OX_CA	1.00000	0.38355	0.20166	0.07738
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.45189	0.22850	0.08938
AP 195						
AP 196	Customer Service Expense					
AP 197	Account908	OX_908	1.00000	0.52829	0.26713	0.10449
AP 198	Account909	OX_909	1.00000	0.52829	0.26713	0.10449
AP 199	Account910	OX_910	0.00000	0.00000	0.00000	0.00000
AP 200	O&M Accounts 908-910	OX_CS	1.00000	0.52829	0.26713	0.10449
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.52829	0.26713	0.10449
AP 202						
AP 203	Total Customer Operations Expense	OMXCUST	1.00000	0.40750	0.21246	0.08186
AP 204						
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.21745	0.14921	0.05105
AP 206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.21745	0.14921	0.05105
AP 207						
AP 208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.19346	0.13690	0.04561
AP 209						
AP 210	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.18050	0.12643	0.04235
AP 211						
AP 212						
AP 213	Electric Plant in Service - Production Demand	DPROD				
AP 214	Electric Plant in Service - Transmission Interconnect	DPRODTI				
AP 215	Electric Plant in Service - Production Energy	ENERGY1				
AP 216						
AP 217						
AP 218						
AP 219						
AP 220						
AP 221						
AP 222						
AP 223						
AP 224						
AP 225						
AP 226						
AP 227						
AP 228						
AP 229						
AP 230						

Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes

SCH LINE	DESCRIPTION	ALLOCATION	GENERAL	IRRIGATION	GENERAL	TRANSMISSION	BACKBONE	SCHOOL
ID	NO.	BASIS	SERVICE	SERVICE	SERVICE	69 TO 115 KV	TRANSN 115KV+	SERVICE
(a)								
INTERNALY DEVELOPED ALLOCATION FACTORS								
AP 185	Customer Accounting Expense	OX_902	0.12559	0.04083	0.18254	0.00023	0.00081	0.00777
AP 186	Account 902	OX_903	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 187	Account 903	OX_904	0.12712	0.01624	0.27133	0.04820	0.21333	0.00255
AP 188	Accounts 902 & 903	OX_902_3	0.07077	0.02301	0.10316	0.00049	0.00173	0.00957
AP 189	O&M Accounts 902-905	OX_CA	0.08484	0.02132	0.14517	0.01241	0.05458	0.00782
AP 190	Salaries & Wages Accounts 902-905	SALWAGCA	0.07721	0.02510	0.11249	0.00046	0.00162	0.00936
AP 191	Customer Service Expense	OX_908	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 192	Account908	OX_909	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 193	Account909	OX_910	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 194	Account910	OX_CS	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 195	O&M Accounts 908-910	SALWAGCS	0.02909	0.00946	0.04281	0.00069	0.00242	0.01094
AP 196	Salaries & Wages Accounts 908-910	OMXCUST	0.07585	0.01946	0.12845	0.01040	0.04565	0.00827
AP 197	Total Customer Operations Expense	SALWAGXAG	0.11839	0.02442	0.21265	0.02860	0.13554	0.00395
AP 198	Salaries & Wages Excluding Admin & Gen	SALWAGES	0.11839	0.02442	0.21265	0.02860	0.13554	0.00395
AP 199	Total Salaries and Wages Expense	OMXFPP	0.12398	0.02417	0.22038	0.03615	0.17206	0.00311
AP 200	Total O&M less Fuel and Purchased Power	PRODTAXD	0.13182	0.02510	0.21530	0.04214	0.20331	0.00223
AP 201	Impact of Production Tax Deduction							
AP 202								
AP 203								
AP 204								
AP 205								
AP 206								
AP 207								
AP 208								
AP 209								
AP 210								
AP 211								
AP 212								
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AP 227								
AP 228								
AP 229								
AP 230								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE	NO.	DESCRIPTION	ALLOCATION BASIS	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(g)
ID	NO.	DESCRIPTION	(b)	(m)	(n)	(o)	(g)
AP 185	AP 186	ALLOCATION PROPORTIONS TABLE CONTINUED					
AP 186	AP 187	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AP 188	AP 189	Customer Accounting Expense					
AP 189	AP 190	Account 902	OX_902	0.00331	0.00000	0.00000	
AP 190	AP 191	Account 903	OX_903	0.00466	0.00000	0.00000	
AP 191	AP 192	Account 904	OX_904	0.02229	0.00492	0.00564	
AP 192	AP 193	Accounts 902 & 903	OX_902_3	0.00408	0.00000	0.00000	
AP 193	AP 194	O&M Accounts 902-905	OX_CA	0.00863	0.00123	0.00141	
AP 194	AP 195	Salaries & Wages Accounts 902-905	SALWAGCA	0.00399	0.00000	0.00000	
AP 196	AP 197	Customer Service Expense					
AP 197	AP 198	Account908	OX_908	0.00466	0.00000	0.00000	
AP 198	AP 199	Account909	OX_909	0.00466	0.00000	0.00000	
AP 199	AP 200	Account910	OX_910	0.00000	0.00000	0.00000	
AP 200	AP 201	O&M Accounts 908-910	OX_CS	0.00466	0.00000	0.00000	
AP 201	AP 202	Salaries & Wages Accounts 908-910	SALWAGCS	0.00466	0.00000	0.00000	
AP 203	AP 204	Total Customer Operations Expense	OMXCUST	0.00792	0.00102	0.00117	
AP 205	AP 206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.02513	0.01352	0.02010	
AP 207	AP 208	Total Salaries and Wages Expense	SALWAGES	0.02513	0.01352	0.02010	
AP 209	AP 210	Total O&M less Fuel and Purchased Power	OMXFPP	0.02598	0.00822	0.00999	
AP 211	AP 212	Impact of Production Tax Deduction	PRODTAXD	0.02757	0.00147	0.00178	
AP 213	AP 214	Electric Plant in Service - Production Demand	DPROD				
AP 215	AP 216	Electric Plant in Service - Transmission Interconnect	DPRODTI				
AP 217	AP 218	Electric Plant in Service - Production Energy	ENERGY1				
AP 219	AP 220						
AP 221	AP 222						
AP 223	AP 224						
AP 225	AP 226						
AP 227	AP 228						
AP 229	AP 230						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL W/SPACE HTG SERVICE (e)	SMALL GENERAL SERVICE (f)
REVENUES AND BILLING DETERMINANTS						
AP 231	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.14759	0.10553	0.03527
AP 232						
AP 233	Sales of Electricity Revenue - Claimed	SREVRNM	1.00000	1.00000	0.00000	0.00000
AP 234	Residential Service Sales Revenue	SREVRSHNM	1.00000	0.00000	1.00000	0.00000
AP 235	Residential with Space Heating Service Sales Revenue	SREVSGSNM	1.00000	0.00000	0.00000	1.00000
AP 236	Small General Service Sales Revenue	SREVSGNM	1.00000	0.00000	0.00000	0.00000
AP 237	Secondary General Service Sales Revenue	SREVRINRM	1.00000	0.00000	0.00000	0.00000
AP 238	Irrigation Service Sales Revenue	SREVPGNM	1.00000	0.00000	0.00000	0.00000
AP 239	Primary General Service	SREVLGSTM	1.00000	0.00000	0.00000	0.00000
AP 240	Large General Service Transmission Sales Revenue	SREVLGSTM	1.00000	0.00000	0.00000	0.00000
AP 241	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	1.00000	0.00000	0.00000	0.00000
AP 242	Small Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000	0.00000
AP 243	Large Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000	0.00000
AP 244	Street Lighting Service Sales Revenue	SREVLTMNM	1.00000	0.00000	0.00000	0.00000
AP 245	Area Lighting Service Sales Revenue	SREVALTMNM	1.00000	0.00000	0.00000	0.00000
AP 246						
AP 247						
AP 248						
AP 249						
AP 250	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.15966	0.12237	0.03943
AP 251						
AP 252						
AP 253						
AP 254						
PRESENT REVENUES FROM SALES INPUT						
AP 255	Total Sales of Electricity Revenues		1.00000	0.14759	0.10553	0.03527
AP 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.14759	0.10553	0.03527
AP 257						
AP 258						
AP 259						
AP 260						
AP 261						
AP 262						
AP 263						
AP 264						
AP 265						
AP 266						
AP 267						
AP 268						
AP 269						
AP 270						
AP 271						
AP 272						
AP 273						
AP 274						
AP 275						
AP 276						

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	SECONDARY GENERAL SERVICE (c)	IRRIGATION SERVICE (d)	PRIMARY GENERAL SERVICE (e)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kv (f)	LARGE GENERAL SERV BACKBONE TRANSM 115kv+ (g)	SMALL MUNICIPAL & SCHOOL SERVICE (h)
AP 231	REVENUES AND BILLING DETERMINANTS							
AP 232		SALESREV	0.12712	0.01624	0.27133	0.04820	0.21333	0.00255
AP 233	Sales of Electricity Revenue - Present							
AP 234								
AP 235	Sales of Electricity Revenue - Claimed							
AP 236	Residential Service Sales Revenue	SREVRNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 237	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 238	Small General Service Sales Revenue	SREVSGSNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 239	Secondary General Service Sales Revenue	SREVSGNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 240	Irrigation Service Sales Revenue	SREVIRNM	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP 241	Primary General Service	SREVPGNM	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP 242	Large General Service Transmission Sales Revenue	SREVLGSTM	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP 244	Small Municipal & School Service Sales Revenue	SREVLMSNM	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP 245	Large Municipal & School Service Sales Revenue	SREVLMSNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 246	Street Lighting Service Sales Revenue	SREVLTCNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 247	Area Lighting Service Sales Revenue	SREVALTCNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP 248								
AP 249								
AP 250	Claimed Rate Sales Revenue	CLAIMREV	0.12204	0.02142	0.24510	0.04359	0.20496	0.00276
AP 251								
AP 252								
AP 253	<u>PRESENT REVENUES FROM SALES INPUT</u>							
AP 254								
AP 255	Total Sales of Electricity Revenues		0.12712	0.01624	0.27133	0.04820	0.21333	0.00255
AP 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		0.12712	0.01624	0.27133	0.04820	0.21333	0.00255
AP 257								
AP 258								
AP 259								
AP 260								
AP 261								
AP 262								
AP 263								
AP 264								
AP 265								
AP 266								
AP 267								
AP 268								
AP 269								
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AP 271								
AP 272								
AP 273								
AP 274								
AP 275								
AP 276								

SOUTHWESTERN PUBLIC SERVICE COMPANY

Allocation Factors Used to Assign Items of Plant
and Expenses to the Various Rate Classes

(b) Future Test Year Information

SCH LINE ID NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)	(q)	(r)
REVENUES AND BILLING DETERMINANTS								
AP 231	Sales of Electricity Revenue - Present	SALESREV	0.02229	0.00492	0.00564			
AP 232								
AP 233	Sales of Electricity Revenue - Claimed	SREVRNM	0.00000	0.00000	0.00000			
AP 234	Residential Service Sales Revenue	SREVRSHNM	0.00000	0.00000	0.00000			
AP 235	Residential with Space Heating Service Sales Revenue	SREVSGSNM	0.00000	0.00000	0.00000			
AP 236	Small General Service Sales Revenue	SREVSGNM	0.00000	0.00000	0.00000			
AP 237	Secondary General Service Sales Revenue	SREVIRNM	0.00000	0.00000	0.00000			
AP 238	Irrigation Service Sales Revenue	SREVPGNM	0.00000	0.00000	0.00000			
AP 239	Primary General Service	SREVLGSTM	0.00000	0.00000	0.00000			
AP 240	Large General Service Transmission Sales Revenue	SREVLGSTM	0.00000	0.00000	0.00000			
AP 241	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	0.00000	0.00000	0.00000			
AP 242	Small Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000			
AP 243	Large Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000			
AP 244	Street Lighting Service Sales Revenue	SREVLTCNM	0.00000	1.00000	0.00000			
AP 245	Area Lighting Service Sales Revenue	SREVALTCNM	0.00000	0.00000	1.00000			
AP 246								
AP 247								
AP 248								
AP 249								
AP 250	Claimed Rate Sales Revenue	CLAIMREV	0.02502	0.00689	0.00676			
AP 251								
AP 252								
AP 253	PRESENT REVENUES FROM SALES INPUT							
AP 254	Total Sales of Electricity Revenues		0.02229	0.00492	0.00564			
AP 255	Sales of Electricity Revenues Excl Cost of Gas (Present)		0.02229	0.00492	0.00564			
AP 256								
AP 257								
AP 258								
AP 259								
AP 260								
AP 261								
AP 262								
AP 263								
AP 264								
AP 265								
AP 266								
AP 267								
AP 268								
AP 269								
AP 270								
AP 271								
AP 272								
AP 273								
AP 274								
AP 275								
AP 276								

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
1	Rate Base							
2	Plant - Intangible	301 - 303	SALWAGXAG				X	Common costs to operate utility
3	Plant - Misc. Intangible Plant - CRS	303CRS	CUST			X		Associated with customer billing, service
4	Production Plant - Steam Production	310 - 316	DPROD	X				Capacity-related
5	Production Plant - Internal Combustion Equipment	340 - 346	DPROD	X				Capacity-related
6	Transmission Plant - Land Owned in Fee	350.1	DTRAN	X				Capacity-related
7	Transmission Plant - Land Rights	350.2	DTRAN, DTRANRAD	X				Capacity-related
8	Transmission Plant - Structures & Improvements	352	DTRAN	X				Capacity-related
9	Transmission Plant - Station Equipment	353	DTRAN, DTRAN TI	X				Capacity-related
10	Transmission Plant - Towers and Fixtures	354	DTRAN, DTRANRAD	X				Capacity-related
11	Transmission Plant - Poles and Fixtures	355	DTRAN, DTRANRAD	X				Capacity-related
12	Transmission Plant - Overhead Conductor	356	DTRAN, DTRANRAD	X				Capacity-related
13	Transmission Plant - Underground Conduit	357	DTRAN	X				Capacity-related
14	Transmission Plant - Underground Conductor	358	DTRAN	X				Capacity-related
15	Distribution Plant - Land and Land Rights	360	DDISPSUB	X				Customer load-related
16	Distribution Plant - Structures & Improvements	361	DDISPSUB	X				Customer load-related
17	Distribution Plant - Station Equipment	362	DDISPSUB	X				Customer load-related
18	Distribution Plant - Towers and Fixtures	364	DDISTPOL, DDISTSOL	X				Customer load-related
19	Distribution Plant - Overhead Conductor	365	DDISTPOL, DDISTSOL	X				Customer load-related
20	Distribution Plant - Underground Conduit	366	DDISTPUL, DDISTSUL	X				Customer load-related
21	Distribution Plant - Underground Conductor	367	DDISTPUL, DDISTSUL	X				Customer load-related
22	Distribution Plant - Line Transformers	368	DDISTSLT	X				Customer load-related
23	Distribution Plant - Services	369	CSERVICE			X		Related to number of customers
24	Distribution Plant - Meters	370	CMETERS			X		Related to number of customers
25	Distribution Plant - Inst. on Customer Premises	371	CUSTPREM			X		Related to number of lights
26	Distribution Plant - Street Light / Signal Systems	373	CLIGHT			X		Related to number of lights
27	General Plant - Other	389 - 398	SALWAGXAG				X	Common costs to operate utility
28	General Plant - Call Center	390CC - 398CC	CUST			X		Associated with customer billing, service
29	Depreciation & Amortization Reserve: Steam Production		PRODPLT	X				Production-related
30	Depreciation & Amortization Reserve: Combustion Turbine Production		PRODPLT	X				Production-related
31	Depreciation & Amortization Reserve: Transmission		TRANPLT	X				Transmission-related
32	Depreciation & Amortization Reserve: Distribution		DISTPLT	X			X	Distribution-related
33	Depreciation & Amortization Reserve: General - CRS/Call Center		CUST			X		Associated with customer billing, service
34	Depreciation & Amortization Reserve: General & Intangible		INTGENPLT					Common costs to operate utility
35	Plant Held for Future Use: Steam Production		PRODPLT	X			X	Production-related
36	Plant Held for Future Use: Combustion Turbine Production		PRODPLT	X				Production-related
37	Plant Held for Future Use: Transmission		TRANPLT	X				Transmission-related
38	Plant Held for Future Use: Distribution		DISTPLT	X			X	Distribution-related
39	Plant Held for Future Use: General		INTGENPLT				X	Common costs to operate utility
40	Construction Work in Progress: Steam Production		PRODPLT	X				Production-related
41	Construction Work in Progress: Combustion Turbine Production		PRODPLT	X				Production-related
42	Construction Work in Progress: Transmission		TRANPLT	X				Transmission-related
43	Construction Work in Progress: Distribution		DISTPLT				X	Distribution-related
44	Construction Work in Progress: Intangible & General		INTGENPLT					Common costs to operate utility
45	Fuel Inventory		ENERGYI		X			Associated with kWh consumed by customers
46	NOx Inventory		ENERGYI		X			Associated with kWh consumed by customers
47	Utility Materials & Supplies: Production		PRODPLT	X				Production-related
48	Utility Materials & Supplies: Transmission		TRANPLT	X				Transmission-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
49	Utility Materials & Supplies: Distribution		DISTPLT				X	Distribution-related
50	Cash Working Capital: Fuel & Non-Fuel Energy Costs		ENERGY1		X			Associated with kWh consumed by customers
51	Cash Working Capital: Demand Related Energy Costs		DPURCH	X				Capacity-related
52	Cash Working Capital: Total Franchise Fees		NETPLT				X	Common costs to operate utility
53	Prepayments: Insurance		TOTPLT				X	Common costs to operate utility
54	Prepayments: Pensions		SALWAGES				X	Labor-related
55	Prepayments: Transmission		TRANPLT	X				Transmission-related
56	Prepayments: Fuel		ENERGY1		X			Fuel-related
57	Prepayments: Capacity		TRANPLT	X				Capacity-related
58	Prepayments: Interest		TOTPLT				X	Common costs to operate utility
59	Prepayments: Auto Licensing		TOTPLT				X	Common costs to operate utility
60	Prepayments: IT Related		TOTPLT				X	Common costs to operate utility
61	Prepayments: Other Prepaid		SALWAGXAG				X	Common costs to operate utility
62	Prepayments: Other Prepaid - Pollution Emissions		PRODPLT	X				Production-related
63	Prepayments: Other Prepaid - Benefits		SALWAGES				X	Labor-related
64	Prepayments: VEBA		SALWAGXAG				X	Common costs to operate utility
65	Prepayments: Taxes: Federal		TOTPLT				X	Common costs to operate utility
66	Account 190: Bad Debts	190	OX_904				X	Related to revenues from all functions
67	Account 190: Electric Vehicle Credit - Fed DIT Only	190	TOTPLT				X	Common costs to operate utility
68	Account 190: Employee Incentive Plans	190	SALWAGES				X	Labor-related
69	Account 190: Environmental Remediation	190	PRODPLT				X	Production-related
70	Account 190: Fuel Tax Credit - Inc Addback	190	ENERGY1	X	X			Fuel-related
71	Account 190: Inventory Reserve	190	TOTPLT				X	Common costs to operate utility
72	Account 190: Non-qualified Pension Plans - ST	190	SALWAGES				X	Labor-related
73	Account 190: Severance Accrual	190	SALWAGES				X	Labor-related
74	Account 190: Vacation Accrual	190	SALWAGES				X	Labor-related
75	Account 190: Non-qualified Pension Plans	190	SALWAGES				X	Labor-related
76	Account 190: Post Employment Benefits	190	SALWAGES				X	Labor-related
77	Account 190: Plant Timing Differences - Production	190	PRODPLT	X				Production-related
78	Account 190: Plant Timing Differences - Transmission	190	TRANPLT	X				Transmission-related
79	Account 190: Plant Timing Differences - Distribution	190	DISTPLT				X	Distribution-related
80	Account 190: Plant Timing Differences - General	190	GENPLT				X	Common costs to operate utility
81	Account 281: Plant	281	PRODPLT	X				Production-related
82	Account 282: Plant Timing Differences - Production	282	PRODPLT	X				Production-related
83	Account 282: Plant Timing Differences - Transmission	282	PRODPLT	X				Transmission-related
84	Account 282: Plant Timing Differences - Distribution	282	TRANPLT	X				Distribution-related
85	Account 282: Plant Timing Differences - CRS / General Call Center	282	DISTPLT				X	Associated with customer billing, service
86	Account 282: Plant Timing Differences - General	282	CUST			X		Common costs to operate utility
87	Account 282: Plant Timing Differences - Production (new D/A)	282	PRODPLT	X				Production-related
88	Account 282: Plant Timing Differences - Transmission (new D/A)	282	TRANPLT	X				Transmission-related
89	Account 282: Plant Timing Differences - Distribution (new D/A)	282	DISTPLT				X	Distribution-related
90	Account 282: Plant Timing Differences - General (new D/A)	282	GENPLT				X	Common costs to operate utility
91	Account 282: Plant Timing Differences - Transmission (OPIE 2)	282	TRANPLT	X				Transmission-related
92	Account 283: Book Unamortized Cost of Recquired Debt	283	TOTPLT				X	Common costs to operate utility
93	Account 283: Pension Expense	283	SALWAGES				X	Labor-related
94	Account 283: Rate Case/Restructuring Costs	283	DPROD	X				Production-related
95	Account 283: Accelerated Amortization & Basis Differences - Software	283	GENPLT			X		Common costs to operate utility
96	Customer Deposits		CUSTDEP					Related to number of customers
97	FAS 106 Liability		SALWAGES				X	Labor-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
98	FAS 112 Liability		SAL WAGES				X	Labor-related
99	Electric Net Operating Earnings							
100	Steam Production Fuel	50100 - 50300	ENEFUEL		X			Fuel-related
101	Combustion Turbine Fuel	54700 - 54740	ENERGY1		X			Fuel-related
102	Purchased Power - Energy	555	ENERGY1		X			Associated with kWh consumed by customers
103	Purchased Power - Demand	555	DPURCH	X				Capacity-related
104	Steam Production Operation: Supervision & Engineering	0500	SALWAGPO				X	Production-related
105	Steam Production Operation: Fuel (Transportation & Handling)	0501	ENERGY1		X			Fuel-related
106	Steam Production Operation: Steam Expense	0502	DPROD	X				Production-related
107	Steam Production Operation: Electric Expense	0505	DPROD	X				Production-related
108	Steam Production Operation: Miscellaneous	0506	DPROD	X				Production-related
109	Steam Production Operation: Rent	0507	DPROD	X				Production-related
110	Steam Production Operation: Supplies and Expenses	0508	DPROD	X				Production-related
111	Steam Production Operation: SO2 Allowances	0509	DPROD	X				Production-related
112	Steam Production Maintenance: Supervision & Engineering	0510	SALWAGPM				X	Production-related
113	Steam Production Maintenance: Structures	0511	DPROD	X				Production-related
114	Steam Production Maintenance: Boilers	0512	ENERGY1		X			Associated with kWh consumed by customers
115	Steam Production Maintenance: Electric Plant	0513	ENERGY1		X			Associated with kWh consumed by customers
116	Steam Production Maintenance: Miscellaneous Plant	0514	DPROD	X				Production-related
117	Combustion Turbine Production Operation: Supervision & Engineering	0546	SALWAGPO				X	Production-related
118	Combustion Turbine Production Operation: Fuel Handling	0547	ENERGY1		X			Fuel-related
119	Combustion Turbine Production Operation: Generation Expense	0548	DPROD	X				Production-related
120	Combustion Turbine Production Operation: Miscellaneous	0549	DPROD	X				Production-related
121	Combustion Turbine Production Operation: Rents	0550	DPROD	X				Production-related
122	Combustion Turbine Production Maintenance: Supervision & Engineering	0551	SALWAGPM				X	Production-related
123	Combustion Turbine Production Maintenance: Structures	0552	DPROD	X				Production-related
124	Combustion Turbine Production Maintenance: Electric Plant	0553	DPROD	X				Production-related
125	Combustion Turbine Production Maintenance: Miscellaneous Plant	0554	DPROD	X				Production-related
126	System Control and Dispatch: System Load Control	0556	DPRODLD	X				Production-related
127	System Control and Dispatch: Other Expenditures	0557	DPROD	X				Production-related
128	Transmission Operations: Supervision & Engineering	0560	SALWAGTO					Transmission-related
129	Transmission Operations: Load Dispatch - Rel/Monitor/Operate/Transm	0561.1-0561.3	DTRANLD	X				Transmission-related
130	Transmission Operations: Load Dispatch - Sch/Con/Disp Serv	0561.4	DTRAN	X				Transmission-related
131	Transmission Operations: Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.7	DTRAN	X				Transmission-related
132	Transmission Operations: Rel/Plan/Standards Dev Serv	0561.8	DTRAN	X				Transmission-related
133	Transmission Operations: Station Equipment	0562	PLT_353	X				Transmission-related
134	Transmission Operations: Overhead Lines	0563	OHTRAN	X				Transmission-related
135	Transmission Operations: Underground Lines	0564	UGTRAN	X				Transmission-related
136	Transmission Operations: Miscellaneous	0566	TRANPLT	X				Transmission-related
137	Transmission Operations: Rents	0567	TRANPLT	X				Transmission-related
138	Transmission Maintenance: Supervision & Engineering	0568	SALWAGTM	X				Transmission-related
139	Transmission Maintenance: Structures	0569	PLT_352	X				Transmission-related
140	Transmission Maintenance: Station Equipment	0570	PLT_353	X				Transmission-related
141	Transmission Maintenance: Overhead Lines	0571	OHTRAN	X				Transmission-related
142	Transmission Maintenance: Underground Lines	0572	UGTRAN	X				Transmission-related
143	Transmission Maintenance: Miscellaneous	0573	TRANPLT	X				Transmission-related
144	Wheeling	0565	DTRAN	X				Transmission-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
145	Regional Market Expenses - Other	575.1-0575.6, 0575	ENERGY1		X			Reflect hour-by-hour market monitoring
146	Regional Market Expenses - Market Administration, Monitoring, & Comp Serv	0575.7	DTRAN	X				Charges based upon transmission peaks
147	Distribution Operations: Supervision	0580	SALWAGDO				X	Distribution-related
148	Distribution Operations: Load Dispatch	0581	DDISTLD	X				Customer load-related
149	Distribution Operations: Station Equipment	0582	PLT_362	X				Customer load-related
150	Distribution Operations: Overhead Lines	0583	OHDIST	X				Customer load-related
151	Distribution Operations: Underground Lines	0584	UGDIST	X				Customer load-related
152	Distribution Operations: Street Lighting	0585	PLT_373			X		Related to number of lights
153	Distribution Operations: Metering	0586	CMETERS			X		Related to number of customers
154	Distribution Operations: Customer Installations	0587	PLT_371			X		Related to number of lights
155	Distribution Operations: Miscellaneous	0588	DISTPLT				X	Distribution-related
156	Distribution Operations: Rents	0589	DISTPLT				X	Distribution-related
157	Distribution Maintenance: Supervision	0590	SALWAGDM				X	Distribution-related
158	Distribution Maintenance: Structures	0591	PLT_361					Customer load-related
159	Distribution Maintenance: Station Equipment	0592	PLT_362	X				Customer load-related
160	Distribution Maintenance: Overhead Lines	0593	OHDIST	X				Customer load-related
161	Distribution Maintenance: Underground Lines	0594	UGDIST	X				Customer load-related
162	Distribution Maintenance: Transformers	0595	PLT_368					Customer load-related
163	Distribution Maintenance: Street Lighting	0596	PLT_373	X		X		Related to number of lights
164	Distribution Maintenance: Metering	0597	CMETERS			X		Related to number of customers
165	Distribution Maintenance: Miscellaneous	0598	DISTPLT				X	Distribution-related
166	Customer Accounting Expense: Supervision	0901	SALWAGCA			X		Associated with customer billing, service
167	Customer Accounting Expense: Meter Reading	0902	CMETRDG			X		Related to number of customers
168	Customer Accounting Expense: Billing & Cashiering	0903	CUSTREC			X		Associated with customer billing, service
169	Customer Accounting Expense: Uncollectible Accounts	0904	EXP_904				X	Related to revenues from all functions
170	Customer Accounting Expense: Customer Deposit Interest		CUSTDEP			X		Related to number of customers
171	Customer Accounting Expense: Miscellaneous	0905	CUSTCAM			X		Associated with customer billing, service
172	Customer Service Expense: Supervision	0907	SALWAGCS			X		Associated with customer billing, service
173	Customer Service Expense: Customer Assistance - Other	0908	CUSTASST			X		Associated with customer billing, service
174	Customer Service Expense: Advertisement	0909	CUSTADVT			X		Associated with customer billing, service
175	Customer Service Expense: Miscellaneous	0910	CUSTCSM			X		Associated with customer billing, service
176	Sales Expense	0911 - 0916	OX_902_3			X		Associated with customer billing, service
			SALWAGXAG,					
			TOTPLT,					
			SALWAGES,					
			CLAIMREV,					
177	Administrative & General Expense	0920 - 0935	GENPLT				X	Support functions, activities carried out by SPS employees
178	Depreciation and Amortization Expense: Misc. Intangible	040600	INTGENPLT				X	Common costs to operate utility
179	Depreciation and Amortization Expense: Production	0403 - 041190	PRODPLT	X				Production-related
180	Depreciation and Amortization Expense: Transmission	0403	TRANPLT	X				Transmission-related
181	Depreciation and Amortization Expense: Distribution	0403 - 041190	DISTPLT				X	Distribution-related
182	Depreciation and Amortization Expense: General	40422 CRS - 04073	GENPLT				X	Common costs to operate utility
183	Depreciation and Amortization Expense: General - CRS/Call Center	40422 CRS - 04073	CUST			X		Associated with customer billing, service
184	Taxes Other Than Income - Property	0408	TOTPLT				X	Common costs to operate utility
185	Taxes Other Than Income - Payroll	40831	SALWAGES				X	Labor-related
186	Taxes Other Than Income - Sales and Use Tax	40832	NETPLT				X	Common costs to operate utility
187	Taxes Other Than Income - Other		TOTPLT				X	Common costs to operate utility
188	Plant Deferred Tax - Production		PRODPLT	X				Production-related
189	Plant Deferred Tax - Transmission		TRANPLT	X				Transmission-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
190	Plant Deferred Tax - Distribution		DISTPLT				X	Distribution-related
191	Plant Deferred Tax - General		GENPLT				X	Common costs to operate utility
192	Plant Deferred Tax - General Call Center / CRS		CUST			X		Associated with customer billing, service
193	Plant NOL Carryforward		TOTPLT				X	Common costs to operate utility
194	Income Tax Expense: Bad Debts		OX_904				X	Related to revenues from all functions
195	Income Tax Expense: Board of Director's Retirement Benefit		SALWAGES				X	Labor-related
196	Income Tax Expense: Book Unamort. Cost of Reacquired Debt		TOTPLT				X	Common costs to operate utility
197	Income Tax Expense: Deferred Compensation Plan Reserve		SALWAGES				X	Labor-related
198	Income Tax Expense: Depletion on Royalty Income		NETPLT				X	Common costs to operate utility
199	Income Tax Expense: Electric Vehicle Credit - FED DIT Only		NETPLT				X	Common costs to operate utility
200	Income Tax Expense: Employee Incentive Plans		NETPLT				X	Common costs to operate utility
201	Income Tax Expense: Environmental Remediation		PRODPLT	X				Production-related
202	Income Tax Expense: FAS 106 Medicare Reimbursements		SALWAGES				X	Labor-related
203	Income Tax Expense: Inventory Reserve		TOTPLT				X	Common costs to operate utility
204	Income Tax Expense: Meals & Entertainment		SALWAGES				X	Labor-related
205	Income Tax Expense: Non-Qualified Pension Plan		SALWAGES				X	Labor-related
206	Income Tax Expense: Pension Payment		SALWAGES				X	Labor-related
207	Income Tax Expense: Pension Expense		SALWAGES				X	Labor-related
208	Income Tax Expense: Post Employment Benefit		CLAIMREV				X	Labor-related
209	Income Tax Expense: Rate Case / Restructuring		SALWAGES				X	Related to revenues from all functions
210	Income Tax Expense: Vacation Accrual		SALWAGES				X	Labor-related
211	Income Tax Expense: Severance Accrual		ENERGY1		X			Fuel-related
212	Income Tax Expense: Fuel Tax Credit - Inc Addback		ENERGY1		X			Associated with kWh consumed by customers
213	Income Tax Expense: Reg Asset - NM NOX Expense		SALWAGES				X	Labor-related
214	Deferred Income Tax Expense: Meals & Entertainment		OX_904				X	Related to revenues from all functions
215	Deferred Income Tax Expense: Bad Debts		SALWAGES				X	Labor-related
216	Deferred Income Tax Expense: Board of Director's Retirement Benefit		TOTPLT				X	Common costs to operate utility
217	Deferred Income Tax Expense: Book Unamort. Cost of Reacquired Debt		SALWAGES				X	Labor-related
218	Deferred Income Tax Expense: Deferred Compensation Plan Reserve		NETPLT				X	Common costs to operate utility
219	Deferred Income Tax Expense: Depletion on Royalty Income		NETPLT				X	Common costs to operate utility
220	Deferred Income Tax Expense: Electric Vehicle Credit - FED DIT Only		SALWAGES				X	Common costs to operate utility
221	Deferred Income Tax Expense: Employee Incentive Plans		PRODPLT	X				Production-related
222	Deferred Income Tax Expense: Environmental Remediation		SALWAGES				X	Labor-related
223	Deferred Income Tax Expense: FAS 106 Medicare Reimbursements		TOTPLT				X	Common costs to operate utility
224	Deferred Income Tax Expense: Inventory Reserve		SALWAGES				X	Labor-related
225	Deferred Income Tax Expense: Non-Qualified Pension Plan		SALWAGES				X	Labor-related
226	Deferred Income Tax Expense: Pension Expense		SALWAGES				X	Labor-related
227	Deferred Income Tax Expense: Post Employment Benefit		CLAIMREV				X	Related to revenues from all functions
228	Deferred Income Tax Expense: Rate Case / Restructuring		SALWAGES				X	Labor-related
229	Deferred Income Tax Expense: Vacation Accrual		SALWAGES				X	Labor-related
230	Deferred Income Tax Expense: Severance Accrual		ENERGY1		X			Fuel-related
231	Deferred Income Tax Expense: Fuel Tax Credit - Inc Addback		ENERGY1		X			Associated with kWh consumed by customers
232	Deferred Income Tax Expense: Reg Asset - NM NOX Expense		TOTPLT				X	Common costs to operate utility
233	Deferred Income Tax Expense: NOL Carryforward		TOTPLT				X	Common costs to operate utility
234	ITC - Amortized							
235	Labor							
236	Steam Production Operation: Supervision & Engineering	0500	OX_PROD	X				Production-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
237	Steam Production Operation: Fuel (Transportation & Handling)	0501	ENERGY1		X			Fuel-l-related
238	Steam Production Operation: Steam Expense	0502	DPROD	X				Production-related
239	Steam Production Operation: Electric Expense	0505	DPROD	X				Production-related
240	Steam Production Operation: Miscellaneous	0506	DPROD	X				Production-related
241	Steam Production Operation: Rent	0507	DPROD	X				Production-related
242	Steam Production Maintenance: Supervision & Engineering	0510	MX_PROD				X	Production-related
243	Steam Production Maintenance: Structures	0511	DPROD	X				Production-related
244	Steam Production Maintenance: Boilers	0512	ENERGY1		X			Associated with kWh consumed by customers
245	Steam Production Maintenance: Electric Plant	0513	ENERGY1		X			Associated with kWh consumed by customers
246	Steam Production Maintenance: Miscellaneous Plant	0514	DPROD	X				Production-related
247	Combustion Turbine Production Operation: Supervision & Engineering	0546	OX_PROD	X				Production-related
248	Combustion Turbine Production Operation: Fuel Handling	0547	ENERGY1		X			Fuel-related
249	Combustion Turbine Production Operation: Generation Expense	0548	DPROD	X				Production-related
250	Combustion Turbine Production Operation: Miscellaneous	0549	DPROD	X				Production-related
251	Combustion Turbine Production Operation: Rents	0550	DPROD	X				Production-related
252	Combustion Turbine Production Maintenance: Supervision & Engineering	0551	MX_PROD				X	Production-related
253	Combustion Turbine Production Maintenance: Structures	0552	DPROD	X				Production-related
254	Combustion Turbine Production Maintenance: Electric Plant	0553	DPROD	X				Production-related
255	Combustion Turbine Production Maintenance: Miscellaneous Plant	0554	DPROD	X				Production-related
256	System Control and Dispatch: Supervision & Engineering	0556	OX_PROD	X				Production-related
257	System Control and Dispatch: Other	0557	MX_PROD				X	Production-related
258	Transmission Operations: Supervision & Engineering	0560	SALWAGTO	X				Transmission-related
259	Transmission Operations: Load Dispatch - Reli/Monitor/Operate/Transm	0561.1-0561.3	DTRANLD	X				Transmission-related
260	Transmission Operations: Load Dispatch - Sch/Con/Disp Serv	0561.4	DTRAN	X				Transmission-related
261	Transmission Operations: Rel/Plan/Stand Dev Serv, Trans & Gen Studies	0561.5-0561.8	DTRAN	X				Transmission-related
262	Transmission Operations: Station Equipment	0562	PLT_353	X				Transmission-related
263	Transmission Operations: Overhead Lines	0563	OHTRAN	X				Transmission-related
264	Transmission Operations: Underground Lines	0564	UGTRAN	X				Transmission-related
265	Transmission Operations: Miscellaneous	0566	TRANPLT	X				Transmission-related
266	Transmission Operations: Rents	0567	TRANPLT	X				Transmission-related
267	Transmission Maintenance: Supervision & Engineering	0568	SALWAGTM	X				Transmission-related
268	Transmission Maintenance: Structures	0569	PLT_352	X				Transmission-related
269	Transmission Maintenance: Station Equipment	0570	PLT_353	X				Transmission-related
270	Transmission Maintenance: Overhead Lines	0571	OHTRAN	X				Transmission-related
271	Transmission Maintenance: Underground Lines	0572	UGTRAN	X				Transmission-related
272	Transmission Maintenance: Miscellaneous	0573	TRANPLT	X				Transmission-related
273	Regional Market Expenses - Other	575.1-0575.6, 0575	ENERGY1		X			Reflect hour-by-hour market monitoring
274	Distribution Operations: Supervision	0580	SALWAGDO				X	Distribution-related
275	Distribution Operations: Load Dispatch	0581	DDISTLD	X				Customer load-related
276	Distribution Operations: Station Equipment	0582	PLT_362	X				Customer load-related
277	Distribution Operations: Overhead Lines	0583	OHDIST	X				Customer load-related
278	Distribution Operations: Underground Lines	0584	UGDIST	X				Customer load-related

Southwestern Public Service Company

Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer

(a) Base Period and (b) Test Year Information

Line No.	Description	Account	Allocator	Demand	Energy	Customer	Weighted	Rationale
279	Distribution Operations: Street Lighting	0585	PLT_373			X		Related to number of lights
280	Distribution Operations: Metering	0586	CMETERS			X		Related to number of customers
281	Distribution Operations: Customer Installations	0587	PLT_371			X		Related to number of lights
282	Distribution Operations: Miscellaneous	0588	DISTPLT				X	Distribution-related
283	Distribution Operations: Rents	0589	DISTPLT				X	Distribution-related
284	Distribution Maintenance: Supervision	0590	SALWAGDM				X	Distribution-related
285	Distribution Maintenance: Structures	0591	PLT_362	X				Customer load-related
286	Distribution Maintenance: Station Equipment	0592	PLT_362	X				Customer load-related
287	Distribution Maintenance: Overhead Lines	0593	OHDIST	X				Customer load-related
288	Distribution Maintenance: Underground Lines	0594	UGDIST	X				Customer load-related
289	Distribution Maintenance: Transformers	0595	PLT_368	X				Customer load-related
290	Distribution Maintenance: Street Lighting	0596	PLT_373			X		Related to number of lights
291	Distribution Maintenance: Metering	0597	CMETERS			X		Related to number of customers
292	Distribution Maintenance: Miscellaneous	0598	DISTPLT				X	Distribution-related
293	Customer Accounting Expense: Supervision	0901	SALWAGCA			X		Associated with customer billing, service
294	Customer Accounting Expense: Meter Reading	0902	CMETRDG			X		Related to number of customers
295	Customer Accounting Expense: Billing & Cashiering	0903	CUSTREC			X		Associated with customer billing, service
296	Customer Accounting Expense: Miscellaneous	0905	CUSTCAM			X		Associated with customer billing, service
297	Customer Service Expense: Supervision	0907	SALWAGCS			X		Associated with customer billing, service
298	Customer Service Expense: Customer Assistance	0908	CUSTASST			X		Associated with customer billing, service
299	Customer Service Expense: Advertisement	0909	CUSTADVT			X		Associated with customer billing, service
300	Customer Service Expense: Miscellaneous	0910	CUSTCSM			X		Associated with customer billing, service
301	Sales Expense	0911 - 0916	OX_902_3			X		Associated with customer billing, service
302	Administrative & General Expense	0920 - 0935	SALWAGXAG				X	Support functions, activities carried out by SPS employees

(1) Classifications

Demand – demand components relate to the fixed capacity portions of systems used to provide electricity to customers, including production, transmission, distribution substation primary distribution and secondary distribution systems, and line transformers.

Customer – customer components are factors which relate directly to individual customer accounts, including meter reading, billing, customer account record keeping, supplying of customer information, and associated administrative overhead costs. Facilities which are put in place specifically to serve a particular customer also are considered customer components.

Energy – energy components are factors which relate directly to costs of energy provided to customers, including fuel and fuel-related components.

Weighted – certain factors do not have a particular association with any of demand, customer, or energy components. As such, these factors are split amongst the three components on a weighted basis based on how they relate to different operations of the company.

(c) Explanation of Adjustments

The same classification methodology used to assign items of plant and expenses to demand, energy and customer in the Base Period was used in the Future Test Year.

Please refer to the testimony of SPS witness Ian C. Feters for more information related to the classification of items used to assign plant and expenses.

Southwestern Public Service Company

Demand and Energy Loss Factors

(a) Base Period Information and (b) Test Period Information

SPS operates an electrical system consisting of 345 kilovolt (kV), 230 kV, 115 kV and 69 kV transmission lines and 33 kV to 2400 volt primary distribution system. The system spans a 52,000 square mile area in the Texas Panhandle through West Texas and Eastern and Southeastern New Mexico. SPS has generation on both 230 kV and 115 kV busses throughout this area. SPS determines the demand and energy losses for the following components:

- Unit Main Transformers
- Transmission Lines
- Autotransformers
- Distribution Substation Transformers
- Distribution System, including Primary, Secondary, Services and Line Transformers

Please refer to Schedule P-9 for the demand and energy loss factors used to assign the cost of service responsibility for the Base Period and Future Test Year. Please refer to the direct testimony of John S. Fulton for the complete line loss study and the current line loss factors presented in this proceeding.

The analysis of losses requires consideration of both demand or power losses and energy losses. The demand losses are typically measured in megawatts (MW), kilowatts (kW), or watts. The energy losses are measured in megawatt-hours (MWh), kilowatt-hours (kWh), or watt-hours (Wh). The energy losses can be thought of as the sum of instantaneous demands over a specified period of time, such as an hour. Certain components of the energy losses are present even though there is very low electrical load passing through the device. An example of this is the magnetizing current and related losses of a transformer. Once the transformer is energized, these losses are present. Power flow through the transformer will increase the losses, but the transformer will also have the no-load loss component. To provide a basis for the calculations, data is gathered for the transmission and distribution system. In some cases, engineering approximations are made, as appropriate, in the absence of specific data. One source of confusion in any loss evaluation is the comparison of the accounting values of energy losses, "Unaccounted For Energy", and the energy losses determined by a technical evaluation. Considerable technical data exists showing generation and power purchases on a calendar month basis. This represents the energy that was generated or procured for serving the customer load in a given month. However, SPS bills customers each normal working day. Therefore, sales recorded in a specific month may have been delivered to the customers during parts of the two previous months and the current month whereas net output or generation is measured coincident with the billing month. When all sales are totaled and compared to that billing month's

generation and power purchases, the "Unaccounted For Energy" can be a small positive or negative number. This difference does not reflect the actual losses incurred on the transmission and distribution system during the billing month. To minimize this effect, it is necessary to reconcile energy losses and the "Unaccounted For Energy" over a longer time, such as a twelve-month period.

(c) Explanation of Adjustments

The demand and energy loss factors used in the Future Test Year are the same as the Base Period. No adjustments were made.