

**Southwestern Public Service Company**

**Transmission**

**Formula Rate Template**

**and Supporting Worksheets**

**Schedule 1 Annual Revenue Requirement**

**For the 2014 True-Up**

**For the Period January 1, 2014 through December 31, 2014**

2014 ANNUAL UPDATE

For rates effective 01/01/2014

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

	(1)	(2)	(3)	(4)	(5)
Line No.					Transmission Amount
1	PROJECTED REVENUE REQUIREMENT	(In 45 )			\$ 114,369,691
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			(4,686,840)
3	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input				(303,696)
4	PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT (Worksheet A.1 Ln 64)				\$182,189
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT (Worksheet A.1 Ln 65)				\$19,704
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIOD CORRECTION	(In 1 + sum lines 2 through 5)			\$ 109,581,048
7	DIVISOR				
8	Transmission Network Load	(Worksheet C)			4,572,000
9	RATES				
10	Annual Cost (\$/kW/Yr)	(In 6 / In 8)	23.968		
11	Network & P-to-P Rate (\$/kW/Mo)	(In 10 / 12)	1.997		
			<u>Peak</u>		<u>Off-Peak</u>
12	Weekly P-To-P Rate (\$/kW/Wk)	(In 10 / 52; In 10 / 52)	0.461		0.461
13	Daily P-To-P Rate (\$/kW/Day)	(In 12 / 6; In 12 / 7)	0.077	Capped at weekly rate	0.066
14	Hourly P-To-P Rate (\$/MWh)	(In 13 / 16; In 13 / 24 both x 1,000)	4.813	Capped at weekly & daily rate	2.750
15	METER CHARGE				<u>Charge</u>
16	Revenue Requirement	(Worksheet N)			\$234,038
17	Number of Delivery Points	(Worksheet N)			209
18	Annual Meter Charge (\$ per delivery point)	(In 16 / In 17)			\$1,120
19	Monthly Meter Charge (\$ per delivery point)	(In 18 / 12)			\$93
20	RADIAL LINE CHARGE (Worksheet A.2)		<u>(Annual Charge)</u>		<u>Monthly Charge</u>
21	Big Country	(Worksheet A.2 , Ln 43, Col m)	\$125,996		\$10,500
22	Central Valley	(Worksheet A.2 , Ln 44, Col m)	\$52,163		\$4,347
23	Deaf Smith	(Worksheet A.2 , Ln 45, Col m)	\$252,031		\$21,003
23a	Green Belt	(Worksheet A.2 , Ln 46, Col m)	\$1,529		\$127
23b	Green Belt	(Worksheet A.2 , Ln 47, Col m)	\$51,518		\$4,293
23c	Lea County	(Worksheet A.2 , Ln 48, Col m)	\$148		\$74
24	LPL	(Worksheet A.2 , Ln 49, Col m)	\$43,181		\$3,598
25	Lyntegar	(Worksheet A.2 , Ln 50, Col m)	\$214,411		\$17,868
26	Rita Blanca	(Worksheet A.2 , Ln 51, Col m)	\$21,578		\$1,798
27	South Plains	(Worksheet A.2 , Ln 52, Col m)	\$12,064		\$1,005
27a	Tri-County	(Worksheet A.2 , Ln 53, Col m)	\$127		\$11

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
28	PROJECTED REVENUE REQUIREMENT (w/o incentives)	(In 141)			\$ 203,276,026
29	REVENUE CREDITS	(Note A)	<u>Total</u>	<u>Allocator</u>	
30	Account No. 454	(Worksheet B)	1,103	DA 1.00000	\$ 1,103
31	Account No. 456.1	(Worksheet B)	8,828,257	DA 1.00000	\$ 8,828,257
32	Total Revenue Credits				\$ 8,829,360
33	NET REVENUE REQUIREMENT (w/o incentives)	(In 28 less In 32)			\$ 194,446,666
34	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
35	Annual Rate	(In 33 / In 62 x 100)			15.11%
36	Monthly Rate	(In 35 / 12)			1.26%
37	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
38	Annual Rate	(In 33 / In 48 x 100)			12.38%
39	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
40	Annual Rate	( (In 33 - In 114 ) / In 62 x 100)			12.74%
41	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
42	Annual Rate	( (In 33 - In 114 - In 138 - In 139) / In 62 x 100)			2.76%
43	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
44	SPP Base Plan Upgrades Revenue Requirement	(WsP BPU In 56 col (c) and Note I)			\$ 81,210,416
44a	SPP Base Plan Upgrades Revenue Requirement Prior Year True-up Adjustment (Input)				\$ (1,064,464)
44b	SPP Base Plan Upgrades Revenue Requirement Interest on Prior Year True-up Adjustment (Input)				\$ (68,976)
44c	SPP Base Plan Upgrades Revenue Requirement (Amount Provided to SPP for Next Billing Period) (sum lines 44, 44a, and 44b)				\$ 80,076,976
45	PROJECTED REVENUE REQUIREMENT	(In 33 + In 43 - In 44c)	(changed reference)		\$ 114,369,691

\*\*PROJECTED\*\*

Rate Formula Template  
Utilizing Projected Data  
For the Billing Period 01/01/14 to 12/31/14

Table 3

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Line No.	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> (See "General Notes")	<u>Total</u>	<u>Allocator</u>	<u>Total Transmission</u>
	(1)	(2)	(3)	(4)	(5)
46	GROSS PLANT IN SERVICE				
47	Production	(WsD.1 , Ln 6)	2,008,812,450	NA	
48	Transmission	(WsD.1 , Ln 11)	1,676,804,025	TP 0.93649	1,570,310,201
49	Distribution	(WsD.1 , Ln 16)	1,000,498,252	NA	
50	General Plant	(WsD.1 , Ln 21)	286,623,940	W/S 0.13043	37,384,360
51	Intangible Plant	(WsD.1 , Ln 23)	105,380,904	W/S 0.13043	13,744,831
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	5,078,119,571	<b>GP= 0.31930</b>	1,621,439,392
53	ACCUMULATED DEPRECIATION				
54	Production	(WsD.1 , Ln 39)	1,307,328,630	NA	
55	Transmission	(WsD.1 , Ln 44)	302,498,510	TP 0.93649	283,286,830
56	Distribution	(WsD.1 , Ln 49)	322,434,874	NA	
57	General Plant	(WsD.1 , Ln 54)	134,915,135	W/S 0.13043	17,596,981
58	Intangible Plant	(WsD.1 , Ln 56)	67,554,057	W/S 0.13043	8,811,076
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	2,134,731,206		309,694,887
60	NET PLANT IN SERVICE				
61	Production	(In 47 - In 54)	701,483,820	NA	
62	Transmission	(In 48 - In 55)	1,374,305,515		1,287,023,371
63	Distribution	(In 49 - In 56)	678,063,378	NA	
64	General Plant	(In 50 - In 57)	151,708,805		19,787,379
65	Intangible Plant	(In 51 - In 58)	37,826,847		4,933,755
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	2,943,388,365	<b>NP= 0.44566</b>	1,311,744,505
67	ADJUSTMENTS TO RATE BASE	(Note D)			
68	Account No. 281 (enter negative)	273.8.k (Worksheet E)	(1,680,147)	NA	
69	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(792,772,966)	DA	(325,604,668)
70	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(78,750,301)	DA	(1,342,312)
71	Account No. 190	234.8.c (Worksheet E)	163,307,826	DA	49,015,631
72	Account No. 255 (enter negative)	267.8.h	-	DA	-
73	Account No. 107	(WsQ , Ln 15, Col C)	-	TP 0.93649	-
74	Net Pre-Funded AFUDC on CWIP included	in (Note E) (Worksheet Q, In 30)	-	TP 0.93649	-
	Rate Base (enter negative)				
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93649	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93649	-
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(709,895,588)		(277,931,349)
78	LAND HELD FOR FUTURE USE (Note F)	(WsD , Ln 108, Col d)	18,629	TP 0.93649	17,446
79	WORKING CAPITAL				
80	CWC	(Note G)	-		-
81	Materials & Supplies - Transmission	(WsF , Ln 76, Col d)	65,324	TP 0.93649	61,175
82	Materials & Supplies - Other	(WsF , Ln 77, Col d)	(369,196)	GP 0.31930	(117,884)
83	Prepayments (Account 165) Plant Related	(WsF , Ln 12, Col d)	5,300,623	GP 0.31930	1,692,489
84	Prepayments (Account 165) Labor Related	(WsF , Ln 17, Col d)	16,756	W/S 0.13043	2,185
85	Prepayments (Account 165) Transmission Related	(WsF , Ln 22, Col d)	-	TP 0.93649	-
86	Prepayments (Account 165) Other Not Allocated	(WsF , Ln 32, Col d)	3,087,305	NA 0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	8,100,812		1,637,965
88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.93649	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 88)		<u>2,241,612,218</u>		<u>1,035,468,567</u>

\*\*PROJECTED\*\*

Rate Formula Template  
Utilizing Projected Data  
For the Billing Period 01/01/14 to 12/31/14

Table 4

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE <u>REQUIREMENTS CALCULATION</u> (1)	Data Sources <u>(See "General Notes")</u> (2)	Total (3)	Allocator (4)	Total Transmission (5)
90	OPERATION & MAINTENANCE EXPENSE				
91	Transmission	(WsG , Ln 34, Col c)	164,876,325		
92	Less Total Account 561	(WsG , Ln 36, Col c)	10,978,780		
93	Add Back Account 561.6	(WsG , Ln 37, Col c)	308,101		
94	Add Back Account 561.7	(WsG , Ln 38, Col c)	75,410		
95	Less Total Account 565	(WsG , Ln 39, Col c)	136,628,843		
96	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col c)	(285,000)		
97	Transmission Subtotal	(In 91 - In 92 + In 93 + In 94 - In 95 + In 96 )	17,367,213	TP 0.93649	16,264,221
98	Administrative and General	(WsG , Ln 63, Col c)	100,515,522		
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col c)	4,375,641		
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col c)	1,403,281		
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col c)	1,256,838		
102	Acc. 924, Property Insurance	(WsG , Ln 50, Col c)	3,945,021		
103	Balance of A & G	(In 98 - sum In 99 to In 102)	89,534,741	W/S 0.13043	11,678,016
104	Plus: Acct. 924, Property Insurance	(In 102)	3,945,021	GP 0.31930	1,259,645
105	Acct. 928 - Transmission Specific	(Note K) (WsH In 22, col D)	-	DA 1.00000	-
106	Acct. 928 - Transmission Allocated	(Note K) (WsH In 22, col E)	-	TP 0.93649	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH In 34, col D)	-	TP 0.93649	-
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH In 34, col E)	563,742	W/S 0.13043	73,529
109	Transmission Safety and Siting Advertising	(Note K) (WsH In 47, col B)	-	TP 0.93649	-
110	Less: PBOP Expense in Acct 926 Adjustment	(Note K) (WsH In 9, col B)	(3,128,276)	W/S 0.13043	(408,021)
111	A & G Subtotal	(sum Ins 103 to 109 less In 110)	97,171,780		13,419,211
112	TOTAL O & M EXPENSE	(In 97 + In 111 )	114,538,993		29,683,432
113	DEPRECIATION AND AMORTIZATION EXPENSE				
114	Transmission	(Wsl, Ln 5, Col d)	32,512,768	TP 0.93649	30,447,882
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP 0.93649	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93649	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93649	-
118	General	(Wsl, Ln 9, Col d)	26,641,827	W/S 0.13043	3,474,893
119	Intangible	(Wsl, Ln 11, Col d)	-	W/S 0.13043	-
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	59,154,595		33,922,775
121	TAXES OTHER THAN INCOME	(Note L)			
122	Labor Related				
123	Payroll	(Worksheet J) 263.i	8,078,000	W/S 0.13043	1,053,614
124	Plant Related				
125	Property	(Worksheet J) 263.i	31,639,000	GP 0.31930	10,102,333
126	Franchise & Gross Receipts	(Worksheet J) 263.i	15,653,000	NA	-
127	Other - Texas Use	(Worksheet J) 263.i	-	GP 0.31930	-
128	TOTAL OTHER TAXES	(sum Ins 123 to 127)	55,370,000		11,155,947
129	INCOME TAXES	(Note M)			
130	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		35.99%		
131	CIT=(T/1-T) * (1-(WCLTD/R)) =		37.84%		
132	where WCLTD=(In 160) and R= (In 163)				
133	and FIT, SIT & p are as given in Note M.				
134	1 / (1 - T) = (from In 130)		1.5623		
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J) 266.8.f	(327,000)		
136	Income Tax Calculation	(In 131 * In 139)	76,509,991		35,342,282
137	ITC adjustment	(In 134 * In 135)	(510,872)	NP 0.44566	(227,675)
138	TOTAL INCOME TAXES	(sum Ins 136 to 137)	75,999,119		35,114,607
139	RETURN (Rate Base * Rate of Return)	(In 89 * In 163)	202,193,422		93,399,265
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93649	-
141	REVENUE REQUIREMENT (sum Ins 112, 120, 128, 138, 139, 140)		507,256,129		203,276,026

**\*\*PROJECTED\*\***

Rate Formula Template  
**Utilizing Projected Data**  
 For the Billing Period 01/01/14 to 12/31/14

Table 5

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

**SUPPORTING CALCULATIONS**

Line No.	(1)	(2)	(3)	(4)	(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
143	Total transmission plant	(In 48)			1,676,804,025
144	Less Generator Step-up facilities	(WsD.1 , Ln 147)			29,336,238
145	Less Radial Line facilities	(Worksheet O)			77,163,775
146	Transmission plant included in OATT Trans Rate	(In 143 - In 144 - In 145)			1,570,304,012
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)		<b>TP=</b>	<b>0.93649</b>
148	WAGES & SALARY ALLOCATOR (W/S) (Note O)				
149	Production	(WsG , Ln 69, Col e)	47,183,321	NA	-
150	Transmission	(WsG , Ln 70, Col e)	12,444,262	TP 0.93649	11,653,927
151	Regional Market	(WsG , Ln 71, Col e)	270,312	NA	-
152	Distribution	(WsG , Ln 72, Col e)	21,227,968	NA	-
153	Other	(WsG , Ln 73, Col e)	8,221,591	NA	-
154	Total	(sum Ins 149 to 153)	89,347,453		11,653,927
155	W/S Allocator			<b>W/S=</b>	<b>0.13043</b>
156	RETURN (R) <span style="float: right;">\$</span>				
157		Long Term Interest (Worksheet K, Ln 51, Col d)			82,730,692
158		Preferred Dividends (Worksheet K, Ln 56, Col d)			-
159			<u>\$</u>	<u>%</u>	<u>Cost</u>
160	Long Term Debt (Worksheet K, Ln 17, Col o)		1,292,307,692	46.11%	0.0640
161	Preferred Stock (Worksheet K, Ln 5, Col o)		-	0.00%	0.0000
162	Common Stock (Worksheet K, Ln 9, Col o)		1,510,325,484	53.89%	0.1127
163	Total (sum Ins 160 to 162)		2,802,633,176		<b>R 0.0902</b>

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note Letter	
A	The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for details.
B	The annual and monthly net and gross plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190, and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M.
E	Includes any incentive Construction Work in Progress (CWIP), any related Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts. Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC under a separate docket.
F	Includes only transmission related or functionally booked as transmission land held for future use.
G	Cash Working Capital will be set at and remain \$0 until such time as SPS files and receives FERC approval for a lead/lag study.
H	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 140.
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs. Absent a 205 filing with FERC, the PBOB base amount (2009 actual) will not change in subsequent years. NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
L	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 135) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required:
	FIT = 35.00%
	SIT= (Worksheet L) 1.53% (State Income Tax Rate or Composite SIT)
	p = 0.00% (percent of FIT deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff.
O	Enter dollar amounts. Includes service company labor. Does not include contract labor.

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Line No.	(1)	(2)	(3)	(4)	(5) Transmission Amount
164	REVENUE REQUIREMENT (w/o incentives)	(In 277)			\$ 193,493,167
165	REVENUE CREDITS	(Note A)	<u>Total</u>	<u>Allocator</u>	
166	Account No. 454	(Worksheet B)	8,773	DA 1.00000	\$ 8,773
167	Account No. 456.1	(Worksheet B)	15,591,491	DA 1.00000	15,591,491
168	Total Revenue Credits				\$ 15,600,264
169	NET REVENUE REQUIREMENT (w/o incentives)	(In 164 less In 168)			\$ 177,892,903
170	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
171	Annual Rate	(In 169 / In 198 x 100)			14.25%
172	Monthly Rate	(In 171 / 12)			1.19%
173	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note B)				
174	Annual Rate	(In 169 / In 184 x 100)			11.76%
175	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
176	Annual Rate	( (In 169 - In 250 ) / In 198 x 100)			11.90%
177	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
178	Annual Rate	( (In 169 - In 250 - In 274 - In 275) / In 198 x 100)			2.17%
179	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C - Worksheet R)				\$ -
180	LESS SPP Base Plan Upgrades Revenue Requirement	(WsP BPU In 56 col (d) and Note I)			\$ 56,277,632
181	ACTUAL REVENUE REQUIREMENT	(In 169 + In 179 - In 180)			\$ 121,615,271



\*\*ACTUAL\*\*

Rate Formula Template  
Utilizing FERC Form 1 Actual Data  
For the Billing Period 01/01/14 to 12/31/14

Table 8

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Line No.	RATE BASE CALCULATION (1)	Data Sources (See "General Notes") (2)	Total (3)	Allocator (4)	Total Transmission (5)
182	GROSS PLANT IN SERVICE				
183	Production	(WsD.1 , Ln 78)	2,001,140,514	NA	
184	Transmission	(WsD.1 , Ln 83)	1,614,813,363	TP 0.93690	1,512,918,640
185	Distribution	(WsD.1 , Ln 88)	1,003,034,216	NA	
186	General Plant	(WsD.1 , Ln 93)	282,973,457	W/S 0.12955	36,659,211
187	Intangible Plant	(WsD.1 , Ln 95)	88,053,523	W/S 0.12955	11,407,334
188	TOTAL GROSS PLANT	(sum Ins 183 to 187)	4,990,015,073	<b>GP= 0.31282</b>	1,560,985,185
189	ACCUMULATED DEPRECIATION				
190	Production	(WsD.1 , Ln 110)	1,286,315,581	NA	
191	Transmission	(WsD.1 , Ln 115)	281,971,098	TP 0.93690	264,178,722
192	Distribution	(WsD.1 , Ln 120)	318,130,464	NA	
193	General Plant	(WsD.1 , Ln 125)	130,992,557	W/S 0.12955	16,970,086
194	Intangible Plant	(WsD.1 , Ln 127)	63,907,230	W/S 0.12955	8,279,182
195	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 190 to 194)	2,081,316,930		289,427,990
196	NET PLANT IN SERVICE				
197	Production	(In 183 - In 190)	714,824,933	NA	
198	Transmission	(In 184 - In 191)	1,332,842,265		1,248,739,918
199	Distribution	(In 185 - In 192)	684,903,752	NA	
200	General Plant	(In 186 - In 193)	151,980,900		19,689,125
201	Intangible Plant	(In 187 - In 194)	24,146,293		3,128,152
202	TOTAL NET PLANT IN SERVICE	(sum Ins 197 to 201)	2,908,698,143	<b>NP= 0.43716</b>	1,271,557,195
203	ADJUSTMENTS TO RATE BASE	(Note D)			
204	Account No. 281 (enter negative)	273.8.k (Worksheet E)	(1,319,494)	NA	
205	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(815,354,140)	DA	(334,409,017)
206	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(84,197,907)	DA	(4,272,921)
207	Account No. 190	234.8.c (Worksheet E)	190,086,812	DA	51,946,093
208	Account No. 255 (enter negative)	267.8.h	-	DA	-
209	Account No. 107	(WsQ , Ln 46, Col C)	-	TP 0.93690	-
210	Net Pre-Funded AFUDC on CWIP included	in (Note E) (Worksheet Q, In 61)	-	TP 0.93690	-
	Rate Base (enter negative)				
211	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93690	-
212	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-		-
213	TOTAL ADJUSTMENTS	(sum Ins 204 to 212)	(710,784,729)		(286,735,845)
214	LAND HELD FOR FUTURE USE (Note F)	(WsD , Ln 108, Col h)	9,314	TP 0.93690	8,726
215	WORKING CAPITAL				
216	CWC	(Note G)	-		-
217	Materials & Supplies - Transmission	(WsF , Ln 84, Col d)	91,511	TP 0.93690	85,737
218	Materials & Supplies - Other	(WsF , Ln 85, Col d)	(297,098)	GP 0.31282	(92,938)
219	Prepayments (Account 165) Plant Related	(WsF , Ln 43, Col d)	3,654,700	GP 0.31282	1,143,263
220	Prepayments (Account 165) Labor Related	(WsF , Ln 48, Col d)	10,254	W/S 0.12955	1,328
221	Prepayments (Account 165) Transmission Related	(WsF , Ln 53, Col d)	-	TP 0.93690	-
222	Prepayments (Account 165) Other Not Allocated	(WsF , Ln 66, Col d)	6,113,932	NA 0.00000	-
223	TOTAL WORKING CAPITAL	(sum Ins 216 to 222)	9,573,299		1,137,390
224	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.93690	-
225	RATE BASE (sum Ins 202, 213, 214, 223, 224)		2,207,496,027		985,967,466

\*\*ACTUAL\*\*

Rate Formula Template  
Utilizing FERC Form 1 Actual Data  
For the Billing Period 01/01/14 to 12/31/14

Table 9

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

Line No.	EXPENSE, TAXES, RETURN & REVENUE <u>REQUIREMENTS CALCULATION</u> (1)	Data Sources <u>(See "General Notes")</u> (2)	Total (3)	Allocator (4)	Total <u>Transmission</u> (5)
226	OPERATION & MAINTENANCE EXPENSE				
227	Transmission	(WsG , Ln 34, Col e)	126,490,017		
228	Less Total Account 561	(WsG , Ln 36, Col e)	11,000,077		
229	Add Back Account 561.6	(WsG , Ln 37, Col e)	(5,213)		
230	Add Back Account 561.7	(WsG , Ln 38, Col e)	67,695		
231	Less Total Account 565	(WsG , Ln 39, Col e)	97,026,841		
232	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col e)	(128,168)		
233	Transmission Subtotal	(In 227 - In 228 + In 229 + In 230 - In 231 + In 232 )	18,397,413	TP 0.93690	17,236,537
234	Administrative and General	(WsG , Ln 63, Col e)	96,996,020		
235	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col e)	5,995,932		
236	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col e)	1,336,609		
237	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col e)	1,157,757		
238	Acc. 924, Property Insurance	(WsG , Ln 50, Col e)	3,535,916		
239	Balance of A & G	(In 234 - sum In 235 to In 238)	84,969,806	W/S 0.12955	11,007,838
240	Plus: Acct. 924, Property Insurance	(In 238)	3,535,916	GP 0.31282	1,106,105
241	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 22, Col H)	37,061	DA 1.00000	37,061
242	Acct. 928 - Transmission Allocated	(Note K) (WsH , Ln 22, Col I)	-	TP 0.93690	-
243	Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 34, Col H)	-	TP 0.93690	-
244	Acct. 930.2 - Transmission Allocated	(Note K) (WsH , Ln 34, Col I)	487,310	W/S 0.12955	63,131
245	Transmission Safety and Siting Advertising	(Note K) (WsH , Ln 47, Col C)	-	TP 0.93690	-
246	Less: PBOP Expense in Acct 926 Adjustment	(Note K) (WsH , Ln 9, Col F)	(3,542,296)	W/S 0.12955	(458,904)
247	A & G Subtotal	(sum Ins 239 to 246)	92,572,390		12,673,039
248	TOTAL O & M EXPENSE	(In 233 + In 247 )	110,969,803		29,909,576
249	DEPRECIATION AND AMORTIZATION EXPENSE				
250	Transmission	(Wsl, Ln 24, Col d)	31,302,195	TP 0.93690	29,327,026
251	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 62)	-	TP 0.93690	-
252	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93690	-
253	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93690	-
254	General	(Wsl, Ln 28, Col d)	9,476,126	W/S 0.12955	1,227,632
255	Intangible	(Wsl, Ln 30, Col d)	8,915,440	W/S 0.12955	1,154,995
256	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 250 to 255)	49,693,761		31,709,653
257	TAXES OTHER THAN INCOME	(Note L)			
258	Labor Related				
259	Payroll	(Worksheet J) 263.i	8,055,859	W/S 0.12955	1,043,637
260	Plant Related				
261	Property	(Worksheet J) 263.i	30,045,724	GP 0.31282	9,398,904
262	Franchise & Gross Receipts	(Worksheet J) 263.i	6,362,890	NA	-
263	Other - Texas Use	(Worksheet J) 263.i	68,881	GP 0.31282	21,547
264	TOTAL OTHER TAXES	(sum Ins 259 to 263)	44,533,354		10,464,088
265	INCOME TAXES	(Note M)			
266	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		36.46%		
267	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		39.25%		
268	where WCLTD=(In 296) and R= (In 299)				
269	and FIT, SIT & p are as given in Note M.				
270	$1 / (1 - T) =$ (from In 266)		1.5738		
271	Amortized Investment Tax Credit (266.8.f) (enter negative)	(Worksheet J) 266.8.f	(340,664)		
272	Income Tax Calculation	(In 267 * In 275)	76,766,778		34,287,511
273	ITC adjustment	(In 270 * In 271)	(536,137)	NP 0.43716	(234,378)
274	TOTAL INCOME TAXES	(sum Ins 272 to 273)	76,230,641		34,053,133
275	RETURN (Rate Base * Rate of Return)	(In 225 * In 299)	195,584,148		87,356,717
276	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93690	-
277	REVENUE REQUIREMENT (sum Ins 248, 256, 264, 274, 275, 276)		477,011,707		193,493,167

\*\*ACTUAL\*\*

Rate Formula Template  
Utilizing FERC Form 1 Actual Data  
For the Billing Period 01/01/14 to 12/31/14

Table 10

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

**SUPPORTING CALCULATIONS**

Line No.	(1)	(2)	(3)	(4)	(5)
278	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
279	Total transmission plant	(In 184)			1,614,813,363
280	Less Generator Step-up facilities	(WsD.1 , Ln 149)			30,719,330
281	Less Radial Line facilities	(Worksheet O)			72,416,520
281.a	Plus Radial Line facilities true-up	(Worksheet M)			(1,233,184)
282	Transmission plant included in OATT Trans Rate	(In 279 - In 280 - In 281 - In 281.a)			<u>1,512,910,697</u>
283	Percent of transmission plant in OATT Trans Rate	(In 282 / In 279)		<b>TP=</b>	<b>0.93690</b>
284	WAGES & SALARY ALLOCATOR (W/S)				
285	Production	(WsG , Ln 69, Col i)	47,567,712	NA	-
286	Transmission	(WsG , Ln 70, Col i)	12,282,024	TP 0.93690	11,507,028
287	Regional Market	(WsG , Ln 71, Col i)	263,619	NA	-
288	Distribution	(WsG , Ln 72, Col i)	20,578,882	NA	-
289	Other	(WsG , Ln 73, Col i)	8,128,354	NA	-
290	Total	(sum Ins 285 to 289)	<u>88,820,591</u>		<u>11,507,028</u>
291	W/S Allocator			<b>W/S=</b>	<b>0.12955</b>
292	RETURN (R)				
293		Long Term Interest (Worksheet K, Ln 51, Col h)			<u>\$ 77,435,954</u>
294		Preferred Dividends (Worksheet K, Ln 56, Col h)			-
295			<u>\$</u>	<u>%</u>	<u>Cost</u>
296	Long Term Debt (Worksheet K, Ln 36, Col o)		1,280,769,231	46.25%	0.0605
297	Preferred Stock (Worksheet K, Ln 23, Col o)		-	0.00%	0.0000
298	Common Stock (Worksheet K, Ln 27, Col o)		1,488,573,853	53.75%	0.1127
299	Total (sum Ins 296 to 298)		<u>2,769,343,084</u>		<b>R 0.0886</b>

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note Letter	
A	The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for details.
B	The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190, and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M.
E	Includes any incentive Construction Work in Progress (CWIP), any related Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts. Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC under a separate docket.
F	Includes only transmission related or functionally booked as transmission land held for future use.
G	Cash Working Capital will be set at and remain \$0 until such time as SPS files and receives FERC approval for a lead/lag study.
H	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 276.
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs. Absent a 205 filing with FERC, the PBOB base amount (2009 actual) will not change in subsequent years. NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
L	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 271) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required:
	FIT = 35.00%
	SIT= (Worksheet L) 2.24% (State Income Tax Rate or Composite SIT)
	p = 0.00% (percent of FIT deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff.
O	Enter dollar amounts. Includes service company labor. Does not include contract labor.

<b>A. Schedule 1 - Projected ARR for Billing Period 01/01/2014 to 12/31/2014</b>			
1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS \$10,978,780	
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4 \$3,094,247	
3	Less: Transmission Service Studies	WsG - Acct 561.6 \$308,101	
4	Less: Generation Interconnection Studies	WsG - Acct 561.7 \$75,410	
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8 \$2,664,415	
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5) \$4,836,607	
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits \$308,358	
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7) \$4,528,249	
9	Prior Year True-up Adjustment	Input from Prior Year True-up \$392,984	
10	Interest On Prior Year True-up Adjustment	Input from Prior Year \$25,464	
11	Projected Schedule 1 ARR	( Ln 8 + Ln 9 + Ln 10) \$4,946,697	
<b>B. Schedule 1 Rate Calculations</b>			
12	Projected Average 12-Mo. Demand	WsC Divisor 4,572,000 kW	
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12) \$0.090 kW	
14	Weekly Point to Point Rate in \$/kW - Weekly	((Line 11 /Line 12) /52) \$0.021 kW	
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365) \$0.003 kW	
16	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000) \$0.124 mW	
17	<b>**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK**</b>		
<b>C. Schedule 1 - Actual ARR for the Billing Period 01/01/2014 to 12/31/2014</b>			
18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS \$11,000,077	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4 \$4,623,868	
20	Less: Transmission Service Studies	WsG - Acct 561.6 (\$5,213)	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7 \$67,695	
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8 \$2,509,860	
23	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22) \$3,803,867	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits \$462,159	
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24) \$3,341,708	
<b>True Up from Billing Period to be Included in Projected Schedule 1 ARR:</b>			
26	<b>Revenue Requirement True-Up:</b>		
27	Actual Schedule 1 ARR calculated above	(Ln 25) \$3,341,708	
28	Projected Schedule 1 ARR calculated above	(Ln 8) \$4,528,249	
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(Ln 27 - Ln 28) (\$1,186,541)	
30	<b>Volume True-Up:</b>		
31	Actual Divisor Load for the Billing Period	WsC Divisor 4,657,000 kW	
32	Projected Divisor Load for the Billing Period	(Ln 12) 4,572,000 kW	
33	Volume Adjustment	(Ln 32 - Ln 31) (85,000)	
34	Projected Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32) \$0.9904	
35	Actual Zonal Rate per kw-yr for the Billing Period	(Ln 27 / Ln 31) \$0.7176	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34) (\$84,187)	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36) (\$1,270,728)	
38	Interest True-up Amount	(Ln 68) (\$82,344)	
<b>D. Interest Calculation:</b>			
39			
40			
41			
42	January - Projected Yr 2014	3.25%	0.0028
43	February	3.25%	0.0025
44	March	3.25%	0.0028
45	April	3.25%	0.0027
46	May	3.25%	0.0028
47	June	3.25%	0.0027
48	July	3.25%	0.0028
49	August	3.25%	0.0028
50	September	3.25%	0.0027
51	October	3.25%	0.0028
52	November	3.25%	0.0027
53	December	3.25%	0.0028
54	January - True-up Yr 2015	3.25%	0.0028
55	February	3.25%	0.0025
56	March	3.25%	0.0028
57	April	3.25%	0.0027
58	May	3.25%	0.0028
59	June	3.25%	0.0027
60	July	3.25%	0.0028
61	August	3.25%	0.0028
62	September	3.25%	0.0027
63	Average Monthly Interest Rate		0.0027
64	Over/Under Recovery Amount	(Line 37)	(\$1,270,728)
65	Average Monthly Interest Rate	(Line 63)	0.0027
66	Monthly Interest Recovery Amount	(Line 64 * Line 65)	(\$3,431)
67	Number of Months for Interest Recovery Amount		24
68	Interest Recovery Amount	(Line 67 * Line 66)	(\$82,344)
69	Note:		
70	The interest is calculated using the interest rate posted on the FERC website.		
71	See link to website below.		
72	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>		

Southwestern Public Service Company  
Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation  
2014 ANNUAL UPDATE

Worksheet A  
Table 13

Line

No.

1	<u>I. Revenue Requirement True-up:</u>			
2	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 33 + In 43)		\$ 194,446,666	
3	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 169 + In 179)		\$ 177,892,903	
4	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)		<b>\$ (16,553,763)</b>	
5	<u>II. SPP Base Plan Upgrades Revenue Requirement True-up:</u>			
6	Projected Revenue Requirement for the Prior Rate Year - (ARR Projected Data In 44 col (5))		\$ 81,210,416	
7	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 180 col (5))		\$ 56,277,632	
8	SPP BPU True-up (Over Recovery is a Credit, Under Recovery is a Debit) (In 6 - In 7)		<b>\$ 24,932,783</b>	
9	Net Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)		\$ 8,379,020	
10	<u>III. Volume True-up:</u>			
11	Projected Divisor Load for the Prior Rate Year, - (WsC Divisor In 14 * 1,000)		4,572,000 kw	
12	Actual Divisor Load for the Prior Rate Year, - (WsC Divisor In 28 * 1,000)		4,657,000 kw	
13	Volume Adjustment (line 11 - line 12)		<b>(85,000) kw</b>	
14	Projected Zonal Rate per kW-yr for the Prior Rate Year - (Rate In 10 col (3))		\$23.9680	
15	Actual Zonal Rate per kW-yr for the Prior Rate Year ((In 3 - In 7) / In 12)		\$26.1150	
16	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 13 x line 14)		<b>(\$2,037,280)</b>	
17	Net True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (sum lines 4 + 8+ 16)		<b>\$ 6,341,740</b>	
18	<u>IV. Interest Calculation:</u> was section III, now section IV			
19		Projected Billing		
20		Year		
21		FERC	Monthly	
22		Quarterly	Interest	
23	Months	Interest Rates	Rate	
24	January - Projected Yr 2014	3.25%	0.0028	
25	February	3.25%	0.0025	
26	March	3.25%	0.0028	
27	April	3.25%	0.0027	
28	May	3.25%	0.0028	
29	June	3.25%	0.0027	
30	July	3.25%	0.0028	
31	August	3.25%	0.0028	
32	September	3.25%	0.0027	
33	October	3.25%	0.0028	
34	November	3.25%	0.0027	
35	December	3.25%	0.0028	
36	January - True-up Yr 2015	3.25%	0.0028	
37	February	3.25%	0.0025	
38	March	3.25%	0.0028	
39	April	3.25%	0.0027	
40	May	3.25%	0.0028	
41	June	3.25%	0.0027	
42	July	3.25%	0.0028	
43	August	3.25%	0.0028	
44	September	3.25%	0.0027	
45	Average Monthly Interest Rate		0.0027	
46	Over/Under Recovery Amount (ARR from In 4 & In 16 BPU from In 8 amount)	line reference change		
47	Average Monthly Interest Rate (In 45)			
48	Monthly Interest Recovery Amount (In 46 x In 47)			
49	Number of Months for Interest Recovery Amount			24
50	Interest Recovery Amount (In 49 times In 48)			24
51	Prior Year True-up Adjustment (line 46)			
52	Interest on Prior Year True-up Adjustment (In 50)			
53	Note:			
54	The interest is calculated using the interest rate posted on the FERC website.			
55	See link to website below.			
56	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			

	ATRR Revenue Requirement True-up	SPP BPU Revenue Requirement True-up
	\$ (18,591,043)	\$ 24,932,783
	0.0027	0.0027
	(\$50,196)	\$67,319

	ATRR Revenue Requirement	SPP BPU Revenue Requirement
	(\$1,204,704)	\$1,615,656
	<b>\$ (18,591,043)</b>	<b>\$ 24,932,783 (Input to Annual Update)</b>
	<b>(\$1,204,704)</b>	<b>\$1,615,656 (Input to Annual Update)</b>

Line No.	Explanation of Prior Period Correction:			
1	Land Held For Future Use Correction - During 2013, SPS found it had incorrectly included \$8,535 of Distribution LHFU in the 2011 True-up			
4	Rate Year Prior Period Correction Applicable to (input year)	2011		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2013		
6	Year Prior Period Correction Settled/Agreed (input)	2013		
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2014		
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36		
9	<b>I. Revenue Requirement True-up:</b>			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 103,566,807		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 103,565,848		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$959)		
13	<b>II. Volume True-up:</b>			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw		
15	Divisor for True-up Year with Prior Period Correction (input)	kw		
16	Volume Adjustment (line 14 - line 15)	0 kw		
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000		
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000		
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0		
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$959)		
21	<b>III. Interest Calculation:</b>			
22				
23				
24	<u>Month/Year</u>	<u>FERC Quarterly Interest Rates</u>	<u>Number of Days in Month</u>	<u>Monthly Interest Rate</u>
25	January - True-up Yr Yr 2011	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr Yr 2012	3.25%	31	0.0028
38	February	3.25%	29	0.0026
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 2013	3.25%	31	0.0028
50	February	3.25%	28	0.0025
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.25%	31	0.0028
56	August	3.25%	31	0.0028
57	September	3.25%	30	0.0027
58	Average Monthly Interest Rate			0.0027
59	Over/Under Recovery Amount (In 20 amount)			(\$959)
60	Average Monthly Interest Rate (In 58)			0.0027
61	Monthly Interest Recovery Amount (In 59 x In 60)			(\$3)
62	Number of Months for Interest Recovery Amount (from line 8)			36
63	Interest Recovery Amount (In 62 times In 61)			(\$108)
64	Prior Period Correction Adjustment (In 20)			(\$959) (Input to Annual Update)
65	Interest on Prior Period Correction Adjustment (In 63)			(\$108) (Input to Annual Update)
66	Note:			
67	The interest is calculated using the interest rate posted on the FERC website.			
68	See link to website below.			
69	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub">http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub</a>			

Line No.	Explanation of Prior Period Correction:			
1	Amortization Expense Correction - During 2013, SPS found the 2011 FERC Form No. 1 incorrectly reported the Financial blended depreciation rates for Amortization Expense, rather than the FERC-only rates on page 336, footnote page 450.1.			
4	Rate Year Prior Period Correction Applicable to (input year)	2011		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2013		
6	Year Prior Period Correction Settled/Agreed (input)	2013		
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2014		
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36		
9	<b>I. Revenue Requirement True-up:</b>			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 103,566,807		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 103,731,506		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	\$164,699		
13	<b>II. Volume True-up:</b>			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw		
15	Divisor for True-up Year with Prior Period Correction (input)	kw		
16	Volume Adjustment (line 14 - line 15)	0 kw		
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000		
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000		
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0		
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	\$164,699		
21	<b>III. Interest Calculation:</b>			
22				
23				
24	<u>Month/Year</u>	<u>FERC Quarterly Interest Rates</u>	<u>Number of Days in Month</u>	<u>Monthly Interest Rate</u>
25	January - True-up Yr Yr 2011	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr Yr 2012	3.25%	31	0.0028
38	February	3.25%	29	0.0026
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 2013	3.25%	31	0.0028
50	February	3.25%	28	0.0025
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.25%	31	0.0028
56	August	3.25%	31	0.0028
57	September	3.25%	30	0.0027
58	Average Monthly Interest Rate			0.0027
59	Over/Under Recovery Amount (In 20 amount)			\$164,699
60	Average Monthly Interest Rate (In 58)			0.0027
61	Monthly Interest Recovery Amount (In 59 x In 60)			\$445
62	Number of Months for Interest Recovery Amount (from line 8)			36
63	Interest Recovery Amount (In 62 times In 61)			\$16,020
64	Prior Period Correction Adjustment (In 20)			\$164,699 (Input to Annual Update)
65	Interest on Prior Period Correction Adjustment (In 63)			\$16,020 (Input to Annual Update)
66	Note:			
67	The interest is calculated using the interest rate posted on the FERC website.			
68	See link to website below.			
69	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub">http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub</a>			



Line No.	Explanation of Prior Period Correction:			
1	Transmission O&M Expense Correction - During 2013, SPS found it had not credited all of the costs associated with the Eddy County HVDC tie, only direct transmission O&M expenses were credited. SPS should have also credited labor-related overheads and allocated A&G costs.			
2				
3				
4	Rate Year Prior Period Correction Applicable to (input year)	2011		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2013		
6	Year Prior Period Correction Settled/Agreed (input)	2013		
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2014		
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36		
9	<b>I. Revenue Requirement True-up:</b>			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 103,566,807		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 103,553,460		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$13,347)		
13	<b>II. Volume True-up:</b>			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw		
15	Divisor for True-up Year with Prior Period Correction (input)	kw		
16	Volume Adjustment (line 14 - line 15)	0 kw		
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000		
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000		
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0		
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$13,347)		
21	<b>III. Interest Calculation:</b>			
22				
23				
24	<b>Month/Year</b>	<b>FERC Quarterly Interest Rates</b>	<b>Number of Days in Month</b>	<b>Monthly Interest Rate</b>
25	January - True-up Yr Yr 2011	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr Yr 2012	3.25%	31	0.0028
38	February	3.25%	29	0.0026
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr 2013	3.25%	31	0.0028
50	February	3.25%	28	0.0025
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.25%	31	0.0028
56	August	3.25%	31	0.0028
57	September	3.25%	30	0.0027
58	Average Monthly Interest Rate			0.0027
59	Over/Under Recovery Amount (In 20 amount)			(\$13,347)
60	Average Monthly Interest Rate (In 58)			0.0027
61	Monthly Interest Recovery Amount (In 59 x In 60)			(\$36)
62	Number of Months for Interest Recovery Amount (from line 8)			36
63	Interest Recovery Amount (In 62 times In 61)			(\$1,296)
64	Prior Period Correction Adjustment (In 20)			(\$13,347) (Input to Annual Update)
65	Interest on Prior Period Correction Adjustment (In 63)			(\$1,296) (Input to Annual Update)
66	Note:			
67	The interest is calculated using the interest rate posted on the FERC website.			
68	See link to website below.			
69	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub">http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub</a>			

Line No.	Explanation of Prior Period Correction:			
1				
2	Transmission O&M Expense Correction - During 2013, SPS found it had not credited all of the costs associated with the Eddy County HVDC tie, only direct transmission O&M expenses were credited. SPS should have also credited labor-related overheads and allocated A&G costs.			
3				
4	Rate Year Prior Period Correction Applicable to (input year)	2010		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2012		
6	Year Prior Period Correction Settled/Agreed (input)	2013		
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2014		
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	48		
9	<b>I. Revenue Requirement True-up:</b>			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 100,298,608		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 100,304,668		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 1)	\$6,060		
13	<b>II. Volume True-up:</b>			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw		
15	Divisor for True-up Year with Prior Period Correction (input)	kw		
16	Volume Adjustment (line 14 - line 15)	0 kw		
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000		
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000		
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 1)	\$0		
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 1)	\$6,060		
21	<b>III. Interest Calculation:</b>			
22				
23				
24	<u>Month/Year</u>	<u>FERC Quarterly Interest Rates</u>	<u>Number of Days in Month</u>	<u>Monthly Interest Rate</u>
25	January - True-up Yr Yr 2010	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr Yr 2011	3.25%	31	0.0028
38	February	3.25%	28	0.0025
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	May	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028
49	January - True-up Yr Yr 2012	3.25%	31	0.0028
50	February	3.25%	29	0.0026
51	March	3.25%	31	0.0028
52	April	3.25%	30	0.0027
53	May	3.25%	31	0.0028
54	June	3.25%	30	0.0027
55	July	3.25%	31	0.0028
56	August	3.25%	31	0.0028
57	September	3.25%	30	0.0027
58	October	3.25%	31	0.0028
59	November	3.25%	30	0.0027
60	December	3.25%	31	0.0028
61	January - True-up Yr 2013	3.25%	31	0.0028
62	February	3.25%	28	0.0025
63	March	3.25%	31	0.0028
64	April	3.25%	30	0.0027
65	May	3.25%	31	0.0028
66	June	3.25%	30	0.0027
67	July	3.25%	31	0.0028
68	August	3.25%	31	0.0028
69	September	3.25%	30	0.0027
70	Average Monthly Interest Rate			0.0027
71	Over/Under Recovery Amount (In 20 amount)			\$6,060
72	Average Monthly Interest Rate (In 70)			0.0027
73	Monthly Interest Recovery Amount (In 71 x In 72)			\$16
74	Number of Months for Interest Recovery Amount (from line 8)			48
75	Interest Recovery Amount (In 74 times In 73)			\$768
76	Prior Period Correction Adjustment (In 20)			\$6,060 (Input to Annual Update)
77	Interest on Prior Period Correction Adjustment (In 75)			\$768 (Input to Annual Update)
78	Note:			
79	The interest is calculated using the interest rate posted on the FERC website.			
80	See link to website below.			
81	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub">http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub</a>			

Line No.	Explanation of Prior Period Correction:		
1	Transmission O&M Expense Correction - During 2013, SPS found it had not credited all of the costs associated with the Eddy County HVDC tie, only direct transmission O&M expenses were credited. SPS should have also credited labor-related overheads and allocated A&G costs.		
4	Rate Year Prior Period Correction Applicable to (input year)		2009
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)		2011
6	Year Prior Period Correction Settled/Agreed (input)		2013
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)		2014
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		60
9	<b>I. Revenue Requirement True-up:</b>		
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	81,836,301
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	81,862,037
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)		\$25,736
13	<b>II. Volume True-up:</b>		
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)		kw
15	Divisor for True-up Year with Prior Period Correction (input)		kw
16	Volume Adjustment (line 14 - line 15)		0 kw
17	Actual Zonal Rate (line 10 / line 14)		\$0.0000
18	Revised Zonal Rate (line 11 / line 15)		\$0.0000
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)		\$0
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		\$25,736
21	<b>III. Interest Calculation:</b>		
22		FERC	Number
23		Quarterly	of Days
24	Month/Year	Interest Rates	in Month
25	January - True-up Yr Yr 2009	4.52%	31
26	February	4.52%	28
27	March	4.52%	31
28	April	3.37%	30
29	May	3.37%	31
30	June	3.37%	30
31	July	3.25%	31
32	August	3.25%	31
33	September	3.25%	30
34	October	3.25%	31
35	November	3.25%	30
36	December	3.25%	31
37	January - True-up Yr Yr 2010	3.25%	31
38	February	3.25%	28
39	March	3.25%	31
40	April	3.25%	30
41	May	3.25%	31
42	June	3.25%	30
43	July	3.25%	31
44	August	3.25%	31
45	September	3.25%	30
46	October	3.25%	31
47	November	3.25%	30
48	December	3.25%	31
49	January - True-up Yr Yr 2011	3.25%	31
50	February	3.25%	28
51	March	3.25%	31
52	April	3.25%	30
53	May	3.25%	31
54	June	3.25%	30
55	July	3.25%	31
56	August	3.25%	31
57	September	3.25%	30
58	October	3.25%	31
59	November	3.25%	30
60	December	3.25%	31
61	January - True-up Yr Yr 2012	3.25%	31
62	February	3.25%	29
63	March	3.25%	31
64	April	3.25%	30
65	May	3.25%	31
66	June	3.25%	30
67	July	3.25%	31
68	August	3.25%	31
69	September	3.25%	30
70	October	3.25%	31
71	November	3.25%	30
72	December	3.25%	31
73	January - True-up Yr Yr 2013	3.25%	31
74	February	3.25%	28
75	March	3.25%	31
76	April	3.25%	30
77	May	3.25%	31
78	June	3.25%	30
79	July	3.25%	31
80	August	3.25%	31
81	September	3.25%	30
82	Average Monthly Interest Rate		0.0028
83	Over/Under Recovery Amount (In 20 amount)		\$25,736
84	Average Monthly Interest Rate (In 82)		0.0028
85	Monthly Interest Recovery Amount (In 83 x In 84)		\$72
86	Number of Months for Interest Recovery Amount (from line 8)		60
87	Interest Recovery Amount (In 86 times in 85)		\$4,320
88	Prior Period Correction Adjustment (In 20)	\$25,736 (Input to Annual Update)	
89	Interest on Prior Period Correction Adjustment (In 87)	\$4,320 (Input to Annual Update)	
90	Note:		
91	The interest is calculated using the interest rate posted on the FERC website.		
92	See link to website below.		
93	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub">http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub</a>		

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	
	<u>I. Radial Line Interest on True-Up Calculation</u>	Revenue Requirement True-Up (Worksheet M)	Month Radial Line Changed (Input)	Months Subject to Interest (12 - Col b)	Average Interest Rate (Col i)	Monthly Interest (Col a * Col d)	Interest Recovery Amount (Col c * Col e)	
7		\$0	0	0	0.0027	\$0	\$0	
8		\$0			0.0027	\$0	\$0	
9		\$0			0.0027	\$0	\$0	
10		\$0			0.0027	\$0	\$0	
11		\$0						
12								
13	Total	<u>\$0</u>					<u>\$0</u>	
14								
15	<u>II. Interest Rates:</u>							
16		(g)	(h)	(i)				
17		FERC Quarterly Interest Rates	Number of Days in Month	Monthly Interest Rate				
18								
19	<u>Month/Year</u>							
20	January - Projected Yr 2014	3.25%	31	0.0028				
21	February	3.25%	28	0.0025				
22	March	3.25%	31	0.0028				
23	April	3.25%	30	0.0027				
24	May	3.25%	31	0.0028				
25	June	3.25%	30	0.0027				
26	July	3.25%	31	0.0028				
27	August	3.25%	31	0.0028				
28	September	3.25%	30	0.0027				
29	October	3.25%	31	0.0028				
30	November	3.25%	30	0.0027				
31	December	3.25%	31	0.0028				
32				0.0000				
33				0.0000				
34				0.0000				
35				0.0000				
36	Average Monthly Interest Rate			0.0027				
37								
38	<u>III. Total Radial Line Charges</u>				(j)	(k)	(l)	
39					Annual Charge (Worksheet M)	True-Up (Col a)	Interest on True-Up (Col f)	
40							(m)	
41							Total Annual Charge (Sum Col j - l)	
42								
43	Central Valley				\$ 125,996	\$0	\$0	\$125,996
44	Big Country				\$ 52,163	\$0	\$0	\$52,163
45	Deaf Smith				\$ 252,031	\$0	\$0	\$252,031
46	Green Belt				\$ 1,529	\$0	\$0	\$1,529
47	Lamb County				\$ 51,518	\$0	\$0	\$51,518
48	Lea County				\$ 148	\$0	\$0	\$148
49	Lighthouse				\$ 43,181	\$0	\$0	\$43,181
50	Lynntegar				\$ 214,411	\$0	\$0	\$214,411
51	Rita Blanca				\$ 21,578	\$0	\$0	\$21,578
52	South Plains				\$ 12,064	\$0	\$0	\$12,064
53	Tri-County				\$ 127	\$0	\$0	\$127
54					\$ (509)	\$0	\$0	(\$509)
55								
56	Total				<u>\$774,237</u>	<u>\$0</u>	<u>\$0</u>	<u>\$774,237</u>

Note:  
The interest is calculated using the interest rate posted on the FERC website.  
See link to website below.  
<http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

Southwestern Public Service Company  
Worksheet B - Revenue Credits

<b>Account 454, Rent from Electric Property, Projected for Billing Year =</b>		<b>2014</b>		<u>Total Company</u>	
( Revenue related to transmission facilities for pole attachments, rentals, etc.)					
	(a)	(b)	(c)	(d)	
				Allocated	
<u>Line No.</u>	<u>Amount</u>	<u>Allocator</u>		<u>Amount</u>	
1	\$ 5,833	W/S	0.13043	\$ 761	
2	\$ 5,665,337	NA			
3					
3a	\$ 342	DA	1.00000	\$ 342	
3b	\$ -	NA			
4	\$ -	NA			
5	\$ 5,671,512				\$ 1,103 Net Transmission Credits

<b>Account 454, Rent from Electric Property, Actual for Billing Year =</b>		<b>2014</b>		<u>Total Company</u>	
( Revenue related to transmission facilities for pole attachments, rentals, etc.)					
	(a)	(b)	(c)	(d)	
				Allocated	
<u>Line No.</u>	<u>Amount</u>	<u>Allocator</u>		<u>Amount</u>	
6	\$ 5,400	W/S	0.12955	\$ 700	
7	\$ 7,279,580	NA			
8					
8a	\$ 8,073	DA	1.00000	\$ 8,073	
8b	\$ 79,006	NA			
9	\$ -	NA			
10	\$ 7,372,059				\$ 8,773 Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

Southwestern Public Service Company  
Worksheet B - Revenue Credits

Worksheet B  
Table 15

Account 456.1, Revenues from Transmission of Electricity of Others, Projected for Billing Year =

2014 \$ 49,914,345

Worksheet B  
Table 16

Line No.	Type	Description	(a) RTO xx	(b) Network Transmission 07	(c) Scheduling, System Control & Dispatch 12	(d) Reactive Supply & Voltage Control 14	(e) Regulation and Frequency 16	(f) Network & Energy Imbalance 19	(g) Network & Interco. Spinning Reserve 22	(h) Supplemental Spinning Reserve 24	(i) FERC Assess Pass Through 26	(j) Total of Line Items
11	Divisor	Golden Spread Electric Cooperative		16,413,473.00								16,413,473.00
12	Ancillary	Golden Spread Electric Cooperative	764,520.00		577,851.00		226,029.00		477,890.00	233,358.00		2,279,648.00
13												
14												
15	Divisor	Public Service Company of Colorado										
16	Ancillary	Public Service Company of Colorado										
17												
18	Credit	Southwest Power Pool - Point to Point		4,989,446.00	308,358.00	369,218.00						5,667,022.00
19	Divisor	Southwest Power Pool - Network		23,274,396.00								23,274,396.00
20	Ancillary	Southwest Power Pool - Network	201,096.00		763,600.00	76,547.00	298,685.00		631,507.00	308,371.00		2,279,806.00
21												
22												
23												
24												
25												
26												
27												
28												
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33												
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
44		Total	965,616.00	44,677,315.00	1,649,809.00	445,765.00	524,714.00		1,109,397.00	541,729.00		49,914,345.00
45												
46	Credit	Schedule 11 Point to Point		3,838,811.00								3,838,811.00
47	Divisor	Schedule 11 Base Plan		83,424,642.00								83,424,642.00
48												
49		<b>Summarized by Type: Note 1</b>										
50	Credit			8,828,257.00	308,358.00	369,218.00						9,505,833.00
51	Divisor			123,112,511.00								123,112,511.00
52	Ancillary		965,616.00		1,341,451.00	76,547.00	524,714.00		1,109,397.00	541,729.00		4,559,454.00
53	Other											
54	Total		965,616.00	131,940,768.00	1,649,809.00	445,765.00	524,714.00		1,109,397.00	541,729.00		137,177,798.00

55 Description of Revenue Types:  
 56 Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage  
 57 control, reactive, spinning reserve, scheduling and generation step-up.  
 58 Divisor Load associated with these revenues are included in the formula divisor.  
 59 Credit Revenue credit because load not included in divisor.  
 60 Note 1 - SPP point to point revenues are being revenue credited here because SPP will not revenue credit these revenues to LSE



**Southwestern Public Service Company  
Worksheet C - Divisor**

2014 ANNUAL UPDATE

**I. Transmission Network Load (mW) Projected for Billing Year =**

**2014**

Line No.	Month		Network Load <sup>1</sup>	Plus: Intertie Demand <sup>2</sup>	TO's Transmission Network Load
1	January		3,875	2	3,877
2	February		3,879	2	3,881
3	March		3,757	2	3,759
4	April		4,195	2	4,197
5	May		4,889	2	4,891
6	June		5,400	2	5,402
7	July		5,919	2	5,921
8	August		5,853	2	5,855
9	September		5,022	2	5,024
10	October		4,112	2	4,114
11	November		3,876	2	3,878
12	December		4,070	2	4,072
13	Total		54,846	24	54,870
14	12-CP		4,570	2	4,572

**II. Transmission Network Load (mW) Actual for Billing Year =**

**2014**

Line No.	Month, Day and Year <sup>1</sup>	Hour Ending <sup>1</sup>	Network Load <sup>1</sup>	Plus: Intertie Demand <sup>2</sup>	TO's Transmission Network Load
15	January	21:00	4,122	2	4,124
16	February	20:00	4,242	2	4,244
17	March	21:00	3,950	2	3,952
18	April	18:00	4,180	2	4,182
19	May	18:00	4,852	2	4,854
20	June	17:00	5,238	2	5,240
21	July	17:00	5,518	2	5,520
22	August	16:00	5,719	2	5,721
23	September	17:00	5,504	2	5,506
24	October	18:00	3,971	2	3,973
25	November	19:00	4,153	2	4,155
26	December	19:00	4,405	2	4,407
27	Total		55,854	24	55,878
28	12-CP		4,655	2	4,657

**III. Notes**

1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FERC Form 1, page 400.

2 Reserved capacity associated with SPS-Public Service Company of Colorado Intertie.



Line No.	(a)	Year = 2014			(e) References for Actual Data	Year = 2014		
		(b) Projected Beg of Year Balance	(c) Projected End of Year Balance	(d) Projected Average Balance		(f) Actual Beg of Year Balance	(g) Actual End of Year Balance	(h) Actual Average Balance
1	Deferred Taxes - Account 281							
2	Tax Amortization - Pollution Control Facilities	(1,590,890)	(1,769,404)	(1,680,147)		(975,989)	(1,662,999)	(1,319,494)
3								
4								
5								
6	Total Account 281	(1,590,890)	(1,769,404)	(1,680,147)	FF1, p 273, ln 8, col k	(975,989)	(1,662,999)	(1,319,494)
7								
8	Deferred Taxes - Account 282							
9	Liberalized Depreciation:							
10	Electric Distribution	(180,576,384)	(185,661,670)	(183,119,027)		(186,062,584)	(202,247,812)	(194,155,198)
11	Electric Transmission	(290,003,064)	(349,376,077)	(319,689,571)		(275,836,853)	(380,843,707)	(328,340,280)
12	Electric Transmission Servicing Production					(4,911,707)	(4,899,603)	(4,905,655)
13	Electric Production	(246,335,755)	(242,862,301)	(244,599,028)		(236,163,590)	(246,045,111)	(241,104,351)
14	Electric General	(45,882,043)	(44,819,436)	(45,350,739)		(44,380,605)	(48,408,303)	(46,399,454)
15	Electric Intangible					(326,164)	(564,421)	(445,293)
16	Electric Non Utility	(5,182)	(24,020)	(14,601)		(3,090)	(4,727)	(3,909)
17	Subtotal Liberalized Depreciation	(762,802,428)	(822,743,504)	(792,772,966)		(747,694,593)	(883,013,684)	(815,354,140)
18								
19	FAS 109 Plant Prior Flow Through	1,322,896	1,610,895	1,466,895		1,472,872	1,432,929	1,452,901
20	FAS 109 Plant AFUDC Equity	(31,968,749)	(36,520,423)	(34,194,586)		(31,361,527)	(36,878,362)	(34,119,945)
21	Total Account 282	(793,348,281)	(857,653,032)	(825,500,657)	FF1, p 275, ln 2, col k	(777,583,248)	(918,459,117)	(848,021,184)
22								
23	Deferred Taxes - Account 283							
24	Liberalized Depreciation - Software	(6,716,627)	(6,256,124)	(6,486,376)		(12,599)	(6,207)	(9,403)
25	Liberalized Depreciation - Software Electric Intangible					(5,109,725)	(8,156,083)	(6,632,904)
26	Book Unamortized Cost of Reacquired Debt					(1,769,702)	(1,329,850)	(1,549,776)
27	Reg Asset - TX Surcharge	(1,771,134)	(1,330,475)	(1,550,805)			(5,534,651)	(2,787,326)
28	Interest Income/Expense on Disputed Tax					(1,239)	(40,164)	(20,702)
29	Interest - PUCT Deferred Fuel (DTL)	259,867	259,867	259,867		(176,508)	(184,639)	(180,573)
30	Rate Case/Restructuring	(278,704)	(278,704)	(278,704)		(2,121,847)	(2,032,149)	(2,076,998)
31	State Tax Deduction Cash vs. Accrual	(3,515)	(3,515)	(3,515)		(450,878)	(573,887)	(512,383)
32	Unrecovered REC Inventory	(6,654,577)	(6,654,577)	(6,654,577)		(6,687,301)	(5,991,040)	(6,339,171)
33	Pension Expense	(62,688,770)	(60,317,598)	(61,803,184)		(63,153,180)	(61,147,688)	(62,150,434)
34	Mark to Market Adjustment	(1,768,705)	(1,768,705)	(1,768,705)		(1,770,823)	(876,000)	(1,323,412)
35	Reg Asset - NM Nox Expense	(5,751)	(5,751)	(5,751)		(5,757)	(4,341)	(5,049)
36	Renewable Energy Standard	(458,551)	(458,551)	(458,551)		(1,259,551)		(629,776)
37	Total Account 283	(80,086,467)	(77,414,133)	(78,750,301)	FF1, p 277, ln 9, col k	(82,519,110)	(85,876,699)	(84,197,907)
38								
39	Deferred Taxes - Account 190							
40	Basis Difference - Electric Distribution	6,219,613	6,300,714	6,260,163		6,556,254	6,378,846	6,467,550
41	Basis Difference - Electric Transmission	13,838,386	17,320,468	15,579,427		13,866,533	17,263,520	15,565,027
42	Basis Difference - Electric Transmission Servicing Production					95,171	121,322	108,247
43	Basis Difference - Electric Production	7,907,856	7,995,674	7,951,765		7,588,630	8,042,130	7,815,380
44	Basis Difference - Electric General	643,757	716,206	679,981		762,606	672,514	717,560
45	Basis Difference - Electric Non Utility	1,275,732	7,286,170	4,280,951				
46	Subtotal Basis Difference	29,865,343	39,619,251	34,752,287		28,869,194	32,478,332	30,673,763
47								
48	Basis Difference - CIAC Elec Distribution	21,487,039	20,891,942	21,189,491		24,461,150	26,843,295	25,623,223
49	Basis Difference - CIAC Elec Transmission	6,591,587	6,399,783	6,495,685		10,593,979	10,024,479	10,309,229
50	Basis Difference - CIAC Elec Transmission Servicing Production					57,678	65,291	61,485
51	Basis Difference - CIAC Elec Production	45,020	41,223	43,122		44,000	40,130	42,065
52	Basis Difference - CIAC Elec General	33,517	29,839	31,678		33,269	29,159	31,214
53	Basis Difference - CIAC Elec Non Utility							
54	Subtotal Basis Difference - CIAC	28,157,163	27,362,787	27,759,976		35,190,076	37,002,354	36,096,215
55								
56	FAS 109 Excess ADIT	(5,335,602)	(5,489,952)	(5,412,777)		(4,063,594)	422,002	(1,820,796)
57	FAS 109 - ITC	630,795	446,961	538,878		622,339	431,312	526,826
58	DSM Promotion Expense	1,527,088	1,512,929	1,520,009		1,525,853	1,512,219	1,519,036
59	Environmental Remediation	12,091	12,091	12,091		16,828	49,862	33,255
60	Fuel Tax Credit - Income Addbacks	783	783	783		1,171	979	1,075
61	Inventory Reserve	128,301	128,301	128,301		138,171	138,587	138,379
62	R&E Credit - FED DIT Only	1,457,395	1,457,395	1,457,395		1,684,966	2,204,162	1,944,564
63	FAS 106 - Retiree Medical	6,181,012	6,088,731	6,134,872		6,263,674	6,148,484	6,206,079
64	Deferred Compensation Plan Reserve	248,710	269,336	259,023		378,245	441,196	409,720
65	Post Employment Benefits - FAS 112	886,162	777,848	832,005		875,002	414,989	644,995
66	Vacation Accrual	1,740,434	1,740,434	1,740,434		1,510,817	1,500,277	1,505,547
67	Bad Debt Deductions	1,480,081	1,480,081	1,480,081		1,968,601	2,100,059	2,034,330
68	Contributions Carryover	3,791,934	4,345,740	4,068,837		1,183,386	1,856,410	1,519,898
69	Rate Refund - Retail Related	2,910,561	2,910,561	2,910,561		17,191,705	18,404,686	17,798,196
70	Federal Only NOL - Non Operating	685	144	415		2,279,157	2,279,141	2,279,149
71	Federal Only NOL - Operating	83,542,293	38,429,358	60,985,826		58,194,030	61,546,500	59,870,225
72	State Only NOL	1,685,355	644,592	1,164,974		1,116,372	2,763,756	1,940,064
73	Deferred Fuel Costs - DTA	2,202,177	1,897,572	2,049,875		6,877,554	6,005,738	6,441,646
74	Employee Incentive Plans	1,023,815	1,132,619	1,078,217		1,393,574	1,302,545	1,348,060
75	Interest Income/Expense on Disputed Tax	101,272	101,272	101,272				
76	ITC Grant - Federal DIT Only	313,352		156,676		212,782	180,285	196,534
77	New Hire Retention	11,000	11,000	11,000		11,000	11,000	11,000
78	Reg Liab - Refund Obligation	2,976,646	1,213,800	2,095,223		5,527,290	2,333,403	3,930,346
79	State Tax Deduction Cash vs. Accrual	872,509	872,509	872,509		1,177,503	1,029,927	1,103,715
80	Unbilled Revenue	13,429,812	14,071,427	13,750,620		13,316,777	10,866,450	12,091,614
81	FAS 133 Non-Plant, OCI	748,661	748,661	748,661		651,641	555,415	603,528
82	OK Bonus Depreciation							
83	Non-Qualified Pension Plans	631,816	600,869	616,343		641,041	607,894	624,468
84	Texas Gross Margin Tax	383,738	383,738	383,738		515,974	433,618	474,796
85	Severance Accrual							
86	Litigation Reserve							
87	Electric Vehicle Credit - FED DIT Only	7,500	7,500	7,500		7,500	7,500	7,500
88	Unrecognized Tax Benefits					305,588	389,162	347,375
89	TUCD Refund					131,142	(0)	65,571
90	Reg Liab - Transmission Attach O	407,516	407,516	407,516		2,446,820	5,863,393	4,155,107
91	Unrecovered REC Inventory	104,933	1,125,667	615,300		(112)		(56)
92	Performance Share Plans	62,609	96,201	79,405		9,809	36,254	23,032
93	Renewable Energy Standard						508,246	254,123
94	Total Account 190	182,207,941	144,407,702	163,307,826	FF1, p 234, ln 18, col c	188,171,676	201,826,157	194,998,919
95								
96	Total Deferred Taxes			(740,943,132)				(737,220,172)
97	Unamortized Balance of Abandoned Incentive Plant (See Formula Template Note E found on pages 6 and 11.)							
98								
99	Total Abandoned Incentive Plant				Company Records			
100								
101	Unamortized Balance of Extraordinary Property Loss (Note F) (See Formula Template Note E found on pages 6 and 11.)							
102								
103	Total Extraordinary Property Loss				Company Records			
104								
105								
106								
107								
108	Land Held for Future Use	18,629	18,629	18,629	FF1, p 214	18,629	0	9,314

<b>PROJECTED</b>		<b>PROJECTED BALANCES PLANT IN SERVICE</b>												13 Mo Average	
Line No.	Plant in Service Function	01/01/14	01/31/14	02/28/14	03/31/14	04/30/14	05/31/14	06/30/14	07/31/14	08/31/14	09/30/14	10/31/14	11/30/14	12/31/14	Balance
1	Production Steam	1,701,881,366	1,702,412,581	1,704,068,128	1,706,987,198	1,707,890,169	1,719,773,039	1,721,215,762	1,721,807,340	1,721,966,951	1,722,422,080	1,728,776,998	1,729,581,457	1,734,170,432	1,717,150,269
2	Less Asset Retirement Costs (Note 1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Production Other	284,039,892	284,086,127	284,123,127	284,123,128	284,123,128	295,364,636	296,529,790	296,536,420	296,536,420	296,536,420	296,536,420	296,536,420	296,536,420	291,662,181
4	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5															
6	Production Net of ARC	1,985,921,258	1,986,498,707	1,988,191,254	1,991,110,326	1,992,013,297	2,015,137,675	2,017,745,552	2,018,343,760	2,018,503,371	2,018,958,500	2,025,313,419	2,026,117,877	2,030,706,852	2,008,812,450
7															
8	Transmission	1,454,596,960	1,464,651,497	1,505,378,965	1,514,307,348	1,518,196,868	1,530,211,272	1,790,742,208	1,792,080,059	1,793,783,335	1,800,310,236	1,829,983,477	1,872,492,068	1,931,718,028	1,676,804,025
9	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10															
11	Transmission Net of ARC	1,454,596,960	1,464,651,497	1,505,378,965	1,514,307,348	1,518,196,868	1,530,211,272	1,790,742,208	1,792,080,059	1,793,783,335	1,800,310,236	1,829,983,477	1,872,492,068	1,931,718,028	1,676,804,025
12															
13	Distribution	973,861,917	976,307,984	978,911,135	982,374,896	987,379,738	996,731,051	999,973,794	1,005,936,589	1,011,147,713	1,016,533,724	1,019,896,066	1,026,517,910	1,030,904,756	1,000,498,252
14	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15															
16	Distribution Net of ARC	973,861,917	976,307,984	978,911,135	982,374,896	987,379,738	996,731,051	999,973,794	1,005,936,589	1,011,147,713	1,016,533,724	1,019,896,066	1,026,517,910	1,030,904,756	1,000,498,252
17															
18	General	279,167,851	280,230,072	280,822,742	281,440,081	282,047,204	283,586,288	287,511,954	288,261,680	289,749,286	290,420,138	291,113,766	291,784,462	299,975,695	286,623,940
19	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20															
21	General Net of ARC	279,167,851	280,230,072	280,822,742	281,440,081	282,047,204	283,586,288	287,511,954	288,261,680	289,749,286	290,420,138	291,113,766	291,784,462	299,975,695	286,623,940
22															
23	Intangible	86,124,238	86,687,074	87,630,257	95,129,743	95,756,525	96,401,889	109,055,324	109,673,608	116,697,470	117,470,409	121,030,639	122,832,453	125,462,124	105,380,904
24															
25	Total Gross Plant In Service	4,779,672,223	4,794,375,334	4,840,934,353	4,864,362,393	4,875,393,631	4,922,068,176	5,205,028,834	5,214,295,696	5,229,881,175	5,243,693,007	5,287,337,367	5,339,744,770	5,418,767,455	5,078,119,570
26	Less Total Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27															
28	Total Gross Plant in Service Net of ARC	4,779,672,223	4,794,375,334	4,840,934,353	4,864,362,393	4,875,393,631	4,922,068,176	5,205,028,834	5,214,295,696	5,229,881,175	5,243,693,007	5,287,337,367	5,339,744,770	5,418,767,455	5,078,119,570
29															
30	(Note 1 - ARC not included in projected balance amounts.)														
31															
32															
33	<b>PROJECTED</b>	<b>PROJECTED BALANCES DEPRECIATION &amp; AMORTIZATION</b>												13 Mo Average	
34	Accumulated Depreciation & Amortization Function	01/01/14	01/31/14	02/28/14	03/31/14	04/30/14	05/31/14	06/30/14	07/31/14	08/31/14	09/30/14	10/31/14	11/30/14	12/31/14	Balance
35	Production Steam	1,200,318,489	1,204,984,178	1,209,398,990	1,213,888,177	1,218,528,600	1,222,898,352	1,227,592,689	1,231,521,655	1,235,961,596	1,240,695,875	1,245,437,604	1,249,413,064	1,253,964,192	1,227,277,189
36	Production Other	72,063,087	73,011,446	73,972,972	74,929,061	75,890,650	76,871,246	77,872,889	78,821,583	79,825,288	80,828,993	81,832,698	82,836,403	83,833,384	77,891,515
37	Production - Intangible Amortization	2,109,200	2,117,655	2,126,109	2,134,563	2,143,018	2,151,472	2,159,926	2,168,381	2,176,835	2,185,290	2,193,744	2,202,198	2,210,653	2,159,926
38															
39	Total Production	1,274,490,776	1,280,113,279	1,285,498,071	1,290,951,801	1,296,562,267	1,301,921,070	1,307,625,504	1,312,511,618	1,317,963,719	1,323,710,157	1,329,464,046	1,334,451,665	1,340,008,228	1,307,328,630
40															
41	Transmission	273,384,995	274,979,079	276,620,078	277,494,455	279,281,774	281,066,661	282,038,315	282,609,888	286,508,068	287,697,823	290,051,832	292,468,704	294,924,177	283,009,681
42	Transmission - Intangible Amortization	18,594,563	18,721,551	18,860,253	19,004,750	19,153,061	19,306,569	19,465,635	19,627,445	19,790,791	19,955,712	20,121,335	20,289,926	20,463,187	19,488,829
43															
44	Total Transmission	291,979,558	293,700,630	295,480,331	296,499,205	298,434,835	300,373,230	301,503,950	302,237,333	306,298,859	307,653,535	310,173,168	312,758,630	315,387,364	302,498,510
45															
46	Distribution	316,581,582	317,305,148	318,061,550	318,650,536	319,393,428	320,150,266	320,921,732	321,701,100	322,395,725	323,144,215	323,903,933	324,712,530	325,523,957	320,957,362
47	Distribution - Intangible Amortization	1,430,914	1,438,512	1,446,147	1,453,824	1,461,549	1,469,321	1,477,144	1,485,022	1,492,947	1,500,926	1,508,973	1,517,092	1,525,283	1,477,512
48															
49	Total Distribution	318,012,497	318,743,660	319,507,698	320,104,359	320,854,976	321,619,587	322,398,876	323,186,122	323,888,672	324,645,141	325,412,906	326,229,623	327,049,240	322,434,874
50															
51	General	123,809,328	124,944,181	126,088,040	127,234,036	128,389,554	129,538,919	130,696,570	131,871,681	132,825,944	134,018,386	135,217,638	136,420,218	137,628,588	130,667,929
52	General - Intangible Amortization	4,246,746	4,246,822	4,246,899	4,246,976	4,247,052	4,247,129	4,247,206	4,247,282	4,247,359	4,247,435	4,247,512	4,247,589	4,247,665	4,247,206
53															
54	Total General	128,056,074	129,191,003	130,334,939	131,481,012	132,636,606	133,786,048	134,943,776	136,118,963	137,073,302	138,265,822	139,465,150	140,667,807	141,876,253	134,915,135
55															
56	Intangible - Software	61,757,953	62,556,034	63,369,835	64,290,641	65,221,894	66,160,679	67,310,354	68,337,567	69,479,018	70,628,607	71,832,520	73,026,180	74,231,461	67,554,057
57															
58	Total Accumulated Depreciation	1,986,157,482	1,995,224,032	2,004,141,630	2,012,196,264	2,021,484,005	2,030,525,444	2,039,122,195	2,046,525,906	2,057,516,620	2,066,385,292	2,076,443,705	2,085,850,919	2,095,874,297	2,039,803,676
59	Total Accumulated Amortization	88,139,376	89,080,574	90,049,243	91,130,754	92,226,573	93,335,169	94,660,265	95,865,697	97,186,950	98,517,970	99,904,084	101,282,985	102,678,248	94,927,530
60															
61	Total Accumulated Depr & Amortization	2,074,296,858	2,084,304,606	2,094,190,873	2,103,327,018	2,113,710,578	2,123,860,613	2,133,782,460	2,142,391,603	2,154,703,570	2,164,903,262	2,176,347,789	2,187,133,904	2,198,552,546	2,134,731,206
62															
63	<b>PROJECTED NET PLANT IN SERVICE</b>														
64	Production	711,430,482	706,385,428	702,693,183	700,158,525	695,451,029	713,216,606	710,120,048	705,832,142	700,539,652	695,248,343	695,849,373	691,666,212	690,698,623	701,483,819
65	Transmission	1,162,617,402	1,170,950,867	1,209,898,634	1,217,808,143	1,219,762,034	1,229,838,042	1,489,238,259	1,489,842,726	1,487,484,476	1,492,656,701	1,519,810,310	1,559,733,438	1,616,330,664	1,374,305,515
66	Distribution	655,849,420	657,564,324	659,403,437	662,270,536	666,524,761	675,111,464	677,574,918	682,750,468	687,259,041	691,888,583	694,483,160	700,288,287	703,855,517	

Line No.	Plant in Service Function	ACTUAL BALANCES PLANT IN SERVICE												13 Mo Average Balance	
		01/01/14	01/31/14	02/28/14	03/31/14	04/30/14	05/31/14	06/30/14	07/31/14	08/31/14	09/30/14	10/31/14	11/30/14		12/31/14
73	Production Steam	1,693,597,074	1,693,704,144	1,696,282,321	1,701,467,297	1,704,802,527	1,720,308,604	1,708,043,574	1,708,443,814	1,708,641,017	1,709,453,595	1,710,983,963	1,714,050,263	1,726,549,725	1,707,409,840
74	Less Asset Retirement Costs	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(7,151,187)	(1,731,739)	(6,734,307)
75	Production Other	281,956,632	281,984,768	282,007,975	282,743,388	283,002,618	292,912,310	289,419,878	289,398,851	289,573,797	289,541,700	289,519,303	289,200,173	289,827,647	287,006,849
76	Less Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	136,283	10,482
77															
78	Production Net of ARC	1,982,704,894	1,982,840,099	1,985,441,483	1,991,361,872	1,994,956,332	2,020,372,101	2,004,614,639	2,004,993,852	2,005,366,002	2,006,146,482	2,007,654,453	2,010,401,624	2,017,972,848	2,001,140,514
79															
80	Transmission	1,411,231,316	1,424,551,035	1,443,799,769	1,458,411,178	1,528,923,334	1,576,351,775	1,603,814,248	1,605,218,625	1,612,420,839	1,792,214,964	1,799,432,107	1,832,580,784	1,903,949,119	1,614,838,392
81	Less Asset Retirement Costs	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029
82															
83	Transmission Net of ARC	1,411,206,287	1,424,526,006	1,443,774,741	1,458,386,149	1,528,898,305	1,576,326,747	1,603,789,219	1,605,193,597	1,612,395,810	1,792,189,935	1,799,407,078	1,832,555,756	1,903,924,091	1,614,813,363
84															
85	Distribution	975,546,794	978,340,495	986,870,942	991,118,759	999,629,358	1,005,674,955	1,010,987,959	1,016,320,368	1,020,326,392	1,023,858,160	1,028,401,897	1,033,791,842	1,041,651,160	1,008,655,314
86	Less Asset Retirement Costs	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098	5,621,098
87															
88	Distribution Net of ARC	969,925,696	972,719,397	981,249,844	985,497,661	994,008,260	1,000,053,857	1,005,366,861	1,010,699,270	1,014,705,295	1,018,237,062	1,022,780,799	1,028,170,744	1,036,030,062	1,003,034,216
89															
90	General	270,116,499	271,241,289	272,238,131	273,020,202	274,959,871	277,458,524	286,531,430	287,784,374	289,545,272	290,065,618	291,549,308	293,236,596	303,519,905	283,174,386
91	Less Asset Retirement Costs	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929	200,929
92															
93	General Net of ARC	269,915,570	271,040,361	272,037,203	272,819,274	274,758,943	277,257,595	286,330,502	287,583,446	289,344,344	289,864,689	291,348,379	293,035,667	303,318,976	282,973,457
94															
95	Intangible	77,525,694	77,804,500	78,060,723	78,790,263	86,237,906	86,493,877	88,604,977	88,700,365	89,882,152	90,629,451	93,114,075	102,172,714	106,679,097	88,053,523
96															
97	Total Gross Plant In Service	4,709,974,009	4,727,626,230	4,759,259,860	4,785,551,087	4,877,556,614	4,959,200,045	4,987,402,066	4,995,866,397	5,010,389,470	5,195,763,487	5,213,000,653	5,265,032,373	5,372,176,654	4,989,138,304
98	Less Total Asset Retirement Costs	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	(1,304,132)	4,251,579	(876,770)
99															
100	Total Gross Plant in Service Net of ARC	4,711,278,142	4,728,930,363	4,760,563,993	4,786,855,220	4,878,859,746	4,960,504,178	4,988,706,198	4,997,170,530	5,011,693,603	5,197,067,620	5,214,304,785	5,266,336,505	5,367,925,075	4,990,015,074

Line No.	Accumulated Depreciation & Amortization Function	ACTUAL BALANCES DEPRECIATION & AMORTIZATION												13 Mo Average Balance	
		01/01/14	01/31/14	02/28/14	03/31/14	04/30/14	05/31/14	06/30/14	07/31/14	08/31/14	09/30/14	10/31/14	11/30/14		12/31/14
106	Production Steam	1,194,359,576	1,196,474,059	1,200,378,025	1,204,339,254	1,208,174,596	1,212,963,434	1,203,049,816	1,207,689,615	1,212,405,393	1,216,439,228	1,221,143,999	1,223,184,805	1,227,353,938	1,209,842,749
107	Production Other	70,772,024	71,666,514	72,552,423	73,464,184	74,373,735	75,277,235	72,584,139	73,510,497	74,437,101	75,263,908	76,190,771	77,085,222	78,012,528	74,245,406
108	Production - Intangible Amortization	2,158,763	2,170,135	2,181,507	2,192,879	2,202,760	2,214,151	2,225,542	2,236,933	2,248,325	2,259,716	2,271,108	2,282,091	2,307,631	2,227,426
109															
110	Total Production	1,267,290,363	1,270,310,707	1,275,111,955	1,279,996,318	1,284,751,090	1,290,454,820	1,277,859,497	1,283,437,046	1,289,090,818	1,293,962,852	1,299,605,877	1,302,557,118	1,307,674,097	1,286,315,581
111															
112	Transmission	274,918,587	261,279,449	260,109,699	259,616,986	260,325,739	261,700,128	262,169,261	262,803,019	264,133,720	264,441,140	266,156,844	266,878,193	269,584,367	264,162,856
113	Transmission - Intangible Amortization	17,080,323	17,194,951	17,311,005	17,429,593	17,550,492	17,673,571	17,797,475	17,921,690	18,046,880	18,172,892	18,306,871	18,441,587	18,579,819	17,808,242
114															
115	Total Transmission	291,998,910	278,474,400	277,420,705	277,046,579	277,876,231	279,373,699	279,966,736	280,724,709	282,180,600	282,614,032	284,463,714	285,319,780	288,164,186	281,971,098
116															
117	Distribution	309,014,031	310,495,251	311,733,912	313,503,135	314,341,709	316,047,533	316,852,843	318,698,406	320,655,436	320,642,624	322,214,393	323,448,151	320,812,034	316,804,574
118	Distribution - Intangible Amortization	1,332,573	1,338,268	1,343,997	1,349,766	1,292,921	1,299,293	1,305,699	1,312,165	1,318,713	1,325,384	1,332,246	1,339,229	1,346,319	1,325,890
119															
120	Total Distribution	310,346,604	311,833,519	313,077,909	314,852,901	315,634,630	317,346,826	318,158,542	320,010,571	321,974,149	321,968,008	323,546,639	324,787,380	322,158,354	318,130,464
121															
122	General	120,339,473	121,416,026	122,495,591	123,547,796	124,625,709	125,710,355	126,545,841	127,580,165	128,699,717	129,599,549	130,767,646	131,921,822	132,810,763	126,613,035
123	General - Intangible Amortization	4,312,258	4,319,309	4,326,360	4,333,411	4,340,394	4,347,445	4,348,728	4,355,535	4,362,950	4,443,726	4,449,823	4,456,249	4,463,603	4,379,522
124															
125	Total General	124,651,731	125,735,334	126,821,951	127,881,206	128,966,103	130,057,800	130,803,569	131,935,700	133,136,667	134,043,275	135,217,468	136,378,072	137,274,366	130,992,557
126															
127	Intangible - Software	59,577,721	60,261,513	60,950,135	61,632,592	62,560,305	63,367,789	64,211,199	64,922,334	65,199,362	65,894,333	66,628,900	67,342,954	68,244,852	63,907,230
128															
129	Total Intangible-Software	59,577,721	60,261,513	60,950,135	61,632,592	62,560,305	63,367,789	64,211,199	64,922,334	65,199,362	65,894,333	66,628,900	67,342,954	68,244,852	63,907,230
130															
131	Total Accumulated Depreciation	1,969,403,691	1,961,331,297	1,967,269,651	1,974,471,355	1,981,841,487	1,991,698,685	1,981,110,901	1,990,281,703	2,000,331,366	2,006,386,448	2,016,473,652	2,022,518,194	2,028,573,630	1,991,668,620
132	Total Accumulated Amortization	84,461,639	85,284,176	86,113,004	86,938,241	87,946,872	88,902,248	89,888,643	90,748,657	91,250,230	92,096,051	92,988,947	93,867,111	94,942,225	89,648,311
133															
134	Total Accumulated Depr & Amortization	2,053,865,329	2,046,615,473	2,053,382,655	2,061,409,596	2,069,788,359	2,080,600,933	2,070,999,543	2,081,030,360	2,091,581,596	2,098,482,499	2,109,462,599	2,116,385,305	2,123,515,855	2,081,316,930

Line No.	ACTUAL NET PLANT IN SERVICE	ACTUAL BALANCES PLANT IN SERVICE												13 Mo Average Balance
		01/01/14	01/31/14	02/28/14	03/31/14	04/30/14	05/31/14	06/30/14	07/31/14	08/31/14	09/30/14	10/31/14	11/30/14	
137	Production	715,414,												

ADIT Account 281 Projected for Billing Year = 2014								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WaD	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(1,680,147)	(1,680,147)	-	-	-	-	Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-	-	
281		-	-	-	-	-	-	
281		-	-	-	-	-	-	
281		-	-	-	-	-	-	
	<b>Subtotal - Form 1, g273 Projected</b>	(1,680,147)	(1,680,147)	-	-	-	-	
	<b>Less FASB 159 Above if not separately removed</b>	-	-	-	-	-	-	
	<b>Less FASB 186 Above if not separately removed</b>	-	-	-	-	-	-	
	<b>Total</b>	(1,680,147)	(1,680,147)	-	-	-	-	
	<b>Transmission Allocator (UP vs WS)</b>		0.0000%	100.0000%	31.9300%	13.0436%		
	<b>Total</b>		0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 2014								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WaD	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	(183,119,027)	(183,119,027)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(319,689,571)	-	(319,689,571)	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(244,599,028)	(244,599,028)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(45,350,739)	-	-	-	(45,350,739)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non Utility	(14,601)	(14,601)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant Prior Flow Through	1,466,895	-	-	1,466,895	-	-	Per FAS 109, regulated enterprises are required to record accumulated deferred income taxes on all temporary differences, whether flowed through or normalized. This item reflects ADIT on temporary differences previously flowed through based on their revenue impact.
282	FAS 109 Plant AFUDC Equity	(34,194,586)	-	-	(34,194,586)	-	-	Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
		-	-	-	-	-	-	
		-	-	-	-	-	-	
		-	-	-	-	-	-	
		-	-	-	-	-	-	
		-	-	-	-	-	-	
	<b>Subtotal - Form 1, g275 Projected</b>	(835,500,637)	(427,732,656)	(319,689,571)	(32,727,691)	(45,350,739)	-	
	<b>Less FASB 159 Above if not separately removed</b>	(32,727,691)	-	-	(32,727,691)	-	-	
	<b>Less FASB 186 Above if not separately removed</b>	-	-	-	-	-	-	
	<b>Total</b>	(792,773,966)	(427,732,656)	(319,689,571)	-	(45,350,739)	-	
	<b>Transmission Allocator (UP vs WS)</b>		0.0000%	100.0000%	31.9300%	13.0436%		
	<b>Total</b>		0	(319,689,571)	0	(5,915,997)	(325,604,668)	

Southwestern Public Service Company  
Worksheet E - Rate Base Adjustments

Worksheet E  
Table 22

Southwestern Public Service Company  
Worksheet E - Rate Base Adjustments

Worksheet E  
Table 22

ADIT Account 283 Projected for Billing Year = 2014									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Acc. No.	Identification	Avg Balance from W&D	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description	
283	Liberalized Depreciation - Software	(6,486,376)	-	-	-	(6,486,376)		This item reflects ADIT on method-life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.	
283	Book Unamortized Cost of Reacquired Debt	(1,550,805)	-	-	(1,550,805)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.	
283	Reg Asset - Transmission Formula Rate	-	-	-	-	-		This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.	
283	Interest Income/Expense on Disputed Tax	-	-	-	-	-		This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.	
283	Interest - PUCT Deferred Fuel (DTL)	259,867	259,867	-	-	-		This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.	
283	Rate Case/Restructuring	(278,704)	(278,704)	-	-	-		This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.	
283	State Tax Deduction Cash vs. Accrual	(3,515)	-	-	(3,515)	-		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.	
283	Unrecovered REC Inventory	(6,654,577)	(6,654,577)	-	-	-		For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers. This offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.	
283	Pension Expense	(61,803,184)	(61,803,184)	-	-	-		This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.	
283	Mark to Market Adjustment	(1,768,705)	(1,768,705)	-	-	-		For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This recording item reverses the book amounts for "Mark to Market" income or expense for the current period.	
283	Reg Asset - NM Nox Expense	(5,751)	(5,751)	-	-	-		For book purposes the deferral of the allowances expensed concurrent with the monthly emission of nitric oxide/nitrogen dioxide (NOx) in New Mexico as allowed in the 2011 New Mexico Rate Case. For tax purposes expense of the allowances are recognized as incurred.	
283	Renewable Energy Standard	(458,551)	(458,551)	-	-	-		Per IRS Code Sec. 481 the expenses for any amounts paid to retail customers for the Distributive Generation Program are deducted in the current tax year for taxable income.	
	Subtotal - Form 1, g277 Projected	(78,790,301)	(70,789,905)	-	(1,554,320)	(6,486,376)			
	Less FASB 109 Above if not separately removed	-	-	-	-	-			
	Less FASB 106 Above if not separately removed	-	-	-	-	-			
	Total	(78,790,301)	(70,789,905)	-	(1,554,320)	(6,486,376)			
	Transmission Allocator ( GP or WS )		0.0000%	100.0000%	31.9200%	31.0430%			
	Total		0	0	(496,294)	(846,018)		(1,342,312)	

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ADIT Account 190 Projected for Billing Year = 2014								
(A) Acc. No.	(B) Identification	(C) Avg Balance from WAD	(D) Retail, Production & Other Related	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Rate Base (D+E+F+G)	(I) Description
190	Basis Difference - Distribution	6,260,163	6,260,163	-	-	-		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	15,579,427	-	15,579,427	-	-		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	7,951,765	7,951,765	-	-	-		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - General	679,981	-	-	-	679,981		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Non Utility	4,280,951	4,280,951	-	-	-		This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Distribution	21,189,491	21,189,491	-	-	-		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Transmission	6,495,685	-	6,495,685	-	-		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Production	43,122	43,122	-	-	-		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC General	31,678	-	-	-	31,678		This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	FAS 109 Excess ADIT	(5,412,777)	-	-	(5,412,777)	-		This item is the difference between deferred taxes booked and "proforma" deferred taxes calculated at the most recent composite federal and state income tax rate.
190	FAS 109 Excess ITC	538,878	-	-	538,878	-		This item reflects ADFIT on unamortized ITC based on revenue requirement impact (i.e., "grossed-up" for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The remaining life at 9/30/2005 is approximately 14 years.
190	Demand Side Management Promotion Expense	1,520,009	1,520,009	-	-	-		This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
190	Environmental Remediation	12,091	12,091	-	-	-		For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 195, a taxpayer may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	Fuel (Vehicle) Tax Credit - Income Addbacks	783	-	-	-	783		This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	Inventory Reserve	128,301	-	-	128,301	-		This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	Research Expenditures Credit - FED DIT Only	1,457,395	1,457,395	-	-	-		This item reflects the deferred tax asset resulting from the excess or unused increased Research Expenditures Credit (RAE Credit). This item will be reversed at such time that the consolidated tax liability becomes great enough to begin using carry forward credits.
190	FAS 106 - Retiree Medical	6,134,872	-	-	-	6,134,872		This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	Deferred Compensation Plan Reserve	259,023	-	-	-	259,023		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 408(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	Post Employment Benefits - FAS 112	832,005	-	-	-	832,005		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	Vacation Accrual	1,740,434	-	-	-	1,740,434		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.

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ADIT Account 190 Projected for Billing Year = 2014								
(A) Acc. No.	(B) Identification	(C) Avg Balance from W&D	(D) Retail, Production & Other Related	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Rate Base (E)+(F)+(G)	(I) Description
190	Bad Debt Deductions	1,480,081	1,480,081	-	-	-	-	Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income).
190	Contributions Carryover	4,068,837	4,068,837	-	-	-	-	For book purposes, contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	Rate Refund - Retail Related	2,910,561	2,910,561	-	-	-	-	Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	Federal Only NOL - Non Operating	415	415	-	-	-	-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as non-operating.
190	Federal Only NOL - Operating	60,985,826	30,126,735	24,716,056	-	6,143,035	-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as operating.
190	State Only NOL	1,164,974	1,164,974	-	-	-	-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the state NOL's for Kansas, New Mexico, and Oklahoma.
190	Deferred Fuel Costs - DTA	2,049,875	2,049,875	-	-	-	-	This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	Employee Incentive Plans	1,078,217	-	-	-	1,078,217	-	This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid in the subsequent year.
190	Interest Income/Expense on Disputed Tax	101,272	101,272	-	-	-	-	This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
190	ITC Grant - Federal DIT Only	156,676	156,676	-	-	-	-	This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
190	New Hire Retention	11,000	11,000	-	-	-	-	This item adds back to income the amount of the credit claimed for federal tax purposes.
190	Reg Liab - Refund Obligation	2,095,223	2,095,223	-	-	-	-	This item reflects ADIT on the temporary timing difference of the refund agreed to be paid to customers for the sale of Lubbock assets.
190	State Tax Deduction Cash vs. Accrual	872,509	-	-	-	872,509	-	This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	Unbilled Revenue	13,750,620	13,750,620	-	-	-	-	For book purposes the estimated Unbilled Revenue is recorded at margin, that is, less cost of this revenue, whether it be purchased power or generation costs. For tax purposes IRC Section 451(f) requires that SPS record Unbilled Revenue at gross amounts, this tax adjustment reverses the book cost amounts.
190	FAS 133 Non-Plant, OCI	748,661	748,661	-	-	-	-	For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADIT amount reflects the taxes on OCI related to these types of derivative instruments.
190	Oklahoma Bonus Depreciation	-	-	-	-	-	-	For tax purposes OK does not follow the IRS on bonus depreciation, instead for the calculation of OK income tax the 50% depreciation is spread over five years.
190	Non-Qualified Pension Plans	616,343	-	-	-	616,343	-	For book purposes an accrual is made to expense the supplemental compensation for executives as instructed by FAS 158 - Employer Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI, and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.
190	Texas Gross Margin Tax	383,738	383,738	-	-	-	-	Texas Gross Margin Tax - For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
190	Severance Accrual	-	-	-	-	-	-	For book purposes, severance costs are accrued in the year in which the liability is generated. For tax purposes, severance costs are deductible as paid. This item deducts from taxable income those severance costs paid. Nothing was accrued for this reconciling item during the test period.
190	Litigation Reserve	-	-	-	-	-	-	This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
190	Electric Vehicle Credit - FED DIT Only	7,500	-	-	-	7,500	-	This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	Reg Liab - Transmission Altsch O	407,516	-	407,516	-	-	-	This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190	Unrecovered REC Inventory	615,300	615,300	-	-	-	-	For book purposes, the value (real or imputed) of renewable energy certificates (RECs) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers. This offset to deferred costs is held in inventory until recovered from customers. For tax purposes, RECs are deductible when purchased/acquired; therefore, a book/tax difference exists.
190	Performance Share Plans	79,405	-	-	-	79,405	-	For book purposes, the Performance Share Plan (performance awards are granted at the beginning of a three-year cycle) expense is recorded currently over the plan period with a concurrent entry to liability accounts (short-term) and (long-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 83(n) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
	<b>Subtotal - Form E, p234 Projected</b>	163,307,826	102,378,955	47,198,684	(3,864,806)	17,994,993		
	<b>Less FASB 199 Above if not separately removed</b>	(4,873,899)	-	-	(4,873,899)	-		

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Less FASB 106 Above if not separately removed	6,134,872	-	-	-	6,134,872		
Total	102,046,853	102,578,955	47,198,684	1,009,093	11,460,171		
Transmission Allocator ( GP or WTS )		0.0000%	460,000%	31.9000%	43.0000%		
Total		0	47,198,684	322,203	1,494,744	49,015,631	



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Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 2014

(A) Acc. No.	(B) Identification	(C) Average Unamortized Balance from W&D	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
	None	-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 2014

(A) Acc. No.	(B) Identification	(C) Average Unamortized Balance from W&D	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
	None	-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	-	-	-

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ADIT Account 281 Actual for Billing Year = 2014								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance From W&D	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281	Tax Amortization - Pollution Control Facilities	(1,319,494)	(1,319,494)	-	-	-	-	Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.
281		-	-	-	-	-	-	
281		-	-	-	-	-	-	
	Subtotal - Form 1, g273	(1,319,494)	(1,319,494)	-	-	-	-	
	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	
	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
	Total	(1,319,494)	(1,319,494)	-	-	-	-	
	Transmission Allocator ( GP or WS )		0.0000%	100.0000%	31.2820%	12.9530%		
	Total	0	0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 2014								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance From W&D	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282	Electric Distribution	(194,155,198)	(194,155,198)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Electric Transmission	(328,340,280)	-	(328,340,280)	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Electric Transmission Servicing Production	(4,905,655)	(4,905,655)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Electric Production	(241,104,351)	(241,104,351)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Electric General	(46,389,454)	-	-	-	(46,389,454)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Electric Intangible	(445,293)	-	-	-	(445,293)	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Electric Non Utility	(3,909)	(3,909)	-	-	-	-	Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant Prior Flow Through	1,452,901	-	-	1,452,901	-	-	Per FAS 109, regulated enterprises are required to record accumulated deferred income taxes on all temporary differences, whether flowed through or normalized. This item reflects ADIT on temporary differences previously flowed through based on their revenue impact.
282	FAS 109 Plant AFUDC Equity	(34,119,945)	-	-	(34,119,945)	-	-	Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282		-	-	-	-	-	-	
282		-	-	-	-	-	-	
	Subtotal - Form 1, g235	(848,031,184)	(449,169,113)	(328,340,280)	(33,673,044)	(46,844,147)	-	
	Less FASB 109 Above if not separately removed	(32,667,044)	-	-	(32,667,044)	-	-	
	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
	Total	(815,355,140)	(449,169,113)	(328,340,280)	(31,282,079)	(46,844,147)	-	
	Transmission Allocator ( GP or WS )		0.0000%	100.0000%	31.2820%	12.9530%		
	Total	0	0	(328,340,280)	0	(46,844,147)	(314,499,017)	

ADIT Account 283 Actual for Billing Year = 2014								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance From W&D	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
283	Liberalized Depreciation - Software Electric General	(9,403)	-	-	-	(9,403)	-	This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(6,632,904)	-	-	-	(6,632,904)	-	This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Book Unamortized Cost of Recquired Debt	(1,549,776)	-	-	(1,549,776)	-	-	This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.
283	Reg Asset - Transmission Formula Rate	(2,767,326)	-	(2,767,326)	-	-	-	This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
283	Interest - PUCT Deferred Fuel Costs - DTL	(20,702)	(20,702)	-	-	-	-	This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	Interest Income/Expense on Disputed Tax	(180,573)	(180,573)	-	-	-	-	This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
283	Rate Case/Restructuring	(2,076,998)	(2,076,998)	-	-	-	-	This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	State Tax Deduction Cash vs. Accrual	(512,363)	-	-	(512,363)	-	-	This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	Unrecovered REC Inventory	(6,339,171)	(6,339,171)	-	-	-	-	For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
283	Pension Expense	(62,150,434)	(62,150,434)	-	-	-	-	This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	Mark to Market Adjustment	(1,323,412)	(1,323,412)	-	-	-	-	For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". This reconciling item reverses the book amount for "Mark to Market" income or expense for the current period.
283	Reg Asset - NM Nox Expense	(5,049)	(5,049)	-	-	-	-	For book purposes the deferral of the allowances expensed concurrent with the monthly emission of nitric oxide/nitrogen dioxide (NOx) in New Mexico as allowed in the 2011 New Mexico Rate Case. For tax purposes expense of the allowances are recognized as incurred.
283	Renewable Energy Standard	(629,776)	(629,776)	-	-	-	-	Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the Distributive Generation Program are deducted in the current tax year for taxable income.
283		-	-	-	-	-	-	
283		-	-	-	-	-	-	

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Subtotal - Form 1, p27	(84,197,907)	(72,726,115)	(2,767,326)	(2,062,159)	(6,642,307)	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total	(84,197,907)	(72,726,115)	(2,767,326)	(2,062,159)	(6,642,307)	
Transmission Allocator ( GP or WS )	0.0000%	100.0000%	31.2827%	12.8559%		
Total	0	(2,767,326)	(648,085)	(860,511)	(4,372,921)	

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ADIT Account 190 Actual for Billing Year = 2014								
(A) Acc. No.	(B) Identification	(C) Avg Balance from W&D	(D) Retail, Production & Other Related	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Rate Base (E)+(F)+(G)	(I) Description
190	Basis Difference - Electric Distribution	6,467,550	6,467,550	-	-	-	-	This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Electric Transmission	15,565,027	-	15,565,027	-	-	-	This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Electric Transmission Serving Production	108,247	108,247	-	-	-	-	This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Electric Production	7,815,380	7,815,380	-	-	-	-	This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Electric General	717,560	-	-	-	717,560	-	This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Electric Non Utility	-	-	-	-	-	-	This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - CIAC Elec Distribution	25,652,223	25,652,223	-	-	-	-	This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Transmission	10,309,229	-	10,309,229	-	-	-	This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Transmission Serving Production	61,485	61,485	-	-	-	-	This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec Production	42,065	42,065	-	-	-	-	This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	Basis Difference - CIAC Elec General	31,214	-	-	-	31,214	-	This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid of Construction (CIAC).
190	FAS 109 Excess ADIT	(1,820,796)	-	-	(1,820,796)	-	-	This item is the difference between deferred taxes booked and "proforma" deferred taxes calculated at the most recent composite federal and state income tax rate.
190	FAS 109 - ITC	526,826	-	-	526,826	-	-	This item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., "grossed-up" for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The remaining life at 9/30/2015 is approximately 14 years.
190	DSM Promotion Expense	1,519,036	1,519,036	-	-	-	-	This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
190	Environmental Remediation	33,255	33,255	-	-	-	-	For book purposes the costs incurred in the clean-up of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 196, a taxpayer may elect to treat any qualified environmental remediation expenditures which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	Fuel Tax Credit - Income Addbacks	1,075	-	-	1,075	-	-	This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190	Inventory Reserve	138,379	-	-	138,379	-	-	This item is the difference between the book accrual (which is an addition to taxable income) and write-offs (deductions from taxable income).
190	R&E Credit - FED DIT Only	1,944,564	1,944,564	-	-	-	-	This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures Credit (R&E Credit). This item will be reversed at such time that the consolidated tax liability becomes great enough to begin using carry forward credits.
190	FAS 106 - Retiree Medical	6,206,079	-	-	-	6,206,079	-	This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	Deferred Compensation Plan Reserve	409,720	-	-	-	409,720	-	For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	Post Employment Benefits - FAS 112	644,995	-	-	-	644,995	-	This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item reflects the current year charges to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
190	Vacation Accrual	1,505,547	-	-	-	1,505,547	-	For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	Bad Debt Deductions	2,034,330	2,034,330	-	-	-	-	Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income).
190	Contributions Carryover	1,519,898	1,519,898	-	-	-	-	For book purposes, contributions are deducted currently from book income. For tax purposes, contributions are deductible subject to certain limitations. This item adds back to taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	Rate Refund - Retail Related	17,798,196	17,798,196	-	-	-	-	Book revenue is adjusted currently for estimated amounts that will be refunded to customers in the future. For tax purposes, only refunds actually made to customers are deductions. This tax adjustment reverses the book income adjustments.
190	Federal Only NOL - Non Operating	2,279,149	2,279,149	-	-	-	-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as non-operating.
190	Federal Only NOL - Operating	59,870,265	23,962,173	20,254,535	-	4,494,986	-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the federal NOL's classified as operating.
190	State Only NOL	1,940,064	1,940,064	-	-	-	-	This item reflects the deferred tax asset resulting from SPS's allocated portion of the state NOL's for Kansas, New Mexico, and Oklahoma.
190	Deferred Fuel Costs - DTA	6,441,646	6,441,646	-	-	-	-	This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
190	Employee Incentive Plans	1,348,060	-	-	-	1,348,060	-	This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid in the subsequent year.
190	Interest Income/Expense on Disputed Tax	-	-	-	-	-	-	This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
190	ITC Grant - Federal DIT Only	196,534	196,534	-	-	-	-	This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
190	New Hire Retention	11,000	-	-	-	11,000	-	This item adds back to income the amount of the credit claimed for federal tax purposes.
190	Reg Liab - Refund Obligation	3,930,346	3,930,346	-	-	-	-	For book purposes, the refunds to be paid to customers for the sale of Lubbock assets are deferred and amortized. For tax purposes, these refunds are immediately deductible; therefore, a book/tax difference exists.
190	State Tax Deduction Cash vs. Accrual	1,103,715	-	-	1,103,715	-	-	This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	Unbilled Revenue	12,091,614	12,091,614	-	-	-	-	For book purposes the estimated Unbilled Revenue is recorded at margin, that is, less cost of this revenue, whether it be purchased power or generation costs. For tax purposes IRC Section 451(f) requires that SPS record Unbilled Revenue at gross amounts, this tax adjustment reverses the book cost amounts.

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190 FAS 133 Non-Plant, OCI	603,528	603,528	-	-	-	-	For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADIT amount reflects the taxes on OCI related to these types of derivative instruments.
190 OK Bonus Depreciation	-	-	-	-	-	-	For tax purposes OK does not follow the IRS on bonus depreciation, instead for the calculation of OK income tax the 50% depreciation is spread over five years.
190 Non-Qualified Pension Plans	624,468	-	-	-	-	624,468	For book purposes an accrual is made to expense the supplemental compensation for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI, and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.
190 Texas Gross Margin Tax	474,796	474,796	-	-	-	-	Texas Gross Margin Tax - For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plant timing differences at a composite rate excluding the Texas Gross Margin tax (apportionment and rate).
190 Severance Accrual	-	-	-	-	-	-	For book purposes, severance costs are accrued in the year in which the liability is generated. For tax purposes, severance costs are deductible as paid. This item deducts from taxable income those severance costs paid. Nothing was accrued for this reconciling item during the year period.
190 Litigation Reserve	-	-	-	-	-	-	This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
190 Electric Vehicle Credit - FED DIT Only	7,500	-	-	-	-	7,500	This item adds back to income the amount of the credit claimed for federal tax paid on fuels used in off-road equipment.
190 Unrecognized Tax Benefits	347,375	347,375	-	-	-	-	This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid for FIMs (uncertain tax positions).
190 TUCO Refund	65,571	65,571	-	-	-	-	SPS purchases coal from TUCO, Inc. a coal broker in Amarillo, TX. TUCO purchases coal through a contract with Savage Harrington Energy Service. SPS has audit rights of TUCO and the contracts TUCO controls on behalf of SPS. A billing error was discovered under a Savage audit that was not reflected in SPS' Texas base rates. For book purposes, an accrual is booked monthly related to the refund. The refund will be amortized when new base rates in Docket No. 42004 go into effect. For tax purposes based on Reg. Sec. 1.451-1(a), the refund amounts will be recognized in the year received; therefore, a book-tax difference exists.
190 Reg Liab - Transmission Attach O	4,155,107	-	4,155,107	-	-	-	This item reflects ADIT on the temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
190 Unrecovered REC Inventory	(56)	(56)	-	-	-	-	For book purposes, the value (real or imputed) of renewable energy certificates (RECs) acquired from various windpower producers are recorded as an offset to deferred costs which are set for recovery from customers. This offset to deferred costs is held in inventory until recovered from customers. For tax purposes, RECs are deductible when purchased/acquired; therefore, a book-tax difference exists.
190 Performance Share Plans	23,032	-	-	-	-	23,032	For book purposes, the Performance Share Plan (performance awards are granted at the beginning of a three-year cycle) expense is recorded currently over the plan period with a concurrent entry to liability accounts (short-term) and (long-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 63(h) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
190 Renewable Energy Standard	254,123	254,123	-	-	-	-	Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the Distributive Generation Program are deducted in the current tax year for taxable income.
Subtotal - Form 1, g234	194,998,921	117,183,092	50,283,898	(43,301)	-	16,016,661	
Less FASB 139 Above if not separately removed	(1,293,970)	-	-	-	(1,293,970)	-	
Less FASB 106 Above if not separately removed	6,206,079	-	-	-	-	6,206,079	
Total	190,086,812	117,183,092	50,283,898	1,250,669	-	9,810,582	
Transmission Allocator ( GP or WS )	-	0.0000%	100.0000%	11.2500%	-	11.9550%	
Total	-	0	50,283,898	391,234	-	1,270,961	\$1,946,093

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Worksheet E - Rate Base Adjustments

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Unamortized Balance of Abandoned Incentive Plant Actual for Billing Year = 2014

(A) Acc. No.	(B) Identification	(C) Average Unamortized Balance from WaD	(D) Prior Year Amortization Expense	(E) Unamortized Balance End of Prior Year
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	-	-	-

Unamortized Balance of Extraordinary Property Loss Actual for Billing Year = 2014

(A) Acc. No.	(B) Identification	(C) Average Unamortized Balance from WaD	(D) Prior Year Amortization Expense	(E) Unamortized Balance End of Prior Year
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	-	-	-

Line  
No.

<b>I. PREPAYMENTS:</b>				
<b>Calculation of Projected Average Balances Based on Actual Prior Year Beginning &amp; Ending Balances</b>				
	(a)	(b)	(c)	(d)
		Balance at	Balance at	Projected
		Jan 1, 2012	Dec 31, 2012	Average
				Balance
1	<b>I. PREPAYMENTS:</b>			
2	<b>Calculation of Projected Average Balances Based on Actual Prior Year Beginning &amp; Ending Balances</b>			
3				
4				
5				
6		Balance at	Balance at	Projected
7		Jan 1, 2012	Dec 31, 2012	Average
8				Balance
9	<u>Plant Related:</u>			
10	Insurance	4,526,989	6,045,952	5,286,471
11	Auto License/Fleet Lease Buyout	15,371	12,932	14,152
12	Total Plant Related:	4,542,360	6,058,884	5,300,623
13				
14	<u>Labor Related:</u>			
15	VEBA Trust	0	0	0
16	Prepaid MyHr Maintenance Agreement	21,055	12,456	16,756
17	Total Labor Related:	21,055	12,456	16,756
18				
19	<u>Transmission Related:</u>			
20				0
21				
22	Total Transmission Related:	0	0	0
23				
24	<u>Other - Not Included:</u>			
25	Transmission - NERC Fees	289,771	0	144,886
26	Prepaid Fuel Expense	334,600	334,600	334,600
27	Interest - Credit Facility Fee	1,145,346	1,501,418	1,323,382
28	Prepaid Taxes - Federal	0	0	0
29	Prepaid Taxes - State	127,268	857,438	492,353
30	Air Pollution Emission Fee	759,619	824,562	792,091
31	I/T Other	0	(13)	(7)
32	Total Other Not Included:	2,656,604	3,518,005	3,087,305
33				
34	Total Prepayments Balances:	7,220,019	9,589,345	8,404,684
35				
36	<b>Calculation of Actual Average Balances for the Billing Period 01/01/2014 to 12/31/2014</b>			
37				
38		Beginning of	End of	Actual Average
39	<u>Plant Related:</u>	Year Balance	Year Balance	Balance
40	Insurance	3,951,076	3,173,393	3,562,234
41	Auto License/Fleet Lease Buyout	80,359	104,573	92,466
42	Total Plant Related:	4,031,435	3,277,966	3,654,700
43				
44				
45	<u>Labor Related:</u>			
46	Prepaid MyHr Maintenance Agreement	10,290	10,218	10,254
47	Total Labor Related:	10,290	10,218	10,254
48				
49				
50	<u>Transmission Related:</u>			
51			0	0
52				
53	Total Transmission Related:	0	0	0
54				
55	<u>Other - Not Included:</u>			
56	NERC Fees	0	290,527	145,263
57	Prepaid Fuel Expense	0	0	0
58	Interest - Credit Facility Fee	1,177,005	1,631,117	1,404,061
59	Prepaid Taxes Federal	0	6,960,068	3,480,034
60	Prepaid Taxes State	63,071	225,476	144,274
61	Air Pollution Emission Fee	943,495	866,358	904,927
62	I/T Other	67,027	0	33,513
63	Prepaid Safety Award	0	3,720	1,860
64				0
65	Total Other Not Included:	2,250,598	9,977,266	6,113,932
66				
67	Total Prepayments Balances:	6,292,323	13,265,449	9,778,886
68				
69				
70	<b>II. MATERIALS AND SUPPLIES</b>			
71				
72	<b>Calculation of Projected Average Balances Based on Actual from Prior Year FF1:</b>			
73		(b)	(c)	(d)
74		FF 2012	FF 2012	Projected Average
75		Beg of Year	End of Year	Balance
76	Materials and Supplies - Transmission - FF1 - 227.8	65,320	65,327	65,324
77	Materials and Supplies - Other - FF1 - 227.11	(352,551)	(385,840)	(369,196)
78				
79				
80	<b>Calculation of Actual Average Balances Based on Actual from FF1:</b>			
81				
82		FF 2014	FF 2014	Actual Average
83		Beg of Year	End of Year	Balance
84	Materials and Supplies - Transmission - FF1 - 227.8	75,183	107,839	91,511
85	Materials and Supplies - Other - FF1 - 227.11	(300,099)	(294,096)	(297,098)

Line No.	(a) FERC Account No.	(b) Description	(c) Projected Amount	(d) Reference for Actual	(e) Actual Amount	(f)	(g)	(h)	(i)
1		<b>TRANSMISSION EXPENSES</b>							
2		<i>OPERATION</i>							
3	560	Supervision and Engineering	6,665,702	321.83.b	6,904,297				
4	561.0	Load Dispatching	0	321.84.b	0				
5	561.1	Load Dispatching - Reliability	18,039	321.85.b	68,600				
6	561.2	Load Dispatching - Monitor & Operate Transmission System	3,352,512	321.86.b	3,253,849				
7	561.3	Load Dispatching - Transmission Service & Scheduling	0	321.87.b	0				
8	561.4	Scheduling, System Control & Dispatch Services	3,094,247	321.88.b	4,623,868				
9	561.5	Reliability, Planning and Standards Development	1,466,056	321.89.b	481,418				
10	561.6	Transmission Service Studies	308,101	321.90.b	(5,213)				
11	561.7	Generation Interconnection Studies	75,410	321.91.b	67,695				
12	561.8	Reliability, Planning and Standards Development Services	2,664,415	321.92.b	2,509,860				
13	562	Station Expenses	1,065,537	321.93.b	1,459,477				
14	563	Overhead Line Expenses	864,809	321.94.b	914,358				
15	564	Underground Line Expenses	0	321.95.b	0				
16	565	Transmission of Electricity by Others	136,628,843	321.96.b	97,026,841				
17	566	Miscellaneous Transmission Expenses	2,176,621	321.97.b	3,445,414				
18	567	Rents	1,187,897	321.98.b	1,186,584				
19		Total Operation	159,568,189		121,937,048				
20									
21		<i>MAINTENANCE</i>							
22	568	Supervision and Engineering	63,771	321.101.b	80,621				
23	569	Structures	0	321.102.b	0				
24	569.1	Computer Hardware	0	321.103.b	0				
25	569.2	Computer Software	0	321.104.b	0				
26	569.3	Communication Equipment	0	321.105.b	0				
27	569.4	Miscellaneous Regional Transmission Plant	0	321.106.b	0				
28	570	Station Equipment	2,874,598	321.107.b	2,503,956				
29	571	Overhead Lines	2,369,767	321.108.b	1,912,488				
30	572	Underground Lines	0	321.109.b	22,349				
31	573	Miscellaneous Transmission Plant	0	321.110.b	33,555				
32		Total Maintenance	5,308,136		4,552,969				
33									
34		Total Transmission O&M	164,876,325		126,490,017				
35									
36		Less: All 561 Accounts	10,978,780		11,000,077				
37		Add Back: Account 561.6 - Transmission Service Studies	308,101		(5,213)				
38		Add Back: Account 561.7 - Generation Interconnection Studies	75,410		67,695				
39		Less: Account 565 - Transmission of Electricity by Others	136,628,843		97,026,841				
40		Transmission O&M Expense Adjustment (Note 1)	(285,000)		(128,168)				
41									
42		Total Net Transmission Expense	17,367,213		18,397,413				
43									
44		<b>ADMINISTRATIVE AND GENERAL</b>							
45		<i>OPERATION</i>							
46	920	Administrative and General Salaries	23,206,498	323.181.b	24,037,380				
47	921	Office Supplies and Expense	16,280,818	323.182.b	16,759,766				
48	922	(Less) Administrative Expense Transferred	7,459,352	323.183.b	7,072,975				
49	923	Outside Services Employed	6,491,046	323.184.b	6,676,707				
50	924	Property Insurance	3,945,021	323.185.b	3,535,916				
51	925	Injury and Damages	6,751,640	323.186.b	3,439,545				
52	926	Employee Pensions and Benefits	36,015,425	323.187.b Footnote	33,472,246				
53	928	Regulatory Commission Expenses	4,375,641	323.189.b	5,995,932				
54	929	(Less) Duplicate Charges-Cr.	1,211,575	323.190.b	1,211,407				
55	930.1	General Advertising Expenses	1,403,281	323.191.b	1,336,609				
56	930.2	Miscellaneous General Expenses	1,256,838	323.192.b	1,157,757				
57	931	Rents	9,253,054	323.193.b	8,426,098				
58		Total Operation	100,308,335		96,553,574				
59									
60		<i>MAINTENANCE</i>							
61	935	Maintenance of General Plant	207,187	323.196.b	442,446				
62									
63		TOTAL ADMINISTRATIVE AND GENERAL	100,515,522		96,996,020				
64									
65	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
66				<b>Projected</b>				<b>Actual</b>	
67			Direct Payroll	Payroll Billed from Service Corp.	Total Projected Amount		Direct Payroll	Payroll Billed from Service Corp.	Total Actual Amount
68		<b>Wages and Salaries Allocator</b>							
69		Production	36,044,198	11,139,123	47,183,321	354.20.b	37,146,722	10,420,990	47,567,712
70		Transmission	8,360,148	4,084,114	12,444,262	354.21.b	8,075,519	4,206,505	12,282,024
71		Regional Market	0	270,312	270,312	354.22.b	0	263,619	263,619
72		Distribution	20,118,500	1,109,468	21,227,968	354.23.b	19,196,670	1,382,212	20,578,882
73		Other	4,794,136	3,427,455	8,221,591	354.24,25,26.b	4,805,093	3,323,261	8,128,354
74									
75		Total	69,316,981	20,030,472	89,347,453		69,224,005	19,596,586	88,820,591
76									
77		(Note 1: Eliminate Eddy County HVDC transmission O&M expenses.)							



Southwestern Public Service Company  
Worksheet H - Miscellaneous Expenses

Southwestern Public Service Company  
Worksheet H - Miscellaneous Expenses

Line No.	<u>Projected</u>					<u>Actual</u>					Explanation
	(A)	Acct 926 Projected for Billing Year =		(D)	2014	Acct 926 Actual for Billing Year =		(H)	2014	(J)	
		(B)	(C)	100%	(E)	(F)	(G)	100%	(I)		
	Description	Expense	Non-Transmission	Transmission Specific	Transmission Allocated	Expense	Non-Transmission	Transmission Specific	Transmission Allocated		
6	2009 Base Year Postretirement Benefits - PBOP	3,716,792				2009 Base Year Postretirement Benefits - PBOP	3,716,792			Absent a 205 filing with FERC, base amount will not change in subsequent years. (2009 Actual)	
7	Projected Postretirement Benefits Expense - PBOP	588,516				Postretirement Benefits Expense - PBOP	174,496				
9	Adjust PBOP Expense to Base Year Level	3,128,276					3,542,296			This amount is allocated on Wages and Salaries.	
12		Acct 928 Projected for Billing Year =			2014	Acct 928 Actual for Billing Year =			2014		
13	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
15	Non-Transmission Related	4,375,641	4,375,641	-	-	Non-Transmission Related	5,958,871	5,958,871			
16		-	-	-	-	Transmission Related	37,061		37,061		
17		-	-	-	-						
18		-	-	-	-						
19		-	-	-	-						
20		-	-	-	-						
22	Total 928	4,375,641	4,375,641	-	-	5,995,932	5,958,871	37,061	-		
25		Acct 930.2 Projected for Billing Year =			2014	Acct 930.2 Actual for Billing Year =			2014		
26	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
28	Industry Association Dues	693,096	693,096	-	-	Industry Association Dues	670,447	670,447			
29	Balance of Account 930.2	563,742	-	-	563,742	Balance of Account 930.2	487,310	-	487,310		
30		-	-	-	-						
31		-	-	-	-						
32		-	-	-	-						
33	Total 930.2	1,256,838	693,096	-	563,742	1,157,757	670,447	-	487,310		
36	<u>Transmission Safety &amp; Siting Advertising (Other Than in Acct 930.1) Projected for Year =</u>					<u>Actual Transmission Safety &amp; Siting for Year =</u>					2014
38	(A)	(B)				(C)		(E)	(F)		
39	Description	Expense				Expense					
41		-									
42		-									
43		-									
44		-									
45		-									
46		-									
47	Total Transmission Safety & Siting Adv.	-				-					

**Southwestern Public Service Company**  
**Worksheet I - Depreciation and Amortization Expense**

**Worksheet I**  
**Table 29**

Line No.	(a) Description	Projected Year = <b>2014</b>		(d) Projected Total Depr. & Amort. Expense
		(b) Projected Depreciation Expense	(c) Projected Amortization Expense	
1	Steam Production	56,641,220	101,439	56,742,659
2	Other Production	11,843,823	14	11,843,837
3	Total Production	68,485,043	101,453	68,586,496
4				
5	Transmission	30,644,144	1,868,624	32,512,768
6				
7	Distribution	27,123,490	67,175	27,190,665
8				
9	General	14,167,400	12,474,427	26,641,827
10				
11	Intangible - Computer Software	0	0	0
12				
13	Total	140,420,077	14,511,679	154,931,756
14				
15		Actual Year = <b>2014</b>		
16		Actual	Actual	Actual Total
17		Depreciation	Amortization	Depr. & Amort.
18		Expense	Expense	Expense
19				
20	Steam Production	55,984,720	150,531	56,135,251
21	Other Production	11,014,540	14	11,014,554
22	Total Production	66,999,260	150,545	67,149,805
23				
24	Transmission	29,798,113	1,504,082	31,302,195
25				
26	Distribution	23,119,516	91,624	23,211,140
27				
28	General	9,475,207	919	9,476,126
29				
30	Intangible - Computer Software	0	8,915,440	8,915,440
31				
32	Total (FF1, p.336-337, Footnote Data)	129,392,096	10,662,610	140,054,706

## Southwestern Public Service Company

### Worksheet J - Taxes Other Than Income & Investment Tax Credit

Line No.	(A) Description	Projected for Billing Year =		2014	
		(B) Expense	(C) Excluded from Rev Requirement	(D) Included in Rev Requirement	(E) Included in Rev Requirement
1	<b>LABOR RELATED:</b>				
2	Payroll Taxes	8,078,000	-	8,078,000	
3		-	-	-	
4		-	-	-	
5	Subtotal Labor Related	8,078,000	-	8,078,000	
6					
7	<b>PLANT RELATED:</b>				
8	Property Taxes	31,639,000	-	31,639,000	
9		-	-	-	
10		-	-	-	
11		-	-	-	
12	Subtotal Plant Related - Property	31,639,000	-	31,639,000	
13					
14	<b>OTHER:</b>				
15		-	-	-	
16					
17	<b>FRANCHISE &amp; GROSS RECEIPTS:</b>				
18	Sales, Use and Other Taxes	15,653,000	15,653,000	-	
19		-	-	-	
20		-	-	-	
21		-	-	-	
22		-	-	-	
23		-	-	-	
24	Subtotal Franchise & Gross Receipts	15,653,000	15,653,000	-	
25					
26	Total Taxes Other Than Income	55,370,000	15,653,000	39,717,000	
27					
28	FF1 page 114, line 14, column c:	-			
29					
30	Investment Tax Credit Amortized	327,000		327,000	
31					
32					
33					
34	(A) Description	(B) FF1 Reference	(C) Expense	(D) Excluded from Rev Requirement	(E) Included in Rev Requirement
35					
36					
37	<b>LABOR RELATED:</b>				
38	Payroll Taxes		8,055,859		8,055,859
39					-
40					-
41	Subtotal Labor Related		8,055,859	-	8,055,859
42					
43	<b>PLANT RELATED:</b>				
44	Texas Property Tax		24,710,357		24,710,357
45	New Mexico Property Tax		4,399,412		4,399,412
46	Oklahoma Property Tax		489,590		489,590
47	Kansas Property Tax		446,366		446,366
48	Subtotal Plant Related - Property		30,045,724	-	30,045,724
49					
50	<b>OTHER:</b>				
51	Texas Use		-		-
52	Miscellaneous Use Tax		55,087		55,087
53	<b>FRANCHISE &amp; GROSS RECEIPTS:</b>				
54	Texas Gross Receipts		6,362,840	6,362,840	
55	New Mexico Franchise		50	50	
56	Oklahoma Franchise		13,794		13,794
57	Kansas Franchise		-	-	
58	City Franchise Fees		9,351,476	-	
59					
60	Subtotal Franchise & Gross Receipts		15,728,160	6,362,890	13,794
61					
62	Total Taxes Other Than Income		53,884,830	6,362,890	38,115,377
63					
64	FF1 page 114, line 14, column c:		53,884,830		
65					
66	Investment Tax Credit Amortized 266.8.f		340,664		340,664

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1								<b>PROJECTED BALANCES</b>								
2	<b>Common Equity - Projected</b>														13 Month	
3		1-1-14	1-31-14	2-28-14	3-31-14	4-30-14	5-31-14	6-30-14	7-31-14	8-31-14	9-30-14	10-31-14	11-30-14	12-31-14	Average Balance	
4	Proprietary Capital	1,351,801,760	1,375,794,376	1,376,483,894	1,436,815,282	1,525,761,690	1,547,375,776	1,542,507,112	1,563,076,408	1,583,630,327	1,576,135,043	1,579,340,705	1,582,733,154	1,576,863,758	1,509,101,484	
5	Less Preferred Stock														0	
6	Less Acct 216.1 Unapprop. Undist. Sub. Earnings														0	
7	Less Acct 219.1-Accum Other Compre. Income	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	(1,224,000)	
8																
9	<b>Common Equity Balances (Ln 4-Ln 5-Ln 6-Ln 7)</b>	<b>1,353,025,760</b>	<b>1,377,018,376</b>	<b>1,377,707,894</b>	<b>1,438,039,282</b>	<b>1,526,985,690</b>	<b>1,548,599,776</b>	<b>1,543,731,112</b>	<b>1,564,300,408</b>	<b>1,584,854,327</b>	<b>1,577,359,043</b>	<b>1,580,564,705</b>	<b>1,583,957,154</b>	<b>1,578,087,758</b>	<b>1,510,325,484</b>	
10																
11	<b>Long Term Debt - Projected</b>							<b>PROJECTED BALANCES</b>								
12																
13	Bonds	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	492,307,692	
14	Less Reacquired Bonds														0	
15	Other Long Term Debt	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	
16																
17	<b>Debt Balances (Ln 13 - Ln 14+ Ln 15)</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,292,307,692</b>	
18																
19								<b>ACTUAL BALANCES</b>								
20	<b>Common Equity - Actual</b>														13 Month	
21		1-1-14	1-31-14	2-28-14	3-31-14	4-30-14	5-31-14	6-30-14	7-31-14	8-31-14	9-30-14	10-31-14	11-30-14	12-31-14	Average Balance	
22	Proprietary Capital	1,363,690,720	1,400,487,719	1,406,713,538	1,404,287,083	1,435,192,897	1,441,312,969	1,467,995,562	1,548,431,475	1,570,137,795	1,572,111,288	1,579,150,388	1,587,597,513	1,560,471,455	1,487,506,185	
23	Less Preferred Stock														0	
24	Less Acct 216.1 Unapprop. Undist. Sub. Earnings														0	
25	Less Acct 219.1-Accum Other Compre. Income	(1,160,703)	(1,137,929)	(1,117,359)	(1,118,358)	(1,096,319)	(1,073,544)	(1,075,542)	(1,052,768)	(1,029,789)	(1,032,059)	(1,009,285)	(987,245)	(988,781)	(1,067,668)	
26																
27	<b>Common Equity Bal (Ln 22-Ln 23-Ln 24-Ln 25)</b>	<b>1,364,851,423</b>	<b>1,401,625,648</b>	<b>1,407,830,897</b>	<b>1,405,405,441</b>	<b>1,436,289,216</b>	<b>1,442,386,513</b>	<b>1,469,071,105</b>	<b>1,549,484,243</b>	<b>1,571,167,584</b>	<b>1,573,143,348</b>	<b>1,580,159,673</b>	<b>1,588,584,759</b>	<b>1,561,460,236</b>	<b>1,488,573,853</b>	
28																
29								<b>ACTUAL BALANCES</b>								
30	<b>Long Term Debt - Actual</b>															
31																
32	Bonds	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000	480,769,231	
33	Less Reacquired Bonds														0	
34	Other Long Term Debt	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	800,000,000	
35																
36	<b>Debt Balances (Ln 32 - Ln 33+ Ln 34)</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,350,000,000</b>	<b>1,280,769,231</b>	
37																
38		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
39	<b>Cost of Debt - Annual Interest Expense</b>			<b>Projected 2014</b>				<b>FF1 Reference for Actual</b>	<b>Actual 2014</b>							
40																
41																
42	Interest on Long Term Debt			80,986,733				(117.62.c)	75,120,649							
43	Less: Financial Hedge Gain/Expense and Interest Rate Derivative - from Line 62			268,883					268,149							
44	Plus: Allowed Hedge and Interest Rate Derivative Recovery - from Line 67			268,883					268,149							
45	Amortization of Debt Discount and Expense			798,933				(117.63.c)	1,090,735							
46	Amortization of Loss on Reacquired Debt			1,130,156				(117.64.c)	1,224,570							
47	Less: Interest on Long Term Credit Facility							(257.25.i)	0							
48	Less: Amort of Premium on Debt			185,130				(117.65.c)	0							
49	Less: Amort of Gain on Reacquired Debt							(117.66.c)	0							
50																
51	<b>Total Interest Expense (Ln 42 - Ln 43 + Ln 44 + Ln 45 + Ln 46 - Lines 47 - Ln 49)</b>			<b>82,730,692</b>					<b>77,435,954</b>							
52																
53	<b>Average Cost of Debt</b>			<b>6.40%</b>	(Ln 51 / Ln 17, col o)				<b>6.05%</b>	(Ln 51 / Ln 36, col o)						
54																
55	<b>Preferred Stock Cost</b>															
56	Dividends on Preferred Stock			0				(118.29.c)	0							
57	<b>Average Cost of Preferred Stock</b>			<b>0.00%</b>	(Ln 56 / Ln 5, col o)				<b>0.00%</b>	(Ln 56 / Ln 23, col o)						
58																
59	<b>Financial Hedge Amortization and Interest Rate Derivative (Enter Gains as a Negative Number)</b>															
60	Series due 2033 6% Financial Hedge			63,354					63,181							
61	Series E due 2016 5.6% Financial Hedge			205,529					204,967							
62	Total Hedge Amortization and Interest Rate Derivative			268,883					268,149							
63																
64	Total Average Capital Balance (Ln 9 + Ln 17)			2,802,633,176					2,769,343,084							
65	Financial Hedge Recovery Limit - 7.5 Basis Points of Total Capital			0.00075					0.00075							
66	Limit of Recoverable Amount			2,101,975					2,077,007							
67	<b>Recoverable Hedge Amortization &amp; Interest Rate Derivative (Lesser of Ln 62 or Ln 66)</b>			268,883					268,149							

**Southwestern Public Service Company**  
**Worksheet L - Development of Composite State Income Tax Rate**

**Worksheet L**  
**Table 32**

I. Development of **Projected** Composite State Income Tax Rate for Billing Period

Beginning 01/01/14

State Income Tax Rate - New Mexico	7.6000%	
Apportionment Factor	19.5488%	
Projected Effective State Income Tax Rate		<u>1.4857%</u>
State Income Tax Rate - Kansas	7.0000%	
Apportionment Factor	0.4341%	
Projected Effective State Income Tax Rate		<u>0.0304%</u>
State Income Tax Rate - Oklahoma	6.0000%	
Apportionment Factor	0.2123%	
Projected Effective State Income Tax Rate		<u>0.0127%</u>
State Income Tax Rate - Texas	1.0000%	
Apportionment Factor	0.0000%	
Projected Effective State Income Tax Rate		<u>0.0000%</u>
Total Composite State Income Tax Rate		<u><u>1.5288%</u></u>

II. Development of **Actual** Composite State Income Tax Rate for Billing Period

Beginning 01/01/14

State Income Tax Rate - New Mexico	7.3000%	
Apportionment Factor	19.8369%	
Actual Effective State Income Tax Rate		<u>1.4481%</u>
State Income Tax Rate - Kansas	7.0000%	
Apportionment Factor	0.4049%	
Actual Effective State Income Tax Rate		<u>0.0283%</u>
State Income Tax Rate - Oklahoma	6.0000%	
Apportionment Factor	0.2100%	
Actual Effective State Income Tax Rate		<u>0.0126%</u>
State Income Tax Rate - Texas	1.0000%	
Apportionment Factor	75.3000%	
Actual Effective State Income Tax Rate		<u>0.7530%</u>
Total Composite State Income Tax Rate		<u><u>2.2420%</u></u>

Southwestern Public Service Company  
Worksheet M - Direct Assigned Radial Lines

Actual for Billing Year =		2014		(Note 1)											
Line No.	(a)		(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)		(j)		
	Gross Plant	Net Plant	Last Actual Carrying Charge (Annual Rate)	Revenue Requirement Col (b) * Col (c)	Month/Year In Service of Reclass Input	Prorate Input	Prorate Revenue Requirement Col (f)/12 * Col (d)	True-Up Adjustment Col (g) - Col (d)	Prorate Gross Plant Col (f)/12 * Col (a)	Gross Plant Adjustment Col (i) - Col (a)					
1	Radial Line Direct Assignment (Worksheet O)														
2	\$ 1,559,421.15	\$ 884,183.34	14.25%	\$ 125,996.00		12	\$ 125,996.00	\$ -	\$ 1,559,421.15	\$ -					
3	\$ 626,112.21	\$ 366,055.00	14.25%	\$ 52,163.00		12	\$ 52,163.00	\$ -	\$ 626,112.21	\$ -					
4	\$ 2,122,798.00	\$ 1,768,637.04	14.25%	\$ 252,031.00		12	\$ 252,031.00	\$ -	\$ 2,122,798.00	\$ -					
5	\$ 11,589.81	\$ 10,728.27	14.25%	\$ 1,529.00		12	\$ 1,529.00	\$ -	\$ 11,589.81	\$ -					
6	\$ 373,948.64	\$ 361,530.16	14.25%	\$ 51,518.00		12	\$ 51,518.00	\$ -	\$ 373,948.64	\$ -					
7	\$ 1,182.59	\$ 1,036.84	14.25%	\$ 148.00		12	\$ 148.00	\$ -	\$ 1,182.59	\$ -					
8	\$ 325,240.75	\$ 303,025.29	14.25%	\$ 43,181.00		12	\$ 43,181.00	\$ -	\$ 325,240.75	\$ -					
9	\$ 1,860,982.17	\$ 1,504,640.88	14.25%	\$ 214,411.00		12	\$ 214,411.00	\$ -	\$ 1,860,982.17	\$ -					
10	\$ 153,511.77	\$ 151,427.86	14.25%	\$ 21,578.00		12	\$ 21,578.00	\$ -	\$ 153,511.77	\$ -					
11	\$ 113,556.69	\$ 84,656.60	14.25%	\$ 12,064.00		12	\$ 12,064.00	\$ -	\$ 113,556.69	\$ -					
12	\$ 1,224.37	\$ 891.00	14.25%	\$ 127.00		12	\$ 127.00	\$ -	\$ 1,224.37	\$ -					
13															
14	\$ (77,406.38)	\$ (52,674.81)	14.25%	\$ (7,506.00)	June-14	7	\$ (4,378.50)	\$ 3,127.50	\$ (45,153.72)	\$ 32,252.66					
15	\$ (232,929.13)	\$ (201,018.38)	14.25%	\$ (28,645.00)	March-14	10	\$ (23,870.83)	\$ 4,774.17	\$ (194,107.61)	\$ 38,821.52					
16	\$ (465,858.26)	\$ (402,036.76)	14.25%	\$ (57,290.00)	March-14	10	\$ (47,741.67)	\$ 9,548.33	\$ (388,215.22)	\$ 77,643.04					
17	\$ (9,960.16)	\$ (3,574.39)	14.25%	\$ (509.00)	March-14	10	\$ (424.17)	\$ 84.83	\$ (8,300.14)	\$ 1,660.03					
18	\$ 4,079,711.08	\$ 4,036,464.32	14.25%	\$ 575,196.00	May-14	8	\$ 383,464.00	\$ (191,732.00)	\$ 2,719,807.39	\$ (1,359,903.69)					
19	\$ 70,972.28	\$ 70,240.27	14.25%	\$ 10,009.00	May-14	8	\$ 6,672.67	\$ (3,336.33)	\$ 47,314.85	\$ (23,657.43)					
20															
21	\$ 10,514,097.57	\$ 8,884,212.34		\$ 1,266,001.00			\$ 1,088,467.50	\$ (177,533.50)	\$ 9,280,913.70	\$ (1,233,183.87)					

Note 1 - Actual prior year end balances will be used for the Gross and Net Plant amounts.

Southwestern Public Service Company  
Worksheet N - Meter Investment

Worksheet N  
Table 34

Projected (1) for Billing Year = 2014

Line No.	Meter Type	Number of Meters	Average Replacement Cost per Meter (2)	Total Replacement Cost	Allocated Meter Investment	Average Allocated Meter Investment	No. of Delivery Points	Total Meter Investment
1	SC	357,365	\$ 128.10	\$ 45,777,286	\$ 37,545,179	\$ 105.00		
2	TR	8,051	\$ 1,527.81	\$ 12,300,388	\$ 10,088,415	\$ 1,253.00		
3	TR-IDR	1,394	\$ 11,600.60	\$ 16,171,231	\$ 13,263,166	\$ 9,514.00	209	\$ 1,988,426
4	Total	366,810		\$ 74,248,905	\$ 60,896,761 (3)			
5	Gross Plant Carrying Charge (4)							11.77%
6	Revenue Requirement							\$ 234,038

- (1) Actual prior year end balances will be used for the projected amounts.
- (2) Averages will be based on the most recent available study.
- (3) From FERC Form 1, page 207, line 70, column g.
- (4) Based on the last actual amount.

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
1	Projected for Billing Year =2014 (Note 1)								
2	In Service Prior to October 1, 2005:								
3	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	1,559,421	882,909	1,559,421	882,909	-	-	Big Country	
4	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Duval #2	488,321	284,269	488,321	284,269	-	-	CVEC	
5	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	149,986	58,570	149,986	58,570	-	-	Deaf Smith	
6	Elec Tran-Line OH-TX- 69KV-Hereford Loop	391,096	284,775	391,096	284,775	-	-	Deaf Smith	
7	Elec Tran-Line OH-TX- 69KV-Hereford Loop	524,558	381,955	524,558	381,955	-	-	Deaf Smith	
8	Elec Tran-Line OH-TX- 69KV-Hereford Loop	102,453	74,601	102,453	74,601	-	-	Deaf Smith	
9	Elec Tran-Line OH-TX- 69KV-Tuco Int-Hereford Int	118,618	65,718	118,618	65,718	-	-	Deaf Smith	
10	Elec Tran-Line OH-TX- 69KV-Tuco Int-Hereford Int	308,496	170,916	308,496	170,916	-	-	Deaf Smith	
11	Elec Tran-Line OH-TX- 69KV-Tuco Int-Hereford Int	184,130	102,014	184,130	102,014	-	-	Deaf Smith	
12	Elec Tran-Line OH-TX- 69KV-Tuco Int-Hereford Int	187,251	103,743	187,251	103,743	-	-	Deaf Smith	
13	Elec Tran-Line OH-TX- 69KV-Deaf Smith Co Co-op #4 Tap	23,249	15,177	23,249	15,177	-	-	Deaf Smith	
14	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	92,926	67,603	92,926	67,603	-	-	Deaf Smith	
15	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	241,677	175,819	241,677	175,819	-	-	Deaf Smith	
16	Elec Tran-Line OH-TX- 115KV-Plant X Sta-Hereford Int	899	533	899	533	-	-	Deaf Smith	
17	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	662,491	475,848	662,491	475,848	-	-	Green Belt	
18	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	11,380	10,992	11,380	10,992	-	-	Green Belt	
19	Elec Tran-Line OH-TX- 115KV-Sundown Int Tap North Ckt	720	543	720	543	-	-	Lamb County	
20	Elec Tran-Line OH-TX- 115KV-Plant X Sta-Hale Co Int North Ckt	74,618	46,123	74,618	46,123	-	-	Lamb County	
21	Elec Tran-Line OH-TX- 69KV-Denver City Sta-Doss Sub	750,111	587,550	750,111	587,550	-	-	Lea County	
22	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	80,150	71,065	80,150	71,065	-	-	Lighthouse	
23	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	658,364	562,152	658,364	562,152	-	-	Lyntegar	
24	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	258,182	220,452	258,182	220,452	-	-	Lyntegar	
25	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC	365,396	266,885	365,396	266,885	-	-	Lyntegar	
26	Elec Tran-Line OH-TX- 115KV-Denver City Sta-Cochran Co Int	808	408	808	408	-	-	Lyntegar	
27	Elec Tran-Line OH-TX- 115KV-Sundown Int Tap South Ckt	1,126	955	1,126	955	-	-	Lyntegar	
28	Elec Tran-Line OH-TX- 69KV-Moore Co Sta-Dalhart Sub	26,813	13,373	26,813	13,373	-	-	Rita Blanca	
29	Elec Tran-Line OH-TX- 69KV-Crosby Co Int-Pleasant Hill Tap	64,251	40,588	64,251	40,588	-	-	South Plains	
30	Elec Tran-Line OH-TX- 69KV-Tuco Int-Hereford Int	28,868	15,994	28,868	15,994	-	-	South Plains	
31	Elec Tran-Line OH-TX- 115KV-Denver City Sta-Tuco Int	585	416	585	416	-	-	South Plains	
32	Elec Tran-Line OH-OK- 115KV-Texas Co Int-Beaver Co Int	1,226	915	1,226	915	-	-	Tri County	
33	Elec Tran-Line OH-NM- 69KV-Artesia Int-Artesia City Sub	11,641	9,194	-	-	11,641	9,194	SPS	
34	Elec Tran-Line OH-NM- 69KV-Artesia Int-Artesia City Sub	22,834	18,035	-	-	22,834	18,035	SPS	
35	Elec Tran-Line OH-NM- 69KV-Artesia Int-Artesia City Sub	7,611	6,012	-	-	7,611	6,012	SPS	
36	Elec Tran-Line OH-NM- 69KV-Navajo Ref #2 & #3 Sub Tap	25,611	15,117	-	-	25,611	15,117	SPS	
37	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	123,020	118,738	-	-	123,020	118,738	SPS	
38	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	97,754	94,352	-	-	97,754	94,352	SPS	
39	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	25,266	24,386	-	-	25,266	24,386	SPS	
40	Elec Tran-Line OH-NM- 69KV-Artesia Int-Carlsbad Sta	27,480	15,839	-	-	27,480	15,839	SPS	
41	Elec Tran-Line OH-NM- 69KV-Artesia Int-Carlsbad Sta	102,797	59,250	-	-	102,797	59,250	SPS	
42	Elec Tran-Line OH-NM- 69KV-Artesia Int-Carlsbad Sta	411,901	237,409	-	-	411,901	237,409	SPS	
43	Elec Tran-Line OH-NM- 69KV-Artesia Int-Carlsbad Sta	445,839	273,524	-	-	445,839	273,524	SPS	
44	Elec Tran-Line OH-NM- 69KV-Artesia Int-Carlsbad Sta	319,587	184,202	-	-	319,587	184,202	SPS	
45	Elec Tran-Line OH-NM- 69KV-Artesia Country Club Sub Tap	31,836	12,532	-	-	31,836	12,532	SPS	
46	Elec Tran-Line OH-NM- 69KV-Artesia South Rural Sub Tap	9,564	2,149	-	-	9,564	2,149	SPS	
47	Elec Tran-Line OH-NM- 69KV-Ocotillo Sub Tap	15,840	3,576	-	-	15,840	3,576	SPS	
48	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	1,254,004	990,760	-	-	1,254,004	990,760	SPS	
49	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	492,509	389,120	-	-	492,509	389,120	SPS	
50	Elec Tran-Line OH-NM- 69KV-Carlsbad Waterfield Sub Tap	91,887	34,498	-	-	91,887	34,498	SPS	
51	Elec Tran-Line OH-NM- 115KV-Chaves Co Int-Urton Sub	171,048	130,561	-	-	171,048	130,561	SPS	
52	Elec Tran-Line OH-NM- 69KV-Clovis Loop	321,807	233,606	-	-	321,807	233,606	SPS	
53	Elec Tran-Line OH-NM- 69KV-Clovis Loop	237,724	172,569	-	-	237,724	172,569	SPS	
54	Elec Tran-Line OH-NM- 69KV-Clovis Loop	160,287	116,355	-	-	160,287	116,355	SPS	
55	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	113,552	65,231	-	-	113,552	65,231	SPS	
56	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	285,141	226,939	-	-	285,141	226,939	SPS	
57	Elec Tran-Line OH-NM- 115KV-Maddox Sta-Buckeye Sub	65,893	44,942	-	-	65,893	44,942	SPS	
58	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	379,643	258,538	-	-	379,643	258,538	SPS	
59	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	119,761	91,685	-	-	119,761	91,685	SPS	
60	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	60,911	24,860	-	-	60,911	24,860	SPS	
61	Elec Tran-Line OH-NM- 69KV-Loving Sub Tap	15,894	5,376	-	-	15,894	5,376	SPS	
62	Elec Tran-Line OH-NM- 69KV-Loving Sub Tap	51,947	17,570	-	-	51,947	17,570	SPS	
63	Elec Tran-Line OH-NM- 69KV-Loving Sub Tap	25,563	8,646	-	-	25,563	8,646	SPS	
64	Elec Tran-Line OH-NM- 69KV-Loving Sub Tap	27,480	9,295	-	-	27,480	9,295	SPS	
65	Elec Tran-Line OH-NM- 69KV-Loving Sub Tap	3,725	1,260	-	-	3,725	1,260	SPS	
66	Elec Tran-Line OH-NM- 69KV-Mississippi Chem #2 Sub Tap	13,784	3,646	-	-	13,784	3,646	SPS	
67	Elec Tran-Line OH-NM- 69KV-Portales Sw Sta-Portales South Sub	181,059	114,840	-	-	181,059	114,840	SPS	
68	Elec Tran-Line OH-NM- 69KV-Portales Sw Sta-Portales South Sub	163,922	103,971	-	-	163,922	103,971	SPS	
69	Elec Tran-Line OH-NM- 69KV-Zodiac Sub Tap	68,195	39,330	-	-	68,195	39,330	SPS	
70	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Duval #1 & Duval #4	(345,135)	(341,592)	-	-	(345,135)	(341,592)	SPS	
71	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Imc #1 Sub	3,663	2,148	-	-	3,663	2,148	SPS	
72	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	77,153	56,223	-	-	77,153	56,223	SPS	
73	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	119,113	86,801	-	-	119,113	86,801	SPS	
74	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	67,658	49,304	-	-	67,658	49,304	SPS	
75	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	33,122	24,137	-	-	33,122	24,137	SPS	
76	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	282,204	205,648	-	-	282,204	205,648	SPS	
77	Elec Tran-Line OH-NM- 69KV-New Mexico Potash #1 Sub Tap	141,070	88,127	-	-	141,070	88,127	SPS	
78	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	188,031	128,271	-	-	188,031	128,271	SPS	
79	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	104,262	34,785	-	-	104,262	34,785	SPS	
80	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	6,266	2,090	-	-	6,266	2,090	SPS	
81	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	9,273	3,094	-	-	9,273	3,094	SPS	
82	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	19,776	5,257	-	-	19,776	5,257	SPS	
83	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	43,243	30,246	-	-	43,243	30,246	SPS	
84	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	208,818	146,059	-	-	208,818	146,059	SPS	
85	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	56,586	39,579	-	-	56,586	39,579	SPS	
86	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	10,839	7,582	-	-	10,839	7,582	SPS	
87	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	455	318	-	-	455	318	SPS	
88	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	2,475	1,731	-	-	2,475	1,731	SPS	
89	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	13,087	9,154	-	-	13,087	9,154	SPS	
90	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	18,947	13,253	-	-	18,947	13,253	SPS	
91	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	12,461	8,716	-	-	12,461	8,716	SPS	
92	Elec Tran-Line OH-NM- 69KV-Roswell/Chaves-Walker AFB West Sub	59,385	26,967	-	-	59,385	26,967	SPS	
93	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	158,570	156,717	-	-	158,570	156,717	SPS	
94	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	59,355	58,861	-	-	59,355	58,861	SPS	
95	Elec Tran-Line OH-NM- 69KV-North Clovis Sub Tap	26,247	7,322	-	-	26,247	7,322	SPS	
96	Elec Tran-Line OH-NM- 115KV-Curry Co Int-FEC Clovis #3 Int (V-75)	39,833	33,593	-	-	39,833	33,593	SPS	
97	Elec Tran-Line OH-NM- 115KV-Carlsbad Sta-Fiesta Sub	272,613	129,410	-	-	272,613	129,410	SPS	
98	Elec Tran-Line OH-NM- 115KV-Chaves Co Int-Roswell Int	36,892	21,832	-	-	36,892	21,832	SPS	
99	Elec Tran-Line OH-NM- 115KV-Brasher Sub Tap	83,103	35,892	-	-	83,103	35,892	SPS	
100	Elec Tran-Line OH-NM- 115KV-Cunningham Sta-Taylor Sw Sta	212,999	154,865	-	-	212,999	154,865	SPS	
101	Elec Tran-Line OH-NM- 115KV-Hobbs North Sub Tap	31,455	11,184	-	-	31,455	11,184	SPS	
102	Elec Tran-Line OH-NM- 115KV-Eddy Co Int-Artesia Int	16,406	11,647	-	-	16,406	11,647	SPS	
103	Elec Tran-Line OH-NM- 115KV-Eddy Co Int-Artesia Int	14,467	10,271	-	-	14,467	10,271	SPS	
104	Elec Tran-Line OH-NM- 115KV-Navajo Ref #3 Sub Tap	75,206	51,517	-	-	75,206	51,517	SPS	
105	Elec Tran-Line OH-NM- 115KV-Eagle Creek Intg-Navajo 3 (W-23)	335,414	323,688	-	-	335,414	323,688	SPS	
106	Elec Tran-Line OH-NM- 115KV-Jal-Hobbs Loop	992,578	698,813	-	-	992,578	698,813	SPS	



Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
107	Elec Tran-Line OH-NM-115KV-Jal-Hobbs Loop	166,261	117,054	-	-	166,261	117,054	SPS	
108	Elec Tran-Line OH-NM-115KV-Jal-Hobbs Loop	234,586	165,158	-	-	234,586	165,158	SPS	
109	Elec Tran-Line OH-NM-115KV-Jal-Hobbs Loop	1,357,798	955,942	-	-	1,357,798	955,942	SPS	
110	Elec Tran-Line OH-NM-115KV-Jal-Hobbs Loop	744,216	523,957	-	-	744,216	523,957	SPS	
111	Elec Tran-Line OH-NM-115KV-Jal-Hobbs Loop	380,025	267,552	-	-	380,025	267,552	SPS	
112	Elec Tran-Line OH-NM-115KV-Drinkard Sub Tap	136,862	63,214	-	-	136,862	63,214	SPS	
113	Elec Tran-Line OH-NM-115KV-Jal Sub-Dollarhide Sub	968,166	725,366	-	-	968,166	725,366	SPS	
114	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	70,946	52,351	-	-	70,946	52,351	SPS	
115	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	601,886	444,127	-	-	601,886	444,127	SPS	
116	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	726,817	536,313	-	-	726,817	536,313	SPS	
117	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	6,478	4,780	-	-	6,478	4,780	SPS	
118	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	235,572	173,827	-	-	235,572	173,827	SPS	
119	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	478,211	352,868	-	-	478,211	352,868	SPS	
120	Elec Tran-Line OH-NM-115KV-Curry Co Int-Oasis Int	53,234	44,779	-	-	53,234	44,779	SPS	
121	Elec Tran-Line OH-NM-115KV-Curry Co Int-Oasis Int	260	219	-	-	260	219	SPS	
122	Elec Tran-Line OH-NM-115KV-Norris St Tap	5,369,330	3,372,835	-	-	5,369,330	3,372,835	SPS	
123	Elec Tran-Line OH-NM-69KV-Cannon AFB Sub Tap	126,877	60,617	-	-	126,877	60,617	SPS	
124	Elec Tran-Line OH-NM-115KV-Cannon AFB Sub Tap	90,313	86,824	-	-	90,313	86,824	SPS	
125	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-WIPP Sub	110,461	72,373	-	-	110,461	72,373	SPS	
126	Elec Tran-Line OH-NM-69KV-WIPP Sub-Sand Dunes Sub	66,320	37,786	-	-	66,320	37,786	SPS	
127	Elec Tran-Line OH-NM-69KV-WIPP Sub-Sand Dunes Sub	230,426	131,286	-	-	230,426	131,286	SPS	
128	Elec Tran-Line OH-NM-69KV-WIPP Sub-Sand Dunes Sub	4,475	2,550	-	-	4,475	2,550	SPS	
129	Elec Tran-Line OH-NM-69KV-WIPP Sub-Sand Dunes Sub	177,224	100,973	-	-	177,224	100,973	SPS	
130	Elec Tran-Line OH-NM-115KV-North Canal Sub Tap	66,274	25,339	-	-	66,274	25,339	SPS	
131	Elec Tran-Line OH-NM-115KV-Pecos Int-Seven Rivers Int (T-62)	94,537	75,711	-	-	94,537	75,711	SPS	
132	Elec Tran-Line OH-NM-69KV-FEC Tap	1,512,155	1,030,464	-	-	1,512,155	1,030,464	SPS	
133	Elec Tran-Line OH-TX-69KV-34th Street Sub Tap	173,403	41,194	-	-	173,403	41,194	SPS	
134	Elec Tran-Line OH-TX-115KV-Owens-Corning-South Georgia Int	59,592	41,853	-	-	59,592	41,853	SPS	
135	Elec Tran-Line OH-TX-69KV-Amarillo Loop	439,377	282,292	-	-	439,377	282,292	SPS	
136	Elec Tran-Line OH-TX-69KV-Amarillo Loop	757,065	486,401	-	-	757,065	486,401	SPS	
137	Elec Tran-Line OH-TX-69KV-Amarillo Loop	193,897	124,575	-	-	193,897	124,575	SPS	
138	Elec Tran-Line OH-TX-69KV-Amarillo Loop	751,734	482,976	-	-	751,734	482,976	SPS	
139	Elec Tran-Line OH-TX-69KV-Waterfield Sub Tap	124,938	51,142	-	-	124,938	51,142	SPS	
140	Elec Tran-Line OH-TX-69KV-Waterfield/Wildorado Tap	420,705	287,385	-	-	420,705	287,385	SPS	
141	Elec Tran-Line OH-TX-69KV-Waterfield/Wildorado Tap	107,750	73,604	-	-	107,750	73,604	SPS	
142	Elec Tran-Line OH-TX-69KV-Vega Sub Tap	235,319	93,317	-	-	235,319	93,317	SPS	
143	Elec Tran-Line OH-TX-69KV-Wildorado Sub Tap	103,142	38,424	-	-	103,142	38,424	SPS	
144	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	262,936	178,105	-	-	262,936	178,105	SPS	
145	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	86,955	58,901	-	-	86,955	58,901	SPS	
146	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	113,143	76,640	-	-	113,143	76,640	SPS	
147	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	70,210	47,558	-	-	70,210	47,558	SPS	
148	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	83,093	56,285	-	-	83,093	56,285	SPS	
149	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	234,852	159,082	-	-	234,852	159,082	SPS	
150	Elec Tran-Line OH-TX-69KV-Phillips Pump St #1 Tap	136,015	48,714	-	-	136,015	48,714	SPS	
151	Elec Tran-Line OH-TX-69KV-Fanwell Sub Tap	242,194	228,663	-	-	242,194	228,663	SPS	
152	Elec Tran-Line OH-TX-69KV-Am-Frac Sub Tap	166,851	131,217	-	-	166,851	131,217	SPS	
153	Elec Tran-Line OH-TX-69KV-Denver City Sta-Lamb Co Int	30,381	19,009	-	-	30,381	19,009	SPS	
154	Elec Tran-Line OH-TX-69KV-Denver City Sta-Lamb Co Int	98,290	61,499	-	-	98,290	61,499	SPS	
155	Elec Tran-Line OH-TX-69KV-Denver City Sta-Lamb Co Int	46,822	29,296	-	-	46,822	29,296	SPS	
156	Elec Tran-Line OH-TX-69KV-Denver City Sta-Lamb Co Int	43,248	27,060	-	-	43,248	27,060	SPS	
157	Elec Tran-Line OH-TX-69KV-Denver City Sta-Lamb Co Int	115,089	72,010	-	-	115,089	72,010	SPS	
158	Elec Tran-Line OH-TX-69KV-Mallet Sub-East Tap	373,009	125,325	-	-	373,009	125,325	SPS	
159	Elec Tran-Line OH-TX-69KV-Mallet Sub-West Tap	80,885	28,288	-	-	80,885	28,288	SPS	
160	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	301,470	264,556	-	-	301,470	264,556	SPS	
161	Elec Tran-Line OH-TX-69KV-Levelland Sub Tap	65,440	36,118	-	-	65,440	36,118	SPS	
162	Elec Tran-Line OH-TX-69KV-East Sta-Van Buren Sub	68,220	24,522	-	-	68,220	24,522	SPS	
163	Elec Tran-Line OH-TX-69KV-East Sta-Van Buren Sub	43,877	15,772	-	-	43,877	15,772	SPS	
164	Elec Tran-Line OH-TX-69KV-East Plant Intg-Van Buren Sub (Y-93)	12,503	12,065	-	-	12,503	12,065	SPS	
165	Elec Tran-Line OH-TX-69KV-Gaines Co Int-Legacy Sub (Z-80)	41,872	41,171	-	-	41,872	41,171	SPS	
166	Elec Tran-Line OH-TX-69KV-Happy Int-Shamrock Pumping Sta	11,727	6,704	-	-	11,727	6,704	SPS	
167	Elec Tran-Line OH-TX-69KV-Happy Int-Shamrock Pumping Sta	76,989	44,016	-	-	76,989	44,016	SPS	
168	Elec Tran-Line OH-TX-69KV-Happy Int-Shamrock Pumping Sta	34,869	19,935	-	-	34,869	19,935	SPS	
169	Elec Tran-Line OH-TX-69KV-Happy Sub Tap	82,684	34,251	-	-	82,684	34,251	SPS	
170	Elec Tran-Line OH-TX-69KV-Hereford Loop	707,607	515,241	-	-	707,607	515,241	SPS	
171	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	160,248	115,102	-	-	160,248	115,102	SPS	
172	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	98,552	70,787	-	-	98,552	70,787	SPS	
173	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	28,816	20,698	-	-	28,816	20,698	SPS	
174	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	106,621	76,583	-	-	106,621	76,583	SPS	
175	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	100,858	72,443	-	-	100,858	72,443	SPS	
176	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	113,537	81,550	-	-	113,537	81,550	SPS	
177	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	115,266	82,792	-	-	115,266	82,792	SPS	
178	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	288,165	206,980	-	-	288,165	206,980	SPS	
179	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	135,437	97,281	-	-	135,437	97,281	SPS	
180	Elec Tran-Line OH-TX-69KV-Kingsmill Sub-Bowers Sub (Y-60)	14,221	13,723	-	-	14,221	13,723	SPS	
181	Elec Tran-Line OH-TX-69KV-Mid-American #4 Tap	24,347	9,132	-	-	24,347	9,132	SPS	
182	Elec Tran-Line OH-TX-69KV-Lyons Sub Tap	363,443	135,648	-	-	363,443	135,648	SPS	
183	Elec Tran-Line OH-TX-69KV-McCulloch Sub Tap	25,859	6,181	-	-	25,859	6,181	SPS	
184	Elec Tran-Line OH-TX-69KV-Transpecto Tap	16,615	5,606	-	-	16,615	5,606	SPS	
185	Elec Tran-Line OH-TX-69KV-Borger Loop	34,515	19,830	-	-	34,515	19,830	SPS	
186	Elec Tran-Line OH-TX-69KV-Industrial Sub-Huber Co-Gen Pnt	953	562	-	-	953	562	SPS	
187	Elec Tran-Line OH-TX-69KV-Industrial Sub-Huber Co-Gen Pnt	886	523	-	-	886	523	SPS	
188	Elec Tran-Line OH-TX-69KV-Kingsmill Sub-Celaneshe Sta	94,026	28,754	-	-	94,026	28,754	SPS	
189	Elec Tran-Line OH-TX-69KV-Lubbock East Int-Garza Post	77,348	56,126	-	-	77,348	56,126	SPS	
190	Elec Tran-Line OH-TX-69KV-Lubbock East Int-Garza Post	150,660	109,324	-	-	150,660	109,324	SPS	
191	Elec Tran-Line OH-TX-69KV-Lubbock East Int-Garza Post	188,325	136,655	-	-	188,325	136,655	SPS	
192	Elec Tran-Line OH-TX-69KV-Lubbock East Int-Garza Post	35,311	25,623	-	-	35,311	25,623	SPS	
193	Elec Tran-Line OH-TX-69KV-Lubbock Loop	37,331	24,497	-	-	37,331	24,497	SPS	
194	Elec Tran-Line OH-TX-69KV-Lubbock Loop	169,438	111,186	-	-	169,438	111,186	SPS	
195	Elec Tran-Line OH-TX-69KV-Lubbock Loop	105,457	69,201	-	-	105,457	69,201	SPS	
196	Elec Tran-Line OH-TX-69KV-Lubbock Loop	146,561	96,174	-	-	146,561	96,174	SPS	
197	Elec Tran-Line OH-TX-69KV-Lubbock Loop	40,431	26,531	-	-	40,431	26,531	SPS	
198	Elec Tran-Line OH-TX-69KV-Lubbock Loop	87,600	57,483	-	-	87,600	57,483	SPS	
199	Elec Tran-Line OH-TX-69KV-Lubbock Loop	94,338	61,905	-	-	94,338	61,905	SPS	
200	Elec Tran-Line OH-TX-69KV-Batton Tap (Y-50)	174,832	170,193	-	-	174,832	170,193	SPS	
201	Elec Tran-Line OH-TX-69KV-Ivory Tap (Y-64)	11,130	10,835	-	-	11,130	10,835	SPS	
202	Elec Tran-Line OH-TX-115KV-Clutter Tap (Y-64)	63,165	61,489	-	-	63,165	61,489	SPS	
203	Elec Tran-Line OH-TX-69KV-Perryton Sub-Booker Sub	143,780	96,022	-	-	143,780	96,022	SPS	
204	Elec Tran-Line OH-TX-69KV-Perryton Sub-Booker Sub	172,050	114,902	-	-	172,050	114,902	SPS	
205	Elec Tran-Line OH-TX-69KV-Riverview Sta-Kingsmill Sub	192,655	133,686	-	-	192,655	133,686	SPS	
206	Elec Tran-Line OH-TX-69KV-Riverview Sta-Kingsmill Sub	1,177,870	817,344	-	-	1,177,870	817,344	SPS	
207	Elec Tran-Line OH-TX-69KV-Tuco Int-Hereford Int	132,636	73,484	-	-	132,636	73,484	SPS	
208	Elec Tran-Line OH-TX-69KV-Tuco Int-Hereford Int	52,014	28,817	-	-	52,014	28,817	SPS	
209	Elec Tran-Line OH-TX-69KV-Tuco Int-Hereford Int	104,028	57,635	-	-	104,028	57,635	SPS	
210	Elec Tran-Line OH-TX-69KV-Tuco Int-Hereford Int	13,004	7,204	-	-	13,004	7,204	SPS	
211	Elec Tran-Line OH-TX-69KV-Hale Co Int-Plainview South Sub	99,807	35,725	-	-	99,807	35,725	SPS	
212	Elec Tran-Line OH-TX-69KV-Westridge Sub Tap	91,564	30,882	-	-	91,564	30,882	SPS	

Line No.	Radial Line / Asset Location	Total Radial Gross Plant \$	Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	Wholesale Radial Net Plant \$	Retail Radial Gross Plant \$	Retail Radial Net Plant \$	Customer	Reclass?
213	Elec Tran-Line OH-TX- 69KV-Tuco Int-NM St Line	269,062	177,233	-	-	269,062	177,233	SPS	
214	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	271,388	225,004	-	-	271,388	225,004	SPS	
215	Elec Tran-Line OH-TX- 69KV-Littlefield Sub Tap	37,268	15,180	-	-	37,268	15,180	SPS	
216	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	217,951	193,247	-	-	217,951	193,247	SPS	
217	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	234,356	207,792	-	-	234,356	207,792	SPS	
218	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	164,049	145,455	-	-	164,049	145,455	SPS	
219	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	70,307	62,338	-	-	70,307	62,338	SPS	
220	Elec Tran-Line OH-TX-115KV-Allen Sub-Wheelock Sub	1,507,649	1,033,761	-	-	1,507,649	1,033,761	SPS	
221	Elec Tran-Line OH-TX-115KV-Denver City Sta-Cochran Co Int	606	408	-	-	606	408	SPS	
222	Elec Tran-Line OH-TX-115KV-Denver City Sta-Cochran Co Int	51,068	34,408	-	-	51,068	34,408	SPS	
223	Elec Tran-Line OH-TX-115KV-Denver City Sta-Cochran Co Int	65,071	43,843	-	-	65,071	43,843	SPS	
224	Elec Tran-Line OH-TX-115KV-Denver City Sta-Cochran Co Int	49,760	33,527	-	-	49,760	33,527	SPS	
225	Elec Tran-Line OH-TX-115KV-Denver City Sta-Cochran Co Int	81,977	55,233	-	-	81,977	55,233	SPS	
226	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	46,870	17,480	-	-	46,870	17,480	SPS	
227	Elec Tran-Line OH-TX-115KV-Denver City Sta-Waits Sub	653,559	360,475	-	-	653,559	360,475	SPS	
228	Elec Tran-Line OH-TX-115KV-Denver City Sta-Waits Sub	518,698	286,091	-	-	518,698	286,091	SPS	
229	Elec Tran-Line OH-TX-115KV-Shell Cortez Pump St Tap	155,277	57,860	-	-	155,277	57,860	SPS	
230	Elec Tran-Line OH-TX-115KV-East Sta West-NM St Line	63,734	45,219	-	-	63,734	45,219	SPS	
231	Elec Tran-Line OH-TX-115KV-East Sta West-NM St Line	26,062	18,491	-	-	26,062	18,491	SPS	
232	Elec Tran-Line OH-TX-115KV-East Sta West-NM St Line	31,552	22,386	-	-	31,552	22,386	SPS	
233	Elec Tran-Line OH-TX-115KV-East Sta West-NM St Line	284	201	-	-	284	201	SPS	
234	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	165,963	71,795	-	-	165,963	71,795	SPS	
235	Elec Tran-Line OH-TX-115KV-Pierce Sub Tap	495,291	224,207	-	-	495,291	224,207	SPS	
236	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	69,216	18,284	-	-	69,216	18,284	SPS	
237	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	324,565	275,370	-	-	324,565	275,370	SPS	
238	Elec Tran-Line OH-TX- 69KV-Amoco Co Line Sub Tap	147,270	57,988	-	-	147,270	57,988	SPS	
239	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	225,193	74,539	-	-	225,193	74,539	SPS	
240	Elec Tran-Line OH-TX-115KV-Hutchinson Co Int-Review Sta	117,823	59,014	-	-	117,823	59,014	SPS	
241	Elec Tran-Line OH-TX-115KV-Borger West Tap	217,751	78,830	-	-	217,751	78,830	SPS	
242	Elec Tran-Line OH-TX-115KV-Canyon East Sub Tap	1,366,773	1,304,395	-	-	1,366,773	1,304,395	SPS	
243	Elec Tran-Line OH-TX-115KV-Carson Co Pump Sta Tap	17,361	6,721	-	-	17,361	6,721	SPS	
244	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	125,515	112,354	-	-	125,515	112,354	SPS	
245	Elec Tran-Line OH-TX-115KV-T93-Martin Sub to Hutchinson County Sub	4,742,231	4,246,221	-	-	4,742,231	4,246,221	SPS	
246	Elec Tran-Line OH-TX-115KV-Doud Sub Tap	654,148	458,219	-	-	654,148	458,219	SPS	
247	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	71,042	50,483	-	-	71,042	50,483	SPS	
248	Elec Tran-Line OH-TX-115KV-Moore Co Sta-OK St Line	2,541,850	2,107,057	-	-	2,541,850	2,107,057	SPS	
249	Elec Tran-Line OH-TX-115KV-Sherman Co Sub Tap	176,425	77,491	-	-	176,425	77,491	SPS	
250	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	70,066	45,783	-	-	70,066	45,783	SPS	
251	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	253	165	-	-	253	165	SPS	
252	Elec Tran-Line OH-TX-115KV-Exell Tap	46,472	15,518	-	-	46,472	15,518	SPS	
253	Elec Tran-Line OH-TX-115KV-Aroco Sub Tap	81,460	72,390	-	-	81,460	72,390	SPS	
254	Elec Tran-Line OH-TX-115KV-EI Paso Shell Tap	332,441	269,862	-	-	332,441	269,862	SPS	
255	Elec Tran-Line OH-TX-115KV-Shell Condition Pit #2 Tap	(111,410)	(40,131)	-	-	(111,410)	(40,131)	SPS	
256	Elec Tran-Line OH-TX-115KV-Farmers Sub-Crouse-Hinds	244,043	49,812	-	-	244,043	49,812	SPS	
257	Elec Tran-Line OH-TX-115KV-Farmers Sub Tap	39,101	19,039	-	-	39,101	19,039	SPS	
258	Elec Tran-Line OH-TX-115KV-Russell Oil Field Tap	40,514	13,783	-	-	40,514	13,783	SPS	
259	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	665,193	531,438	-	-	665,193	531,438	SPS	
260	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	1,271	838	-	-	1,271	838	SPS	
261	Elec Tran-Line OH-TX-115KV-Nichols Sta-Coulter Int	11,043	6,918	-	-	11,043	6,918	SPS	
262	Elec Tran-Line OH-TX-115KV-Nichols Sta-Coulter Int	1,914	1,199	-	-	1,914	1,199	SPS	
263	Elec Tran-Line OH-TX-115KV-Spearman-Perryton (V-92)	1,085	667	-	-	1,085	667	SPS	
264	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	1,510	1,137	-	-	1,510	1,137	SPS	
265	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	4,452	3,350	-	-	4,452	3,350	SPS	
266	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	2,226	1,675	-	-	2,226	1,675	SPS	
267	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	4,182	4,089	-	-	4,182	4,089	SPS	
268	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	8,155	5,541	-	-	8,155	5,541	SPS	
269	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	3,426	2,328	-	-	3,426	2,328	SPS	
270	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	1,028	698	-	-	1,028	698	SPS	
271	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	3,529	2,398	-	-	3,529	2,398	SPS	
272	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	71,199	48,381	-	-	71,199	48,381	SPS	
273	Elec Tran-Line OH-TX-115KV-Nichols Sta-Hutchinson Co Int	383,763	339,637	-	-	383,763	339,637	SPS	
274	Elec Tran-Line OH-TX-115KV-Nichols Sta-Hutchinson Co Int	71,398	63,188	-	-	71,398	63,188	SPS	
275	Elec Tran-Line OH-TX-115KV-Highland Park Sub Tap	28,048	8,915	-	-	28,048	8,915	SPS	
276	Elec Tran-Line OH-TX-115KV-Lehman Sub Tap	30,508	8,844	-	-	30,508	8,844	SPS	
277	Elec Tran-Line OH-TX-115KV-San Andres Sub Tap	66,655	29,707	-	-	66,655	29,707	SPS	
278	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	198,110	120,286	-	-	198,110	120,286	SPS	
279	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	1,367,385	918,989	-	-	1,367,385	918,989	SPS	
280	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	1,125,488	756,416	-	-	1,125,488	756,416	SPS	
281	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	481,332	224,934	-	-	481,332	224,934	SPS	
282	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	271,183	140,798	-	-	271,183	140,798	SPS	
283	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	3,889,526	3,343,196	-	-	3,889,526	3,343,196	SPS	
284	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	3,546,473	3,048,330	-	-	3,546,473	3,048,330	SPS	
285	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	26,237	22,551	-	-	26,237	22,551	SPS	
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299	<b>Total In Service Prior to October 1, 2005</b>	<b>\$72,433,636.79</b>	<b>\$51,214,195.83</b>	<b>\$7,357,967.49</b>	<b>\$4,982,860.79</b>	<b>\$65,075,669.30</b>	<b>\$46,231,335.04</b>		
300									
301	<b>In Service October 1, 2005 and Later:</b>								
302	Elec Tran-Line OH-TX-115KV-Amanillo South to Spring Draw Substation	3,062,075	2,747,431	-	-	3,062,075	2,747,431	SPS	
303	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	105,702	104,487	-	-	105,702	104,487	SPS	
304	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	1,295,734	1,280,578	-	-	1,295,734	1,280,578	SPS	
305	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	266,627	263,457	-	-	266,627	263,457	SPS	
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308									
309	<b>Total In Service October 1, 2005 and Later</b>	<b>\$4,730,138.63</b>	<b>\$4,395,952.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,730,138.63</b>	<b>\$4,395,952.90</b>		
310									
311	<b>Total Projected SPS Radial Plant</b>	<b>\$77,163,775.42</b>	<b>\$55,610,148.73</b>	<b>\$7,357,967.49</b>	<b>\$4,982,860.79</b>	<b>\$69,805,807.93</b>	<b>\$50,627,287.94</b>		
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316	<b>Actual for Year = 2014</b>								
317	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg	\$ 1,559,421.15	\$ 884,183.34	\$ 1,559,421.15	\$ 884,183.34	\$ -	\$ -	Big Country	
318	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Duval #2	\$ 608,166.44	\$ 352,119.67	\$ 608,166.44	\$ 352,119.67	\$ -	\$ -	CVCE	
319	Elec Tran-Line OH-NM-115KV-Eddy Co Int-Atoka Sub	\$ 17,945.77	\$ 13,935.33	\$ 17,945.77	\$ 13,935.33	\$ -	\$ -	CVCE	
320	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 149,986.28	\$ 62,065.82	\$ 149,986.28	\$ 62,065.82	\$ -	\$ -	Deaf Smith	
321	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 23,659.20	\$ 23,067.97	\$ 23,659.20	\$ 23,067.97	\$ -	\$ -	Deaf Smith	
322	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 14,898.67	\$ 14,526.36	\$ 14,898.67	\$ 14,526.36	\$ -	\$ -	Deaf Smith	
323	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 109.51	\$ 106.77	\$ 109.51	\$ 106.77	\$ -	\$ -	Deaf Smith	
324	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 100.00	\$ 151.73	\$ 100.00	\$ 151.73	\$ -	\$ -	Deaf Smith	
325	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Deaf Smith	
326	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 191,055.43	\$ 163,607.04	\$ 191,055.43	\$ 163,607.04	\$ -	\$ -	Deaf Smith	

327	Elec Tran-Line OH-TX-69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 42,936.16	\$ 36,767.64	\$ 42,936.16	\$ 36,767.64	\$ -	\$ -	Deaf Smith
328	Elec Tran-Line OH-TX-69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 489,346.54	\$ 419,043.51	\$ 489,346.54	\$ 419,043.51	\$ -	\$ -	Deaf Smith
329	Elec Tran-Line OH-TX-69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 191,055.43	\$ 163,607.04	\$ 191,055.43	\$ 163,607.04	\$ -	\$ -	Deaf Smith
330	Elec Tran-Line OH-TX-69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 496,886.55	\$ 425,500.27	\$ 496,886.55	\$ 425,500.27	\$ -	\$ -	Deaf Smith
331	Elec Tran-Line OH-TX-69KV-Castro Co Int Tap	\$ 281,851.11	\$ 248,066.50	\$ 281,851.11	\$ 248,066.50	\$ -	\$ -	Deaf Smith
332	Elec Tran-Line OH-TX-69KV-Castro Co Int Tap	\$ 871.99	\$ 767.47	\$ 871.99	\$ 767.47	\$ -	\$ -	Deaf Smith
333	Elec Tran-Line OH-TX-69KV-Castro Co Int Tap	\$ 238,965.03	\$ 210,321.05	\$ 238,965.03	\$ 210,321.05	\$ -	\$ -	Deaf Smith
334	Elec Tran-Line OH-TX-115KV-Duval Smith Intg Castro Co Intg (T-04)	\$ 614.23	\$ 594.47	\$ 614.23	\$ 594.47	\$ -	\$ -	Deaf Smith
335	Elec Tran-Line OH-TX-115KV-Carroll Sub-Curry Co Intg (Texas Portion) (T-1)	\$ 461.88	\$ 443.41	\$ 461.88	\$ 443.41	\$ -	\$ -	Deaf Smith
336	Elec Tran-Line OH-NM-115KV-Curry Co Int-FEC Clovis #3 Int (V-75)	\$ 10,060.43	\$ 9,287.86	\$ 10,060.43	\$ 9,287.86	\$ -	\$ -	Farmers
337	Elec Tran-Line OH-NM-115KV-Curry Co Int-FEC Clovis #3 Int (V-75)	\$ 840.78	\$ 776.22	\$ 840.78	\$ 776.22	\$ -	\$ -	Farmers
338	Elec Tran-Line OH-NM-115KV-Norton Sw Sta-Lopez Int (W-58)	\$ 688.60	\$ 664.19	\$ 688.60	\$ 664.19	\$ -	\$ -	Farmers
339	Elec Tran-Line OH-TX-69KV-Bowers Sub-Howard Sub (Y-62)	\$ 373,948.64	\$ 361,530.16	\$ 373,948.64	\$ 361,530.16	\$ -	\$ -	Green Belt
340	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 524.97	\$ 391.41	\$ 524.97	\$ 391.41	\$ -	\$ -	Lamb County
341	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lampton Intg (T-28)	\$ 657.62	\$ 645.43	\$ 657.62	\$ 645.43	\$ -	\$ -	Lamb County
342	Elec Tran-Line OH-TX-69KV-Batton Tap (Y-50)	\$ 14,225.90	\$ 13,344.48	\$ 14,225.90	\$ 13,344.48	\$ -	\$ -	LPL
343	Elec Tran-Line OH-TX-69KV-Batton Tap (Y-50)	\$ 115.55	\$ 108.39	\$ 115.55	\$ 108.39	\$ -	\$ -	LPL
344	Elec Tran-Line OH-TX-69KV-Batton Tap (Y-50)	\$ 64,568.65	\$ 60,568.06	\$ 64,568.65	\$ 60,568.06	\$ -	\$ -	LPL
345	Elec Tran-Line OH-TX-69KV-Batton Tap (Y-50)	\$ 96,037.68	\$ 90,087.31	\$ 96,037.68	\$ 90,087.31	\$ -	\$ -	LPL
346	Elec Tran-Line OH-TX-69KV-Ivory Tap (Y-64)	\$ 2,100.15	\$ 2,032.59	\$ 2,100.15	\$ 2,032.59	\$ -	\$ -	LPL
347	Elec Tran-Line OH-TX-69KV-Ivory Tap (Y-64)	\$ 2,873.57	\$ 2,781.13	\$ 2,873.57	\$ 2,781.13	\$ -	\$ -	LPL
348	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 145,319.23	\$ 134,103.31	\$ 145,319.23	\$ 134,103.31	\$ -	\$ -	LPL
349	Elec Tran-Line OH-TX-69KV-Brownfield Sub-Garza Co	\$ 532,427.42	\$ 442,931.77	\$ 532,427.42	\$ 442,931.77	\$ -	\$ -	Lyntegar
350	Elec Tran-Line OH-TX-69KV-Brownfield Sub-Garza Co	\$ 957,885.99	\$ 796,875.08	\$ 957,885.99	\$ 796,875.08	\$ -	\$ -	Lyntegar
351	Elec Tran-Line OH-TX-69KV-Cochran Co Int-Sundown REC	\$ 367,663.78	\$ 262,285.23	\$ 367,663.78	\$ 262,285.23	\$ -	\$ -	Lyntegar
352	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 880.77	\$ 746.99	\$ 880.77	\$ 746.99	\$ -	\$ -	Lyntegar
353	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt	\$ 2,124.21	\$ 1,801.56	\$ 2,124.21	\$ 1,801.56	\$ -	\$ -	Lyntegar
354	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	\$ 1,238.62	\$ 784.76	\$ 1,238.62	\$ 784.76	\$ -	\$ -	Rita Blanca
355	Elec Tran-Line OH-TX-115KV-Rita Blanca REC-Houge Sub Tap	\$ 152,273.15	\$ 150,643.10	\$ 152,273.15	\$ 150,643.10	\$ -	\$ -	Rita Blanca
356	Elec Tran-Line OH-TX-69KV-Lambton 7 Mile Corner	\$ 29,101.89	\$ 26,863.80	\$ 29,101.89	\$ 26,863.80	\$ -	\$ -	South Plains
357	Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int	\$ 7,048.42	\$ 5,117.99	\$ 7,048.42	\$ 5,117.99	\$ -	\$ -	South Plains
358	Elec Tran-Line OH-TX-69KV-Crosby Co Int-Pleasant Hill Tap	\$ 77,406.38	\$ 52,674.81	\$ 77,406.38	\$ 52,674.81	\$ -	\$ -	South Plains
359	Elec Tran-Line OH-TX-115KV-Texas Co Int-Beaver Co Int	\$ 1,224.37	\$ 891.00	\$ 1,224.37	\$ 891.00	\$ -	\$ -	Tri County
360	Elec Tran-Line OH-NM-69KV-Eagle Creek-Artesia Town (Z-76)	\$ 97,536.74	\$ 90,335.88	\$ -	\$ -	\$ 97,536.74	\$ 90,335.88	SPS
361	Elec Tran-Line OH-NM-69KV-Eagle Creek-Artesia Town (Z-76)	\$ 1,266.71	\$ 1,173.19	\$ -	\$ -	\$ 1,266.71	\$ 1,173.19	SPS
362	Elec Tran-Line OH-NM-69KV-Eagle Creek-Artesia Town (Z-76)	\$ 24,216.53	\$ 22,428.69	\$ -	\$ -	\$ 24,216.53	\$ 22,428.69	SPS
363	Elec Tran-Line OH-NM-69KV-Carlsbad Sta-White Sub	\$ 260,279.87	\$ 200,726.20	\$ -	\$ -	\$ 260,279.87	\$ 200,726.20	SPS
364	Elec Tran-Line OH-NM-69KV-Carlsbad Sta-White Sub	\$ 80,803.72	\$ 62,315.32	\$ -	\$ -	\$ 80,803.72	\$ 62,315.32	SPS
365	Elec Tran-Line OH-NM-69KV-Loving Sub Tap	\$ 18,431.43	\$ 6,572.64	\$ -	\$ -	\$ 18,431.43	\$ 6,572.64	SPS
366	Elec Tran-Line OH-NM-69KV-Carlsbad Sta-White Sub	\$ 614,915.84	\$ 474,219.23	\$ -	\$ -	\$ 614,915.84	\$ 474,219.23	SPS
367	Elec Tran-Line OH-NM-69KV-Loving Sub Tap	\$ 9,753.44	\$ 3,478.07	\$ -	\$ -	\$ 9,753.44	\$ 3,478.07	SPS
368	Elec Tran-Line OH-NM-69KV-Duval-IMC #4 Bore Hole	\$ 9,202.76	\$ 3,281.70	\$ -	\$ -	\$ 9,202.76	\$ 3,281.70	SPS
369	Elec Tran-Line OH-NM-69KV-Carlsbad Waterfield Sub Tap	\$ 15,115.49	\$ 5,777.91	\$ -	\$ -	\$ 15,115.49	\$ 5,777.91	SPS
370	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$ 3,377.87	\$ 2,083.71	\$ -	\$ -	\$ 3,377.87	\$ 2,083.71	SPS
371	Elec Tran-Line OH-NM-69KV-Clovis Loop	\$ 296,941.56	\$ 216,181.66	\$ -	\$ -	\$ 296,941.56	\$ 216,181.66	SPS
372	Elec Tran-Line OH-NM-69KV-Curry Co Int-TX St Line	\$ 113,551.59	\$ 65,332.83	\$ -	\$ -	\$ 113,551.59	\$ 65,332.83	SPS
373	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 24,925.21	\$ 19,246.08	\$ -	\$ -	\$ 24,925.21	\$ 19,246.08	SPS
374	Elec Tran-Line OH-NM-69KV-Mississippi Chem #2 Sub Tap	\$ 777.97	\$ 218.19	\$ -	\$ -	\$ 777.97	\$ 218.19	SPS
375	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 8,268.40	\$ 3,468.96	\$ -	\$ -	\$ 8,268.40	\$ 3,468.96	SPS
376	Elec Tran-Line OH-NM-69KV-IMC #2 Sub Tap	\$ 5,205.20	\$ 1,849.75	\$ -	\$ -	\$ 5,205.20	\$ 1,849.75	SPS
377	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 21,636.11	\$ 16,706.39	\$ -	\$ -	\$ 21,636.11	\$ 16,706.39	SPS
378	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 829.80	\$ 829.80	\$ -	\$ -	\$ 829.80	\$ 829.80	SPS
379	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 12,150.70	\$ 2,153,423.04	\$ -	\$ -	\$ 12,150.70	\$ 2,153,423.04	SPS
380	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 2,578.32	\$ 456,945.87	\$ -	\$ -	\$ 2,578.32	\$ 456,945.87	SPS
381	Elec Tran-Line OH-NM-69KV-Duval #3 Sub Tap	\$ 359.75	\$ 277.78	\$ -	\$ -	\$ 359.75	\$ 277.78	SPS
382	Elec Tran-Line OH-NM-69KV-Duval-IMC #4 Bore Hole	\$ 18,563.78	\$ 12,392.46	\$ -	\$ -	\$ 18,563.78	\$ 12,392.46	SPS
383	Elec Tran-Line OH-NM-69KV-Duval-IMC #4 Bore Hole	\$ 53,567.13	\$ 35,759.34	\$ -	\$ -	\$ 53,567.13	\$ 35,759.34	SPS
384	Elec Tran-Line OH-NM-69KV-Duval-IMC #4 Bore Hole	\$ 52,662.03	\$ 35,155.13	\$ -	\$ -	\$ 52,662.03	\$ 35,155.13	SPS
385	Elec Tran-Line OH-NM-69KV-Portales Sw Sta-Portales South Sub	\$ 109,971.66	\$ 68,798.22	\$ -	\$ -	\$ 109,971.66	\$ 68,798.22	SPS
386	Elec Tran-Line OH-NM-69KV-Portales Sw Sta-Portales South Sub	\$ 490.73	\$ 307.00	\$ -	\$ -	\$ 490.73	\$ 307.00	SPS
387	Elec Tran-Line OH-NM-69KV-Portales Sw Sta-Portales South Sub	\$ 117,626.98	\$ 73,587.39	\$ -	\$ -	\$ 117,626.98	\$ 73,587.39	SPS
388	Elec Tran-Line OH-NM-69KV-Zodiac Sub Tap	\$ 4,491.35	\$ 2,571.50	\$ -	\$ -	\$ 4,491.35	\$ 2,571.50	SPS
389	Elec Tran-Line OH-NM-69KV-Potash Jct Sub-National Potash	\$ 8,836.06	\$ 5,907.40	\$ -	\$ -	\$ 8,836.06	\$ 5,907.40	SPS
390	Elec Tran-Line OH-NM-69KV-Potash Jct Sub-National Potash	\$ 30,788.15	\$ 20,583.59	\$ -	\$ -	\$ 30,788.15	\$ 20,583.59	SPS
391	Elec Tran-Line OH-NM-69KV-Potash Jct Sub-National Potash	\$ 17,488.04	\$ 11,691.73	\$ -	\$ -	\$ 17,488.04	\$ 11,691.73	SPS
392	Elec Tran-Line OH-NM-69KV-Potash Jct Sub-Kermac	\$ 28,094.43	\$ 20,083.83	\$ -	\$ -	\$ 28,094.43	\$ 20,083.83	SPS
393	Elec Tran-Line OH-NM-69KV-Potash Jct Sub-Kermac	\$ 266,911.10	\$ 190,806.40	\$ -	\$ -	\$ 266,911.10	\$ 190,806.40	SPS
394	Elec Tran-Line OH-NM-69KV-New Mexico Potash #1 Sub Tap	\$ 17,911.69	\$ 8,787.32	\$ -	\$ -	\$ 17,911.69	\$ 8,787.32	SPS
395	Elec Tran-Line OH-NM-69KV-Clovis East Sub Tap	\$ 95,507.45	\$ 90,393.06	\$ -	\$ -	\$ 95,507.45	\$ 90,393.06	SPS
396	Elec Tran-Line OH-NM-69KV-Industrial Sub-Ethanol Plant Sub	\$ 38,469.55	\$ 13,670.74	\$ -	\$ -	\$ 38,469.55	\$ 13,670.74	SPS
397	Elec Tran-Line OH-NM-69KV-Portales Grain Alcohol	\$ 13,511.09	\$ 9,330.05	\$ -	\$ -	\$ 13,511.09	\$ 9,330.05	SPS
398	Elec Tran-Line OH-NM-69KV-Cherry Sub Tap	\$ 4,503.11	\$ 1,255.31	\$ -	\$ -	\$ 4,503.11	\$ 1,255.31	SPS
399	Elec Tran-Line OH-NM-69KV-Roswell Int-Chaves Co Int	\$ 18,181.18	\$ 13,136.07	\$ -	\$ -	\$ 18,181.18	\$ 13,136.07	SPS
400	Elec Tran-Line OH-NM-69KV-Roswell/Chaves-Walker AFB West Sub	\$ 3,682.95	\$ 1,699.00	\$ -	\$ -	\$ 3,682.95	\$ 1,699.00	SPS
401	Elec Tran-Line OH-NM-69KV-Roswell/Chaves-Walker AFB West Sub	\$ 4,819.33	\$ 2,223.23	\$ -	\$ -	\$ 4,819.33	\$ 2,223.23	SPS
402	Elec Tran-Line OH-NM-69KV-Roswell/Chaves-Walker AFB West Sub	\$ 1,012.81	\$ 467.22	\$ -	\$ -	\$ 1,012.81	\$ 467.22	SPS
403	Elec Tran-Line OH-NM-69KV-Walker AFB East Sub Tap	\$ 9.03	\$ 1.89	\$ -	\$ -	\$ 9.03	\$ 1.89	SPS
404	Elec Tran-Line OH-NM-69KV-Roswell/Chaves-Walker AFB West Sub	\$ 210.80	\$ 97.25	\$ -	\$ -	\$ 210.80	\$ 97.25	SPS
405	Elec Tran-Line OH-NM-69KV-Roswell/Chaves-Walker AFB West Sub	\$ 1,613.71	\$ 744.43	\$ -	\$ -	\$ 1,613.71	\$ 744.43	SPS
406	Elec Tran-Line OH-NM-69KV-Roswell/Chaves-Walker AFB West Sub	\$ 33.92	\$ 15.65	\$ -	\$ -	\$ 33.92	\$ 15.65	SPS
407	Elec Tran-Line OH-NM-69KV-Walker AFB East Sub Tap	\$ 251.07	\$ 52.60	\$ -	\$ -	\$ 251.07	\$ 52.60	SPS
408	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$ 272,613.42	\$ 131,998.09	\$ -	\$ -	\$ 272,613.42	\$ 131,998.09	SPS
409	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,254.18	\$ 1,899.22	\$ -	\$ -	\$ 2,254.18	\$ 1,899.22	SPS
410	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell Int	\$ 628.45	\$ 392.27	\$ -	\$ -	\$ 628.45	\$ 392.27	SPS
411	Elec Tran-Line OH-NM-115KV-Brasher Sub Tap	\$ 250,836.72	\$ 199,026.99	\$ -	\$ -	\$ 250,836.72	\$ 199,026.99	SPS
412	Elec Tran-Line OH-NM-115KV-Maddox Sta-Hobbs Loop	\$ 2,578.81	\$ 2,435.70	\$ -	\$ -	\$ 2,578.81	\$ 2,435.70	SPS
413	Elec Tran-Line OH-NM-115KV-Maddox Sta-Hobbs Loop	\$ 5,372.52	\$ 5,074.37	\$ -	\$ -	\$ 5,372.52	\$ 5,074.37	SPS
414	Elec Tran-Line OH-NM-115KV-Maddox Sta-Hobbs Loop	\$ 5,000.43	\$ 4,722.93	\$ -	\$ -	\$ 5,000.43	\$ 4,722.93	SPS
415	Elec Tran-Line OH-NM-115KV-Maddox Sta-Hobbs Loop	\$ 3,035.98	\$ 2,867.49	\$ -	\$ -	\$ 3,035.98	\$ 2,867.49	SPS
416	Elec Tran-Line OH-NM-115KV-Hobbs Loop	\$ 111,104.74	\$ 59,043.45	\$ -	\$ -	\$ 111,104.74	\$ 59,043.45	SPS
417	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$ 6,755.86	\$ 6,193.45	\$ -	\$ -	\$ 6,755.86	\$ 6,193.45	SPS
418	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 344.23	\$ 319.20	\$ -	\$ -	\$ 344.23	\$ 319.20	SPS
419	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)	\$ 596.67	\$ 553.28	\$ -	\$ -	\$ 596.67	\$ 553.28	SPS
420	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 228,875.92	\$ 211,804.11	\$ -	\$ -	\$ 228,875.92	\$ 211,804.11	SPS
421	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 61,394.73	\$ 56,815.30	\$ -	\$ -	\$ 61,394.73	\$ 56,815.30	SPS
422	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 45,143.18	\$ 41,775.96	\$ -	\$ -	\$ 45,143.18	\$ 41,775.96	SPS
423	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 19,677.62	\$ 19,094.57	\$ -	\$ -	\$ 19,677.62	\$ 19,094.57	SPS
424	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 229.70	\$ 222.89	\$ -	\$ -	\$ 229.70	\$ 222.89	SPS
425	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
426	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
427	Elec Tran-Line OH-NM-115KV-Whitten Sub-NEF Sub	\$ 3,955.68	\$ 3,752.41	\$ -	\$ -	\$ 3,955.68	\$ 3,752.41	SPS
428	Elec Tran-Line OH-NM-115KV-Whitten Sub-NEF Sub	\$ 208.19	\$ 197.50	\$ -	\$ -	\$ 208.19	\$ 197.50	SPS
429	Elec Tran-Line OH-NM-115KV-Whitten Sub-NEF Sub	\$ 435.31	\$ 412.94	\$ -	\$ -	\$ 435.31	\$ 412.94	SPS
430	Elec Tran-Line OH-NM-115KV-Whitten Sub-NEF Sub	\$ 68,817.41	\$ 65,281.12	\$ -	\$ -	\$ 68,817.41	\$ 65,281.12	SPS
431	Elec Tran-Line OH-NM-115KV-Maddox Sta-Lea Co REC	\$ 712,801.34	\$ 656,617.58	\$ -	\$ -	\$ 712,801.34	\$ 656,617.58	SPS
432	Elec Tran-Line OH-NM-115KV-Maddox Sta-Lea Co REC	\$ 860,755.27	\$ 792,909.63	\$ -	\$ -	\$ 860,755.27	\$ 792,909.63	SPS
433	Elec Tran-Line OH-NM-115KV-Maddox Sta-Lea Co REC	\$ 7,067.03	\$ 7,067.31	\$ -	\$ -	\$ 7,067.03	\$ 7,067.31	SPS
434	Elec Tran-Line OH-NM-115KV-Maddox Sta-Lea Co REC	\$ 84,020.35	\$ 77,397.78	\$ -	\$ -	\$ 84,020.35	\$ 77,397.78	SPS
435	Elec Tran-Line OH-NM-115KV-Maddox Sta-Majjamar Sub	\$ 784,584.56	\$ 569,200.39	\$ -	\$ -	\$ 784,584.56	\$ 569,200.39	SPS

448	Elec Tran-Line OH-NM-115KV-Pecos Intg-North Canal Sub (W-61)	\$ 333,963.27	\$ 292,133.23	\$ -	\$ -	\$ 333,963.27	\$ 292,133.23	SPS
449	Elec Tran-Line OH-NM-115KV-Pecos Sub-Hopi Sub (W-43)	\$ 7,890,689.20	\$ 7,638,755.14	\$ -	\$ -	\$ 7,890,689.20	\$ 7,638,755.14	SPS
450	Elec Tran-Line OH-NM-115KV-Roswell Intg-Captian (W-49)	\$ 6,680,122.95	\$ 6,596,251.42	\$ -	\$ -	\$ 6,680,122.95	\$ 6,596,251.42	SPS
451	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
452	Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
453	Elec Tran-Line OH-TX-69KV-Coulter Intg-Soncy (Y-72)	\$ 62,887.10	\$ 61,057.81	\$ -	\$ -	\$ 62,887.10	\$ 61,057.81	SPS
454	Elec Tran-Line OH-TX-69KV-Soncy-Northwest Interchange (Z-33)	\$ 112,460.99	\$ 106,582.31	\$ -	\$ -	\$ 112,460.99	\$ 106,582.31	SPS
455	Elec Tran-Line OH-TX-69KV-Soncy-Northwest Interchange (Z-33)	\$ 76,970.33	\$ 72,946.85	\$ -	\$ -	\$ 76,970.33	\$ 72,946.85	SPS
456	Elec Tran-Line OH-TX-69KV-Soncy-Northwest Interchange (Z-33)	\$ 10,395.92	\$ 9,852.49	\$ -	\$ -	\$ 10,395.92	\$ 9,852.49	SPS
457	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	\$ 52,194.13	\$ 39,043.19	\$ -	\$ -	\$ 52,194.13	\$ 39,043.19	SPS
458	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	\$ 313.16	\$ 234.26	\$ -	\$ -	\$ 313.16	\$ 234.26	SPS
459	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	\$ 67,904.57	\$ 50,795.19	\$ -	\$ -	\$ 67,904.57	\$ 50,795.19	SPS
460	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	\$ 270,339.52	\$ 202,224.19	\$ -	\$ -	\$ 270,339.52	\$ 202,224.19	SPS
461	Elec Tran-Line OH-TX-69KV-Denver City Sta Loop	\$ 62,737.35	\$ 46,929.91	\$ -	\$ -	\$ 62,737.35	\$ 46,929.91	SPS
462	Elec Tran-Line OH-TX-69KV-Denver City Sta-Doss Sub	\$ 43,015.80	\$ 32,769.06	\$ -	\$ -	\$ 43,015.80	\$ 32,769.06	SPS
463	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 82,994.42	\$ 77,788.57	\$ -	\$ -	\$ 82,994.42	\$ 77,788.57	SPS
464	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 141,190.62	\$ 132,334.41	\$ -	\$ -	\$ 141,190.62	\$ 132,334.41	SPS
465	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 821.47	\$ 769.95	\$ -	\$ -	\$ 821.47	\$ 769.95	SPS
466	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 67,258.08	\$ 63,039.30	\$ -	\$ -	\$ 67,258.08	\$ 63,039.30	SPS
467	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 179.70	\$ 168.43	\$ -	\$ -	\$ 179.70	\$ 168.43	SPS
468	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 62,123.87	\$ 58,227.14	\$ -	\$ -	\$ 62,123.87	\$ 58,227.14	SPS
469	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 1,155.20	\$ 1,082.74	\$ -	\$ -	\$ 1,155.20	\$ 1,082.74	SPS
470	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 165,321.38	\$ 154,951.56	\$ -	\$ -	\$ 165,321.38	\$ 154,951.56	SPS
471	Elec Tran-Line OH-TX-69KV-Levelland East Sub Tap	\$ 693.12	\$ 649.64	\$ -	\$ -	\$ 693.12	\$ 649.64	SPS
472	Elec Tran-Line OH-TX-69KV-East Sta-Van Buren Sub	\$ 112,011.75	\$ 41,339.19	\$ -	\$ -	\$ 112,011.75	\$ 41,339.19	SPS
473	Elec Tran-Line OH-TX-69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 12,503.35	\$ 11,564.82	\$ -	\$ -	\$ 12,503.35	\$ 11,564.82	SPS
474	Elec Tran-Line OH-TX-69KV-Gaines Co Int-Legacy Sub (Z-80)	\$ 134,211.52	\$ 126,832.50	\$ -	\$ -	\$ 134,211.52	\$ 126,832.50	SPS
475	Elec Tran-Line OH-TX-69KV-Happy Int-Shamrock Pumping Sta	\$ 15,889.37	\$ 10,991.72	\$ -	\$ -	\$ 15,889.37	\$ 10,991.72	SPS
476	Elec Tran-Line OH-TX-69KV-Happy Int-Shamrock Pumping Sta	\$ 108,433.58	\$ 75,010.61	\$ -	\$ -	\$ 108,433.58	\$ 75,010.61	SPS
477	Elec Tran-Line OH-TX-69KV-Happy Int-Shamrock Pumping Sta	\$ 49,534.68	\$ 34,266.38	\$ -	\$ -	\$ 49,534.68	\$ 34,266.38	SPS
478	Elec Tran-Line OH-TX-69KV-Herford Intg-South-Herford NE Sub (Z-71)	\$ 28,068.28	\$ 27,366.87	\$ -	\$ -	\$ 28,068.28	\$ 27,366.87	SPS
479	Elec Tran-Line OH-TX-69KV-Lyons Sub Tap	\$ 52,105.10	\$ 20,995.12	\$ -	\$ -	\$ 52,105.10	\$ 20,995.12	SPS
480	Elec Tran-Line OH-TX-69KV-Gray Co Int-Adobe Creek	\$ 3,891,760.81	\$ 3,228,395.55	\$ -	\$ -	\$ 3,891,760.81	\$ 3,228,395.55	SPS
481	Elec Tran-Line OH-TX-69KV-Gray Co Int-Adobe Creek	\$ 3,525,497.24	\$ 2,924,562.98	\$ -	\$ -	\$ 3,525,497.24	\$ 2,924,562.98	SPS
482	Elec Tran-Line OH-TX-69KV-Gray Co Int-Adobe Creek	\$ 26,081.56	\$ 21,635.86	\$ -	\$ -	\$ 26,081.56	\$ 21,635.86	SPS
483	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 833,433.27	\$ 585,143.50	\$ -	\$ -	\$ 833,433.27	\$ 585,143.50	SPS
484	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 187,432.16	\$ 131,593.87	\$ -	\$ -	\$ 187,432.16	\$ 131,593.87	SPS
485	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 515,024.42	\$ 361,592.47	\$ -	\$ -	\$ 515,024.42	\$ 361,592.47	SPS
486	Elec Tran-Line OH-TX-115KV-Hutchinson Co Int-Gray Co Int	\$ 745,429.67	\$ 413,439.37	\$ -	\$ -	\$ 745,429.67	\$ 413,439.37	SPS
487	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 902,656.91	\$ 415,836.28	\$ -	\$ -	\$ 902,656.91	\$ 415,836.28	SPS
488	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 176,141.06	\$ 123,666.53	\$ -	\$ -	\$ 176,141.06	\$ 123,666.53	SPS
489	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 62,929.03	\$ 44,181.72	\$ -	\$ -	\$ 62,929.03	\$ 44,181.72	SPS
490	Elec Tran-Line OH-TX-69KV-Hutchinson Co Int-OK St Line	\$ 565,608.53	\$ 397,106.96	\$ -	\$ -	\$ 565,608.53	\$ 397,106.96	SPS
491	Elec Tran-Line OH-TX-69KV-Miami NE Brk Sta-Canadian Sub (Z-47)	\$ 401,498.74	\$ 380,118.56	\$ -	\$ -	\$ 401,498.74	\$ 380,118.56	SPS
492	Elec Tran-Line OH-TX-69KV-Lyons Sub Tap	\$ 268,941.20	\$ 108,366.60	\$ -	\$ -	\$ 268,941.20	\$ 108,366.60	SPS
493	Elec Tran-Line OH-TX-69KV-Bowers Sub-Howard Sub (Y-62)	\$ 442,162.52	\$ 427,478.72	\$ -	\$ -	\$ 442,162.52	\$ 427,478.72	SPS
494	Elec Tran-Line OH-TX-69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 198,357.35	\$ 193,996.98	\$ -	\$ -	\$ 198,357.35	\$ 193,996.98	SPS
495	Elec Tran-Line OH-TX-69KV-Roberts Co Sub Tap	\$ 2,450,547.35	\$ 1,358,184.16	\$ -	\$ -	\$ 2,450,547.35	\$ 1,358,184.16	SPS
496	Elec Tran-Line OH-TX-69KV-Hutchinson Co Intg-Industrial Sub (Y-63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
497	Elec Tran-Line OH-TX-69KV-Borger Loop	\$ 480,781.09	\$ 275,785.59	\$ -	\$ -	\$ 480,781.09	\$ 275,785.59	SPS
498	Elec Tran-Line OH-TX-69KV-Industrial Sub-Huber Co-Gen Plt	\$ 952.96	\$ 553.42	\$ -	\$ -	\$ 952.96	\$ 553.42	SPS
499	Elec Tran-Line OH-TX-69KV-Industrial Sub-Huber Co-Gen Plt	\$ 886.11	\$ 514.60	\$ -	\$ -	\$ 886.11	\$ 514.60	SPS
500	Elec Tran-Line OH-TX-69KV-Lubbock East Int-Garza Post	\$ 542,203.93	\$ 386,214.25	\$ -	\$ -	\$ 542,203.93	\$ 386,214.25	SPS
501	Elec Tran-Line OH-TX-69KV-Lynn Co Intg-Graham Intg (Z-61)	\$ 5,917.34	\$ 5,846.21	\$ -	\$ -	\$ 5,917.34	\$ 5,846.21	SPS
502	Elec Tran-Line OH-TX-69KV-Perryton Sub-Booker Sub	\$ 168,974.15	\$ 111,335.15	\$ -	\$ -	\$ 168,974.15	\$ 111,335.15	SPS
503	Elec Tran-Line OH-TX-69KV-Perryton Sub-Booker Sub	\$ 141,451.66	\$ 93,200.89	\$ -	\$ -	\$ 141,451.66	\$ 93,200.89	SPS
504	Elec Tran-Line OH-TX-69KV-Perryton Sub-Booker Sub	\$ 290.07	\$ 191.12	\$ -	\$ -	\$ 290.07	\$ 191.12	SPS
505	Elec Tran-Line OH-TX-69KV-Riverview Sta-Kingsmill Sub	\$ 181,770.41	\$ 130,529.80	\$ -	\$ -	\$ 181,770.41	\$ 130,529.80	SPS
506	Elec Tran-Line OH-TX-69KV-Riverview Sta-Kingsmill Sub	\$ 1,142,660.09	\$ 820,490.58	\$ -	\$ -	\$ 1,142,660.09	\$ 820,490.58	SPS
507	Elec Tran-Line OH-TX-69KV-Tuco Int-Plainview	\$ 287,900.41	\$ 248,458.72	\$ -	\$ -	\$ 287,900.41	\$ 248,458.72	SPS
508	Elec Tran-Line OH-TX-69KV-Tuco Int-Plainview	\$ 988,434.77	\$ 853,021.49	\$ -	\$ -	\$ 988,434.77	\$ 853,021.49	SPS
509	Elec Tran-Line OH-TX-69KV-Tuco Int-Plainview	\$ 232,929.13	\$ 201,018.38	\$ -	\$ -	\$ 232,929.13	\$ 201,018.38	SPS
510	Elec Tran-Line OH-TX-69KV-Tuco Int-Plainview	\$ 465,858.26	\$ 402,036.76	\$ -	\$ -	\$ 465,858.26	\$ 402,036.76	SPS
511	Elec Tran-Line OH-TX-69KV-Westridge Sub Tap	\$ 9,960.16	\$ 3,574.39	\$ -	\$ -	\$ 9,960.16	\$ 3,574.39	SPS
512	Elec Tran-Line OH-TX-69KV-Hale Co Int-Plainview South Sub	\$ 99,807.20	\$ 37,558.86	\$ -	\$ -	\$ 99,807.20	\$ 37,558.86	SPS
513	Elec Tran-Line OH-TX-69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-	\$ 2,090.45	\$ 2,005.96	\$ -	\$ -	\$ 2,090.45	\$ 2,005.96	SPS
514	Elec Tran-Line OH-TX-69KV-Lamb Co Int-Littlefield Sub	\$ 367,658.94	\$ 327,641.38	\$ -	\$ -	\$ 367,658.94	\$ 327,641.38	SPS
515	Elec Tran-Line OH-TX-69KV-Lamb Co Int-Littlefield Sub	\$ 149,781.84	\$ 133,478.95	\$ -	\$ -	\$ 149,781.84	\$ 133,478.95	SPS
516	Elec Tran-Line OH-TX-115KV-Allen Sub-Wheelock Sub	\$ 1,226,344.53	\$ 747,930.09	\$ -	\$ -	\$ 1,226,344.53	\$ 747,930.09	SPS
517	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap	\$ 972.28	\$ 826.16	\$ -	\$ -	\$ 972.28	\$ 826.16	SPS
518	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 257.51	\$ 223.52	\$ -	\$ -	\$ 257.51	\$ 223.52	SPS
519	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,901.02	\$ 26,822.72	\$ -	\$ -	\$ 30,901.02	\$ 26,822.72	SPS
520	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,797.70	\$ 8,569.15	\$ -	\$ -	\$ 9,797.70	\$ 8,569.15	SPS
521	Elec Tran-Line OH-TX-115KV-Allred Sub Tap	\$ 3,132.54	\$ 840.65	\$ -	\$ -	\$ 3,132.54	\$ 840.65	SPS
522	Elec Tran-Line OH-TX-115KV-Denver City Sta-Waits Sub	\$ 37,159.92	\$ 20,433.25	\$ -	\$ -	\$ 37,159.92	\$ 20,433.25	SPS
523	Elec Tran-Line OH-TX-115KV-Shell Cortez Pump SI Tap	\$ 16,281.40	\$ 6,343.85	\$ -	\$ -	\$ 16,281.40	\$ 6,343.85	SPS
524	Elec Tran-Line OH-TX-115KV-Shell Cortez Pump SI Tap	\$ 223.21	\$ 86.97	\$ -	\$ -	\$ 223.21	\$ 86.97	SPS
525	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 68,066.86	\$ 62,623.85	\$ -	\$ -	\$ 68,066.86	\$ 62,623.85	SPS
526	Elec Tran-Line OH-TX-115KV-Canyon East Sub Tap	\$ 56,075.59	\$ 51,885.38	\$ -	\$ -	\$ 56,075.59	\$ 51,885.38	SPS
527	Elec Tran-Line OH-TX-115KV-Herford Sub-Cargill Sub (T-58)	\$ 94.61	\$ 91.58	\$ -	\$ -	\$ 94.61	\$ 91.58	SPS
528	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ 165,962.81	\$ 73,094.24	\$ -	\$ -	\$ 165,962.81	\$ 73,094.24	SPS
529	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$ 197,822.44	\$ 143,985.32	\$ -	\$ -	\$ 197,822.44	\$ 143,985.32	SPS
530	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 225,193.45	\$ 80,010.11	\$ -	\$ -	\$ 225,193.45	\$ 80,010.11	SPS
531	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 407,816.18	\$ 362,797.81	\$ -	\$ -	\$ 407,816.18	\$ 362,797.81	SPS
532	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	\$ 2,222.30	\$ 1,952.66	\$ -	\$ -	\$ 2,222.30	\$ 1,952.66	SPS
533	Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub	\$ 125,514.80	\$ 108,135.06	\$ -	\$ -	\$ 125,514.80	\$ 108,135.06	SPS
534	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 97,842.69	\$ 72,433.20	\$ -	\$ -	\$ 97,842.69	\$ 72,433.20	SPS
535	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	\$ 352.80	\$ 261.18	\$ -	\$ -	\$ 352.80	\$ 261.18	SPS
536	ETRAN-OH-TX-115KV-AMARILLO SOUTH INTG-SOUTH GEORGIA SUB S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
537	ETRAN-OH-TX-115KV-AMARILLO SOUTH INTG-SOUTH GEORGIA SUB S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
538	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-9	\$ (6,495.82)	\$ (4,816.81)	\$ -	\$ -	\$ (6,495.82)	\$ (4,816.81)	SPS
539	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$ 653,028.99	\$ 515,847.26	\$ -	\$ -	\$ 653,028.99	\$ 515,847.26	SPS
540	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 1,764.90	\$ 1,319.28	\$ -	\$ -	\$ 1,764.90	\$ 1,319.28	SPS
541	Elec Tran-Line OH-TX-115KV-Nichols Sta-Coulter Int	\$ 41,427.17	\$ 28,622.97	\$ -	\$ -	\$ 41,427.17	\$ 28,622.97	SPS
542	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Inte	\$ 1,504.95	\$ 1,466.35	\$ -	\$ -	\$ 1,504.95	\$ 1,466.35	SPS
543	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Inte	\$ 581.46	\$ 566.54	\$ -	\$ -	\$ 581.46	\$ 566.54	SPS
544	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-	\$ 438.78	\$ 421.24	\$ -	\$ -	\$ 438.78	\$ 421.24	SPS
545	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 769.37	\$ 585.54	\$ -	\$ -	\$ 769.37	\$ 585.54	SPS
546	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 13,681.37	\$ 10,412.41	\$ -	\$ -	\$ 13,681.37	\$ 10,412.41	SPS
547	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	\$ 2,198.79	\$ 1,673.42	\$ -	\$ -	\$ 2,198.79	\$ 1,673.42	SPS
548	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int	\$ 3,395.04	\$ 3,183.74	\$ -	\$ -	\$ 3,395.04	\$ 3,183.74	SPS
549	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 7,887.25	\$ 5,738.17	\$ -	\$ -	\$ 7,887.25	\$ 5,738.17	SPS
550	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 3,313.97	\$ 2,411.00	\$ -	\$ -	\$ 3,313.97	\$ 2,411.00	SPS
551	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 430.82	\$ 313.43	\$ -	\$ -	\$ 430.82	\$ 313.43	SPS
552	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 3,413.39	\$ 2,483.33	\$ -	\$ -	\$ 3,413.39	\$ 2,483.33	SPS
553	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 68,864.31	\$ 50,100.51	\$ -	\$ -	\$ 68,864.31	\$ 50,100.51	SPS
554	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 432.97	\$ 320.53	\$ -	\$ -	\$ 432.97	\$ 320.53	SPS
555	ETRAN-OH-TX-115KV-NICHOLS STA-PANTEX SOUTH SUB (V-02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SPS
556	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchang	\$ 83,173.29	\$ 74,976.30	\$ -				



I. Determine the Revenue Requirement for Base Plan, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities.

Line No.

SUMMARY OF ALL SECTIONS				
(a)	(b)	(c)	(d)	(e)
Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount
5	2014 Project 1 - Batley County 115/69kV Transformer	317,398	300,333	17,064
6	2014 Project 2 - Mustang Station N. 230/115kV Transformer	275,995	260,656	15,340
7	2014 Project 3 - Denver City 115/69kV Transformer	337,983	319,229	18,754
8	2014 Project 4 - Hockley County Interchange: Transformer Upgrade	261,663	247,052	14,611
9	2014 Project 5 - Terry County Interchange: Transformer Upgrade	291,082	274,833	16,250
10	2014 Project 6 - Roswell Interchange 115kV - 69kV Transformer	99,288	93,744	5,544
11	2014 Project 7 - Seven Rivers - Pecos - Potash 230kV	2,526,111	2,384,843	141,268
12	2014 Project 8 - Yoakum County Interchange 230/115kV Transformer	193,483	182,652	10,831
13	2014 Project 9 - Seminole - Hobbs 230kV	2,911,408	2,748,353	163,055
14	2014 Project 10 - Nichols 230/115kV Transformer	867,910	838,182	49,728
15	2014 Project 11 - Lubbock East 115/69kV Transformer	347,814	328,334	19,480
16	2014 Project 12 - Hale County 115/69kV Transformer	309,003	291,673	17,331
17	2014 Project 13 - Cochran 115/69kV Transformer	391,111	369,175	21,936
18	2014 Project 14 - Curry County - North Clovis Conversion	98,349	92,828	5,521
19	2014 Project 15 - Multi Wheeler County Tap 230 Line	1,979,754	1,868,372	111,382
20	2014 Project 16 - Legacy Interchange 69 kV Tap	1,521,677	1,436,052	85,625
21	2014 Project 17 - Eagle Creek 115 and 69 kV Taps	1,197,435	809,738	387,697
22	2014 Project 18 - Multi Dallam Channing Tascosa Potter	6,649,216	6,273,603	375,613
23	2014 Project 19 - Multi Hitchland Texas Co 230 and 115 kV	15,063,211	13,219,363	1,843,847
24	2014 Project 20 - Reserved for Future Use	0	0	0
25	2014 Project 21 - Cherry Sub add 230 kV	1,952,093	868,336	1,083,757
26	2014 Project 22 - Maddox Sanger SW 115 kV	209,639	289,042	(79,403)
27	2014 Project 23 - Maddox Station Monument 115 kV	189,610	180,588	9,022
28	2014 Project 24 - Brasher Tap Roswell Interchange 115 kV	42,830	9,552	33,279
29	2014 Project 25 - Chaves Co. Roswell Int 69/115 kV Conversion	1,392,517	1,175,964	216,553
30	2014 Project 26 - Plant X Station - Tolk Station West 230 kV CKT1 - UID 10206	5,740	5,418	322
31	2014 Project 27 - Terry County Interchange - Wofforth Interchange 115 kV CKT1 - UID 10207	153,750	145,101	8,648
32	2014 Project 28 - Carlsbad Interchange 115 kV - Ocotillo Sub 69 kV - UID 10757	371,881	343,565	28,317
33	2014 Project 29 - Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	1,184,008	1,102,213	81,795
34	2014 Project 30 - Newhart 230/115 kV Transformer CKT 1 - UID 11040	472,033	129,042	342,991
35	2014 Project 31 - Newhart 230 - Shisher County Interchange 230 kV CKT 1 - UID 11041	602,441	187,608	414,833
36	2014 Project 32 - Hart Industrial - Newhart 115 kV CKT 1 - UID 11044	294,572	0	294,572
37	2014 Project 33 - Bukeye Tap - Cunningham Station 115 kV CKT 1 - UID 11046	428,189	452,878	(24,689)
38	2014 Project 34 - XFR Tucs 345/230 kV CKT 2 - UID 11085	1,267,232	525,588	741,646
39	2014 Project 35 - Kingsmill Interchange 115/69 kV Transformer CKT 2 - UID 11096	635,588	622,969	12,619
40	2014 Project 36 - Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UIDs 11100,11359	931,126	584,354	346,772
41	2014 Project 37 - Portales Interchange - Zodiac 115 kV CKT 1 - UID 11101	515,685	0	515,685
42	2014 Project 38 - Clovis 69 kV - E Clovis 115 kV - UID 11102	130,867	96,243	34,424
43	2014 Project 39 - Plainview City 115/69 kV CKT 1 - UID 11108 - WITHDRAWN	0	0	0
44	2014 Project 40 - Harrington - Randall County 230 kV - UID 11121	22,904	21,346	1,558
45	2014 Project 41 - Eddy County 230/115 kV Transformer CKT 2 - UID 11173	587,516	0	587,516
46	2014 Project 42 - Amarillo South Interchange - Randall County 230 kV CKT 1 - UID 11177	1,470,000	1,666,631	(196,631)
47	2014 Project 43 - Hitchland Interchange - Woodward District EHV 345 kV SKT 2 (SPS) - UID 11243	1,729,197	857,581	871,616
48	2014 Project 44 - Wofforth Interchange - Yuma Interchange 115 kV CKT 1 - UID 11319	18,539	15,775	2,763
49	2014 Project 45 - Cherry1 Harrington Station 230 kV CKT 2 - UID 11349	1,992	0	1,992
50	2014 Project 46 - Lynn County Interchange 115 kV - UID 11353	188,962	0	188,962
51	2014 Project 47 - Cox Interchange 115 kV - UID 50054 - WITHDRAWN	0	0	0
52	2014 Project 48 - Bushland Interchange 230 kV Capacitor - UID 50093	299,274	214,215	85,058
53	2014 Project 49 - Move Lines Lea County Sub to Hobbs Interchange 230/115 kV - UID 50402	1,282,004	601,620	680,384
54	2014 Project 50 - Multi-Cedar Lake Interchange 115 kV (Cedar Lake 115/69 kV Trans - UID 50406	0	15,048	(15,048)
55	2014 Project 51 - Bowers Howard 115 kV CKT 1(38 Miles of 115 kV) - UID 50453	0	0	0
56	<b>Total Revenue Requirements and True-up Amounts</b>	<b>52,040,482</b>	<b>42,449,689</b>	<b>9,590,793</b>

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

A. Base Plan facilities. In Service

i. Project 1, (Describe) **Projected Rev. Req. - Bailey County 115/69kV Transformer**

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Beginning Investment	2,487,498	Projected Year - Input			2014	
Service Year (yyyy)	2007	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	4					
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2007	2,487,498	-	2,487,498	31,243	2,456,255	265,938
2008	2,456,255	-	2,456,255	46,864	2,409,391	353,820
2009	2,409,391	-	2,409,391	46,864	2,362,527	347,850
2010	2,362,527	-	2,362,527	46,864	2,315,663	341,879
2011	2,315,663	-	2,315,663	46,864	2,268,799	335,909
2012	2,268,799	-	2,268,799	46,864	2,221,935	329,939
2013	2,221,935	-	2,221,935	46,864	2,175,071	323,968
2014	2,175,071	-	2,175,071	46,864	2,128,207	317,998
2015	2,128,207	-	2,128,207	46,864	2,081,343	312,027
2016	2,081,343	-	2,081,343	46,864	2,034,479	306,057
2017	2,034,479	-	2,034,479	46,864	1,987,615	300,086
2018	1,987,615	-	1,987,615	46,864	1,940,751	294,116
2019	1,940,751	-	1,940,751	46,864	1,893,887	288,145
2020	1,893,887	-	1,893,887	46,864	1,847,023	282,175
2021	1,847,023	-	1,847,023	46,864	1,800,159	276,204
2022	1,800,159	-	1,800,159	46,864	1,753,295	270,234
2023	1,753,295	-	1,753,295	46,864	1,706,431	264,263
2024	1,706,431	-	1,706,431	46,864	1,659,567	258,293
2025	1,659,567	-	1,659,567	46,864	1,612,703	252,322
2026	1,612,703	-	1,612,703	46,864	1,565,839	246,352
2027	1,565,839	-	1,565,839	46,864	1,518,975	240,381
2028	1,518,975	-	1,518,975	46,864	1,472,111	234,411
2029	1,472,111	-	1,472,111	46,864	1,425,247	228,440
2030	1,425,247	-	1,425,247	46,864	1,378,383	222,470
2031	1,378,383	-	1,378,383	46,864	1,331,519	216,500
2032	1,331,519	-	1,331,519	46,864	1,284,655	210,529
2033	1,284,655	-	1,284,655	46,864	1,237,791	204,559
2034	1,237,791	-	1,237,791	46,864	1,190,927	198,588
2035	1,190,927	-	1,190,927	46,864	1,144,063	192,618
2036	1,144,063	-	1,144,063	46,864	1,097,199	186,647
2037	1,097,199	-	1,097,199	46,864	1,050,335	180,677

i. Project 1, (Describe) **Actual Rev. Req. - Bailey County 115/69kV Transformer**

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Beginning Investment	2,487,498	True-Up Year (Actual Year Used For Revenue Requirement - Input			2014	
Service Year (yyyy)	2007	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	4					
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2007	2,487,498	-	2,487,498	31,243	2,456,255	250,648
2008	2,456,255	-	2,456,255	46,864	2,409,391	333,822
2009	2,409,391	-	2,409,391	46,864	2,362,527	328,241
2010	2,362,527	-	2,362,527	46,864	2,315,663	322,659
2011	2,315,663	-	2,315,663	46,864	2,268,799	317,078
2012	2,268,799	-	2,268,799	46,864	2,221,935	311,496
2013	2,221,935	-	2,221,935	46,864	2,175,071	305,915
2014	2,175,071	-	2,175,071	46,864	2,128,207	300,333
2015	2,128,207	-	2,128,207	46,864	2,081,343	294,752
2016	2,081,343	-	2,081,343	46,864	2,034,479	289,170
2017	2,034,479	-	2,034,479	46,864	1,987,615	283,589
2018	1,987,615	-	1,987,615	46,864	1,940,751	278,007
2019	1,940,751	-	1,940,751	46,864	1,893,887	272,426
2020	1,893,887	-	1,893,887	46,864	1,847,023	266,844
2021	1,847,023	-	1,847,023	46,864	1,800,159	261,263
2022	1,800,159	-	1,800,159	46,864	1,753,295	255,681
2023	1,753,295	-	1,753,295	46,864	1,706,431	250,100
2024	1,706,431	-	1,706,431	46,864	1,659,567	244,518
2025	1,659,567	-	1,659,567	46,864	1,612,703	238,937
2026	1,612,703	-	1,612,703	46,864	1,565,839	233,355
2027	1,565,839	-	1,565,839	46,864	1,518,975	227,774
2028	1,518,975	-	1,518,975	46,864	1,472,111	222,192
2029	1,472,111	-	1,472,111	46,864	1,425,247	216,611
2030	1,425,247	-	1,425,247	46,864	1,378,383	211,029
2031	1,378,383	-	1,378,383	46,864	1,331,519	205,448
2032	1,331,519	-	1,331,519	46,864	1,284,655	199,866
2033	1,284,655	-	1,284,655	46,864	1,237,791	194,285
2034	1,237,791	-	1,237,791	46,864	1,190,927	188,703
2035	1,190,927	-	1,190,927	46,864	1,144,063	183,122
2036	1,144,063	-	1,144,063	46,864	1,097,199	177,540
2037	1,097,199	-	1,097,199	46,864	1,050,335	171,959

147 i. Project 2, (Describe) **Projected Rev. Req. Mustang Station N. 230/115kV Transformer**

148 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
149 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
150 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	2,116,292	Projected Year - Input			2014	
Service Year (yyyy)	2007	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	6					
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
157	2007	-	2,116,292	19,935	2,096,357	175,729
158	2008	35,580	2,131,937	40,541	2,091,396	306,985
160	2009	-	2,091,396	40,541	2,050,855	301,820
162	2010	-	2,050,855	40,541	2,010,314	296,655
163	2011	-	2,010,314	40,541	1,969,773	291,490
164	2012	-	1,969,773	40,541	1,929,232	286,325
165	2013	-	1,929,232	40,541	1,888,691	281,160
166	2014	-	1,888,691	40,541	1,848,150	275,995
167	2015	-	1,848,150	40,541	1,807,609	270,830
168	2016	-	1,807,609	40,541	1,767,068	265,665
169	2017	-	1,767,068	40,541	1,726,527	260,501
170	2018	-	1,726,527	40,541	1,685,986	255,336
171	2019	-	1,685,986	40,541	1,645,445	250,171
172	2020	-	1,645,445	40,541	1,604,904	245,006
173	2021	-	1,604,904	40,541	1,564,363	239,841
174	2022	-	1,564,363	40,541	1,523,822	234,676
175	2023	-	1,523,822	40,541	1,483,281	229,511
176	2024	-	1,483,281	40,541	1,442,740	224,346
177	2025	-	1,442,740	40,541	1,402,199	219,181
178	2026	-	1,402,199	40,541	1,361,658	214,016
179	2027	-	1,361,658	40,541	1,321,117	208,851
180	2028	-	1,321,117	40,541	1,280,576	203,686
181	2029	-	1,280,576	40,541	1,240,035	198,521
182	2030	-	1,240,035	40,541	1,199,494	193,357
183	2031	-	1,199,494	40,541	1,158,953	188,192
184	2032	-	1,158,953	40,541	1,118,412	183,027
185	2033	-	1,118,412	40,541	1,077,871	177,862
186	2034	-	1,077,871	40,541	1,037,330	172,697
187	2035	-	1,037,330	40,541	996,789	167,532
188	2036	-	996,789	40,541	956,248	162,367
189	2037	-	956,248	40,541	915,707	157,202
190	****	****	****	****	****	****

192 i. Project 2, (Describe) **Actual Rev. Req. Mustang Station N. 230/115kV Transformer**

193 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
194 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
195 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	2,116,292	True-Up Year (Actual Year Used for Revenue Requirement - Input			2014	
Service Year (yyyy)	2007	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	6					
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
204	2007	-	2,116,292	19,935	2,096,357	165,579
205	2008	35,580	2,131,937	40,541	2,091,396	289,626
206	2009	-	2,091,396	40,541	2,050,855	284,798
207	2010	-	2,050,855	40,541	2,010,314	279,969
208	2011	-	2,010,314	40,541	1,969,773	275,141
209	2012	-	1,969,773	40,541	1,929,232	270,313
210	2013	-	1,929,232	40,541	1,888,691	265,484
211	2014	-	1,888,691	40,541	1,848,150	260,656
212	2015	-	1,848,150	40,541	1,807,609	255,827
213	2016	-	1,807,609	40,541	1,767,068	250,999
214	2017	-	1,767,068	40,541	1,726,527	246,170
215	2018	-	1,726,527	40,541	1,685,986	241,342
216	2019	-	1,685,986	40,541	1,645,445	236,513
217	2020	-	1,645,445	40,541	1,604,904	231,685
218	2021	-	1,604,904	40,541	1,564,363	226,857
219	2022	-	1,564,363	40,541	1,523,822	222,028
220	2023	-	1,523,822	40,541	1,483,281	217,200
221	2024	-	1,483,281	40,541	1,442,740	212,371
222	2025	-	1,442,740	40,541	1,402,199	207,543
223	2026	-	1,402,199	40,541	1,361,658	202,714
224	2027	-	1,361,658	40,541	1,321,117	197,886
225	2028	-	1,321,117	40,541	1,280,576	193,058
226	2029	-	1,280,576	40,541	1,240,035	188,229
227	2030	-	1,240,035	40,541	1,199,494	183,401
228	2031	-	1,199,494	40,541	1,158,953	178,572
229	2032	-	1,158,953	40,541	1,118,412	173,744
230	2033	-	1,118,412	40,541	1,077,871	168,915
231	2034	-	1,077,871	40,541	1,037,330	164,087
232	2035	-	1,037,330	40,541	996,789	159,259
233	2036	-	996,789	40,541	956,248	154,430
234	2037	-	956,248	40,541	915,707	149,602
235	****	****	****	****	****	****



236 i. Project 3, (Describe) **Projected Rev. Req. Denver City 115/69kV Transformer**

237 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
238 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
239 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	2,660,479	Projected Year - Input	2014			
Service Year (yyyy)	2006	Projected Year - FCR w/o incentives, less depreciation	12.74%			
Billing Month (1-12)	12					
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
240	2006	2,660,479	-	2,660,479	-	28,245
241	2007	2,660,479	-	2,660,479	50,123	382,682
242	2008	2,610,356	-	2,610,356	50,123	376,297
243	2009	2,560,233	-	2,560,233	50,123	369,911
244	2010	2,510,110	-	2,510,110	50,123	363,525
245	2011	2,459,987	-	2,459,987	50,123	357,140
246	2012	2,409,864	-	2,409,864	50,123	350,754
247	2013	2,359,741	-	2,359,741	50,123	344,368
248	2014	2,309,618	-	2,309,618	50,123	337,983
249	2015	2,259,495	-	2,259,495	50,123	331,597
250	2016	2,209,372	-	2,209,372	50,123	325,211
251	2017	2,159,249	-	2,159,249	50,123	318,826
252	2018	2,109,126	-	2,109,126	50,123	312,440
253	2019	2,059,003	-	2,059,003	50,123	306,054
254	2020	2,008,880	-	2,008,880	50,123	299,669
255	2021	1,958,757	-	1,958,757	50,123	293,283
256	2022	1,908,634	-	1,908,634	50,123	286,897
257	2023	1,858,511	-	1,858,511	50,123	280,512
258	2024	1,808,388	-	1,808,388	50,123	274,126
259	2025	1,758,265	-	1,758,265	50,123	267,740
260	2026	1,708,142	-	1,708,142	50,123	261,355
261	2027	1,658,019	-	1,658,019	50,123	254,969
262	2028	1,607,896	-	1,607,896	50,123	248,583
263	2029	1,557,773	-	1,557,773	50,123	242,198
264	2030	1,507,650	-	1,507,650	50,123	235,812
265	2031	1,457,527	-	1,457,527	50,123	229,426
266	2032	1,407,404	-	1,407,404	50,123	223,041
267	2033	1,357,281	-	1,357,281	50,123	216,655
268	2034	1,307,158	-	1,307,158	50,123	210,269
269	2035	1,257,035	-	1,257,035	50,123	203,884
270	2036	1,206,912	-	1,206,912	50,123	197,498
271	****	****	****	****	****	****

280 i. Project 3, (Describe) **Actual Rev. Req. Denver City 115/69kV Transformer**

281 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
282 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
283 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	2,660,479	True-Up Year (Actual Year Used for Revenue Requirement - Input	2014			
Service Year (yyyy)	2006	True-Up Year - Actual FCR w/o incentives, less depreciation	11.91%			
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
284	2006	2,660,479	-	2,660,479	-	26,405
285	2007	2,660,479	-	2,660,479	50,123	361,016
286	2008	2,610,356	-	2,610,356	50,123	355,047
287	2009	2,560,233	-	2,560,233	50,123	349,077
288	2010	2,510,110	-	2,510,110	50,123	343,107
289	2011	2,459,987	-	2,459,987	50,123	337,138
290	2012	2,409,864	-	2,409,864	50,123	331,168
291	2013	2,359,741	-	2,359,741	50,123	325,199
292	2014	2,309,618	-	2,309,618	50,123	319,229
293	2015	2,259,495	-	2,259,495	50,123	313,259
294	2016	2,209,372	-	2,209,372	50,123	307,290
295	2017	2,159,249	-	2,159,249	50,123	301,320
296	2018	2,109,126	-	2,109,126	50,123	295,350
297	2019	2,059,003	-	2,059,003	50,123	289,381
298	2020	2,008,880	-	2,008,880	50,123	283,411
299	2021	1,958,757	-	1,958,757	50,123	277,441
300	2022	1,908,634	-	1,908,634	50,123	271,472
301	2023	1,858,511	-	1,858,511	50,123	265,502
302	2024	1,808,388	-	1,808,388	50,123	259,532
303	2025	1,758,265	-	1,758,265	50,123	253,563
304	2026	1,708,142	-	1,708,142	50,123	247,593
305	2027	1,658,019	-	1,658,019	50,123	241,623
306	2028	1,607,896	-	1,607,896	50,123	235,654
307	2029	1,557,773	-	1,557,773	50,123	229,684
308	2030	1,507,650	-	1,507,650	50,123	223,714
309	2031	1,457,527	-	1,457,527	50,123	217,745
310	2032	1,407,404	-	1,407,404	50,123	211,775
311	2033	1,357,281	-	1,357,281	50,123	205,806
312	2034	1,307,158	-	1,307,158	50,123	199,836
313	2035	1,257,035	-	1,257,035	50,123	193,866
314	2036	1,206,912	-	1,206,912	50,123	187,897
315	****	****	****	****	****	****

325 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
326 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
327 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
328 Investment	1,966,098	Projected Year - Input			2014	
329 Service Year (yyyy)	2008	Projected Year - FCR w/o incentives, less depreciator				12.74%
330 Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)				
331 Depreciation Rate	1.8840					
332 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
334 2008	1,966,098	-	1,966,098	-	1,966,098	20,873
335 2009	1,966,098	18,621	1,984,719	37,392	1,947,327	285,481
336 2010	1,947,327	-	1,947,327	37,392	1,909,935	280,718
337 2011	1,909,935	-	1,909,935	37,392	1,872,543	275,954
338 2012	1,872,543	-	1,872,543	37,392	1,835,151	271,190
339 2013	1,835,151	-	1,835,151	37,392	1,797,759	266,426
340 2014	1,797,759	-	1,797,759	37,392	1,760,367	261,663
341 2015	1,760,367	-	1,760,367	37,392	1,722,975	256,899
342 2016	1,722,975	-	1,722,975	37,392	1,685,583	252,135
343 2017	1,685,583	-	1,685,583	37,392	1,648,191	247,371
344 2018	1,648,191	-	1,648,191	37,392	1,610,799	242,608
345 2019	1,610,799	-	1,610,799	37,392	1,573,407	237,844
346 2020	1,573,407	-	1,573,407	37,392	1,536,015	233,080
347 2021	1,536,015	-	1,536,015	37,392	1,498,623	228,317
348 2022	1,498,623	-	1,498,623	37,392	1,461,231	223,553
349 2023	1,461,231	-	1,461,231	37,392	1,423,839	218,789
350 2024	1,423,839	-	1,423,839	37,392	1,386,447	214,025
351 2025	1,386,447	-	1,386,447	37,392	1,349,055	209,262
352 2026	1,349,055	-	1,349,055	37,392	1,311,663	204,498
353 2027	1,311,663	-	1,311,663	37,392	1,274,271	199,734
354 2028	1,274,271	-	1,274,271	37,392	1,236,879	194,970
355 2029	1,236,879	-	1,236,879	37,392	1,199,487	190,207
356 2030	1,199,487	-	1,199,487	37,392	1,162,095	185,443
357 2031	1,162,095	-	1,162,095	37,392	1,124,703	180,679
358 2032	1,124,703	-	1,124,703	37,392	1,087,311	175,915
359 2033	1,087,311	-	1,087,311	37,392	1,049,919	171,152
360 2034	1,049,919	-	1,049,919	37,392	1,012,527	166,388
361 2035	1,012,527	-	1,012,527	37,392	975,135	161,624
362 2036	975,135	-	975,135	37,392	937,743	156,860
363 2037	937,743	-	937,743	37,392	900,351	152,097
364 2038	900,351	-	900,351	37,392	862,959	147,333

370 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
371 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
372 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
373 Investment	1,966,098	True-Up Year (Actual) Year Used for Revenue Requirement - Input			2014	
374 Service Year (yyyy)	2008	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
375 Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)				
376 Depreciation Rate	1.8840					
377 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
378 2008	1,966,098	-	1,966,098	-	1,966,098	19,514
379 2009	1,966,098	18,621	1,984,719	37,392	1,947,327	269,319
380 2010	1,947,327	-	1,947,327	37,392	1,909,935	264,865
381 2011	1,909,935	-	1,909,935	37,392	1,872,543	260,412
382 2012	1,872,543	-	1,872,543	37,392	1,835,151	255,958
383 2013	1,835,151	-	1,835,151	37,392	1,797,759	251,505
384 2014	1,797,759	-	1,797,759	37,392	1,760,367	247,052
385 2015	1,760,367	-	1,760,367	37,392	1,722,975	242,598
386 2016	1,722,975	-	1,722,975	37,392	1,685,583	238,145
387 2017	1,685,583	-	1,685,583	37,392	1,648,191	233,692
388 2018	1,648,191	-	1,648,191	37,392	1,610,799	229,238
389 2019	1,610,799	-	1,610,799	37,392	1,573,407	224,785
390 2020	1,573,407	-	1,573,407	37,392	1,536,015	220,331
391 2021	1,536,015	-	1,536,015	37,392	1,498,623	215,878
392 2022	1,498,623	-	1,498,623	37,392	1,461,231	211,425
393 2023	1,461,231	-	1,461,231	37,392	1,423,839	206,971
394 2024	1,423,839	-	1,423,839	37,392	1,386,447	202,518
395 2025	1,386,447	-	1,386,447	37,392	1,349,055	198,064
396 2026	1,349,055	-	1,349,055	37,392	1,311,663	193,611
397 2027	1,311,663	-	1,311,663	37,392	1,274,271	189,158
398 2028	1,274,271	-	1,274,271	37,392	1,236,879	184,704
399 2029	1,236,879	-	1,236,879	37,392	1,199,487	180,251
400 2030	1,199,487	-	1,199,487	37,392	1,162,095	175,797
401 2031	1,162,095	-	1,162,095	37,392	1,124,703	171,344
402 2032	1,124,703	-	1,124,703	37,392	1,087,311	166,891
403 2033	1,087,311	-	1,087,311	37,392	1,049,919	162,437
404 2034	1,049,919	-	1,049,919	37,392	1,012,527	157,984
405 2035	1,012,527	-	1,012,527	37,392	975,135	153,531
406 2036	975,135	-	975,135	37,392	937,743	149,077
407 2037	937,743	-	937,743	37,392	900,351	144,624
408 2038	900,351	-	900,351	37,392	862,959	140,170



459 i. Project 6, (Describe) **Projected Rev. Req. Roswell Interchange 115kV - 69 kV Transformer**

460 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
461 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
462 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
Investment	753,103	Projected Year - Input	753,103	-	753,103	7,995
Service Year (yyyy)	2008	Projected Year - FCR w/o incentives, less depreciation	753,103	14,188	738,915	108,326
Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)	738,915	14,188	724,727	106,518
Depreciation Rate	1.8840		724,727	14,188	710,539	104,711
CIAC (Yes or No)	No		710,539	14,188	696,351	102,903
2013	696,351	-	696,351	14,188	682,163	101,096
2014	682,163	-	682,163	14,188	667,975	99,288
2015	667,975	-	667,975	14,188	653,787	97,480
2016	653,787	-	653,787	14,188	639,599	95,673
2017	639,599	-	639,599	14,188	625,411	93,865
2018	625,411	-	625,411	14,188	611,223	92,058
2019	611,223	-	611,223	14,188	597,035	90,250
2020	597,035	-	597,035	14,188	582,847	88,443
2021	582,847	-	582,847	14,188	568,659	86,635
2022	568,659	-	568,659	14,188	554,471	84,828
2023	554,471	-	554,471	14,188	540,283	83,020
2024	540,283	-	540,283	14,188	526,095	81,213
2025	526,095	-	526,095	14,188	511,907	79,405
2026	511,907	-	511,907	14,188	497,719	77,597
2027	497,719	-	497,719	14,188	483,531	75,790
2028	483,531	-	483,531	14,188	469,343	73,982
2029	469,343	-	469,343	14,188	455,155	72,175
2030	455,155	-	455,155	14,188	440,967	70,367
2031	440,967	-	440,967	14,188	426,779	68,560
2032	426,779	-	426,779	14,188	412,591	66,752
2033	412,591	-	412,591	14,188	398,403	64,945
2034	398,403	-	398,403	14,188	384,215	63,137
2035	384,215	-	384,215	14,188	370,027	61,329
2036	370,027	-	370,027	14,188	355,839	59,522
2037	355,839	-	355,839	14,188	341,651	57,714
2038	341,651	-	341,651	14,188	327,463	55,907

504 i. Project 6, (Describe) **Actual Rev. Req. Roswell Interchange 115kV - 69 kV Transformer**

505 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
506 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
507 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
Investment	753,103	True-Up Year (Actual Year Used for Revenue Requirement - Input	753,103	-	753,103	7,475
Service Year (yyyy)	2008	True-Up Year - Actual FCR w/o incentives, less depreciation	753,103	14,188	738,915	102,193
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)	738,915	14,188	724,727	100,503
Depreciation Rate	1.8840		724,727	14,188	710,539	98,813
CIAC (Yes or No)	No		710,539	14,188	696,351	97,123
2013	696,351	-	696,351	14,188	682,163	95,434
2014	682,163	-	682,163	14,188	667,975	93,744
2015	667,975	-	667,975	14,188	653,787	92,054
2016	653,787	-	653,787	14,188	639,599	90,364
2017	639,599	-	639,599	14,188	625,411	88,674
2018	625,411	-	625,411	14,188	611,223	86,985
2019	611,223	-	611,223	14,188	597,035	85,295
2020	597,035	-	597,035	14,188	582,847	83,605
2021	582,847	-	582,847	14,188	568,659	81,915
2022	568,659	-	568,659	14,188	554,471	80,225
2023	554,471	-	554,471	14,188	540,283	78,536
2024	540,283	-	540,283	14,188	526,095	76,846
2025	526,095	-	526,095	14,188	511,907	75,156
2026	511,907	-	511,907	14,188	497,719	73,466
2027	497,719	-	497,719	14,188	483,531	71,777
2028	483,531	-	483,531	14,188	469,343	70,087
2029	469,343	-	469,343	14,188	455,155	68,397
2030	455,155	-	455,155	14,188	440,967	66,707
2031	440,967	-	440,967	14,188	426,779	65,017
2032	426,779	-	426,779	14,188	412,591	63,328
2033	412,591	-	412,591	14,188	398,403	61,638
2034	398,403	-	398,403	14,188	384,215	59,948
2035	384,215	-	384,215	14,188	370,027	58,258
2036	370,027	-	370,027	14,188	355,839	56,568
2037	355,839	-	355,839	14,188	341,651	54,879
2038	341,651	-	341,651	14,188	327,463	53,189





727 i. Project 9, (Describe) **Projected Rev. Req. Seminole - Hobbs 230kV**

728 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
729 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
730 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	18,071,307	Projected Year - Input			2014	
Service Year (yyyy)	2009	Projected Year - FCR w/o incentives, less depreciation			12.74%	
Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue
Year	Balance	Amount	Balance	Expense	Balance	Requirement
731	2009	18,071,307	-	18,071,307	-	191,857
732	2010	18,071,307	3,616,950	21,688,257	408,607	3,119,634
733	2011	21,279,650	-	21,279,650	408,607	3,067,578
734	2012	20,871,043	-	20,871,043	408,607	3,015,521
735	2013	20,462,436	-	20,462,436	408,607	2,963,465
736	2014	20,053,829	-	20,053,829	408,607	2,911,408
737	2015	19,645,222	-	19,645,222	408,607	2,859,352
738	2016	19,236,615	-	19,236,615	408,607	2,807,295
739	2017	18,828,008	-	18,828,008	408,607	2,755,239
740	2018	18,419,401	-	18,419,401	408,607	2,703,182
741	2019	18,010,794	-	18,010,794	408,607	2,651,126
742	2020	17,602,187	-	17,602,187	408,607	2,599,069
743	2021	17,193,580	-	17,193,580	408,607	2,547,013
744	2022	16,784,973	-	16,784,973	408,607	2,494,956
745	2023	16,376,366	-	16,376,366	408,607	2,442,899
746	2024	15,967,759	-	15,967,759	408,607	2,390,843
747	2025	15,559,152	-	15,559,152	408,607	2,338,786
748	2026	15,150,545	-	15,150,545	408,607	2,286,730
749	2027	14,741,938	-	14,741,938	408,607	2,234,673
750	2028	14,333,331	-	14,333,331	408,607	2,182,617
751	2029	13,924,724	-	13,924,724	408,607	2,130,560
752	2030	13,516,117	-	13,516,117	408,607	2,078,504
753	2031	13,107,510	-	13,107,510	408,607	2,026,447
754	2032	12,698,903	-	12,698,903	408,607	1,974,391
755	2033	12,290,296	-	12,290,296	408,607	1,922,334
756	2034	11,881,689	-	11,881,689	408,607	1,870,278
757	2035	11,473,082	-	11,473,082	408,607	1,818,221
758	2036	11,064,475	-	11,064,475	408,607	1,766,165
759	2037	10,655,868	-	10,655,868	408,607	1,714,108
760	2038	10,247,261	-	10,247,261	408,607	1,662,051
761	2039	9,838,654	-	9,838,654	408,607	1,609,995
770	****	****	****	****	****	****

772 i. Project 9, (Describe) **Actual Rev. Req. Seminole - Hobbs 230kV**

773 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
774 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
775 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	18,071,307	True-Up Year (Actual Year Used for Revenue Requirement - Input			2014	
Service Year (yyyy)	2009	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue
Year	Balance	Amount	Balance	Expense	Balance	Requirement
776	2009	18,071,307	-	18,071,307	-	179,358
777	2010	18,071,307	3,616,950	21,688,257	408,607	2,943,013
778	2011	21,279,650	-	21,279,650	408,607	2,894,348
779	2012	20,871,043	-	20,871,043	408,607	2,845,683
780	2013	20,462,436	-	20,462,436	408,607	2,797,018
781	2014	20,053,829	-	20,053,829	408,607	2,748,353
782	2015	19,645,222	-	19,645,222	408,607	2,699,688
783	2016	19,236,615	-	19,236,615	408,607	2,651,023
784	2017	18,828,008	-	18,828,008	408,607	2,602,358
785	2018	18,419,401	-	18,419,401	408,607	2,553,693
786	2019	18,010,794	-	18,010,794	408,607	2,505,027
787	2020	17,602,187	-	17,602,187	408,607	2,456,362
788	2021	17,193,580	-	17,193,580	408,607	2,407,697
789	2022	16,784,973	-	16,784,973	408,607	2,359,032
790	2023	16,376,366	-	16,376,366	408,607	2,310,367
791	2024	15,967,759	-	15,967,759	408,607	2,261,702
792	2025	15,559,152	-	15,559,152	408,607	2,213,037
793	2026	15,150,545	-	15,150,545	408,607	2,164,372
794	2027	14,741,938	-	14,741,938	408,607	2,115,707
795	2028	14,333,331	-	14,333,331	408,607	2,067,042
796	2029	13,924,724	-	13,924,724	408,607	2,018,377
797	2030	13,516,117	-	13,516,117	408,607	1,969,711
798	2031	13,107,510	-	13,107,510	408,607	1,921,046
799	2032	12,698,903	-	12,698,903	408,607	1,872,381
800	2033	12,290,296	-	12,290,296	408,607	1,823,716
801	2034	11,881,689	-	11,881,689	408,607	1,775,051
802	2035	11,473,082	-	11,473,082	408,607	1,726,386
803	2036	11,064,475	-	11,064,475	408,607	1,677,721
804	2037	10,655,868	-	10,655,868	408,607	1,629,056
805	2038	10,247,261	-	10,247,261	408,607	1,580,391
806	2039	9,838,654	-	9,838,654	408,607	1,531,726
815	****	****	****	****	****	****

772 i. Project 10, (Describe) **Projected Rev. Req. Nichols 230/115kV Transformer**

773 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
774 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
775 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details							
Investment	6,614,400	Projected Year - Input			2014		
Service Year (yyyy)	2009	Projected Year - FCR w/o incentives, less depreciation				12.74%	
Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
783	2009	6,614,400	-	6,614,400	-	6,614,400	70,223
784	2010	6,614,400	-	6,614,400	124,615	6,489,785	951,414
785	2011	6,489,785	-	6,489,785	124,615	6,365,170	935,538
786	2012	6,365,170	-	6,365,170	124,615	6,240,555	919,662
787	2013	6,240,555	-	6,240,555	124,615	6,115,940	903,786
788	2014	6,115,940	-	6,115,940	124,615	5,991,325	887,910
789	2015	5,991,325	-	5,991,325	124,615	5,866,710	872,034
790	2016	5,866,710	-	5,866,710	124,615	5,742,095	856,158
791	2017	5,742,095	-	5,742,095	124,615	5,617,480	840,282
792	2018	5,617,480	-	5,617,480	124,615	5,492,865	824,406
793	2019	5,492,865	-	5,492,865	124,615	5,368,250	808,530
794	2020	5,368,250	-	5,368,250	124,615	5,243,635	792,654
795	2021	5,243,635	-	5,243,635	124,615	5,119,020	776,778
796	2022	5,119,020	-	5,119,020	124,615	4,994,405	760,902
797	2023	4,994,405	-	4,994,405	124,615	4,869,790	745,026
798	2024	4,869,790	-	4,869,790	124,615	4,745,175	729,150
799	2025	4,745,175	-	4,745,175	124,615	4,620,560	713,274
800	2026	4,620,560	-	4,620,560	124,615	4,495,945	697,398
801	2027	4,495,945	-	4,495,945	124,615	4,371,330	681,522
802	2028	4,371,330	-	4,371,330	124,615	4,246,715	665,646
803	2029	4,246,715	-	4,246,715	124,615	4,122,100	649,771
804	2030	4,122,100	-	4,122,100	124,615	3,997,485	633,895
805	2031	3,997,485	-	3,997,485	124,615	3,872,870	618,019
806	2032	3,872,870	-	3,872,870	124,615	3,748,255	602,143
807	2033	3,748,255	-	3,748,255	124,615	3,623,640	586,267
808	2034	3,623,640	-	3,623,640	124,615	3,499,025	570,391
809	2035	3,499,025	-	3,499,025	124,615	3,374,410	554,515
810	2036	3,374,410	-	3,374,410	124,615	3,249,795	538,639
811	2037	3,249,795	-	3,249,795	124,615	3,125,180	522,763
812	2038	3,125,180	-	3,125,180	124,615	3,000,565	506,887
813	2039	3,000,565	-	3,000,565	124,615	2,875,950	491,011
814	2039	3,000,565	-	3,000,565	124,615	2,875,950	491,011
815	2039	3,000,565	-	3,000,565	124,615	2,875,950	491,011
816	2039	3,000,565	-	3,000,565	124,615	2,875,950	491,011

817 i. Project 10, (Describe) **Actual Rev. Req. Nichols 230/115kV Transformer**

818 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
819 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
820 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details							
Investment	6,614,400	True-Up Year (Actual Year Used for Revenue Requirement - Input			2014		
Service Year (yyyy)	2009	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%	
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
821	2009	6,614,400	-	6,614,400	-	6,614,400	65,648
822	2010	6,614,400	-	6,614,400	124,615	6,489,785	897,548
823	2011	6,489,785	-	6,489,785	124,615	6,365,170	882,707
824	2012	6,365,170	-	6,365,170	124,615	6,240,555	867,866
825	2013	6,240,555	-	6,240,555	124,615	6,115,940	853,023
826	2014	6,115,940	-	6,115,940	124,615	5,991,325	838,182
827	2015	5,991,325	-	5,991,325	124,615	5,866,710	823,340
828	2016	5,866,710	-	5,866,710	124,615	5,742,095	808,499
829	2017	5,742,095	-	5,742,095	124,615	5,617,480	793,657
830	2018	5,617,480	-	5,617,480	124,615	5,492,865	778,815
831	2019	5,492,865	-	5,492,865	124,615	5,368,250	763,974
832	2020	5,368,250	-	5,368,250	124,615	5,243,635	749,132
833	2021	5,243,635	-	5,243,635	124,615	5,119,020	734,290
834	2022	5,119,020	-	5,119,020	124,615	4,994,405	719,449
835	2023	4,994,405	-	4,994,405	124,615	4,869,790	704,607
836	2024	4,869,790	-	4,869,790	124,615	4,745,175	689,765
837	2025	4,745,175	-	4,745,175	124,615	4,620,560	674,924
838	2026	4,620,560	-	4,620,560	124,615	4,495,945	660,082
839	2027	4,495,945	-	4,495,945	124,615	4,371,330	645,240
840	2028	4,371,330	-	4,371,330	124,615	4,246,715	630,398
841	2029	4,246,715	-	4,246,715	124,615	4,122,100	615,557
842	2030	4,122,100	-	4,122,100	124,615	3,997,485	600,715
843	2031	3,997,485	-	3,997,485	124,615	3,872,870	585,874
844	2032	3,872,870	-	3,872,870	124,615	3,748,255	571,032
845	2033	3,748,255	-	3,748,255	124,615	3,623,640	556,191
846	2034	3,623,640	-	3,623,640	124,615	3,499,025	541,349
847	2035	3,499,025	-	3,499,025	124,615	3,374,410	526,507
848	2036	3,374,410	-	3,374,410	124,615	3,249,795	511,666
849	2037	3,249,795	-	3,249,795	124,615	3,125,180	496,824
850	2038	3,125,180	-	3,125,180	124,615	3,000,565	481,982
851	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
852	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
853	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
854	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
855	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
856	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
857	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
858	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
859	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141
860	2039	3,000,565	-	3,000,565	124,615	2,875,950	467,141









1084 i. Project 14, (Describe) **Projected Rev. Req. Curry County - North Clovis Conversion**

1085 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1086 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1087 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details							
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
Investment	333,199						2014
Service Year (yyyy)	2010						12.74%
Billing Month (1-12)	7						
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
2010	333,199	-	333,199	2,616	330,583	23,674	
2011	330,583	389,010	719,593	13,606	705,987	103,549	
2012	705,987	-	705,987	13,606	692,381	101,815	
2013	692,381	-	692,381	13,606	678,775	100,082	
2014	678,775	-	678,775	13,606	665,169	98,349	
2015	665,169	-	665,169	13,606	651,563	96,615	
2016	651,563	-	651,563	13,606	637,957	94,882	
2017	637,957	-	637,957	13,606	624,351	93,148	
2018	624,351	-	624,351	13,606	610,745	91,415	
2019	610,745	-	610,745	13,606	597,139	89,682	
2020	597,139	-	597,139	13,606	583,533	87,948	
2021	583,533	-	583,533	13,606	569,927	86,215	
2022	569,927	-	569,927	13,606	556,321	84,481	
2023	556,321	-	556,321	13,606	542,715	82,748	
2024	542,715	-	542,715	13,606	529,109	81,014	
2025	529,109	-	529,109	13,606	515,503	79,281	
2026	515,503	-	515,503	13,606	501,897	77,548	
2027	501,897	-	501,897	13,606	488,291	75,814	
2028	488,291	-	488,291	13,606	474,685	74,081	
2029	474,685	-	474,685	13,606	461,079	72,347	
2030	461,079	-	461,079	13,606	447,473	70,614	
2031	447,473	-	447,473	13,606	433,867	68,881	
2032	433,867	-	433,867	13,606	420,261	67,147	
2033	420,261	-	420,261	13,606	406,655	65,414	
2034	406,655	-	406,655	13,606	393,049	63,680	
2035	393,049	-	393,049	13,606	379,443	61,947	
2036	379,443	-	379,443	13,606	365,837	60,214	
2037	365,837	-	365,837	13,606	352,231	58,480	
2038	352,231	-	352,231	13,606	338,625	56,747	
2039	338,625	-	338,625	13,606	325,019	55,013	
2040	325,019	-	325,019	13,606	311,413	53,280	

1129 i. Project 14, (Describe) **Actual Rev. Req. Curry County - North Clovis Conversion**

1130 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1131 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
1132 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details							
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
Investment	333,199						2014
Service Year (yyyy)	2010						11.91%
Billing Month (1-12)	7						
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
2010	333,199	-	333,199	2,616	330,583	22,302	
2011	330,583	389,010	719,593	13,606	705,987	97,689	
2012	705,987	-	705,987	13,606	692,381	96,069	
2013	692,381	-	692,381	13,606	678,775	94,448	
2014	678,775	-	678,775	13,606	665,169	92,828	
2015	665,169	-	665,169	13,606	651,563	91,207	
2016	651,563	-	651,563	13,606	637,957	89,587	
2017	637,957	-	637,957	13,606	624,351	87,966	
2018	624,351	-	624,351	13,606	610,745	86,346	
2019	610,745	-	610,745	13,606	597,139	84,725	
2020	597,139	-	597,139	13,606	583,533	83,105	
2021	583,533	-	583,533	13,606	569,927	81,484	
2022	569,927	-	569,927	13,606	556,321	79,864	
2023	556,321	-	556,321	13,606	542,715	78,243	
2024	542,715	-	542,715	13,606	529,109	76,623	
2025	529,109	-	529,109	13,606	515,503	75,002	
2026	515,503	-	515,503	13,606	501,897	73,382	
2027	501,897	-	501,897	13,606	488,291	71,761	
2028	488,291	-	488,291	13,606	474,685	70,141	
2029	474,685	-	474,685	13,606	461,079	68,521	
2030	461,079	-	461,079	13,606	447,473	66,900	
2031	447,473	-	447,473	13,606	433,867	65,280	
2032	433,867	-	433,867	13,606	420,261	63,659	
2033	420,261	-	420,261	13,606	406,655	62,039	
2034	406,655	-	406,655	13,606	393,049	60,418	
2035	393,049	-	393,049	13,606	379,443	58,798	
2036	379,443	-	379,443	13,606	365,837	57,177	
2037	365,837	-	365,837	13,606	352,231	55,557	
2038	352,231	-	352,231	13,606	338,625	53,936	
2039	338,625	-	338,625	13,606	325,019	52,316	
2040	325,019	-	325,019	13,606	311,413	50,695	



1262 i. Project 16, (Describe) **Projected Rev. Req. Legacy Interchange 69 kV Tap**

1263 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1264 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1265 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
1266 Investment	11,007,560	Projected Year - Input				2014
1267 Service Year (yyyy)	2011	Projected Year - FCR w/o incentives, less depreciation				12.74%
1268 Billing Month (1-12)	8	(From ARR - Projected Data, line 40 col 5)				
1270 Depreciation Rate	1.8840					
1271 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1274 2011	11,007,560	-	11,007,560	69,127	10,938,433	649,775
1275 2012	10,938,433	-	10,938,433	207,382	10,731,051	1,574,518
1276 2013	10,731,051	-	10,731,051	207,382	10,523,669	1,548,097
1277 2014	10,523,669	-	10,523,669	207,382	10,316,287	1,521,677
1278 2015	10,316,287	-	10,316,287	207,382	10,108,905	1,495,256
1279 2016	10,108,905	-	10,108,905	207,382	9,901,523	1,468,836
1280 2017	9,901,523	-	9,901,523	207,382	9,694,141	1,442,416
1281 2018	9,694,141	-	9,694,141	207,382	9,486,759	1,415,995
1282 2019	9,486,759	-	9,486,759	207,382	9,279,377	1,389,575
1283 2020	9,279,377	-	9,279,377	207,382	9,071,995	1,363,154
1284 2021	9,071,995	-	9,071,995	207,382	8,864,613	1,336,734
1285 2022	8,864,613	-	8,864,613	207,382	8,657,231	1,310,313
1286 2023	8,657,231	-	8,657,231	207,382	8,449,849	1,283,893
1287 2024	8,449,849	-	8,449,849	207,382	8,242,467	1,257,472
1288 2025	8,242,467	-	8,242,467	207,382	8,035,085	1,231,052
1289 2026	8,035,085	-	8,035,085	207,382	7,827,703	1,204,631
1290 2027	7,827,703	-	7,827,703	207,382	7,620,321	1,178,211
1291 2028	7,620,321	-	7,620,321	207,382	7,412,939	1,151,790
1292 2029	7,412,939	-	7,412,939	207,382	7,205,557	1,125,370
1293 2030	7,205,557	-	7,205,557	207,382	6,998,175	1,098,949
1294 2031	6,998,175	-	6,998,175	207,382	6,790,793	1,072,529
1295 2032	6,790,793	-	6,790,793	207,382	6,583,411	1,046,109
1296 2033	6,583,411	-	6,583,411	207,382	6,376,029	1,019,688
1297 2034	6,376,029	-	6,376,029	207,382	6,168,647	993,268
1298 2035	6,168,647	-	6,168,647	207,382	5,961,265	966,847
1299 2036	5,961,265	-	5,961,265	207,382	5,753,883	940,427
1300 2037	5,753,883	-	5,753,883	207,382	5,546,501	914,006
1301 2038	5,546,501	-	5,546,501	207,382	5,339,119	887,586
1302 2039	5,339,119	-	5,339,119	207,382	5,131,737	861,165
1303 2040	5,131,737	-	5,131,737	207,382	4,924,355	834,745
1304 2041	4,924,355	-	4,924,355	207,382	4,716,973	808,324

1306 i. Project 16, (Describe) **Actual Rev. Req. Legacy Interchange 69 kV Tap**

1308 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1309 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
1310 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
1311 Investment	11,007,560	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
1312 Service Year (yyyy)	2011	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
1314 Billing Month (1-12)	8	(From ARR - Actual Data, line 176 col 5)				
1315 Depreciation Rate	1.8840					
1316 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1319 2011	11,007,560	-	11,007,560	69,127	10,938,433	611,947
1320 2012	10,938,433	-	10,938,433	207,382	10,731,051	1,485,450
1321 2013	10,731,051	-	10,731,051	207,382	10,523,669	1,460,751
1322 2014	10,523,669	-	10,523,669	207,382	10,316,287	1,436,052
1323 2015	10,316,287	-	10,316,287	207,382	10,108,905	1,411,353
1324 2016	10,108,905	-	10,108,905	207,382	9,901,523	1,386,653
1325 2017	9,901,523	-	9,901,523	207,382	9,694,141	1,361,954
1326 2018	9,694,141	-	9,694,141	207,382	9,486,759	1,337,255
1327 2019	9,486,759	-	9,486,759	207,382	9,279,377	1,312,556
1328 2020	9,279,377	-	9,279,377	207,382	9,071,995	1,287,857
1329 2021	9,071,995	-	9,071,995	207,382	8,864,613	1,263,157
1330 2022	8,864,613	-	8,864,613	207,382	8,657,231	1,238,458
1331 2023	8,657,231	-	8,657,231	207,382	8,449,849	1,213,759
1332 2024	8,449,849	-	8,449,849	207,382	8,242,467	1,189,060
1333 2025	8,242,467	-	8,242,467	207,382	8,035,085	1,164,361
1334 2026	8,035,085	-	8,035,085	207,382	7,827,703	1,139,661
1335 2027	7,827,703	-	7,827,703	207,382	7,620,321	1,114,962
1336 2028	7,620,321	-	7,620,321	207,382	7,412,939	1,090,263
1337 2029	7,412,939	-	7,412,939	207,382	7,205,557	1,065,564
1338 2030	7,205,557	-	7,205,557	207,382	6,998,175	1,040,865
1339 2031	6,998,175	-	6,998,175	207,382	6,790,793	1,016,165
1340 2032	6,790,793	-	6,790,793	207,382	6,583,411	991,466
1341 2033	6,583,411	-	6,583,411	207,382	6,376,029	966,767
1342 2034	6,376,029	-	6,376,029	207,382	6,168,647	942,068
1343 2035	6,168,647	-	6,168,647	207,382	5,961,265	917,369
1344 2036	5,961,265	-	5,961,265	207,382	5,753,883	892,669
1345 2037	5,753,883	-	5,753,883	207,382	5,546,501	867,970
1346 2038	5,546,501	-	5,546,501	207,382	5,339,119	843,271
1347 2039	5,339,119	-	5,339,119	207,382	5,131,737	818,572
1348 2040	5,131,737	-	5,131,737	207,382	4,924,355	793,873
1349 2041	4,924,355	-	4,924,355	207,382	4,716,973	769,173



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1440 i. Project 18, (Describe) **Projected Rev. Req. Multi Dallam Channing Tascosa Potter**

1441 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1442 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1443 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	47,413,304	Projected Year - Input				2014
Service Year (yyyy)	2012	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1451						
1452	2012	47,413,304	-	47,413,304	446,633	46,966,671
1453	2013	46,966,671	-	46,966,671	893,267	46,073,404
1454	2014	46,073,404	-	46,073,404	893,267	45,180,137
1455	2015	45,180,137	-	45,180,137	893,267	44,286,870
1456	2016	44,286,870	-	44,286,870	893,267	43,393,603
1457	2017	43,393,603	-	43,393,603	893,267	42,500,336
1458	2018	42,500,336	-	42,500,336	893,267	41,607,069
1459	2019	41,607,069	-	41,607,069	893,267	40,713,802
1460	2020	40,713,802	-	40,713,802	893,267	39,820,535
1461	2021	39,820,535	-	39,820,535	893,267	38,927,268
1462	2022	38,927,268	-	38,927,268	893,267	38,034,001
1463	2023	38,034,001	-	38,034,001	893,267	37,140,734
1464	2024	37,140,734	-	37,140,734	893,267	36,247,467
1465	2025	36,247,467	-	36,247,467	893,267	35,354,200
1466	2026	35,354,200	-	35,354,200	893,267	34,460,933
1467	2027	34,460,933	-	34,460,933	893,267	33,567,666
1468	2028	33,567,666	-	33,567,666	893,267	32,674,399
1469	2029	32,674,399	-	32,674,399	893,267	31,781,132
1470	2030	31,781,132	-	31,781,132	893,267	30,887,865
1471	2031	30,887,865	-	30,887,865	893,267	29,994,598
1472	2032	29,994,598	-	29,994,598	893,267	29,101,331
1473	2033	29,101,331	-	29,101,331	893,267	28,208,064
1474	2034	28,208,064	-	28,208,064	893,267	27,314,797
1475	2035	27,314,797	-	27,314,797	893,267	26,421,530
1476	2036	26,421,530	-	26,421,530	893,267	25,528,263
1477	2037	25,528,263	-	25,528,263	893,267	24,634,996
1478	2038	24,634,996	-	24,634,996	893,267	23,741,729
1479	2039	23,741,729	-	23,741,729	893,267	22,848,462
1480	2040	22,848,462	-	22,848,462	893,267	21,955,195
1481	2041	21,955,195	-	21,955,195	893,267	21,061,928
1482	2042	21,061,928	-	21,061,928	893,267	20,168,661
1483	....	....	....	....	....	....

1485 i. Project 18, (Describe) **Actual Rev. Req. Multi Dallam Channing Tascosa Potter**

1486 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1487 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
1488 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	47,413,304	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
Service Year (yyyy)	2012	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	6					
Depreciation Rate	1.8840					
C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1490						
1491	2012	47,413,304	-	47,413,304	446,633	46,966,671
1492	2013	46,966,671	(5,349)	46,961,322	893,196	46,068,126
1493	2014	46,068,126	708	46,068,834	893,179	45,175,655
1500	2015	45,175,655	-	45,175,655	893,179	44,282,476
1501	2016	44,282,476	-	44,282,476	893,179	43,389,297
1502	2017	43,389,297	-	43,389,297	893,179	42,496,118
1503	2018	42,496,118	-	42,496,118	893,179	41,602,939
1504	2019	41,602,939	-	41,602,939	893,179	40,709,760
1505	2020	40,709,760	-	40,709,760	893,179	39,816,581
1506	2021	39,816,581	-	39,816,581	893,179	38,923,402
1507	2022	38,923,402	-	38,923,402	893,179	38,030,223
1508	2023	38,030,223	-	38,030,223	893,179	37,137,044
1509	2024	37,137,044	-	37,137,044	893,179	36,243,865
1510	2025	36,243,865	-	36,243,865	893,179	35,350,686
1511	2026	35,350,686	-	35,350,686	893,179	34,457,507
1512	2027	34,457,507	-	34,457,507	893,179	33,564,328
1513	2028	33,564,328	-	33,564,328	893,179	32,671,149
1514	2029	32,671,149	-	32,671,149	893,179	31,777,970
1515	2030	31,777,970	-	31,777,970	893,179	30,884,791
1516	2031	30,884,791	-	30,884,791	893,179	29,991,612
1517	2032	29,991,612	-	29,991,612	893,179	29,098,433
1518	2033	29,098,433	-	29,098,433	893,179	28,205,254
1519	2034	28,205,254	-	28,205,254	893,179	27,312,075
1520	2035	27,312,075	-	27,312,075	893,179	26,418,896
1521	2036	26,418,896	-	26,418,896	893,179	25,525,717
1522	2037	25,525,717	-	25,525,717	893,179	24,632,538
1523	2038	24,632,538	-	24,632,538	893,179	23,739,359
1524	2039	23,739,359	-	23,739,359	893,179	22,846,180
1525	2040	22,846,180	-	22,846,180	893,179	21,953,001
1526	2041	21,953,001	-	21,953,001	893,179	21,059,822
1527	2042	21,059,822	-	21,059,822	893,179	20,166,643
1528	....	....	....	....	....	....





1618 i. Project 20, (Describe) **Projected Rev. Req. - Reserved for Future Use**

1619 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1620 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1621 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
1622 Investment	-	Projected Year - Input			2014	
1623 Service Year (yyyy)	2020	Projected Year - FCR w/o incentives, less depreciator			12.74%	
1624 Billing Month (1-12)		(From ARR - Projected Data, line 40 col 5)				
1625 Depreciation Rate	1.8840					
1626 C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1629 2020	-	-	-	-	-	-
1630 2021	-	-	-	-	-	-
1631 2022	-	-	-	-	-	-
1632 2023	-	-	-	-	-	-
1633 2024	-	-	-	-	-	-
1634 2025	-	-	-	-	-	-
1635 2026	-	-	-	-	-	-
1636 2027	-	-	-	-	-	-
1637 2028	-	-	-	-	-	-
1638 2029	-	-	-	-	-	-
1639 2030	-	-	-	-	-	-
1640 2031	-	-	-	-	-	-
1641 2032	-	-	-	-	-	-
1642 2033	-	-	-	-	-	-
1643 2034	-	-	-	-	-	-
1644 2035	-	-	-	-	-	-
1645 2036	-	-	-	-	-	-
1646 2037	-	-	-	-	-	-
1647 2038	-	-	-	-	-	-
1648 2039	-	-	-	-	-	-
1649 2040	-	-	-	-	-	-
1650 2041	-	-	-	-	-	-
1651 2042	-	-	-	-	-	-
1652 2043	-	-	-	-	-	-
1653 2044	-	-	-	-	-	-
1654 2045	-	-	-	-	-	-
1655 2046	-	-	-	-	-	-
1656 2047	-	-	-	-	-	-
1657 2048	-	-	-	-	-	-
1658 2049	-	-	-	-	-	-
1659 2050	-	-	-	-	-	-
1660	....	....	....	....	....	....

1662 i. Project 20, (Describe) **Actual Rev. Req. - Reserved for Future Use**

1664 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1665 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
1666 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
1668 Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Input			2014	
1669 Service Year (yyyy)	2020	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
1670 Billing Month (1-12)		(From ARR - Actual Data, line 176 col 5)				
1671 Depreciation Rate	1.8840					
1672 C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1674 2020	-	-	-	-	-	-
1675 2021	-	-	-	-	-	-
1676 2022	-	-	-	-	-	-
1677 2023	-	-	-	-	-	-
1678 2024	-	-	-	-	-	-
1679 2025	-	-	-	-	-	-
1680 2026	-	-	-	-	-	-
1681 2027	-	-	-	-	-	-
1682 2028	-	-	-	-	-	-
1683 2029	-	-	-	-	-	-
1684 2030	-	-	-	-	-	-
1685 2031	-	-	-	-	-	-
1686 2032	-	-	-	-	-	-
1687 2033	-	-	-	-	-	-
1688 2034	-	-	-	-	-	-
1689 2035	-	-	-	-	-	-
1690 2036	-	-	-	-	-	-
1691 2037	-	-	-	-	-	-
1692 2038	-	-	-	-	-	-
1693 2039	-	-	-	-	-	-
1694 2040	-	-	-	-	-	-
1695 2041	-	-	-	-	-	-
1696 2042	-	-	-	-	-	-
1697 2043	-	-	-	-	-	-
1698 2044	-	-	-	-	-	-
1699 2045	-	-	-	-	-	-
1700 2046	-	-	-	-	-	-
1701 2047	-	-	-	-	-	-
1702 2048	-	-	-	-	-	-
1703 2049	-	-	-	-	-	-
1704 2050	-	-	-	-	-	-
1705	....	....	....	....	....	....
1706	....	....	....	....	....	....



1796 i. Project 22, (Describe) **Projected Rev. Req. Maddox Sanger SW 115 kV**

1797 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1798 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1799 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	867,121	Projected Year - Input				2014
1801 Service Year (yyyy)	2012	Projected Year - FCR w/o incentives, less depreciation				12.74%
1802 Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
1803 Depreciation Rate	1.8840					
1804 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1807 2012	867,121	-	867,121	8,168	858,953	72,003
1808 2013	858,953	-	1,491,367	28,063	1,453,304	213,214
1810 2014	1,453,304	622,414	1,453,304	28,063	1,425,241	209,639
1811 2015	1,425,241	-	1,425,241	28,063	1,397,178	206,064
1812 2016	1,397,178	-	1,397,178	28,063	1,369,115	202,488
1813 2017	1,369,115	-	1,369,115	28,063	1,341,052	198,913
1814 2018	1,341,052	-	1,341,052	28,063	1,312,989	195,338
1815 2019	1,312,989	-	1,312,989	28,063	1,284,926	191,763
1816 2020	1,284,926	-	1,284,926	28,063	1,256,863	188,187
1817 2021	1,256,863	-	1,256,863	28,063	1,228,800	184,612
1818 2022	1,228,800	-	1,228,800	28,063	1,200,737	181,037
1819 2023	1,200,737	-	1,200,737	28,063	1,172,674	177,462
1820 2024	1,172,674	-	1,172,674	28,063	1,144,611	173,886
1821 2025	1,144,611	-	1,144,611	28,063	1,116,548	170,311
1822 2026	1,116,548	-	1,116,548	28,063	1,088,485	166,736
1823 2027	1,088,485	-	1,088,485	28,063	1,060,422	163,161
1824 2028	1,060,422	-	1,060,422	28,063	1,032,359	159,586
1825 2029	1,032,359	-	1,032,359	28,063	1,004,296	156,010
1826 2030	1,004,296	-	1,004,296	28,063	976,233	152,435
1827 2031	976,233	-	976,233	28,063	948,170	148,860
1828 2032	948,170	-	948,170	28,063	920,107	145,285
1829 2033	920,107	-	920,107	28,063	892,044	141,709
1830 2034	892,044	-	892,044	28,063	863,981	138,134
1831 2035	863,981	-	863,981	28,063	835,918	134,559
1832 2036	835,918	-	835,918	28,063	807,855	130,984
1833 2037	807,855	-	807,855	28,063	779,792	127,409
1834 2038	779,792	-	779,792	28,063	751,729	123,833
1835 2039	751,729	-	751,729	28,063	723,666	120,258
1836 2040	723,666	-	723,666	28,063	695,603	116,683
1837 2041	695,603	-	695,603	28,063	667,540	113,108
1838 2042	667,540	-	667,540	28,063	639,477	109,532
1839	.....	.....	.....	.....	.....	.....

1841 i. Project 22, (Describe) **Actual Rev. Req. Maddox Sanger SW 115 kV**

1842 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1843 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
1844 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	867,121	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
1846 Service Year (yyyy)	2012	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
1847 Billing Month (1-12)	6	(From ARR - Actual Data, line 176 col 5)				
1848 Depreciation Rate	1.8840					
1849 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1851 2012	867,121	-	867,121	8,168	858,953	67,844
1852 2013	858,953	1,277,532	2,136,485	40,405	2,096,080	290,048
1853 2014	2,096,080	28,043	2,124,123	40,934	2,083,189	289,042
1854 2015	2,083,189	-	2,083,189	40,934	2,042,255	284,167
1855 2016	2,042,255	-	2,042,255	40,934	2,001,321	279,291
1856 2017	2,001,321	-	2,001,321	40,934	1,960,387	274,416
1857 2018	1,960,387	-	1,960,387	40,934	1,919,453	269,541
1858 2019	1,919,453	-	1,919,453	40,934	1,878,519	264,666
1859 2020	1,878,519	-	1,878,519	40,934	1,837,585	259,790
1860 2021	1,837,585	-	1,837,585	40,934	1,796,651	254,915
1861 2022	1,796,651	-	1,796,651	40,934	1,755,717	250,040
1862 2023	1,755,717	-	1,755,717	40,934	1,714,783	245,165
1863 2024	1,714,783	-	1,714,783	40,934	1,673,849	240,289
1864 2025	1,673,849	-	1,673,849	40,934	1,632,915	235,414
1865 2026	1,632,915	-	1,632,915	40,934	1,591,981	230,539
1866 2027	1,591,981	-	1,591,981	40,934	1,551,047	225,664
1867 2028	1,551,047	-	1,551,047	40,934	1,510,113	220,788
1868 2029	1,510,113	-	1,510,113	40,934	1,469,179	215,913
1869 2030	1,469,179	-	1,469,179	40,934	1,428,245	211,038
1870 2031	1,428,245	-	1,428,245	40,934	1,387,311	206,163
1871 2032	1,387,311	-	1,387,311	40,934	1,346,377	201,287
1872 2033	1,346,377	-	1,346,377	40,934	1,305,443	196,412
1873 2034	1,305,443	-	1,305,443	40,934	1,264,509	191,537
1874 2035	1,264,509	-	1,264,509	40,934	1,223,575	186,662
1875 2036	1,223,575	-	1,223,575	40,934	1,182,641	181,787
1876 2037	1,182,641	-	1,182,641	40,934	1,141,707	176,911
1877 2038	1,141,707	-	1,141,707	40,934	1,100,773	172,036
1878 2039	1,100,773	-	1,100,773	40,934	1,059,839	167,161
1879 2040	1,059,839	-	1,059,839	40,934	1,018,905	162,286
1880 2041	1,018,905	-	1,018,905	40,934	977,971	157,410
1881 2042	977,971	-	977,971	40,934	937,037	152,535
1882	.....	.....	.....	.....	.....	.....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1885 i. Project 23, (Describe) **Projected Rev. Req. Maddox Station Monument 115 kV**

1886 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1887 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1888 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2012	1,213,580	-	1,213,580	11,432	1,202,148	100,772
2013	1,202,148	137,295	1,339,443	25,450	1,313,993	192,853
2014	1,313,993	-	1,313,993	25,450	1,288,543	189,610
2015	1,288,543	-	1,288,543	25,450	1,263,093	186,368
2016	1,263,093	-	1,263,093	25,450	1,237,643	183,126
2017	1,237,643	-	1,237,643	25,450	1,212,193	179,883
2018	1,212,193	-	1,212,193	25,450	1,186,743	176,641
2019	1,186,743	-	1,186,743	25,450	1,161,293	173,399
2020	1,161,293	-	1,161,293	25,450	1,135,843	170,156
2021	1,135,843	-	1,135,843	25,450	1,110,393	166,914
2022	1,110,393	-	1,110,393	25,450	1,084,943	163,672
2023	1,084,943	-	1,084,943	25,450	1,059,493	160,429
2024	1,059,493	-	1,059,493	25,450	1,034,043	157,187
2025	1,034,043	-	1,034,043	25,450	1,008,593	153,945
2026	1,008,593	-	1,008,593	25,450	983,143	150,702
2027	983,143	-	983,143	25,450	957,693	147,460
2028	957,693	-	957,693	25,450	932,243	144,218
2029	932,243	-	932,243	25,450	906,793	140,975
2030	906,793	-	906,793	25,450	881,343	137,733
2031	881,343	-	881,343	25,450	855,893	134,491
2032	855,893	-	855,893	25,450	830,443	131,248
2033	830,443	-	830,443	25,450	804,993	128,006
2034	804,993	-	804,993	25,450	779,543	124,764
2035	779,543	-	779,543	25,450	754,093	121,521
2036	754,093	-	754,093	25,450	728,643	118,279
2037	728,643	-	728,643	25,450	703,193	115,037
2038	703,193	-	703,193	25,450	677,743	111,794
2039	677,743	-	677,743	25,450	652,293	108,552
2040	652,293	-	652,293	25,450	626,843	105,310
2041	626,843	-	626,843	25,450	601,393	102,067
2042	601,393	-	601,393	25,450	575,943	98,825

1929 i. Project 23, (Describe) **Actual Rev. Req. Maddox Station Monument 115 kV**

1931 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1932 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
1933 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2012	1,213,580	-	1,213,580	11,432	1,202,148	94,951
2013	1,202,148	149,825	1,351,973	25,687	1,326,286	183,648
2014	1,326,286	-	1,326,286	25,687	1,300,599	180,588
2015	1,300,599	-	1,300,599	25,687	1,274,912	177,529
2016	1,274,912	-	1,274,912	25,687	1,249,225	174,470
2017	1,249,225	-	1,249,225	25,687	1,223,538	171,410
2018	1,223,538	-	1,223,538	25,687	1,197,851	168,351
2019	1,197,851	-	1,197,851	25,687	1,172,164	165,292
2020	1,172,164	-	1,172,164	25,687	1,146,477	162,232
2021	1,146,477	-	1,146,477	25,687	1,120,790	159,173
2022	1,120,790	-	1,120,790	25,687	1,095,103	156,114
2023	1,095,103	-	1,095,103	25,687	1,069,416	153,054
2024	1,069,416	-	1,069,416	25,687	1,043,729	149,995
2025	1,043,729	-	1,043,729	25,687	1,018,042	146,936
2026	1,018,042	-	1,018,042	25,687	992,355	143,876
2027	992,355	-	992,355	25,687	966,668	140,817
2028	966,668	-	966,668	25,687	940,981	137,758
2029	940,981	-	940,981	25,687	915,294	134,699
2030	915,294	-	915,294	25,687	889,607	131,639
2031	889,607	-	889,607	25,687	863,920	128,580
2032	863,920	-	863,920	25,687	838,233	125,521
2033	838,233	-	838,233	25,687	812,546	122,461
2034	812,546	-	812,546	25,687	786,859	119,402
2035	786,859	-	786,859	25,687	761,172	116,343
2036	761,172	-	761,172	25,687	735,485	113,283
2037	735,485	-	735,485	25,687	709,798	110,224
2038	709,798	-	709,798	25,687	684,111	107,165
2039	684,111	-	684,111	25,687	658,424	104,105
2040	658,424	-	658,424	25,687	632,737	101,046
2041	632,737	-	632,737	25,687	607,050	97,987
2042	607,050	-	607,050	25,687	581,363	94,927

1974 i. Project 24, (Describe) **Projected Rev. Req. Brasher Tap Roswell Interchange 115 kV**

1975 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1976 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
1977 These changes will not result in a refund or additional charge related to years prior to Projected Year

		Details					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
2013	298,013	-	298,013	1,408	297,605	14,046	
2014	297,605	-	297,605	5,633	291,972	42,830	
2015	291,972	-	291,972	5,633	286,339	42,113	
2016	286,339	-	286,339	5,633	280,706	41,395	
2017	280,706	-	280,706	5,633	275,073	40,677	
2018	275,073	-	275,073	5,633	269,440	39,960	
2019	269,440	-	269,440	5,633	263,807	39,242	
2020	263,807	-	263,807	5,633	258,174	38,524	
2021	258,174	-	258,174	5,633	252,541	37,807	
2022	252,541	-	252,541	5,633	246,908	37,089	
2023	246,908	-	246,908	5,633	241,275	36,371	
2024	241,275	-	241,275	5,633	235,642	35,654	
2025	235,642	-	235,642	5,633	230,009	34,936	
2026	230,009	-	230,009	5,633	224,376	34,219	
2027	224,376	-	224,376	5,633	218,743	33,501	
2028	218,743	-	218,743	5,633	213,110	32,783	
2029	213,110	-	213,110	5,633	207,477	32,066	
2030	207,477	-	207,477	5,633	201,844	31,348	
2031	201,844	-	201,844	5,633	196,211	30,630	
2032	196,211	-	196,211	5,633	190,578	29,913	
2033	190,578	-	190,578	5,633	184,945	29,195	
2034	184,945	-	184,945	5,633	179,312	28,477	
2035	179,312	-	179,312	5,633	173,679	27,760	
2036	173,679	-	173,679	5,633	168,046	27,042	
2037	168,046	-	168,046	5,633	162,413	26,324	
2038	162,413	-	162,413	5,633	156,780	25,607	
2039	156,780	-	156,780	5,633	151,147	24,889	
2040	151,147	-	151,147	5,633	145,514	24,171	
2041	145,514	-	145,514	5,633	139,881	23,454	
2042	139,881	-	139,881	5,633	134,248	22,736	
2043	134,248	-	134,248	5,633	128,615	22,019	

2018 i. Project 24, (Describe) **Actual Rev. Req. Brasher Tap Roswell Interchange 115 kV**

2020 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2021 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2022 These changes will not result in a refund or additional charge related to years prior to True-Up Year

		Details					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
2013	70,071	-	70,071	110	69,961	1,499	
2014	69,961	414	70,375	1,328	69,047	9,552	
2015	69,047	-	69,047	1,328	67,719	9,303	
2016	67,719	-	67,719	1,328	66,391	9,235	
2017	66,391	-	66,391	1,328	65,063	9,077	
2018	65,063	-	65,063	1,328	63,735	8,919	
2019	63,735	-	63,735	1,328	62,407	8,761	
2020	62,407	-	62,407	1,328	61,079	8,603	
2021	61,079	-	61,079	1,328	59,751	8,444	
2022	59,751	-	59,751	1,328	58,423	8,286	
2023	58,423	-	58,423	1,328	57,095	8,128	
2024	57,095	-	57,095	1,328	55,767	7,970	
2025	55,767	-	55,767	1,328	54,439	7,812	
2026	54,439	-	54,439	1,328	53,111	7,654	
2027	53,111	-	53,111	1,328	51,783	7,495	
2028	51,783	-	51,783	1,328	50,455	7,337	
2029	50,455	-	50,455	1,328	49,127	7,179	
2030	49,127	-	49,127	1,328	47,799	7,021	
2031	47,799	-	47,799	1,328	46,471	6,863	
2032	46,471	-	46,471	1,328	45,143	6,705	
2033	45,143	-	45,143	1,328	43,815	6,546	
2034	43,815	-	43,815	1,328	42,487	6,388	
2035	42,487	-	42,487	1,328	41,159	6,230	
2036	41,159	-	41,159	1,328	39,831	6,072	
2037	39,831	-	39,831	1,328	38,503	5,914	
2038	38,503	-	38,503	1,328	37,175	5,756	
2039	37,175	-	37,175	1,328	35,847	5,597	
2040	35,847	-	35,847	1,328	34,519	5,439	
2041	34,519	-	34,519	1,328	33,191	5,281	
2042	33,191	-	33,191	1,328	31,863	5,123	
2043	31,863	-	31,863	1,328	30,535	4,965	

2063 i. Project 25, (Describe) **Projected Rev. Req. Chaves Co. Roswell Int 69/115 kV Conversion**

2064 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2065 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2066 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	9,721,582	Projected Year - Input				2014
Service Year (yyyy)	2013	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	9	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2074						
2075	2013	9,721,582	-	9,721,582	45,789	456,688
2076	2014	9,675,793	-	9,675,793	183,155	1,392,517
2077	2015	9,492,638	-	9,492,638	183,155	1,369,183
2078	2016	9,309,483	-	9,309,483	183,155	1,345,849
2079	2017	9,126,328	-	9,126,328	183,155	1,322,515
2080	2018	8,943,173	-	8,943,173	183,155	1,299,181
2081	2019	8,760,018	-	8,760,018	183,155	1,275,847
2082	2020	8,576,863	-	8,576,863	183,155	1,252,513
2083	2021	8,393,708	-	8,393,708	183,155	1,229,179
2084	2022	8,210,553	-	8,210,553	183,155	1,205,846
2085	2023	8,027,398	-	8,027,398	183,155	1,182,512
2086	2024	7,844,243	-	7,844,243	183,155	1,159,178
2087	2025	7,661,088	-	7,661,088	183,155	1,135,844
2088	2026	7,477,933	-	7,477,933	183,155	1,112,510
2089	2027	7,294,778	-	7,294,778	183,155	1,089,176
2090	2028	7,111,623	-	7,111,623	183,155	1,065,842
2091	2029	6,928,468	-	6,928,468	183,155	1,042,508
2092	2030	6,745,313	-	6,745,313	183,155	1,019,174
2093	2031	6,562,158	-	6,562,158	183,155	995,840
2094	2032	6,379,003	-	6,379,003	183,155	972,506
2095	2033	6,195,848	-	6,195,848	183,155	949,172
2096	2034	6,012,693	-	6,012,693	183,155	925,838
2097	2035	5,829,538	-	5,829,538	183,155	902,504
2098	2036	5,646,383	-	5,646,383	183,155	879,170
2099	2037	5,463,228	-	5,463,228	183,155	855,836
2100	2038	5,280,073	-	5,280,073	183,155	832,502
2101	2039	5,096,918	-	5,096,918	183,155	809,168
2102	2040	4,913,763	-	4,913,763	183,155	785,834
2103	2041	4,730,608	-	4,730,608	183,155	762,501
2104	2042	4,547,453	-	4,547,453	183,155	739,167
2105	2043	4,364,298	-	4,364,298	183,155	715,833
2106	....	....	....	....	....	....

2108 i. Project 25, (Describe) **Actual Rev. Req. Chaves Co. Roswell Int 69/115 kV Conversion**

2109 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2110 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2111 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	9,721,582	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	1	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2118						
2119						
2120	2014	9,721,582	(966,197)	8,755,385	151,206	8,604,179
2121	2015	8,604,179	-	8,604,179	164,951	1,175,964
2122	2016	8,439,229	-	8,439,229	164,951	1,170,063
2123	2017	8,274,277	-	8,274,277	164,951	1,150,417
2124	2018	8,109,326	-	8,109,326	164,951	1,130,772
2125	2019	7,944,375	-	7,944,375	164,951	1,111,126
2126	2020	7,779,424	-	7,779,424	164,951	1,091,480
2127	2021	7,614,473	-	7,614,473	164,951	1,071,835
2128	2022	7,449,522	-	7,449,522	164,951	1,052,189
2129	2023	7,284,571	-	7,284,571	164,951	1,032,543
2130	2024	7,119,620	-	7,119,620	164,951	1,012,898
2131	2025	6,954,669	-	6,954,669	164,951	993,252
2132	2026	6,789,718	-	6,789,718	164,951	973,606
2133	2027	6,624,767	-	6,624,767	164,951	953,961
2134	2028	6,459,816	-	6,459,816	164,951	934,315
2135	2029	6,294,865	-	6,294,865	164,951	914,669
2136	2030	6,129,914	-	6,129,914	164,951	895,024
2137	2031	5,964,963	-	5,964,963	164,951	875,378
2138	2032	5,800,012	-	5,800,012	164,951	855,732
2139	2033	5,635,061	-	5,635,061	164,951	836,087
2140	2034	5,470,110	-	5,470,110	164,951	816,441
2141	2035	5,305,159	-	5,305,159	164,951	796,795
2142	2036	5,140,208	-	5,140,208	164,951	777,150
2143	2037	4,975,257	-	4,975,257	164,951	757,504
2144	2038	4,810,306	-	4,810,306	164,951	737,859
2145	2039	4,645,355	-	4,645,355	164,951	718,213
2146	2040	4,480,404	-	4,480,404	164,951	698,567
2147	2041	4,315,453	-	4,315,453	164,951	678,922
2148	2042	4,150,502	-	4,150,502	164,951	659,276
2149	2043	3,985,551	-	3,985,551	164,951	639,630
2150	2044	3,820,600	-	3,820,600	164,951	619,985
2151	....	....	....	....	....	....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

2152 i. Project 26, (Describe) **Projected Rev. Req. Plant X Station - Tolk Station West 230KV CKT 1, UID - 10206**

2153 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2154 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2155 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details							
Investment	42,257		Projected Year - Input		2014		
2156	Service Year (yyyy)	2010	Projected Year - FCR w/o incentives, less depreciation		12.74%		
2157	Billing Month (1-12)	8	(From ARR - Projected Data, line 40 col 5)				
2158	Depreciation Rate	1.8840					
2159	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
2160	2010	42,257	-	42,257	265	41,992	2,494
2161	2011	41,992	-	41,992	796	41,196	6,044
2162	2012	41,196	-	41,196	796	40,400	5,943
2163	2013	40,400	-	40,400	796	39,604	5,842
2164	2014	39,604	-	39,604	796	38,808	5,740
2165	2015	38,808	-	38,808	796	38,012	5,639
2166	2016	38,012	-	38,012	796	37,216	5,537
2167	2017	37,216	-	37,216	796	36,420	5,436
2168	2018	36,420	-	36,420	796	35,624	5,335
2169	2019	35,624	-	35,624	796	34,828	5,233
2170	2020	34,828	-	34,828	796	34,032	5,132
2171	2021	34,032	-	34,032	796	33,236	5,030
2172	2022	33,236	-	33,236	796	32,440	4,929
2173	2023	32,440	-	32,440	796	31,644	4,827
2174	2024	31,644	-	31,644	796	30,848	4,726
2175	2025	30,848	-	30,848	796	30,052	4,625
2176	2026	30,052	-	30,052	796	29,256	4,523
2177	2027	29,256	-	29,256	796	28,460	4,422
2178	2028	28,460	-	28,460	796	27,664	4,320
2179	2029	27,664	-	27,664	796	26,868	4,219
2180	2030	26,868	-	26,868	796	26,072	4,118
2181	2031	26,072	-	26,072	796	25,276	4,016
2182	2032	25,276	-	25,276	796	24,480	3,915
2183	2033	24,480	-	24,480	796	23,684	3,813
2184	2034	23,684	-	23,684	796	22,888	3,712
2185	2035	22,888	-	22,888	796	22,092	3,611
2186	2036	22,092	-	22,092	796	21,296	3,509
2187	2037	21,296	-	21,296	796	20,500	3,408
2188	2038	20,500	-	20,500	796	19,704	3,306
2189	2039	19,704	-	19,704	796	18,908	3,205
2190	2040	18,908	-	18,908	796	18,112	3,104

2197 i. Project 26, (Describe) **Actual Rev. Req. Plant X Station - Tolk Station West 230KV CKT 1, UID - 10206**

2198 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2199 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2200 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details							
Investment	42,257		True-Up Year (Actual Year Used for Revenue Requirement - Input		2014		
2201	Service Year (yyyy)	2010	True-Up Year - Actual FCR w/o incentives, less depreciation		11.91%		
2202	Billing Month (1-12)	8	(From ARR - Actual Data, line 176 col 5)				
2203	Depreciation Rate	1.8840					
2204	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
2205	2010	42,257	-	42,257	265	41,992	2,349
2206	2011	41,992	-	41,992	796	41,196	5,702
2207	2012	41,196	-	41,196	796	40,400	5,608
2208	2013	40,400	-	40,400	796	39,604	5,513
2209	2014	39,604	-	39,604	796	38,808	5,418
2210	2015	38,808	-	38,808	796	38,012	5,323
2211	2016	38,012	-	38,012	796	37,216	5,228
2212	2017	37,216	-	37,216	796	36,420	5,134
2213	2018	36,420	-	36,420	796	35,624	5,039
2214	2019	35,624	-	35,624	796	34,828	4,944
2215	2020	34,828	-	34,828	796	34,032	4,849
2216	2021	34,032	-	34,032	796	33,236	4,754
2217	2022	33,236	-	33,236	796	32,440	4,660
2218	2023	32,440	-	32,440	796	31,644	4,565
2219	2024	31,644	-	31,644	796	30,848	4,470
2220	2025	30,848	-	30,848	796	30,052	4,375
2221	2026	30,052	-	30,052	796	29,256	4,280
2222	2027	29,256	-	29,256	796	28,460	4,186
2223	2028	28,460	-	28,460	796	27,664	4,091
2224	2029	27,664	-	27,664	796	26,868	3,996
2225	2030	26,868	-	26,868	796	26,072	3,901
2226	2031	26,072	-	26,072	796	25,276	3,806
2227	2032	25,276	-	25,276	796	24,480	3,712
2228	2033	24,480	-	24,480	796	23,684	3,617
2229	2034	23,684	-	23,684	796	22,888	3,522
2230	2035	22,888	-	22,888	796	22,092	3,427
2231	2036	22,092	-	22,092	796	21,296	3,332
2232	2037	21,296	-	21,296	796	20,500	3,238
2233	2038	20,500	-	20,500	796	19,704	3,143
2234	2039	19,704	-	19,704	796	18,908	3,048
2235	2040	18,908	-	18,908	796	18,112	2,953



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

2241 i. Project 27, (Describe) **Projected Rev. Req. Terry County Interchange - Wolfforth Interchange 115KV CKT 1 - UID 10207**

2242 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2243 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2244 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2011	1,041,175	-	1,041,175	9,808	1,031,367	86,456
2012	1,031,367	73,608	1,104,975	21,003	1,083,972	159,101
2013	1,083,972	-	1,083,972	21,003	1,062,969	156,425
2014	1,062,969	-	1,062,969	21,003	1,041,966	153,750
2015	1,041,966	-	1,041,966	21,003	1,020,963	151,074
2016	1,020,963	-	1,020,963	21,003	999,960	148,398
2017	999,960	-	999,960	21,003	978,957	145,722
2018	978,957	-	978,957	21,003	957,954	143,046
2019	957,954	-	957,954	21,003	936,951	140,371
2020	936,951	-	936,951	21,003	915,948	137,695
2021	915,948	-	915,948	21,003	894,945	135,019
2022	894,945	-	894,945	21,003	873,942	132,343
2023	873,942	-	873,942	21,003	852,939	129,667
2024	852,939	-	852,939	21,003	831,936	126,992
2025	831,936	-	831,936	21,003	810,933	124,316
2026	810,933	-	810,933	21,003	789,930	121,640
2027	789,930	-	789,930	21,003	768,927	118,964
2028	768,927	-	768,927	21,003	747,924	116,289
2029	747,924	-	747,924	21,003	726,921	113,613
2030	726,921	-	726,921	21,003	705,918	110,937
2031	705,918	-	705,918	21,003	684,915	108,261
2032	684,915	-	684,915	21,003	663,912	105,585
2033	663,912	-	663,912	21,003	642,909	102,910
2034	642,909	-	642,909	21,003	621,906	100,234
2035	621,906	-	621,906	21,003	600,903	97,558
2036	600,903	-	600,903	21,003	579,900	94,882
2037	579,900	-	579,900	21,003	558,897	92,207
2038	558,897	-	558,897	21,003	537,894	89,531
2039	537,894	-	537,894	21,003	516,891	86,855
2040	516,891	-	516,891	21,003	495,888	84,179
2041	495,888	-	495,888	21,003	474,885	81,503

2286 i. Project 27, (Describe) **Actual Rev. Req. Terry County Interchange - Wolfforth Interchange 115KV CKT 1 - UID 10207**

2287 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2288 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2289 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2011	1,041,175	-	1,041,175	9,808	1,031,367	81,462
2012	1,031,367	73,608	1,104,975	21,003	1,083,972	150,104
2013	1,083,972	-	1,083,972	21,003	1,062,969	147,603
2014	1,062,969	-	1,062,969	21,003	1,041,966	145,101
2015	1,041,966	-	1,041,966	21,003	1,020,963	142,600
2016	1,020,963	-	1,020,963	21,003	999,960	140,098
2017	999,960	-	999,960	21,003	978,957	137,597
2018	978,957	-	978,957	21,003	957,954	135,095
2019	957,954	-	957,954	21,003	936,951	132,594
2020	936,951	-	936,951	21,003	915,948	130,092
2021	915,948	-	915,948	21,003	894,945	127,591
2022	894,945	-	894,945	21,003	873,942	125,090
2023	873,942	-	873,942	21,003	852,939	122,588
2024	852,939	-	852,939	21,003	831,936	120,087
2025	831,936	-	831,936	21,003	810,933	117,586
2026	810,933	-	810,933	21,003	789,930	115,084
2027	789,930	-	789,930	21,003	768,927	112,582
2028	768,927	-	768,927	21,003	747,924	110,081
2029	747,924	-	747,924	21,003	726,921	107,579
2030	726,921	-	726,921	21,003	705,918	105,078
2031	705,918	-	705,918	21,003	684,915	102,576
2032	684,915	-	684,915	21,003	663,912	100,075
2033	663,912	-	663,912	21,003	642,909	97,574
2034	642,909	-	642,909	21,003	621,906	95,072
2035	621,906	-	621,906	21,003	600,903	92,571
2036	600,903	-	600,903	21,003	579,900	90,069
2037	579,900	-	579,900	21,003	558,897	87,568
2038	558,897	-	558,897	21,003	537,894	85,066
2039	537,894	-	537,894	21,003	516,891	82,565
2040	516,891	-	516,891	21,003	495,888	80,063
2041	495,888	-	495,888	21,003	474,885	77,562





2508 i. Project 30, (Describe) **Projected Rev. Req. Newhart 230 230/115KV Transformer CKT 1 - UID 11040**

2509 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2510 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2511 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details							
Investment	13,529,155	Projected Year - Input				2014	
2512		2014	Projected Year - FCR w/o incentives, less depreciation			12.74%	
2513	Service Year (yyyy)	10	(From ARR - Projected Data, line 40 col 5)				
2514	Billing Month (1-12)	1,8840					
2515	Depreciation Rate	No					
2516	C/IAC (Yes or No)						
Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue	
Year	Balance	Amount	Balance	Expense	Balance	Requirement	
2520	2014	13,529,155	-	13,529,155	42,482	13,486,673	472,033
2521	2015	13,486,673	-	13,486,673	254,889	13,231,784	1,940,618
2522	2016	13,231,784	-	13,231,784	254,889	12,976,895	1,908,145
2523	2017	12,976,895	-	12,976,895	254,889	12,722,006	1,875,673
2524	2018	12,722,006	-	12,722,006	254,889	12,467,117	1,843,200
2525	2019	12,467,117	-	12,467,117	254,889	12,212,228	1,810,727
2526	2020	12,212,228	-	12,212,228	254,889	11,957,339	1,778,254
2527	2021	11,957,339	-	11,957,339	254,889	11,702,450	1,745,781
2528	2022	11,702,450	-	11,702,450	254,889	11,447,561	1,713,308
2529	2023	11,447,561	-	11,447,561	254,889	11,192,672	1,680,835
2530	2024	11,192,672	-	11,192,672	254,889	10,937,783	1,648,363
2531	2025	10,937,783	-	10,937,783	254,889	10,682,894	1,615,890
2532	2026	10,682,894	-	10,682,894	254,889	10,428,005	1,583,417
2533	2027	10,428,005	-	10,428,005	254,889	10,173,116	1,550,944
2534	2028	10,173,116	-	10,173,116	254,889	9,918,227	1,518,471
2535	2029	9,918,227	-	9,918,227	254,889	9,663,338	1,485,998
2536	2030	9,663,338	-	9,663,338	254,889	9,408,449	1,453,525
2537	2031	9,408,449	-	9,408,449	254,889	9,153,560	1,421,053
2538	2032	9,153,560	-	9,153,560	254,889	8,898,671	1,388,580
2539	2033	8,898,671	-	8,898,671	254,889	8,643,782	1,356,107
2540	2034	8,643,782	-	8,643,782	254,889	8,388,893	1,323,634
2541	2035	8,388,893	-	8,388,893	254,889	8,134,004	1,291,161
2542	2036	8,134,004	-	8,134,004	254,889	7,879,115	1,258,688
2543	2037	7,879,115	-	7,879,115	254,889	7,624,226	1,226,215
2544	2038	7,624,226	-	7,624,226	254,889	7,369,337	1,193,743
2545	2039	7,369,337	-	7,369,337	254,889	7,114,448	1,161,270
2546	2040	7,114,448	-	7,114,448	254,889	6,859,559	1,128,797
2547	2041	6,859,559	-	6,859,559	254,889	6,604,670	1,096,324
2548	2042	6,604,670	-	6,604,670	254,889	6,349,781	1,063,851
2549	2043	6,349,781	-	6,349,781	254,889	6,094,892	1,031,378
2550	2044	6,094,892	-	6,094,892	254,889	5,840,003	998,905

2552 i. Project 30, (Describe) **Actual Rev. Req. Newhart 230 230/115KV Transformer CKT 1 - UID 11040**

2554 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2555 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2556 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details							
Investment	13,529,155	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014	
2557		2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
2558	Service Year (yyyy)	12	(From ARR - Actual Data, line 176 col 5)				
2559	Billing Month (1-12)	1,8840					
2560	Depreciation Rate	No					
2561	C/IAC (Yes or No)						
Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue	
Year	Balance	Amount	Balance	Expense	Balance	Requirement	
2562	2014	13,529,155	(527,490)	13,001,665	-	13,001,665	129,042
2563	2015	13,001,665	-	13,001,665	244,951	12,756,714	1,764,276
2564	2016	12,756,714	-	12,756,714	244,951	12,511,763	1,735,102
2565	2017	12,511,763	-	12,511,763	244,951	12,266,812	1,705,928
2566	2018	12,266,812	-	12,266,812	244,951	12,021,861	1,676,755
2567	2019	12,021,861	-	12,021,861	244,951	11,776,910	1,647,581
2568	2020	11,776,910	-	11,776,910	244,951	11,531,959	1,618,407
2569	2021	11,531,959	-	11,531,959	244,951	11,287,008	1,589,234
2570	2022	11,287,008	-	11,287,008	244,951	11,042,057	1,560,060
2571	2023	11,042,057	-	11,042,057	244,951	10,797,106	1,530,886
2572	2024	10,797,106	-	10,797,106	244,951	10,552,155	1,501,713
2573	2025	10,552,155	-	10,552,155	244,951	10,307,204	1,472,539
2574	2026	10,307,204	-	10,307,204	244,951	10,062,253	1,443,365
2575	2027	10,062,253	-	10,062,253	244,951	9,817,302	1,414,192
2576	2028	9,817,302	-	9,817,302	244,951	9,572,351	1,385,018
2577	2029	9,572,351	-	9,572,351	244,951	9,327,400	1,355,844
2578	2030	9,327,400	-	9,327,400	244,951	9,082,449	1,326,671
2579	2031	9,082,449	-	9,082,449	244,951	8,837,498	1,297,497
2580	2032	8,837,498	-	8,837,498	244,951	8,592,547	1,268,323
2581	2033	8,592,547	-	8,592,547	244,951	8,347,596	1,239,150
2582	2034	8,347,596	-	8,347,596	244,951	8,102,645	1,209,976
2583	2035	8,102,645	-	8,102,645	244,951	7,857,694	1,180,802
2584	2036	7,857,694	-	7,857,694	244,951	7,612,743	1,151,629
2585	2037	7,612,743	-	7,612,743	244,951	7,367,792	1,122,455
2586	2038	7,367,792	-	7,367,792	244,951	7,122,841	1,093,281
2587	2039	7,122,841	-	7,122,841	244,951	6,877,890	1,064,108
2588	2040	6,877,890	-	6,877,890	244,951	6,632,939	1,034,934
2589	2041	6,632,939	-	6,632,939	244,951	6,387,988	1,005,760
2590	2042	6,387,988	-	6,387,988	244,951	6,143,037	976,587
2591	2043	6,143,037	-	6,143,037	244,951	5,898,086	947,413
2592	2044	5,898,086	-	5,898,086	244,951	5,653,135	918,239



2686 i. Project 32, (Describe) **Projected Rev. Req. Hart Industrial - Newhart 115KV CKT 1 - UID 11044**

2687 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2688 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2689 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details							
2690	Investment	2,479,637	Projected Year - Input			2014	
2691	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%	
2692	Billing Month (1-12)	3	(From ARR - Projected Data, line 40 col 5)				
2693	Depreciation Rate	1.8840	No				
2694	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
2697	2014	2,479,637	-	2,479,637	35,037	2,444,600	294,572
2698	2015	2,444,600	-	2,444,600	46,716	2,397,884	352,206
2700	2016	2,397,884	-	2,397,884	46,716	2,351,168	346,255
2701	2017	2,351,168	-	2,351,168	46,716	2,304,452	340,303
2702	2018	2,304,452	-	2,304,452	46,716	2,257,736	334,352
2703	2019	2,257,736	-	2,257,736	46,716	2,211,020	328,400
2704	2020	2,211,020	-	2,211,020	46,716	2,164,304	322,448
2705	2021	2,164,304	-	2,164,304	46,716	2,117,588	316,497
2706	2022	2,117,588	-	2,117,588	46,716	2,070,872	310,545
2707	2023	2,070,872	-	2,070,872	46,716	2,024,156	304,593
2708	2024	2,024,156	-	2,024,156	46,716	1,977,440	298,642
2709	2025	1,977,440	-	1,977,440	46,716	1,930,724	292,690
2710	2026	1,930,724	-	1,930,724	46,716	1,884,008	286,739
2711	2027	1,884,008	-	1,884,008	46,716	1,837,292	280,787
2712	2028	1,837,292	-	1,837,292	46,716	1,790,576	274,835
2713	2029	1,790,576	-	1,790,576	46,716	1,743,860	268,884
2714	2030	1,743,860	-	1,743,860	46,716	1,697,144	262,932
2715	2031	1,697,144	-	1,697,144	46,716	1,650,428	256,981
2716	2032	1,650,428	-	1,650,428	46,716	1,603,712	251,029
2717	2033	1,603,712	-	1,603,712	46,716	1,556,996	245,077
2718	2034	1,556,996	-	1,556,996	46,716	1,510,280	239,126
2719	2035	1,510,280	-	1,510,280	46,716	1,463,564	233,174
2720	2036	1,463,564	-	1,463,564	46,716	1,416,848	227,222
2721	2037	1,416,848	-	1,416,848	46,716	1,370,132	221,271
2722	2038	1,370,132	-	1,370,132	46,716	1,323,416	215,319
2723	2039	1,323,416	-	1,323,416	46,716	1,276,700	209,368
2724	2040	1,276,700	-	1,276,700	46,716	1,229,984	203,416
2725	2041	1,229,984	-	1,229,984	46,716	1,183,268	197,464
2726	2042	1,183,268	-	1,183,268	46,716	1,136,552	191,513
2727	2043	1,136,552	-	1,136,552	46,716	1,089,836	185,561
2728	2044	1,089,836	-	1,089,836	46,716	1,043,120	179,609
2729	.....	.....	.....	.....	.....	.....	.....

2730 i. Project 32, (Describe) **Actual Rev. Req. Hart Industrial - Newhart 115KV CKT 1 - UID 11044**

2732 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2733 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2734 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
2735	Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Input			2014
2736	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
2737	Billing Month (1-12)	3	(From ARR - Actual Data, line 176 col 5)			
2738	Depreciation Rate	1.8840	No			
2739	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2741	2014	-	-	-	-	-
2742	2015	-	-	-	-	-
2743	2016	-	-	-	-	-
2744	2017	-	-	-	-	-
2745	2018	-	-	-	-	-
2746	2019	-	-	-	-	-
2747	2020	-	-	-	-	-
2748	2021	-	-	-	-	-
2749	2022	-	-	-	-	-
2750	2023	-	-	-	-	-
2751	2024	-	-	-	-	-
2752	2025	-	-	-	-	-
2753	2026	-	-	-	-	-
2754	2027	-	-	-	-	-
2755	2028	-	-	-	-	-
2756	2029	-	-	-	-	-
2757	2030	-	-	-	-	-
2758	2031	-	-	-	-	-
2759	2032	-	-	-	-	-
2760	2033	-	-	-	-	-
2761	2034	-	-	-	-	-
2762	2035	-	-	-	-	-
2763	2036	-	-	-	-	-
2764	2037	-	-	-	-	-
2765	2038	-	-	-	-	-
2766	2039	-	-	-	-	-
2767	2040	-	-	-	-	-
2768	2041	-	-	-	-	-
2769	2042	-	-	-	-	-
2770	2043	-	-	-	-	-
2771	2044	-	-	-	-	-
2772	.....	.....	.....	.....	.....	.....
2773	.....	.....	.....	.....	.....	.....
2774	.....	.....	.....	.....	.....	.....



2864 i. Project 34, (Describe) **Projected Rev. Req. XFR-Tuco 345/230 kV Ckt 2 - UID 11085**

2865 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2866 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2867 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	13,340,703	Projected Year - Input				2014
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	5	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2876	2014	13,340,703	-	13,340,703	146,814	1,267,232
2877	2015	13,194,089	-	13,194,089	251,339	1,900,245
2878	2016	12,942,750	-	12,942,750	251,339	1,868,225
2879	2017	12,691,411	-	12,691,411	251,339	1,836,204
2880	2018	12,440,072	-	12,440,072	251,339	1,804,184
2881	2019	12,188,733	-	12,188,733	251,339	1,772,163
2882	2020	11,937,394	-	11,937,394	251,339	1,740,142
2883	2021	11,686,055	-	11,686,055	251,339	1,708,122
2884	2022	11,434,716	-	11,434,716	251,339	1,676,101
2885	2023	11,183,377	-	11,183,377	251,339	1,644,081
2886	2024	10,932,038	-	10,932,038	251,339	1,612,060
2887	2025	10,680,699	-	10,680,699	251,339	1,580,039
2888	2026	10,429,360	-	10,429,360	251,339	1,548,019
2889	2027	10,178,021	-	10,178,021	251,339	1,515,998
2890	2028	9,926,682	-	9,926,682	251,339	1,483,978
2891	2029	9,675,343	-	9,675,343	251,339	1,451,957
2892	2030	9,424,004	-	9,424,004	251,339	1,419,937
2893	2031	9,172,665	-	9,172,665	251,339	1,387,916
2894	2032	8,921,326	-	8,921,326	251,339	1,355,895
2895	2033	8,669,987	-	8,669,987	251,339	1,323,875
2896	2034	8,418,648	-	8,418,648	251,339	1,291,854
2897	2035	8,167,309	-	8,167,309	251,339	1,259,834
2898	2036	7,915,970	-	7,915,970	251,339	1,227,813
2899	2037	7,664,631	-	7,664,631	251,339	1,195,792
2900	2038	7,413,292	-	7,413,292	251,339	1,163,772
2901	2039	7,161,953	-	7,161,953	251,339	1,131,751
2902	2040	6,910,614	-	6,910,614	251,339	1,099,731
2903	2041	6,659,275	-	6,659,275	251,339	1,067,710
2904	2042	6,407,936	-	6,407,936	251,339	1,035,689
2905	2043	6,156,597	-	6,156,597	251,339	1,003,669
2906	2044	5,905,258	-	5,905,258	251,339	971,648
2907	....	....	....	....	....	....

2908 i. Project 34, (Describe) **Actual Rev. Req. XFR-Tuco 345/230 kV Ckt 2 - UID 11085**

2910 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2911 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
2912 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	13,340,703	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	9	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2921	2014	13,340,703	(1,455,798)	11,884,905	55,978	525,586
2922	2015	11,828,927	-	11,828,927	223,912	1,606,069
2923	2016	11,605,015	-	11,605,015	223,912	1,579,401
2924	2017	11,381,103	-	11,381,103	223,912	1,552,733
2925	2018	11,157,191	-	11,157,191	223,912	1,526,066
2926	2019	10,933,279	-	10,933,279	223,912	1,499,398
2927	2020	10,709,367	-	10,709,367	223,912	1,472,730
2928	2021	10,485,455	-	10,485,455	223,912	1,446,062
2929	2022	10,261,543	-	10,261,543	223,912	1,419,394
2930	2023	10,037,631	-	10,037,631	223,912	1,392,726
2931	2024	9,813,719	-	9,813,719	223,912	1,366,058
2932	2025	9,589,807	-	9,589,807	223,912	1,339,390
2933	2026	9,365,895	-	9,365,895	223,912	1,312,722
2934	2027	9,141,983	-	9,141,983	223,912	1,286,054
2935	2028	8,918,071	-	8,918,071	223,912	1,259,386
2936	2029	8,694,159	-	8,694,159	223,912	1,232,718
2937	2030	8,470,247	-	8,470,247	223,912	1,206,051
2938	2031	8,246,335	-	8,246,335	223,912	1,179,383
2939	2032	8,022,423	-	8,022,423	223,912	1,152,715
2940	2033	7,798,511	-	7,798,511	223,912	1,126,047
2941	2034	7,574,599	-	7,574,599	223,912	1,099,379
2942	2035	7,350,687	-	7,350,687	223,912	1,072,711
2943	2036	7,126,775	-	7,126,775	223,912	1,046,043
2944	2037	6,902,863	-	6,902,863	223,912	1,019,375
2945	2038	6,678,951	-	6,678,951	223,912	992,707
2946	2039	6,455,039	-	6,455,039	223,912	966,039
2947	2040	6,231,127	-	6,231,127	223,912	939,371
2948	2041	6,007,215	-	6,007,215	223,912	912,703
2949	2042	5,783,303	-	5,783,303	223,912	886,036
2950	2043	5,559,391	-	5,559,391	223,912	859,368
2951	2044	5,335,479	-	5,335,479	223,912	832,700
2952	....	....	....	....	....	....



2953 i. Project 35, (Describe) **Projected Rev. Req. Kingsmill Interchange 115/69KV Transformer CKT 2 - UID 11096**

2954 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2955 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
2956 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2957	4,462,157	-	4,462,157	49,039	4,413,118	423,860
2958	4,413,118	-	4,413,118	84,067	4,329,051	635,588
2959	4,329,051	-	4,329,051	84,067	4,244,984	624,878
2960	4,244,984	-	4,244,984	84,067	4,160,917	614,168
2961	4,160,917	-	4,160,917	84,067	4,076,850	603,458
2962	4,076,850	-	4,076,850	84,067	3,992,783	592,748
2963	3,992,783	-	3,992,783	84,067	3,908,716	582,037
2964	3,908,716	-	3,908,716	84,067	3,824,649	571,327
2965	3,824,649	-	3,824,649	84,067	3,740,582	560,617
2966	3,740,582	-	3,740,582	84,067	3,656,515	549,907
2967	3,656,515	-	3,656,515	84,067	3,572,448	539,197
2968	3,572,448	-	3,572,448	84,067	3,488,381	528,487
2969	3,488,381	-	3,488,381	84,067	3,404,314	517,777
2970	3,404,314	-	3,404,314	84,067	3,320,247	507,066
2971	3,320,247	-	3,320,247	84,067	3,236,180	496,356
2972	3,236,180	-	3,236,180	84,067	3,152,113	485,646
2973	3,152,113	-	3,152,113	84,067	3,068,046	474,936
2974	3,068,046	-	3,068,046	84,067	2,983,979	464,226
2975	2,983,979	-	2,983,979	84,067	2,899,912	453,516
2976	2,899,912	-	2,899,912	84,067	2,815,845	442,806
2977	2,815,845	-	2,815,845	84,067	2,731,778	432,096
2978	2,731,778	-	2,731,778	84,067	2,647,711	421,385
2979	2,647,711	-	2,647,711	84,067	2,563,644	410,675
2980	2,563,644	-	2,563,644	84,067	2,479,577	399,965
2981	2,479,577	-	2,479,577	84,067	2,395,510	389,255
2982	2,395,510	-	2,395,510	84,067	2,311,443	378,545
2983	2,311,443	-	2,311,443	84,067	2,227,376	367,835
2984	2,227,376	-	2,227,376	84,067	2,143,309	357,125
2985	2,143,309	-	2,143,309	84,067	2,059,242	346,414
2986	2,059,242	-	2,059,242	84,067	1,975,175	335,704
2987	1,975,175	-	1,975,175	84,067	1,891,108	324,994

2998 i. Project 35, (Describe) **Actual Rev. Req. Kingsmill Interchange 115/69KV Transformer CKT 2 - UID 11096**

2999 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3000 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3001 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3002	4,462,157	-	4,462,157	49,039	4,413,118	399,441
3003	4,413,118	171,790	4,584,908	87,304	4,497,604	622,969
3004	4,497,604	-	4,497,604	87,304	4,410,300	612,571
3005	4,410,300	-	4,410,300	87,304	4,322,996	602,173
3006	4,322,996	-	4,322,996	87,304	4,235,692	591,775
3007	4,235,692	-	4,235,692	87,304	4,148,388	581,377
3008	4,148,388	-	4,148,388	87,304	4,061,084	570,979
3009	4,061,084	-	4,061,084	87,304	3,973,780	560,581
3010	3,973,780	-	3,973,780	87,304	3,886,476	550,183
3011	3,886,476	-	3,886,476	87,304	3,799,172	539,785
3012	3,799,172	-	3,799,172	87,304	3,711,868	529,387
3013	3,711,868	-	3,711,868	87,304	3,624,564	518,990
3014	3,624,564	-	3,624,564	87,304	3,537,260	508,592
3015	3,537,260	-	3,537,260	87,304	3,449,956	498,194
3016	3,449,956	-	3,449,956	87,304	3,362,652	487,796
3017	3,362,652	-	3,362,652	87,304	3,275,348	477,398
3018	3,275,348	-	3,275,348	87,304	3,188,044	467,000
3019	3,188,044	-	3,188,044	87,304	3,100,740	456,602
3020	3,100,740	-	3,100,740	87,304	3,013,436	446,204
3021	3,013,436	-	3,013,436	87,304	2,926,132	435,806
3022	2,926,132	-	2,926,132	87,304	2,838,828	425,408
3023	2,838,828	-	2,838,828	87,304	2,751,524	415,011
3024	2,751,524	-	2,751,524	87,304	2,664,220	404,613
3025	2,664,220	-	2,664,220	87,304	2,576,916	394,215
3026	2,576,916	-	2,576,916	87,304	2,489,612	383,817
3027	2,489,612	-	2,489,612	87,304	2,402,308	373,419
3028	2,402,308	-	2,402,308	87,304	2,315,004	363,021
3029	2,315,004	-	2,315,004	87,304	2,227,700	352,623
3030	2,227,700	-	2,227,700	87,304	2,140,396	342,225
3031	2,140,396	-	2,140,396	87,304	2,053,092	331,827
3032	2,053,092	-	2,053,092	87,304	1,965,788	321,429

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

3042 i. Project 36, (Describe) **Projected Rev. Req. Northeast Hereford Interchange 115/69KV Transformer CKT 1 and 2 - UIDs' 11100,11359**

3043 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3044 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3045 These changes will not result in a refund or additional charge related to years prior to Projected Year

		Details					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
3046	6,527,821		6,527,821		6,466,329		
3047	2013		6,466,329	61,492	6,343,345	542,048	
3048	Service Year (yyyy)	2013	Projected Year - FCR w/o incentives, less depreciation	122,984	6,220,361	931,126	
3049	Billing Month (1-12)	5	(From ARR - Projected Data, line 40 col 5)	122,984	6,097,377	915,458	
3050	Depreciation Rate	1.8840		122,984	5,974,393	899,790	
3051	C/IAC (Yes or No)	No		122,984	5,851,409	884,122	
3052	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3053	2013	6,527,821	-	6,527,821	61,492	6,466,329	542,048
3054	2014	6,466,329	-	6,466,329	122,984	6,343,345	931,126
3055	2015	6,343,345	-	6,343,345	122,984	6,220,361	915,458
3056	2016	6,220,361	-	6,220,361	122,984	6,097,377	899,790
3057	2017	6,097,377	-	6,097,377	122,984	5,974,393	884,122
3058	2018	5,974,393	-	5,974,393	122,984	5,851,409	868,454
3059	2019	5,851,409	-	5,851,409	122,984	5,728,425	852,785
3060	2020	5,728,425	-	5,728,425	122,984	5,605,441	837,117
3061	2021	5,605,441	-	5,605,441	122,984	5,482,457	821,449
3062	2022	5,482,457	-	5,482,457	122,984	5,359,473	805,781
3063	2023	5,359,473	-	5,359,473	122,984	5,236,489	790,113
3064	2024	5,236,489	-	5,236,489	122,984	5,113,505	774,445
3065	2025	5,113,505	-	5,113,505	122,984	4,990,521	758,776
3066	2026	4,990,521	-	4,990,521	122,984	4,867,537	743,108
3067	2027	4,867,537	-	4,867,537	122,984	4,744,553	727,440
3068	2028	4,744,553	-	4,744,553	122,984	4,621,569	711,772
3069	2029	4,621,569	-	4,621,569	122,984	4,498,585	696,104
3070	2030	4,498,585	-	4,498,585	122,984	4,375,601	680,436
3071	2031	4,375,601	-	4,375,601	122,984	4,252,617	664,767
3072	2032	4,252,617	-	4,252,617	122,984	4,129,633	649,099
3073	2033	4,129,633	-	4,129,633	122,984	4,006,649	633,431
3074	2034	4,006,649	-	4,006,649	122,984	3,883,665	617,763
3075	2035	3,883,665	-	3,883,665	122,984	3,760,681	602,095
3076	2036	3,760,681	-	3,760,681	122,984	3,637,697	586,427
3077	2037	3,637,697	-	3,637,697	122,984	3,514,713	570,758
3078	2038	3,514,713	-	3,514,713	122,984	3,391,729	555,090
3079	2039	3,391,729	-	3,391,729	122,984	3,268,745	539,422
3080	2040	3,268,745	-	3,268,745	122,984	3,145,761	523,754
3081	2041	3,145,761	-	3,145,761	122,984	3,022,777	508,086
3082	2042	3,022,777	-	3,022,777	122,984	2,899,793	492,418
3083	2043	2,899,793	-	2,899,793	122,984	2,776,809	476,749
3084	2044	2,776,809	-	2,776,809	122,984	2,653,825	461,081
3085	2045	2,653,825	-	2,653,825	122,984	2,530,841	445,413
3086	2046	2,530,841	-	2,530,841	122,984	2,407,857	429,745
3087	2047	2,407,857	-	2,407,857	122,984	2,284,873	414,077

3088 i. Project 36, (Describe) **Actual Rev. Req. Northeast Hereford Interchange 115/69KV Transformer CKT 1 and 2 - UIDs' 11100,11359**

3088 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3089 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3090 These changes will not result in a refund or additional charge related to years prior to True-Up Year

		Details					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
3091	6,527,821		6,527,821		6,456,080		
3092	2014		6,456,080	71,741	6,384,339	584,354	
3093	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation	158,259	6,226,080	1,131,327	
3094	Billing Month (1-12)	5	(From ARR - Actual Data, line 176 col 5)	158,259	6,067,821	1,112,479	
3095	Depreciation Rate	1.8840		158,259	5,909,562	1,093,630	
3096	C/IAC (Yes or No)	No		158,259	5,751,303	1,074,782	
3097	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3098	2014	6,527,821	-	6,527,821	71,741	6,456,080	584,354
3099	2015	6,456,080	1,872,359	8,328,439	158,259	8,170,180	1,131,327
3100	2016	8,170,180	-	8,170,180	158,259	8,011,921	1,112,479
3101	2017	8,011,921	-	8,011,921	158,259	7,853,662	1,093,630
3102	2018	7,853,662	-	7,853,662	158,259	7,695,403	1,074,782
3103	2019	7,695,403	-	7,695,403	158,259	7,537,144	1,055,933
3104	2020	7,537,144	-	7,537,144	158,259	7,378,885	1,037,084
3105	2021	7,378,885	-	7,378,885	158,259	7,220,626	1,018,236
3106	2022	7,220,626	-	7,220,626	158,259	7,062,367	999,387
3107	2023	7,062,367	-	7,062,367	158,259	6,904,108	980,538
3108	2024	6,904,108	-	6,904,108	158,259	6,745,849	961,690
3109	2025	6,745,849	-	6,745,849	158,259	6,587,590	942,841
3110	2026	6,587,590	-	6,587,590	158,259	6,429,331	923,992
3111	2027	6,429,331	-	6,429,331	158,259	6,271,072	905,144
3112	2028	6,271,072	-	6,271,072	158,259	6,112,813	886,295
3113	2029	6,112,813	-	6,112,813	158,259	5,954,554	867,446
3114	2030	5,954,554	-	5,954,554	158,259	5,796,295	848,598
3115	2031	5,796,295	-	5,796,295	158,259	5,638,036	829,749
3116	2032	5,638,036	-	5,638,036	158,259	5,479,777	810,900
3117	2033	5,479,777	-	5,479,777	158,259	5,321,518	792,052
3118	2034	5,321,518	-	5,321,518	158,259	5,163,259	773,203
3119	2035	5,163,259	-	5,163,259	158,259	5,005,000	754,355
3120	2036	5,005,000	-	5,005,000	158,259	4,846,741	735,506
3121	2037	4,846,741	-	4,846,741	158,259	4,688,482	716,657
3122	2038	4,688,482	-	4,688,482	158,259	4,530,223	697,809
3123	2039	4,530,223	-	4,530,223	158,259	4,371,964	678,960
3124	2040	4,371,964	-	4,371,964	158,259	4,213,705	660,111
3125	2041	4,213,705	-	4,213,705	158,259	4,055,446	641,263
3126	2042	4,055,446	-	4,055,446	158,259	3,897,187	622,414
3127	2043	3,897,187	-	3,897,187	158,259	3,738,928	603,565
3128	2044	3,738,928	-	3,738,928	158,259	3,580,669	584,717
3129	2045	3,580,669	-	3,580,669	158,259	3,422,410	565,868
3130	2046	3,422,410	-	3,422,410	158,259	3,264,151	547,019
3131	2047	3,264,151	-	3,264,151	158,259	3,105,892	528,170

3131 i. Project 37, (Describe) **Projected Rev. Req. Portales Interchange - Zodiac 115KV CKT 1 - UID 11101**

3132 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3133 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3134 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	6,210,338	-	6,210,338	58,501	6,151,837	515,685
2015	6,151,837	-	6,151,837	117,003	6,034,834	885,841
2016	6,034,834	-	6,034,834	117,003	5,917,831	870,935
2017	5,917,831	-	5,917,831	117,003	5,800,828	856,028
2018	5,800,828	-	5,800,828	117,003	5,683,825	841,122
2019	5,683,825	-	5,683,825	117,003	5,566,822	826,216
2020	5,566,822	-	5,566,822	117,003	5,449,819	811,310
2021	5,449,819	-	5,449,819	117,003	5,332,816	796,404
2022	5,332,816	-	5,332,816	117,003	5,215,813	781,498
2023	5,215,813	-	5,215,813	117,003	5,098,810	766,591
2024	5,098,810	-	5,098,810	117,003	4,981,807	751,685
2025	4,981,807	-	4,981,807	117,003	4,864,804	736,779
2026	4,864,804	-	4,864,804	117,003	4,747,801	721,873
2027	4,747,801	-	4,747,801	117,003	4,630,798	706,967
2028	4,630,798	-	4,630,798	117,003	4,513,795	692,060
2029	4,513,795	-	4,513,795	117,003	4,396,792	677,154
2030	4,396,792	-	4,396,792	117,003	4,279,789	662,248
2031	4,279,789	-	4,279,789	117,003	4,162,786	647,342
2032	4,162,786	-	4,162,786	117,003	4,045,783	632,436
2033	4,045,783	-	4,045,783	117,003	3,928,780	617,530
2034	3,928,780	-	3,928,780	117,003	3,811,777	602,623
2035	3,811,777	-	3,811,777	117,003	3,694,774	587,717
2036	3,694,774	-	3,694,774	117,003	3,577,771	572,811
2037	3,577,771	-	3,577,771	117,003	3,460,768	557,905
2038	3,460,768	-	3,460,768	117,003	3,343,765	542,999
2039	3,343,765	-	3,343,765	117,003	3,226,762	528,092
2040	3,226,762	-	3,226,762	117,003	3,109,759	513,186
2041	3,109,759	-	3,109,759	117,003	2,992,756	498,280
2042	2,992,756	-	2,992,756	117,003	2,875,753	483,374
2043	2,875,753	-	2,875,753	117,003	2,758,750	468,468
2044	2,758,750	-	2,758,750	117,003	2,641,747	453,562

3176 i. Project 37, (Describe) **Actual Rev. Req. Portales Interchange - Zodiac 115KV CKT 1 - UID 11101**

3177 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3178 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3179 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-

3220 i. Project 38, (Describe) **Projected Rev. Req. Clovis 69 kV - E Clovis 115 kV - UID 11102**

3221 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3222 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3223 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	916,063	Projected Year - Input				2014
3224						
3225	Service Year (yyyy)	2013	Projected Year - FCR w/o incentives, less depreciation			12.74%
3226	Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)			
3227	Depreciation Rate	1.8840				
3228	C/IAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3231						
3232	2013	916,063	-	916,063	8,828	907,434
3233	2014	907,434	-	907,434	17,259	890,175
3234	2015	890,175	-	890,175	17,259	872,916
3235	2016	872,916	-	872,916	17,259	855,657
3236	2017	855,657	-	855,657	17,259	838,398
3237	2018	838,398	-	838,398	17,259	821,139
3238	2019	821,139	-	821,139	17,259	803,880
3239	2020	803,880	-	803,880	17,259	786,621
3240	2021	786,621	-	786,621	17,259	769,362
3241	2022	769,362	-	769,362	17,259	752,103
3242	2023	752,103	-	752,103	17,259	734,844
3243	2024	734,844	-	734,844	17,259	717,585
3244	2025	717,585	-	717,585	17,259	700,326
3245	2026	700,326	-	700,326	17,259	683,067
3246	2027	683,067	-	683,067	17,259	665,808
3247	2028	665,808	-	665,808	17,259	648,549
3248	2029	648,549	-	648,549	17,259	631,290
3249	2030	631,290	-	631,290	17,259	614,031
3250	2031	614,031	-	614,031	17,259	596,772
3251	2032	596,772	-	596,772	17,259	579,513
3252	2033	579,513	-	579,513	17,259	562,254
3253	2034	562,254	-	562,254	17,259	544,995
3254	2035	544,995	-	544,995	17,259	527,736
3255	2036	527,736	-	527,736	17,259	510,477
3256	2037	510,477	-	510,477	17,259	493,218
3257	2038	493,218	-	493,218	17,259	475,959
3258	2039	475,959	-	475,959	17,259	458,700
3259	2040	458,700	-	458,700	17,259	441,441
3260	2041	441,441	-	441,441	17,259	424,182
3261	2042	424,182	-	424,182	17,259	406,923
3262	2043	406,923	-	406,923	17,259	389,664
3263	....	....	....	....	....	....
3264	....	....	....	....	....	....

3265 i. Project 38, (Describe) **Actual Rev. Req. Clovis 69 kV - E Clovis 115 kV - UID 11102**

3266 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3267 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3268 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	916,063	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
3270						
3271	Service Year (yyyy)	2013	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
3272	Billing Month (1-12)	6	(From ARR - Actual Data, line 176 col 5)			
3273	Depreciation Rate	1.8840				
3274	C/IAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3275						
3276						
3277	2013	916,063	(208,093)	707,970	6,669	701,301
3278	2014	701,301	7,136	708,437	13,473	694,964
3279	2015	694,964	-	694,964	13,473	681,491
3280	2016	681,491	-	681,491	13,473	668,018
3281	2017	668,018	-	668,018	13,473	654,545
3282	2018	654,545	-	654,545	13,473	641,072
3283	2019	641,072	-	641,072	13,473	627,599
3284	2020	627,599	-	627,599	13,473	614,126
3285	2021	614,126	-	614,126	13,473	600,653
3286	2022	600,653	-	600,653	13,473	587,180
3287	2023	587,180	-	587,180	13,473	573,707
3288	2024	573,707	-	573,707	13,473	560,234
3289	2025	560,234	-	560,234	13,473	546,761
3290	2026	546,761	-	546,761	13,473	533,288
3291	2027	533,288	-	533,288	13,473	519,815
3292	2028	519,815	-	519,815	13,473	506,342
3293	2029	506,342	-	506,342	13,473	492,869
3294	2030	492,869	-	492,869	13,473	479,396
3295	2031	479,396	-	479,396	13,473	465,923
3296	2032	465,923	-	465,923	13,473	452,450
3297	2033	452,450	-	452,450	13,473	438,977
3298	2034	438,977	-	438,977	13,473	425,504
3299	2035	425,504	-	425,504	13,473	412,031
3300	2036	412,031	-	412,031	13,473	398,558
3301	2037	398,558	-	398,558	13,473	385,085
3302	2038	385,085	-	385,085	13,473	371,612
3303	2039	371,612	-	371,612	13,473	358,139
3304	2040	358,139	-	358,139	13,473	344,666
3305	2041	344,666	-	344,666	13,473	331,193
3306	2042	331,193	-	331,193	13,473	317,720
3307	2043	317,720	-	317,720	13,473	304,247
3308	....	....	....	....	....	....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

3309 i. Project 39, (Describe) **Projected Rev. Req. Plainview Cty 115/69KV Transformer CKT 1 - UID 11108 - WITHDRAWN**

3310 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3311 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3312 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
3313	Investment	-	Projected Year - Input		2014	
3314	Service Year (yyyy)	2011	Projected Year - FCR w/o incentives, less depreciator			12.74%
3315	Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)			
3316	Depreciation Rate	1.8840				
3317	C/IAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3320	2011	-	-	-	-	-
3321	2012	-	-	-	-	-
3322	2013	-	-	-	-	-
3323	2014	-	-	-	-	-
3324	2015	-	-	-	-	-
3325	2016	-	-	-	-	-
3326	2017	-	-	-	-	-
3327	2018	-	-	-	-	-
3328	2019	-	-	-	-	-
3329	2020	-	-	-	-	-
3330	2021	-	-	-	-	-
3331	2022	-	-	-	-	-
3332	2023	-	-	-	-	-
3333	2024	-	-	-	-	-
3334	2025	-	-	-	-	-
3335	2026	-	-	-	-	-
3336	2027	-	-	-	-	-
3337	2028	-	-	-	-	-
3338	2029	-	-	-	-	-
3339	2030	-	-	-	-	-
3340	2031	-	-	-	-	-
3341	2032	-	-	-	-	-
3342	2033	-	-	-	-	-
3343	2034	-	-	-	-	-
3344	2035	-	-	-	-	-
3345	2036	-	-	-	-	-
3346	2037	-	-	-	-	-
3347	2038	-	-	-	-	-
3348	2039	-	-	-	-	-
3349	2040	-	-	-	-	-
3350	2041	-	-	-	-	-
3351	.....	.....	.....	.....	.....	.....

3353 i. Project 39, (Describe) **Actual Rev. Req. Plainview Cty 115/69KV Transformer CKT 1 - UID 11108 - WITHDRAWN**

3355 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3356 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3357 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
3358	Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Input		2014	
3359	Service Year (yyyy)	2011	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
3360	Billing Month (1-12)	6	(From ARR - Actual Data, line 176 col 5)			
3361	Depreciation Rate	1.8840				
3362	C/IAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3366	2011	-	-	-	-	-
3367	2012	-	-	-	-	-
3368	2013	-	-	-	-	-
3369	2014	-	-	-	-	-
3370	2015	-	-	-	-	-
3371	2016	-	-	-	-	-
3372	2017	-	-	-	-	-
3373	2018	-	-	-	-	-
3374	2019	-	-	-	-	-
3375	2020	-	-	-	-	-
3376	2021	-	-	-	-	-
3377	2022	-	-	-	-	-
3378	2023	-	-	-	-	-
3379	2024	-	-	-	-	-
3380	2025	-	-	-	-	-
3381	2026	-	-	-	-	-
3382	2027	-	-	-	-	-
3383	2028	-	-	-	-	-
3384	2029	-	-	-	-	-
3385	2030	-	-	-	-	-
3386	2031	-	-	-	-	-
3387	2032	-	-	-	-	-
3388	2033	-	-	-	-	-
3389	2034	-	-	-	-	-
3390	2035	-	-	-	-	-
3391	2036	-	-	-	-	-
3392	2037	-	-	-	-	-
3393	2038	-	-	-	-	-
3394	2039	-	-	-	-	-
3395	2040	-	-	-	-	-
3396	2041	-	-	-	-	-
3397	.....	.....	.....	.....	.....	.....





3576 i. Project 42, (Describe) **Projected Rev. Req. Amarillo South Interchange - Randall County Interchange 230KV CKT 1 - UID 11177**

3577 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3578 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3579 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2013	10,334,676	-	10,334,676	129,804	10,204,872	1,104,880
2014	10,204,872	-	10,204,872	194,705	10,010,167	1,470,000
2015	10,010,167	-	10,010,167	194,705	9,815,462	1,445,195
2016	9,815,462	-	9,815,462	194,705	9,620,757	1,420,389
2017	9,620,757	-	9,620,757	194,705	9,426,052	1,395,584
2018	9,426,052	-	9,426,052	194,705	9,231,347	1,370,779
2019	9,231,347	-	9,231,347	194,705	9,036,642	1,345,973
2020	9,036,642	-	9,036,642	194,705	8,841,937	1,321,168
2021	8,841,937	-	8,841,937	194,705	8,647,232	1,296,362
2022	8,647,232	-	8,647,232	194,705	8,452,527	1,271,557
2023	8,452,527	-	8,452,527	194,705	8,257,822	1,246,752
2024	8,257,822	-	8,257,822	194,705	8,063,117	1,221,946
2025	8,063,117	-	8,063,117	194,705	7,868,412	1,197,141
2026	7,868,412	-	7,868,412	194,705	7,673,707	1,172,335
2027	7,673,707	-	7,673,707	194,705	7,479,002	1,147,530
2028	7,479,002	-	7,479,002	194,705	7,284,297	1,122,724
2029	7,284,297	-	7,284,297	194,705	7,089,592	1,097,919
2030	7,089,592	-	7,089,592	194,705	6,894,887	1,073,114
2031	6,894,887	-	6,894,887	194,705	6,700,182	1,048,308
2032	6,700,182	-	6,700,182	194,705	6,505,477	1,023,503
2033	6,505,477	-	6,505,477	194,705	6,310,772	998,697
2034	6,310,772	-	6,310,772	194,705	6,116,067	973,892
2035	6,116,067	-	6,116,067	194,705	5,921,362	949,087
2036	5,921,362	-	5,921,362	194,705	5,726,657	924,281
2037	5,726,657	-	5,726,657	194,705	5,531,952	899,476
2038	5,531,952	-	5,531,952	194,705	5,337,247	874,670
2039	5,337,247	-	5,337,247	194,705	5,142,542	849,865
2040	5,142,542	-	5,142,542	194,705	4,947,837	825,059
2041	4,947,837	-	4,947,837	194,705	4,753,132	800,254
2042	4,753,132	-	4,753,132	194,705	4,558,427	775,449
2043	4,558,427	-	4,558,427	194,705	4,363,722	750,643

3620 i. Project 42, (Describe) **Actual Rev. Req. Amarillo South Interchange - Randall County Interchange 230KV CKT 1 - UID 11177**

3621 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3622 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3623 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2013	10,334,676	1,972,288	12,306,964	231,394	12,306,964	1,221,147
2014	12,306,964	(24,881)	12,282,083	231,394	12,050,689	1,666,631
2015	12,050,689	-	12,050,689	231,394	11,819,295	1,630,072
2016	11,819,295	-	11,819,295	231,394	11,587,901	1,611,513
2017	11,587,901	-	11,587,901	231,394	11,356,507	1,583,954
2018	11,356,507	-	11,356,507	231,394	11,125,113	1,556,395
2019	11,125,113	-	11,125,113	231,394	10,893,719	1,528,836
2020	10,893,719	-	10,893,719	231,394	10,662,325	1,501,277
2021	10,662,325	-	10,662,325	231,394	10,430,931	1,473,718
2022	10,430,931	-	10,430,931	231,394	10,199,537	1,446,159
2023	10,199,537	-	10,199,537	231,394	9,968,143	1,418,600
2024	9,968,143	-	9,968,143	231,394	9,736,749	1,391,041
2025	9,736,749	-	9,736,749	231,394	9,505,355	1,363,482
2026	9,505,355	-	9,505,355	231,394	9,273,961	1,335,923
2027	9,273,961	-	9,273,961	231,394	9,042,567	1,308,364
2028	9,042,567	-	9,042,567	231,394	8,811,173	1,280,805
2029	8,811,173	-	8,811,173	231,394	8,579,779	1,253,246
2030	8,579,779	-	8,579,779	231,394	8,348,385	1,225,687
2031	8,348,385	-	8,348,385	231,394	8,116,991	1,198,128
2032	8,116,991	-	8,116,991	231,394	7,885,597	1,170,569
2033	7,885,597	-	7,885,597	231,394	7,654,203	1,143,010
2034	7,654,203	-	7,654,203	231,394	7,422,809	1,115,451
2035	7,422,809	-	7,422,809	231,394	7,191,415	1,087,892
2036	7,191,415	-	7,191,415	231,394	6,960,021	1,060,332
2037	6,960,021	-	6,960,021	231,394	6,728,627	1,032,773
2038	6,728,627	-	6,728,627	231,394	6,497,233	1,005,214
2039	6,497,233	-	6,497,233	231,394	6,265,839	977,655
2040	6,265,839	-	6,265,839	231,394	6,034,445	950,096
2041	6,034,445	-	6,034,445	231,394	5,803,051	922,537
2042	5,803,051	-	5,803,051	231,394	5,571,657	894,978
2043	5,571,657	-	5,571,657	231,394	5,340,263	867,419



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

3665 i. Project 43, (Describe) Projected Rev. Req. Hitchland Interchange - Woodward District EHV 345KV CKT 2 (SPS) - UID 11243

3666 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3667 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3668 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	13,235,356	-	13,235,356	207,795	13,027,561	1,729,197
2015	13,027,561	-	13,027,561	249,354	12,778,207	1,871,298
2016	12,778,207	-	12,778,207	249,354	12,528,853	1,845,530
2017	12,528,853	-	12,528,853	249,354	12,279,499	1,813,762
2018	12,279,499	-	12,279,499	249,354	12,030,145	1,781,994
2019	12,030,145	-	12,030,145	249,354	11,780,791	1,750,227
2020	11,780,791	-	11,780,791	249,354	11,531,437	1,718,459
2021	11,531,437	-	11,531,437	249,354	11,282,083	1,686,691
2022	11,282,083	-	11,282,083	249,354	11,032,729	1,654,924
2023	11,032,729	-	11,032,729	249,354	10,783,375	1,623,156
2024	10,783,375	-	10,783,375	249,354	10,534,021	1,591,388
2025	10,534,021	-	10,534,021	249,354	10,284,667	1,559,621
2026	10,284,667	-	10,284,667	249,354	10,035,313	1,527,853
2027	10,035,313	-	10,035,313	249,354	9,785,959	1,496,085
2028	9,785,959	-	9,785,959	249,354	9,536,605	1,464,317
2029	9,536,605	-	9,536,605	249,354	9,287,251	1,432,550
2030	9,287,251	-	9,287,251	249,354	9,037,897	1,400,782
2031	9,037,897	-	9,037,897	249,354	8,788,543	1,369,014
2032	8,788,543	-	8,788,543	249,354	8,539,189	1,337,247
2033	8,539,189	-	8,539,189	249,354	8,289,835	1,305,479
2034	8,289,835	-	8,289,835	249,354	8,040,481	1,273,711
2035	8,040,481	-	8,040,481	249,354	7,791,127	1,241,944
2036	7,791,127	-	7,791,127	249,354	7,541,773	1,210,176
2037	7,541,773	-	7,541,773	249,354	7,292,419	1,178,408
2038	7,292,419	-	7,292,419	249,354	7,043,065	1,146,640
2039	7,043,065	-	7,043,065	249,354	6,793,711	1,114,873
2040	6,793,711	-	6,793,711	249,354	6,544,357	1,083,105
2041	6,544,357	-	6,544,357	249,354	6,295,003	1,051,337
2042	6,295,003	-	6,295,003	249,354	6,045,649	1,019,570
2043	6,045,649	-	6,045,649	249,354	5,796,295	987,802
2044	5,796,295	-	5,796,295	249,354	5,546,941	956,034

3709 i. Project 43, (Describe) Actual Rev. Req. Hitchland Interchange - Woodward District EHV 345KV CKT 2 (SPS) - UID 11243

3711 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3712 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3713 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	9,580,049	-	9,580,049	105,285	9,474,764	857,581
2015	9,474,764	-	9,474,764	180,488	9,294,276	1,287,436
2016	9,294,276	-	9,294,276	180,488	9,113,788	1,265,940
2017	9,113,788	-	9,113,788	180,488	8,933,300	1,244,444
2018	8,933,300	-	8,933,300	180,488	8,752,812	1,222,948
2019	8,752,812	-	8,752,812	180,488	8,572,324	1,201,452
2020	8,572,324	-	8,572,324	180,488	8,391,836	1,179,956
2021	8,391,836	-	8,391,836	180,488	8,211,348	1,158,460
2022	8,211,348	-	8,211,348	180,488	8,030,860	1,136,963
2023	8,030,860	-	8,030,860	180,488	7,850,372	1,115,467
2024	7,850,372	-	7,850,372	180,488	7,669,884	1,093,971
2025	7,669,884	-	7,669,884	180,488	7,489,396	1,072,475
2026	7,489,396	-	7,489,396	180,488	7,308,908	1,050,979
2027	7,308,908	-	7,308,908	180,488	7,128,420	1,029,483
2028	7,128,420	-	7,128,420	180,488	6,947,932	1,007,987
2029	6,947,932	-	6,947,932	180,488	6,767,444	986,491
2030	6,767,444	-	6,767,444	180,488	6,586,956	964,994
2031	6,586,956	-	6,586,956	180,488	6,406,468	943,498
2032	6,406,468	-	6,406,468	180,488	6,225,980	922,002
2033	6,225,980	-	6,225,980	180,488	6,045,492	900,506
2034	6,045,492	-	6,045,492	180,488	5,865,004	879,010
2035	5,865,004	-	5,865,004	180,488	5,684,516	857,514
2036	5,684,516	-	5,684,516	180,488	5,504,028	836,018
2037	5,504,028	-	5,504,028	180,488	5,323,540	814,522
2038	5,323,540	-	5,323,540	180,488	5,143,052	793,026
2039	5,143,052	-	5,143,052	180,488	4,962,564	771,530
2040	4,962,564	-	4,962,564	180,488	4,782,076	750,033
2041	4,782,076	-	4,782,076	180,488	4,601,588	728,537
2042	4,601,588	-	4,601,588	180,488	4,421,100	707,041
2043	4,421,100	-	4,421,100	180,488	4,240,612	685,545
2044	4,240,612	-	4,240,612	180,488	4,060,124	664,049

3754 i. Project 44, (Describe) **Projected Rev. Req. Wolfforth Interchange - Yuma Interchange 115KV CKT 1 - UID 11319**

3755 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3756 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3757 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2013	130,151	-	130,151	1,430	128,721	12,363
2014	128,721	-	128,721	2,452	126,269	18,539
2015	126,269	-	126,269	2,452	123,817	18,226
2016	123,817	-	123,817	2,452	121,365	17,914
2017	121,365	-	121,365	2,452	118,913	17,602
2018	118,913	-	118,913	2,452	116,461	17,289
2019	116,461	-	116,461	2,452	114,009	16,977
2020	114,009	-	114,009	2,452	111,557	16,664
2021	111,557	-	111,557	2,452	109,105	16,352
2022	109,105	-	109,105	2,452	106,653	16,040
2023	106,653	-	106,653	2,452	104,201	15,727
2024	104,201	-	104,201	2,452	101,749	15,415
2025	101,749	-	101,749	2,452	99,297	15,102
2026	99,297	-	99,297	2,452	96,845	14,790
2027	96,845	-	96,845	2,452	94,393	14,478
2028	94,393	-	94,393	2,452	91,941	14,165
2029	91,941	-	91,941	2,452	89,489	13,853
2030	89,489	-	89,489	2,452	87,037	13,541
2031	87,037	-	87,037	2,452	84,585	13,228
2032	84,585	-	84,585	2,452	82,133	12,916
2033	82,133	-	82,133	2,452	79,681	12,603
2034	79,681	-	79,681	2,452	77,229	12,291
2035	77,229	-	77,229	2,452	74,777	11,979
2036	74,777	-	74,777	2,452	72,325	11,666
2037	72,325	-	72,325	2,452	69,873	11,354
2038	69,873	-	69,873	2,452	67,421	11,041
2039	67,421	-	67,421	2,452	64,969	10,729
2040	64,969	-	64,969	2,452	62,517	10,417
2041	62,517	-	62,517	2,452	60,065	10,104
2042	60,065	-	60,065	2,452	57,613	9,792
2043	57,613	-	57,613	2,452	55,161	9,480

3798 i. Project 44, (Describe) **Actual Rev. Req. Wolfforth Interchange - Yuma Interchange 115KV CKT 1 - UID 11319**

3800 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3801 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3802 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2013	130,151	-	130,151	1,430	128,721	11,650
2014	128,721	(12,642)	116,079	2,214	113,865	15,775
2015	113,865	-	113,865	2,214	111,651	16,512
2016	111,651	-	111,651	2,214	109,437	15,248
2017	109,437	-	109,437	2,214	107,223	14,984
2018	107,223	-	107,223	2,214	105,009	14,721
2019	105,009	-	105,009	2,214	102,795	14,457
2020	102,795	-	102,795	2,214	100,581	14,193
2021	100,581	-	100,581	2,214	98,367	13,930
2022	98,367	-	98,367	2,214	96,153	13,666
2023	96,153	-	96,153	2,214	93,939	13,402
2024	93,939	-	93,939	2,214	91,725	13,138
2025	91,725	-	91,725	2,214	89,511	12,875
2026	89,511	-	89,511	2,214	87,297	12,611
2027	87,297	-	87,297	2,214	85,083	12,347
2028	85,083	-	85,083	2,214	82,869	12,084
2029	82,869	-	82,869	2,214	80,655	11,820
2030	80,655	-	80,655	2,214	78,441	11,556
2031	78,441	-	78,441	2,214	76,227	11,293
2032	76,227	-	76,227	2,214	74,013	11,029
2033	74,013	-	74,013	2,214	71,799	10,765
2034	71,799	-	71,799	2,214	69,585	10,502
2035	69,585	-	69,585	2,214	67,371	10,238
2036	67,371	-	67,371	2,214	65,157	9,974
2037	65,157	-	65,157	2,214	62,943	9,711
2038	62,943	-	62,943	2,214	60,729	9,447
2039	60,729	-	60,729	2,214	58,515	9,183
2040	58,515	-	58,515	2,214	56,301	8,919
2041	56,301	-	56,301	2,214	54,087	8,656
2042	54,087	-	54,087	2,214	51,873	8,392
2043	51,873	-	51,873	2,214	49,659	8,128



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

3932 i. Project 46, (Describe) **Projected Rev. Req. Lynn County Interchange 115 kV - UID 11353**

3933 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3934 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
3935 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3936	5,415,943		5,415,943		5,398,337	168,962
3937	5,398,937		5,398,937	17,006	5,296,901	776,861
3938	5,296,901		5,296,901	102,036	5,194,865	763,862
3939	5,194,865		5,194,865	102,036	5,092,829	750,862
3940	5,092,829		5,092,829	102,036	4,990,793	737,863
3941	4,990,793		4,990,793	102,036	4,888,757	724,864
3942	4,888,757		4,888,757	102,036	4,786,721	711,864
3943	4,786,721		4,786,721	102,036	4,684,685	698,865
3944	4,684,685		4,684,685	102,036	4,582,649	685,865
3945	4,582,649		4,582,649	102,036	4,480,613	672,866
3946	4,480,613		4,480,613	102,036	4,378,577	659,867
3947	4,378,577		4,378,577	102,036	4,276,541	646,867
3948	4,276,541		4,276,541	102,036	4,174,505	633,868
3949	4,174,505		4,174,505	102,036	4,072,469	620,869
3950	4,072,469		4,072,469	102,036	3,970,433	607,869
3951	3,970,433		3,970,433	102,036	3,868,397	594,870
3952	3,868,397		3,868,397	102,036	3,766,361	581,870
3953	3,766,361		3,766,361	102,036	3,664,325	568,871
3954	3,664,325		3,664,325	102,036	3,562,289	555,872
3955	3,562,289		3,562,289	102,036	3,460,253	542,872
3956	3,460,253		3,460,253	102,036	3,358,217	529,873
3957	3,358,217		3,358,217	102,036	3,256,181	516,873
3958	3,256,181		3,256,181	102,036	3,154,145	503,874
3959	3,154,145		3,154,145	102,036	3,052,109	490,875
3960	3,052,109		3,052,109	102,036	2,950,073	477,875
3961	2,950,073		2,950,073	102,036	2,848,037	464,876
3962	2,848,037		2,848,037	102,036	2,746,001	451,877
3963	2,746,001		2,746,001	102,036	2,643,965	438,877
3964	2,643,965		2,643,965	102,036	2,541,929	425,878
3965	2,541,929		2,541,929	102,036	2,439,893	412,878
3966	2,439,893		2,439,893	102,036	2,337,857	399,879

3976 i. Project 46, (Describe) **Actual Projected Rev. Req. Lynn County Interchange 115 kV - UID 11353**

3978 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
3979 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
3980 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
3981	-		-		-	-
3982	-		-		-	-
3983	-		-		-	-
3984	-		-		-	-
3985	-		-		-	-
3986	-		-		-	-
3987	-		-		-	-
3988	-		-		-	-
3989	-		-		-	-
3990	-		-		-	-
3991	-		-		-	-
3992	-		-		-	-
3993	-		-		-	-
3994	-		-		-	-
3995	-		-		-	-
3996	-		-		-	-
3997	-		-		-	-
3998	-		-		-	-
3999	-		-		-	-
4000	-		-		-	-
4001	-		-		-	-
4002	-		-		-	-
4003	-		-		-	-
4004	-		-		-	-
4005	-		-		-	-
4006	-		-		-	-
4007	-		-		-	-
4008	-		-		-	-
4009	-		-		-	-
4010	-		-		-	-
4011	-		-		-	-
4012	-		-		-	-
4013	-		-		-	-
4014	-		-		-	-
4015	-		-		-	-
4016	-		-		-	-
4017	-		-		-	-
4018	-		-		-	-
4019	-		-		-	-
4020	-		-		-	-

4021 i. Project 47, (Describe) **Projected Rev. Req. Cox Interchange 115KV - UID 50054 - WITHDRAWN**

4022 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4023 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4024 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
4025 Investment	-	Projected Year - Input			2014	
4026 Service Year (yyyy)	2009	Projected Year - FCR w/o incentives, less depreciator			12.74%	
4027 Billing Month (1-12)	3	(From ARR - Projected Data, line col 5)				
4028 Depreciation Rate	1.8840					
4029 C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4032 2009	-	-	-	-	-	-
4033 2010	-	-	-	-	-	-
4034 2011	-	-	-	-	-	-
4035 2012	-	-	-	-	-	-
4036 2013	-	-	-	-	-	-
4037 2014	-	-	-	-	-	-
4038 2015	-	-	-	-	-	-
4039 2016	-	-	-	-	-	-
4040 2017	-	-	-	-	-	-
4041 2018	-	-	-	-	-	-
4042 2019	-	-	-	-	-	-
4043 2020	-	-	-	-	-	-
4044 2021	-	-	-	-	-	-
4045 2022	-	-	-	-	-	-
4046 2023	-	-	-	-	-	-
4047 2024	-	-	-	-	-	-
4048 2025	-	-	-	-	-	-
4049 2026	-	-	-	-	-	-
4050 2027	-	-	-	-	-	-
4051 2028	-	-	-	-	-	-
4052 2029	-	-	-	-	-	-
4053 2030	-	-	-	-	-	-
4054 2031	-	-	-	-	-	-
4055 2032	-	-	-	-	-	-
4056 2033	-	-	-	-	-	-
4057 2034	-	-	-	-	-	-
4058 2035	-	-	-	-	-	-
4059 2036	-	-	-	-	-	-
4060 2037	-	-	-	-	-	-
4061 2038	-	-	-	-	-	-
4062 2039	-	-	-	-	-	-
4063	....	....	....	....	....	....

4064 i. Project 47, (Describe) **Actual Rev. Req. Cox Interchange 115KV - UID 50054 - WITHDRAWN**

4067 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4068 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
4069 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
4070 Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Input			2014	
4071 Service Year (yyyy)	2009	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
4072 Billing Month (1-12)	3	(From ARR - Actual Data, line col 5)				
4073 Depreciation Rate	1.8840					
4074 C/IAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4077 2009	-	-	-	-	-	-
4078 2010	-	-	-	-	-	-
4079 2011	-	-	-	-	-	-
4080 2012	-	-	-	-	-	-
4081 2013	-	-	-	-	-	-
4082 2014	-	-	-	-	-	-
4083 2015	-	-	-	-	-	-
4084 2016	-	-	-	-	-	-
4085 2017	-	-	-	-	-	-
4086 2018	-	-	-	-	-	-
4087 2019	-	-	-	-	-	-
4088 2020	-	-	-	-	-	-
4089 2021	-	-	-	-	-	-
4090 2022	-	-	-	-	-	-
4091 2023	-	-	-	-	-	-
4092 2024	-	-	-	-	-	-
4093 2025	-	-	-	-	-	-
4094 2026	-	-	-	-	-	-
4095 2027	-	-	-	-	-	-
4096 2028	-	-	-	-	-	-
4097 2029	-	-	-	-	-	-
4098 2030	-	-	-	-	-	-
4099 2031	-	-	-	-	-	-
4100 2032	-	-	-	-	-	-
4101 2033	-	-	-	-	-	-
4102 2034	-	-	-	-	-	-
4103 2035	-	-	-	-	-	-
4104 2036	-	-	-	-	-	-
4105 2037	-	-	-	-	-	-
4106 2038	-	-	-	-	-	-
4107 2039	-	-	-	-	-	-
4108	....	....	....	....	....	....
4109	....	....	....	....	....	....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4110 i. Project 48, (Describe) **Projected Rev. Req. Device - Bushland Interchange 230kV Capacitor - UID 50093**

4111 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4112 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4113 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4114	2,080,601		2,080,601	-	2,080,601	22,089
4115	2013		2,080,601	-	2,041,402	299,274
4116	2014		2,041,402	39,199	2,002,203	294,280
4117	2015		2,002,203	39,199	1,963,004	289,286
4118	2016		1,963,004	39,199	1,923,805	284,292
4119	2017		1,923,805	39,199	1,884,606	279,298
4120	2018		1,884,606	39,199	1,845,407	274,304
4121	2019		1,845,407	39,199	1,806,208	269,310
4122	2020		1,806,208	39,199	1,767,009	264,316
4123	2021		1,767,009	39,199	1,727,810	259,322
4124	2022		1,727,810	39,199	1,688,611	254,328
4125	2023		1,688,611	39,199	1,649,412	249,334
4126	2024		1,649,412	39,199	1,610,213	244,340
4127	2025		1,610,213	39,199	1,571,014	239,346
4128	2026		1,571,014	39,199	1,531,815	234,352
4129	2027		1,531,815	39,199	1,492,616	229,358
4130	2028		1,492,616	39,199	1,453,417	224,364
4131	2029		1,453,417	39,199	1,414,218	219,370
4132	2030		1,414,218	39,199	1,375,019	214,376
4133	2031		1,375,019	39,199	1,335,820	209,382
4134	2032		1,335,820	39,199	1,296,621	204,389
4135	2033		1,296,621	39,199	1,257,422	199,395
4136	2034		1,257,422	39,199	1,218,223	194,401
4137	2035		1,218,223	39,199	1,179,024	189,407
4138	2036		1,179,024	39,199	1,139,825	184,413
4139	2037		1,139,825	39,199	1,100,626	179,419
4140	2038		1,100,626	39,199	1,061,427	174,425
4141	2039		1,061,427	39,199	1,022,228	169,431
4142	2040		1,022,228	39,199	983,029	164,437
4143	2041		983,029	39,199	943,830	159,443
4144	2042		943,830	39,199	904,631	154,449
4145	2043					

4154 i. Project 48, (Describe) **Actual Rev. Req. Device - Bushland Interchange 230kV Capacitor - UID 50093**

4156 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4157 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
4158 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4159	2,080,601		2,080,601	-	1,885,986	214,215
4160	2014		1,885,986	36,041	1,849,945	256,370
4161	2015		1,849,945	36,041	1,813,904	252,077
4162	2016		1,813,904	36,041	1,777,863	247,785
4163	2017		1,777,863	36,041	1,741,822	243,492
4164	2018		1,741,822	36,041	1,705,781	239,200
4165	2019		1,705,781	36,041	1,669,740	234,907
4166	2020		1,669,740	36,041	1,633,699	230,615
4167	2021		1,633,699	36,041	1,597,658	226,322
4168	2022		1,597,658	36,041	1,561,617	222,030
4169	2023		1,561,617	36,041	1,525,576	217,737
4170	2024		1,525,576	36,041	1,489,535	213,445
4171	2025		1,489,535	36,041	1,453,494	209,152
4172	2026		1,453,494	36,041	1,417,453	204,860
4173	2027		1,417,453	36,041	1,381,412	200,567
4174	2028		1,381,412	36,041	1,345,371	196,275
4175	2029		1,345,371	36,041	1,309,330	191,982
4176	2030		1,309,330	36,041	1,273,289	187,690
4177	2031		1,273,289	36,041	1,237,248	183,397
4178	2032		1,237,248	36,041	1,201,207	179,105
4179	2033		1,201,207	36,041	1,165,166	174,812
4180	2034		1,165,166	36,041	1,129,125	170,520
4181	2035		1,129,125	36,041	1,093,084	166,227
4182	2036		1,093,084	36,041	1,057,043	161,935
4183	2037		1,057,043	36,041	1,021,002	157,642
4184	2038		1,021,002	36,041	984,961	153,350
4185	2039		984,961	36,041	948,920	149,057
4186	2040		948,920	36,041	912,879	144,765
4187	2041		912,879	36,041	876,838	140,472
4188	2042		876,838	36,041	840,797	136,180
4189	2043		840,797	36,041	804,756	131,887
4190	2044					

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4199 i. Project 49, (Describe) **Projected Rev. Req. Sub - Move lines from Lea Co 230/115kV sub to Hobbs Interchange 230/115kV - UID 50402**

4200 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4201 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4202 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment	8,912,721	Projected Year - Input				2014
Service Year (yyyy)	2013	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	12	(From ARR - Projected Data, line col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4210						
4211	2013	8,912,721	-	8,912,721	-	94,623
4212	2014	8,912,721	-	8,912,721	167,916	1,282,004
4213	2015	8,744,805	-	8,744,805	167,916	1,260,612
4214	2016	8,576,889	-	8,576,889	167,916	1,239,219
4215	2017	8,408,973	-	8,408,973	167,916	1,217,827
4216	2018	8,241,057	-	8,241,057	167,916	1,196,434
4217	2019	8,073,141	-	8,073,141	167,916	1,175,042
4218	2020	7,905,225	-	7,905,225	167,916	1,153,649
4219	2021	7,737,309	-	7,737,309	167,916	1,132,257
4220	2022	7,569,393	-	7,569,393	167,916	1,110,864
4221	2023	7,401,477	-	7,401,477	167,916	1,089,472
4222	2024	7,233,561	-	7,233,561	167,916	1,068,079
4223	2025	7,065,645	-	7,065,645	167,916	1,046,687
4224	2026	6,897,729	-	6,897,729	167,916	1,025,294
4225	2027	6,729,813	-	6,729,813	167,916	1,003,902
4226	2028	6,561,897	-	6,561,897	167,916	982,509
4227	2029	6,393,981	-	6,393,981	167,916	961,117
4228	2030	6,226,065	-	6,226,065	167,916	939,724
4229	2031	6,058,149	-	6,058,149	167,916	918,332
4230	2032	5,890,233	-	5,890,233	167,916	896,939
4231	2033	5,722,317	-	5,722,317	167,916	875,547
4232	2034	5,554,401	-	5,554,401	167,916	854,154
4233	2035	5,386,485	-	5,386,485	167,916	832,762
4234	2036	5,218,569	-	5,218,569	167,916	811,369
4235	2037	5,050,653	-	5,050,653	167,916	789,977
4236	2038	4,882,737	-	4,882,737	167,916	768,584
4237	2039	4,714,821	-	4,714,821	167,916	747,192
4238	2040	4,546,905	-	4,546,905	167,916	725,799
4239	2041	4,378,989	-	4,378,989	167,916	704,407
4240	2042	4,211,073	-	4,211,073	167,916	683,014
4241	2043	4,043,157	-	4,043,157	167,916	661,622
4242	....	....	....	....	....	....
4243	....	....	....	....	....	....
4244	....	....	....	....	....	....

4244 i. Project 49, (Describe) **Actual Rev. Req. Sub - Move lines from Lea Co 230/115kV sub to Hobbs Interchange 230/115kV - UID 50402**

4245 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4246 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
4247 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment	8,912,721	True-Up Year (Actual Year Used for Revenue Requirement - Input				2014
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	8	(From ARR - Actual Data, line col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4254						
4255						
4256	2014	8,912,721	1,909,080	10,821,801	67,961	10,753,840
4257	2015	10,753,840	-	10,753,840	203,883	10,549,957
4258	2016	10,549,957	-	10,549,957	203,883	10,346,074
4259	2017	10,346,074	-	10,346,074	203,883	10,142,191
4260	2018	10,142,191	-	10,142,191	203,883	9,938,308
4261	2019	9,938,308	-	9,938,308	203,883	9,734,425
4262	2020	9,734,425	-	9,734,425	203,883	9,530,542
4263	2021	9,530,542	-	9,530,542	203,883	9,326,659
4264	2022	9,326,659	-	9,326,659	203,883	9,122,776
4265	2023	9,122,776	-	9,122,776	203,883	8,918,893
4266	2024	8,918,893	-	8,918,893	203,883	8,715,010
4267	2025	8,715,010	-	8,715,010	203,883	8,511,127
4268	2026	8,511,127	-	8,511,127	203,883	8,307,244
4269	2027	8,307,244	-	8,307,244	203,883	8,103,361
4270	2028	8,103,361	-	8,103,361	203,883	7,899,478
4271	2029	7,899,478	-	7,899,478	203,883	7,695,595
4272	2030	7,695,595	-	7,695,595	203,883	7,491,712
4273	2031	7,491,712	-	7,491,712	203,883	7,287,829
4274	2032	7,287,829	-	7,287,829	203,883	7,083,946
4275	2033	7,083,946	-	7,083,946	203,883	6,880,063
4276	2034	6,880,063	-	6,880,063	203,883	6,676,180
4277	2035	6,676,180	-	6,676,180	203,883	6,472,297
4278	2036	6,472,297	-	6,472,297	203,883	6,268,414
4279	2037	6,268,414	-	6,268,414	203,883	6,064,531
4280	2038	6,064,531	-	6,064,531	203,883	5,860,648
4281	2039	5,860,648	-	5,860,648	203,883	5,656,765
4282	2040	5,656,765	-	5,656,765	203,883	5,452,882
4283	2041	5,452,882	-	5,452,882	203,883	5,248,999
4284	2042	5,248,999	-	5,248,999	203,883	5,045,116
4285	2043	5,045,116	-	5,045,116	203,883	4,841,233
4286	2044	4,841,233	-	4,841,233	203,883	4,637,350
4287	....	....	....	....	....	....
4288	....	....	....	....	....	....
4289	....	....	....	....	....	....
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4296	....	....	....	....	....	....
4297	....	....	....	....	....	....
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4300	....	....	....	....	....	....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4288 i. Project 50, (Describe) **Projected Rev. Req. Multi-Cedar Lake Interchg 115kV (Cedar Lake Int. 115/69kV Transformer Ckt 1 - UID 50406)**

4289 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4290 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4291 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4292						
4293						
4294						
4295						
4296						
4297						
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4299						
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4333 i. Project 50, (Describe) **Actual Rev. Req. Multi-Cedar Lake Interchg 115kV (Cedar Lake Int. 115/69kV Transformer Ckt 1 - UID 50406)**

4334 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4335 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
4336 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4337						
4338						
4339						
4340						
4341						
4342						
4343						
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4345						
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Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4377 i. Project 51, (Describe) **Projected Rev. Req. Multi - Bowers-Howard 115kV Ckt 1 (38 miles of 115KV) - UID 50453**

4378 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4379 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4380 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
4381	Investment	-	Projected Year - Input		2014	
4382	Service Year (yyyy)	2015	Projected Year - FCR w/o incentives, less depreciator		12.74%	
4383	Billing Month (1-12)	5	(From ARR - Projected Data, line col 5)			
4384	Depreciation Rate	1.8840				
4385	C/IAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4388	2015	-	-	-	-	-
4389	2016	-	-	-	-	-
4390	2017	-	-	-	-	-
4391	2018	-	-	-	-	-
4392	2019	-	-	-	-	-
4393	2020	-	-	-	-	-
4394	2021	-	-	-	-	-
4395	2022	-	-	-	-	-
4396	2023	-	-	-	-	-
4397	2024	-	-	-	-	-
4398	2025	-	-	-	-	-
4399	2026	-	-	-	-	-
4400	2027	-	-	-	-	-
4401	2028	-	-	-	-	-
4402	2029	-	-	-	-	-
4403	2030	-	-	-	-	-
4404	2031	-	-	-	-	-
4405	2032	-	-	-	-	-
4406	2033	-	-	-	-	-
4407	2034	-	-	-	-	-
4408	2035	-	-	-	-	-
4409	2036	-	-	-	-	-
4410	2037	-	-	-	-	-
4411	2038	-	-	-	-	-
4412	2039	-	-	-	-	-
4413	2040	-	-	-	-	-
4414	2041	-	-	-	-	-
4415	2042	-	-	-	-	-
4416	2043	-	-	-	-	-
4417	2044	-	-	-	-	-
4418	2045	-	-	-	-	-
4419						
4420						
4421						
4422						

4421 i. Project 51, (Describe) **Actual Rev. Req. Multi - Bowers-Howard 115kV Ckt 1 (38 miles of 115KV) - UID 50453**

4423 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4424 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated  
4425 These changes will not result in a refund or additional charge related to years prior to True-Up Year

Details						
4426	Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Input		2014	
4427	Service Year (yyyy)	2016	True-Up Year - Actual FCR w/o incentives, less depreciation		11.91%	
4428	Billing Month (1-12)	1	(From ARR - Actual Data, line col 5)			
4429	Depreciation Rate	1.8840				
4430	C/IAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4431	2016	-	-	-	-	-
4432	2017	-	-	-	-	-
4433	2018	-	-	-	-	-
4434	2019	-	-	-	-	-
4435	2020	-	-	-	-	-
4436	2021	-	-	-	-	-
4437	2022	-	-	-	-	-
4438	2023	-	-	-	-	-
4439	2024	-	-	-	-	-
4440	2025	-	-	-	-	-
4441	2026	-	-	-	-	-
4442	2027	-	-	-	-	-
4443	2028	-	-	-	-	-
4444	2029	-	-	-	-	-
4445	2030	-	-	-	-	-
4446	2031	-	-	-	-	-
4447	2032	-	-	-	-	-
4448	2033	-	-	-	-	-
4449	2034	-	-	-	-	-
4450	2035	-	-	-	-	-
4451	2036	-	-	-	-	-
4452	2037	-	-	-	-	-
4453	2038	-	-	-	-	-
4454	2039	-	-	-	-	-
4455	2040	-	-	-	-	-
4456	2041	-	-	-	-	-
4457	2042	-	-	-	-	-
4458	2043	-	-	-	-	-
4459	2044	-	-	-	-	-
4460	2045	-	-	-	-	-
4461						
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Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 37

4466 B. Base Plan facilities. Construction Work in Progress

4467 i. Project 1, Projected (Describe)

4468 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4469 matching Current Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4470 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details		
4471 Investment	-	Projected Year (Input)
4472 Service Year (yyyy)	-	Projected Year FCR w/o incentives, less depreciation
4473 Billing Month (1-12)	-	(From ARR - Projected Data, line 40 col 5)
4474 Depreciation Rate	0.00	
4475 CIAC (Yes or No)		
Months	CWIP Balance	Revenue Requirement
4478 Dec	-	
4479 Jan	-	
4480 Feb	-	
4481 Mar	-	
4482 Apr	-	
4483 May	-	
4484 Jun	-	
4485 Jul	-	
4486 Aug	-	
4487 Sep	-	
4488 Oct	-	
4489 Nov	-	
4490 Dec	-	
4491 13 Mo Average	-	\$ -

4493 i. Project 1, Actual (Describe)

4494 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4495 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated  
4496 These changes will not result in a refund or additional charge related to years prior to the True-up Year

Details		
4497 Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Input)
4498 Service Year (yyyy)	-	True-Up Year - Actual FCR w/o incentives, less depreciation
4499 Billing Month (1-12)	-	(From ARR - Actual Data, line 176 col 5)
4500 Depreciation Rate	0.00	
4501 CIAC (Yes or No)		
Months	CWIP Balance	Revenue Requirement
4504 Dec	-	
4505 Jan	-	
4506 Feb	-	
4507 Mar	-	
4508 Apr	-	
4509 May	-	
4510 Jun	-	
4511 Jul	-	
4512 Aug	-	
4513 Sep	-	
4514 Oct	-	
4515 Nov	-	
4516 Dec	-	
4517 13 Mo Average	-	\$ -



Line No.  
4608 D. Sponsored Upgrades.

4609 i. Project 1, Projected (Describe)

4610 The calculated Rev. Req. from Sponsor and Credit shown below are only valid for Investment Year  
4611 matching Current Year. Values prior and subsequent to the Projected Year will change as Attachment O is updated  
4612 These changes will not result in a refund or additional charge related to years prior to Projected Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4613						
4614						
4615						
4616						
4617						
4618						
4619						
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4653 i. Project 1, Actual (Describe)

4654 The calculated Rev. Req. from Sponsor and Credit shown below are only valid for Investment Year  
4655 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated  
4656 These changes will not result in a refund or additional charge related to years prior to the True-up Year

Details						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4657						
4658						
4659						
4660						
4661						
4662						
4663						
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4697 E. Generator Interconnect Upgrades.

4698 i. Project 1, Projected(Describe)

4699 The calculated Rev. Req. from Generator and Credit shown below are only valid for Investment Year  
4700 matching Current Year. Values prior and subsequent to Projected Year will change as Attachment O is updated  
4701 These changes will not result in a refund or additional charge related to years prior to the Projected Year

Details						
4702	Investment		Projected Year (Input)			
4703	Service Year (yyyy)		Projected Year FCR w/o incentives, less depreciation			
4704	Billing Month (1-12)		(From ARR - Projected Data, line 40 col 5)			
4705	Depreciation Rate					
4706	CIAC (Yes or No)					
4707						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4709	-	-	-	-	-	-
4710	-	-	-	-	-	-
4711	-	-	-	-	-	-
4712	-	-	-	-	-	-
4713	-	-	-	-	-	-
4714	-	-	-	-	-	-
4715	-	-	-	-	-	-
4716	-	-	-	-	-	-
4717	-	-	-	-	-	-
4718	-	-	-	-	-	-
4719	-	-	-	-	-	-
4720	-	-	-	-	-	-
4721	-	-	-	-	-	-
4722	-	-	-	-	-	-
4723	-	-	-	-	-	-
4724	-	-	-	-	-	-
4725	-	-	-	-	-	-
4726	-	-	-	-	-	-
4727	-	-	-	-	-	-
4728	-	-	-	-	-	-
4729	-	-	-	-	-	-
4730	-	-	-	-	-	-
4731	-	-	-	-	-	-
4732	-	-	-	-	-	-
4733	-	-	-	-	-	-
4734	-	-	-	-	-	-
4735	-	-	-	-	-	-
4736	-	-	-	-	-	-
4737	-	-	-	-	-	-
4738	-	-	-	-	-	-
4739	-	-	-	-	-	-
4740	-	-	-	-	-	-
4741	----	----	-----	-----	-----	----

4742 i. Project 1, Actual(Describe)

4743 The calculated Rev. Req. from Generator and Credit shown below are only valid for Investment Year  
4744 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated  
4745 These changes will not result in a refund or additional charge related to years prior to the True-up Year

Details						
4746	Investment		True-Up Year (Actual) Year Used for Revenue Requirement - Input			
4747	Service Year (yyyy)		True-Up Year - Actual FCR w/o incentives, less depreciation			
4748	Billing Month (1-12)		(From ARR - Actual Data, line 176 col 5)			
4749	Depreciation Rate					
4750	CIAC (Yes or No)					
4751						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4752	-	-	-	-	-	-
4753	-	-	-	-	-	-
4754	-	-	-	-	-	-
4755	-	-	-	-	-	-
4756	-	-	-	-	-	-
4757	-	-	-	-	-	-
4758	-	-	-	-	-	-
4759	-	-	-	-	-	-
4760	-	-	-	-	-	-
4761	-	-	-	-	-	-
4762	-	-	-	-	-	-
4763	-	-	-	-	-	-
4764	-	-	-	-	-	-
4765	-	-	-	-	-	-
4766	-	-	-	-	-	-
4767	-	-	-	-	-	-
4768	-	-	-	-	-	-
4769	-	-	-	-	-	-
4770	-	-	-	-	-	-
4771	-	-	-	-	-	-
4772	-	-	-	-	-	-
4773	-	-	-	-	-	-
4774	-	-	-	-	-	-
4775	-	-	-	-	-	-
4776	-	-	-	-	-	-
4777	-	-	-	-	-	-
4778	-	-	-	-	-	-
4779	-	-	-	-	-	-
4780	-	-	-	-	-	-
4781	-	-	-	-	-	-
4782	-	-	-	-	-	-
4783	-	-	-	-	-	-
4784	----	----	-----	-----	-----	----

**I. Determine the Revenue Requirement for Base Plan, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities.**

Line  
 No.

SUMMARY OF ALL SECTIONS					
(a)	(b)	(c)	(d)	(e)	
Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	
1					
2					
3					
4					
5	2014	Project 52 - TUCO Substation -UID 10195	193,293	277,395	(84,102)
6	2014	Project 54 - TUCO to Mooreland 345kV - UID 10936	13,726,206	4,319,567	9,406,639
7	2014	Project 55 - Intrepid West - Red Bluff - UID 50521	324,390	272,801	51,589
8	2014	Project 56 - Newhart to Kress, Swisher - UID 11042	1,386,617	1,153,923	232,693
9	2014	Project 57 - Newhart to Castri - UID 11043	1,369,111	1,262,206	106,905
10	2014	Project 59 - Newhart Intg Hart Ind - Lampton 115kV - UID 11045	339,059	360,830	(21,771)
11	2014	Project 60 - Pleasant Hill 345/230kV - UID 11052	258,846	31,298	227,547
12	2014	Project 61 - Pleasant Hill to Oasis Sub - UID 11053	333,097	107,702	225,395
13	2014	Project 62 - Pleasant Hill to Roosevelt Co. - UID 11054	106,162	28,620	77,542
14	2014	Project 63 - Plainview City - Kress 115kV - UID 11107 and 50450	2,816,056	275,090	2,540,966
15	2014	Project 64 - Cox - Plainview City 115kV Line - UID 11109	1,178,952	0	1,178,952
16	2014	Project 65 - Hitchland to Woodward 345kV - UID 11241	4,062,942	5,157,723	(1,094,781)
17	2014	Project 66 - Plainview City Exp - UID 11383	2,924	3,115	(192)
18	2014	Project 67 - Plainview City, Kress - UID 11384	6,908	7,318	(410)
19	2014	Project 68 - Spearman Intg, Xfmr, Sub - UID 11505	353,451	122,158	231,293
20	2014	Project 69 - UID 50379	0	0	0
21	2014	Project 70 - Crosby Co. 115kV Cap Bank, Sub - UID 50401	155,345	0	155,345
22	2014	Project 71 - Bowers to Howard, Sub - UID 50591	936,522	92,878	843,645
23	2014	Project 72 - Chaves Ckt 2 Auto, Sub - UID 10629	312,875	0	312,875
24	2014	Project 73 - Graham Intg, 115/69 Xfmr Upgrade - UID 11110	23,903	0	23,903
25	2014	Project 74 - Lubbock South 230/115 Auto #2, Sub - UID 11507	56,391	0	56,391
26	2014	Project 75 - Floyd County 115 Cap Bank, Sub - UID 50523	23,994	0	23,994
27	2014	Project 77 - Potash Junction 115/69 Xfmr Upgrade - UID 50560	43,556	0	43,556
28	2014	Project 78 - UID 11104	0	1,676	(1,676)
29	2014	Project 79 - UID 11315	0	0	0
30	2014	Project 80 - UID 11317	0	0	0
31	2014	Project 81 - UID 11358	0	0	0
32	2014	Project 82 - UID 11372	0	0	0
33	2014	Project 83 - UID 11512	0	0	0
34	2014	Project 84 - UID 11514	0	0	0
35	2014	Project 85 - UID 50407	0	0	0
36	2014	Project 86 - Grapevine 230/115 Xfmr Upgrage, Sub - UID 50506	334,010	62,704	271,306
37	2014	Project 87 - UID 50515	0	0	0
38	2014	Project 91 - Happy Intg, Auto Upgrades, Sub - UID 11007	439,758	0	439,758
39	2014	Project 92 - Bowers 2nd Auto, Sub - UID 11067	85,219	0	85,219
40	2014	Project 97 - UID 11355	0	0	0
41	2014	Project 99 - Kingsmill Capacitor, Sub - UID 50505	31,577	20,436	11,141
42	2014	Project 100 - UID 11515	0	0	0
43	2014	Project 101 - Howard Xfmr Replacement, Sub - UID 50504	179,701	14,137	165,565
44	2014	Project 102 - Howard Capacitor, Sub - UID 50507	89,070	99,736	(10,666)
45	2014	Project 106 - UID 50708	0	156,630	(156,630)
46	2014	<b>Total Revenue Requirements and True-up Amounts</b>	<b>29,169,934</b>	<b>13,827,943</b>	<b>15,341,991</b>

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

57 A. Base Plan facilities. In Service

58 i. Project 52, (Describe) **Projected Rev. Req. - UID 10195**

59 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
60 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
61 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Beginning Investment	2,327,805	Projected Year - Input		2014		
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	2,327,805	-	2,327,805	21,928	2,305,877	193,293
2015	2,305,877	-	2,305,877	43,856	2,262,021	332,037
2016	2,262,021	-	2,262,021	43,856	2,218,165	326,450
2017	2,218,165	-	2,218,165	43,856	2,174,309	320,863
2018	2,174,309	-	2,174,309	43,856	2,130,453	315,276
2019	2,130,453	-	2,130,453	43,856	2,086,597	309,688
2020	2,086,597	-	2,086,597	43,856	2,042,741	304,101
2021	2,042,741	-	2,042,741	43,856	1,998,885	298,514
2022	1,998,885	-	1,998,885	43,856	1,955,029	292,927
2023	1,955,029	-	1,955,029	43,856	1,911,173	287,339
2024	1,911,173	-	1,911,173	43,856	1,867,317	281,752
2025	1,867,317	-	1,867,317	43,856	1,823,461	276,165
2026	1,823,461	-	1,823,461	43,856	1,779,605	270,578
2027	1,779,605	-	1,779,605	43,856	1,735,749	264,990
2028	1,735,749	-	1,735,749	43,856	1,691,893	259,403
2029	1,691,893	-	1,691,893	43,856	1,648,037	253,816
2030	1,648,037	-	1,648,037	43,856	1,604,181	248,229
2031	1,604,181	-	1,604,181	43,856	1,560,325	242,641
2032	1,560,325	-	1,560,325	43,856	1,516,469	237,054
2033	1,516,469	-	1,516,469	43,856	1,472,613	231,467
2034	1,472,613	-	1,472,613	43,856	1,428,757	225,880
2035	1,428,757	-	1,428,757	43,856	1,384,901	220,292
2036	1,384,901	-	1,384,901	43,856	1,341,045	214,705
2037	1,341,045	-	1,341,045	43,856	1,297,189	209,118
2038	1,297,189	-	1,297,189	43,856	1,253,333	203,531
2039	1,253,333	-	1,253,333	43,856	1,209,477	197,943
2040	1,209,477	-	1,209,477	43,856	1,165,621	192,356
2041	1,165,621	-	1,165,621	43,856	1,121,765	186,769
2042	1,121,765	-	1,121,765	43,856	1,077,909	181,182
2043	1,077,909	-	1,077,909	43,856	1,034,053	175,594
2044	1,034,053	-	1,034,053	43,856	990,197	170,007

103 i. Project 52, (Describe) **Actual Rev. Req. - UID 10195**

104 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
105 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
106 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Beginning Investment	2,327,805	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014		
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	5	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	2,327,805	770,975	3,098,780	34,056	3,064,724	277,395
2015	3,064,724	-	3,064,724	58,381	3,006,343	416,436
2016	3,006,343	-	3,006,343	58,381	2,947,962	409,483
2017	2,947,962	-	2,947,962	58,381	2,889,581	402,530
2018	2,889,581	-	2,889,581	58,381	2,831,200	395,577
2019	2,831,200	-	2,831,200	58,381	2,772,819	388,624
2020	2,772,819	-	2,772,819	58,381	2,714,438	381,671
2021	2,714,438	-	2,714,438	58,381	2,656,057	374,717
2022	2,656,057	-	2,656,057	58,381	2,597,676	367,764
2023	2,597,676	-	2,597,676	58,381	2,539,295	360,811
2024	2,539,295	-	2,539,295	58,381	2,480,914	353,858
2025	2,480,914	-	2,480,914	58,381	2,422,533	346,905
2026	2,422,533	-	2,422,533	58,381	2,364,152	339,951
2027	2,364,152	-	2,364,152	58,381	2,305,771	332,998
2028	2,305,771	-	2,305,771	58,381	2,247,390	326,045
2029	2,247,390	-	2,247,390	58,381	2,189,009	319,092
2030	2,189,009	-	2,189,009	58,381	2,130,628	312,139
2031	2,130,628	-	2,130,628	58,381	2,072,247	305,186
2032	2,072,247	-	2,072,247	58,381	2,013,866	298,232
2033	2,013,866	-	2,013,866	58,381	1,955,485	291,279
2034	1,955,485	-	1,955,485	58,381	1,897,104	284,326
2035	1,897,104	-	1,897,104	58,381	1,838,723	277,373
2036	1,838,723	-	1,838,723	58,381	1,780,342	270,420
2037	1,780,342	-	1,780,342	58,381	1,721,961	263,467
2038	1,721,961	-	1,721,961	58,381	1,663,580	256,513
2039	1,663,580	-	1,663,580	58,381	1,605,199	249,560
2040	1,605,199	-	1,605,199	58,381	1,546,818	242,607
2041	1,546,818	-	1,546,818	58,381	1,488,437	235,654
2042	1,488,437	-	1,488,437	58,381	1,430,056	228,701
2043	1,430,056	-	1,430,056	58,381	1,371,675	221,747
2044	1,371,675	-	1,371,675	58,381	1,313,294	214,794

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

236 i. Project 54, (Describe) **Projected Rev. Req. - UID 10936**

237 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
238 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
239 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	165,303,072	Projected Year - Input			2014	
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	165,303,072	-	165,303,072	1,557,155	163,745,917	13,726,206
2015	163,745,917	-	163,745,917	3,114,310	160,631,607	23,578,777
2016	160,631,607	-	160,631,607	3,114,310	157,517,297	23,182,014
2017	157,517,297	-	157,517,297	3,114,310	154,402,987	22,785,251
2018	154,402,987	-	154,402,987	3,114,310	151,288,677	22,388,487
2019	151,288,677	-	151,288,677	3,114,310	148,174,367	21,991,724
2020	148,174,367	-	148,174,367	3,114,310	145,060,057	21,594,961
2021	145,060,057	-	145,060,057	3,114,310	141,945,747	21,198,198
2022	141,945,747	-	141,945,747	3,114,310	138,831,437	20,801,435
2023	138,831,437	-	138,831,437	3,114,310	135,717,127	20,404,672
2024	135,717,127	-	135,717,127	3,114,310	132,602,817	20,007,909
2025	132,602,817	-	132,602,817	3,114,310	129,488,507	19,611,146
2026	129,488,507	-	129,488,507	3,114,310	126,374,197	19,214,383
2027	126,374,197	-	126,374,197	3,114,310	123,259,887	18,817,620
2028	123,259,887	-	123,259,887	3,114,310	120,145,577	18,420,857
2029	120,145,577	-	120,145,577	3,114,310	117,031,267	18,024,093
2030	117,031,267	-	117,031,267	3,114,310	113,916,957	17,627,330
2031	113,916,957	-	113,916,957	3,114,310	110,802,647	17,230,567
2032	110,802,647	-	110,802,647	3,114,310	107,688,337	16,833,804
2033	107,688,337	-	107,688,337	3,114,310	104,574,027	16,437,041
2034	104,574,027	-	104,574,027	3,114,310	101,459,717	16,040,278
2035	101,459,717	-	101,459,717	3,114,310	98,345,407	15,643,515
2036	98,345,407	-	98,345,407	3,114,310	95,231,097	15,246,752
2037	95,231,097	-	95,231,097	3,114,310	92,116,787	14,849,989
2038	92,116,787	-	92,116,787	3,114,310	89,002,477	14,453,226
2039	89,002,477	-	89,002,477	3,114,310	85,888,167	14,056,462
2040	85,888,167	-	85,888,167	3,114,310	82,773,857	13,659,699
2041	82,773,857	-	82,773,857	3,114,310	79,659,547	13,262,936
2042	79,659,547	-	79,659,547	3,114,310	76,545,237	12,866,173
2043	76,545,237	-	76,545,237	3,114,310	73,430,927	12,469,410
2044	73,430,927	-	73,430,927	3,114,310	70,316,617	12,072,647
2045	67,202,307	-	67,202,307	3,114,310	64,098,007	11,675,884

280 i. Project 54, (Describe) **Actual Rev. Req. - UID 10936**

281 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
282 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
283 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	165,303,072	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	11	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	165,303,072	36,651,229	201,954,301	3,117,068	201,637,233	4,319,567
2015	201,637,233	-	201,637,233	3,804,819	197,832,414	27,366,660
2016	197,832,414	-	197,832,414	3,804,819	194,027,595	26,913,506
2017	194,027,595	-	194,027,595	3,804,819	190,222,776	26,460,352
2018	190,222,776	-	190,222,776	3,804,819	186,417,957	26,007,198
2019	186,417,957	-	186,417,957	3,804,819	182,613,138	25,554,044
2020	182,613,138	-	182,613,138	3,804,819	178,808,319	25,100,890
2021	178,808,319	-	178,808,319	3,804,819	175,003,500	24,647,736
2022	175,003,500	-	175,003,500	3,804,819	171,198,681	24,194,582
2023	171,198,681	-	171,198,681	3,804,819	167,393,862	23,741,428
2024	167,393,862	-	167,393,862	3,804,819	163,589,043	23,288,274
2025	163,589,043	-	163,589,043	3,804,819	159,784,224	22,835,120
2026	159,784,224	-	159,784,224	3,804,819	155,979,405	22,381,966
2027	155,979,405	-	155,979,405	3,804,819	152,174,586	21,928,812
2028	152,174,586	-	152,174,586	3,804,819	148,369,767	21,475,658
2029	148,369,767	-	148,369,767	3,804,819	144,564,948	21,022,504
2030	144,564,948	-	144,564,948	3,804,819	140,760,129	20,569,350
2031	140,760,129	-	140,760,129	3,804,819	136,955,310	20,116,196
2032	136,955,310	-	136,955,310	3,804,819	133,150,491	19,663,043
2033	133,150,491	-	133,150,491	3,804,819	129,345,672	19,209,889
2034	129,345,672	-	129,345,672	3,804,819	125,540,853	18,756,735
2035	125,540,853	-	125,540,853	3,804,819	121,736,034	18,303,581
2036	121,736,034	-	121,736,034	3,804,819	117,931,215	17,850,427
2037	117,931,215	-	117,931,215	3,804,819	114,126,396	17,397,273
2038	114,126,396	-	114,126,396	3,804,819	110,321,577	16,944,119
2039	110,321,577	-	110,321,577	3,804,819	106,516,758	16,490,965
2040	106,516,758	-	106,516,758	3,804,819	102,711,939	16,037,811
2041	102,711,939	-	102,711,939	3,804,819	98,907,120	15,584,657
2042	98,907,120	-	98,907,120	3,804,819	95,102,301	15,131,503
2043	95,102,301	-	95,102,301	3,804,819	91,297,482	14,678,349
2044	91,297,482	-	91,297,482	3,804,819	87,492,663	14,225,195
2045	87,492,663	-	87,492,663	3,804,819	83,687,844	13,772,041



325 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
326 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
327 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
329 Investment	2,274,192	Projected Year - Input			2014	
330 Service Year (yyyy)	2013	Projected Year - FCR w/o incentives, less depreciation				12.74%
331 Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
332 Depreciation Rate	1.8840					
333 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
335 2013	2,274,192	-	2,274,192	21,423	2,252,769	186,841
337 2014	2,252,769	-	2,252,769	42,846	2,209,923	324,390
338 2015	2,209,923	-	2,209,923	42,846	2,167,077	318,932
339 2016	2,167,077	-	2,167,077	42,846	2,124,231	313,473
340 2017	2,124,231	-	2,124,231	42,846	2,081,385	308,014
341 2018	2,081,385	-	2,081,385	42,846	2,038,539	302,556
342 2019	2,038,539	-	2,038,539	42,846	1,995,693	297,097
343 2020	1,995,693	-	1,995,693	42,846	1,952,847	291,638
344 2021	1,952,847	-	1,952,847	42,846	1,910,001	286,180
345 2022	1,910,001	-	1,910,001	42,846	1,867,155	280,722
346 2023	1,867,155	-	1,867,155	42,846	1,824,309	275,263
347 2024	1,824,309	-	1,824,309	42,846	1,781,463	269,804
348 2025	1,781,463	-	1,781,463	42,846	1,738,617	264,346
349 2026	1,738,617	-	1,738,617	42,846	1,695,771	258,887
350 2027	1,695,771	-	1,695,771	42,846	1,652,925	253,429
351 2028	1,652,925	-	1,652,925	42,846	1,610,079	247,970
352 2029	1,610,079	-	1,610,079	42,846	1,567,233	242,511
353 2030	1,567,233	-	1,567,233	42,846	1,524,387	237,053
354 2031	1,524,387	-	1,524,387	42,846	1,481,541	231,594
355 2032	1,481,541	-	1,481,541	42,846	1,438,695	226,136
356 2033	1,438,695	-	1,438,695	42,846	1,395,849	220,677
357 2034	1,395,849	-	1,395,849	42,846	1,353,003	215,219
358 2035	1,353,003	-	1,353,003	42,846	1,310,157	209,760
359 2036	1,310,157	-	1,310,157	42,846	1,267,311	204,301
360 2037	1,267,311	-	1,267,311	42,846	1,224,465	198,843
361 2038	1,224,465	-	1,224,465	42,846	1,181,619	193,384
362 2039	1,181,619	-	1,181,619	42,846	1,138,773	187,926
363 2040	1,138,773	-	1,138,773	42,846	1,095,927	182,467
364 2041	1,095,927	-	1,095,927	42,846	1,053,081	177,009
365 2042	1,053,081	-	1,053,081	42,846	1,010,235	171,550
366 2043	1,010,235	-	1,010,235	42,846	967,389	166,091
367	....	....	....	....	....	....

370 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
371 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
372 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
374 Investment	2,274,192	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014	
375 Service Year (yyyy)	2013	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
376 Billing Month (1-12)	5	(From ARR - Actual Data, line 176 col 5)				
377 Depreciation Rate	1.8840					
378 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
380 2013	2,274,192	-	2,274,192	24,993	2,249,199	203,579
381 2014	2,249,199	(241,872)	2,007,327	38,289	1,969,038	272,801
383 2015	1,969,038	-	1,969,038	38,289	1,930,749	268,241
384 2016	1,930,749	-	1,930,749	38,289	1,892,460	263,681
385 2017	1,892,460	-	1,892,460	38,289	1,854,171	259,121
386 2018	1,854,171	-	1,854,171	38,289	1,815,882	254,561
387 2019	1,815,882	-	1,815,882	38,289	1,777,593	250,000
388 2020	1,777,593	-	1,777,593	38,289	1,739,304	245,440
389 2021	1,739,304	-	1,739,304	38,289	1,701,015	240,880
390 2022	1,701,015	-	1,701,015	38,289	1,662,726	236,320
391 2023	1,662,726	-	1,662,726	38,289	1,624,437	231,759
392 2024	1,624,437	-	1,624,437	38,289	1,586,148	227,199
393 2025	1,586,148	-	1,586,148	38,289	1,547,859	222,639
394 2026	1,547,859	-	1,547,859	38,289	1,509,570	218,079
395 2027	1,509,570	-	1,509,570	38,289	1,471,281	213,519
396 2028	1,471,281	-	1,471,281	38,289	1,432,992	208,958
397 2029	1,432,992	-	1,432,992	38,289	1,394,703	204,398
398 2030	1,394,703	-	1,394,703	38,289	1,356,414	199,838
399 2031	1,356,414	-	1,356,414	38,289	1,318,125	195,278
400 2032	1,318,125	-	1,318,125	38,289	1,279,836	190,718
401 2033	1,279,836	-	1,279,836	38,289	1,241,547	186,157
402 2034	1,241,547	-	1,241,547	38,289	1,203,258	181,597
403 2035	1,203,258	-	1,203,258	38,289	1,164,969	177,037
404 2036	1,164,969	-	1,164,969	38,289	1,126,680	172,477
405 2037	1,126,680	-	1,126,680	38,289	1,088,391	167,916
406 2038	1,088,391	-	1,088,391	38,289	1,050,102	163,356
407 2039	1,050,102	-	1,050,102	38,289	1,011,813	158,796
408 2040	1,011,813	-	1,011,813	38,289	973,524	154,236
409 2041	973,524	-	973,524	38,289	935,235	149,676
410 2042	935,235	-	935,235	38,289	896,946	145,115
411 2043	896,946	-	896,946	38,289	858,657	140,555
412	....	....	....	....	....	....



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

459 i. Project 57, (Describe) **Projected Rev. Req. - UID 11043**

460 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
461 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
462 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	16,488,046	Projected Year - Input			2014	
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	16,488,046	-	16,488,046	155,317	16,332,729	1,369,111
2015	16,332,729	-	16,332,729	310,635	16,022,094	2,351,850
2016	16,022,094	-	16,022,094	310,635	15,711,459	2,312,275
2017	15,711,459	-	15,711,459	310,635	15,400,824	2,272,700
2018	15,400,824	-	15,400,824	310,635	15,090,189	2,233,125
2019	15,090,189	-	15,090,189	310,635	14,779,554	2,193,550
2020	14,779,554	-	14,779,554	310,635	14,468,919	2,153,975
2021	14,468,919	-	14,468,919	310,635	14,158,284	2,114,400
2022	14,158,284	-	14,158,284	310,635	13,847,649	2,074,825
2023	13,847,649	-	13,847,649	310,635	13,537,014	2,035,251
2024	13,537,014	-	13,537,014	310,635	13,226,379	1,995,676
2025	13,226,379	-	13,226,379	310,635	12,915,744	1,956,101
2026	12,915,744	-	12,915,744	310,635	12,605,109	1,916,526
2027	12,605,109	-	12,605,109	310,635	12,294,474	1,876,951
2028	12,294,474	-	12,294,474	310,635	11,983,839	1,837,376
2029	11,983,839	-	11,983,839	310,635	11,673,204	1,797,801
2030	11,673,204	-	11,673,204	310,635	11,362,569	1,758,226
2031	11,362,569	-	11,362,569	310,635	11,051,934	1,718,651
2032	11,051,934	-	11,051,934	310,635	10,741,299	1,679,076
2033	10,741,299	-	10,741,299	310,635	10,430,664	1,639,501
2034	10,430,664	-	10,430,664	310,635	10,120,029	1,599,926
2035	10,120,029	-	10,120,029	310,635	9,809,394	1,560,351
2036	9,809,394	-	9,809,394	310,635	9,498,759	1,520,776
2037	9,498,759	-	9,498,759	310,635	9,188,124	1,481,201
2038	9,188,124	-	9,188,124	310,635	8,877,489	1,441,626
2039	8,877,489	-	8,877,489	310,635	8,566,854	1,402,051
2040	8,566,854	-	8,566,854	310,635	8,256,219	1,362,476
2041	8,256,219	-	8,256,219	310,635	7,945,584	1,322,901
2042	7,945,584	-	7,945,584	310,635	7,634,949	1,283,326
2043	7,634,949	-	7,634,949	310,635	7,324,314	1,243,751
2044	7,324,314	-	7,324,314	310,635	7,013,679	1,204,176

504 i. Project 57, (Describe) **Actual Rev. Req. UID - 11043**

505 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
506 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
507 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	16,488,046	True-Up Year - Actual Year Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	6	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	16,488,046	(355,676)	16,132,370	151,967	15,980,403	1,262,206
2015	15,980,403	-	15,980,403	303,934	15,676,469	2,171,002
2016	15,676,469	-	15,676,469	303,934	15,372,535	2,134,803
2017	15,372,535	-	15,372,535	303,934	15,068,601	2,098,604
2018	15,068,601	-	15,068,601	303,934	14,764,667	2,062,406
2019	14,764,667	-	14,764,667	303,934	14,460,733	2,026,207
2020	14,460,733	-	14,460,733	303,934	14,156,799	1,990,009
2021	14,156,799	-	14,156,799	303,934	13,852,865	1,953,810
2022	13,852,865	-	13,852,865	303,934	13,548,931	1,917,612
2023	13,548,931	-	13,548,931	303,934	13,244,997	1,881,413
2024	13,244,997	-	13,244,997	303,934	12,941,063	1,845,215
2025	12,941,063	-	12,941,063	303,934	12,637,129	1,809,016
2026	12,637,129	-	12,637,129	303,934	12,333,195	1,772,818
2027	12,333,195	-	12,333,195	303,934	12,029,261	1,736,619
2028	12,029,261	-	12,029,261	303,934	11,725,327	1,700,420
2029	11,725,327	-	11,725,327	303,934	11,421,393	1,664,222
2030	11,421,393	-	11,421,393	303,934	11,117,459	1,628,023
2031	11,117,459	-	11,117,459	303,934	10,813,525	1,591,825
2032	10,813,525	-	10,813,525	303,934	10,509,591	1,555,626
2033	10,509,591	-	10,509,591	303,934	10,205,657	1,519,428
2034	10,205,657	-	10,205,657	303,934	9,901,723	1,483,229
2035	9,901,723	-	9,901,723	303,934	9,597,789	1,447,031
2036	9,597,789	-	9,597,789	303,934	9,293,855	1,410,832
2037	9,293,855	-	9,293,855	303,934	8,989,921	1,374,634
2038	8,989,921	-	8,989,921	303,934	8,685,987	1,338,435
2039	8,685,987	-	8,685,987	303,934	8,382,053	1,302,237
2040	8,382,053	-	8,382,053	303,934	8,078,119	1,266,038
2041	8,078,119	-	8,078,119	303,934	7,774,185	1,229,839
2042	7,774,185	-	7,774,185	303,934	7,470,251	1,193,641
2043	7,470,251	-	7,470,251	303,934	7,166,317	1,157,442
2044	7,166,317	-	7,166,317	303,934	6,862,383	1,121,244

548

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

549 i. Project 59, (Describe) **Projected Rev. Req. - UID 11045**

550 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
551 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
552 These changes will not result in a refund or additional charge related to years prior to Projected Year.

		Details				
554	Investment	14,890,614	Projected Year - Input		2014	
555	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%
556	Billing Month (1-12)	11	(From ARR - Projected Data, line 40 col 5)			
557	Depreciation Rate	1.8840				
558	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
560	2014	14,890,614	-	14,890,614	23,378	14,867,236
561	2015	14,867,236	-	14,867,236	280,539	14,586,697
562	2016	14,586,697	-	14,586,697	280,539	14,306,158
563	2017	14,306,158	-	14,306,158	280,539	14,025,619
564	2018	14,025,619	-	14,025,619	280,539	13,745,080
565	2019	13,745,080	-	13,745,080	280,539	13,464,541
566	2020	13,464,541	-	13,464,541	280,539	13,184,002
567	2021	13,184,002	-	13,184,002	280,539	12,903,463
568	2022	12,903,463	-	12,903,463	280,539	12,622,924
569	2023	12,622,924	-	12,622,924	280,539	12,342,385
570	2024	12,342,385	-	12,342,385	280,539	12,061,846
571	2025	12,061,846	-	12,061,846	280,539	11,781,307
572	2026	11,781,307	-	11,781,307	280,539	11,500,768
573	2027	11,500,768	-	11,500,768	280,539	11,220,229
574	2028	11,220,229	-	11,220,229	280,539	10,939,690
575	2029	10,939,690	-	10,939,690	280,539	10,659,151
576	2030	10,659,151	-	10,659,151	280,539	10,378,612
577	2031	10,378,612	-	10,378,612	280,539	10,098,073
578	2032	10,098,073	-	10,098,073	280,539	9,817,534
579	2033	9,817,534	-	9,817,534	280,539	9,536,995
580	2034	9,536,995	-	9,536,995	280,539	9,256,456
581	2035	9,256,456	-	9,256,456	280,539	8,975,917
582	2036	8,975,917	-	8,975,917	280,539	8,695,378
583	2037	8,695,378	-	8,695,378	280,539	8,414,839
584	2038	8,414,839	-	8,414,839	280,539	8,134,300
585	2039	8,134,300	-	8,134,300	280,539	7,853,761
586	2040	7,853,761	-	7,853,761	280,539	7,573,222
587	2041	7,573,222	-	7,573,222	280,539	7,292,683
588	2042	7,292,683	-	7,292,683	280,539	7,012,144
589	2043	7,012,144	-	7,012,144	280,539	6,731,605
590	2044	6,731,605	-	6,731,605	280,539	6,451,066
591	....	....	....	....	....	....

594 i. Project 59, (Describe) **Actual Rev. Req. - UID 11045**

595 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
596 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
597 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

		Details				
599	Investment	14,890,614	True-Up Year - Actual Year Used for Revenue Requirement - Inpu		2011	
600	Service Year (yyyy)	2011	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
601	Billing Month (1-12)	11	(From ARR - Actual Data, line 176 col 5)			
602	Depreciation Rate	1.8840				
603	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
604	2014	14,890,614	1,979,414	16,870,028	26,486	16,843,542
605	2015	16,843,542	-	16,843,542	317,831	16,525,711
606	2016	16,525,711	-	16,525,711	317,831	16,207,880
607	2017	16,207,880	-	16,207,880	317,831	15,890,049
608	2018	15,890,049	-	15,890,049	317,831	15,572,218
609	2019	15,572,218	-	15,572,218	317,831	15,254,387
610	2020	15,254,387	-	15,254,387	317,831	14,936,556
611	2021	14,936,556	-	14,936,556	317,831	14,618,725
612	2022	14,618,725	-	14,618,725	317,831	14,300,894
613	2023	14,300,894	-	14,300,894	317,831	13,983,063
614	2024	13,983,063	-	13,983,063	317,831	13,665,232
615	2025	13,665,232	-	13,665,232	317,831	13,347,401
616	2026	13,347,401	-	13,347,401	317,831	13,029,570
617	2027	13,029,570	-	13,029,570	317,831	12,711,739
618	2028	12,711,739	-	12,711,739	317,831	12,393,908
619	2029	12,393,908	-	12,393,908	317,831	12,076,077
620	2030	12,076,077	-	12,076,077	317,831	11,758,246
621	2031	11,758,246	-	11,758,246	317,831	11,440,415
622	2032	11,440,415	-	11,440,415	317,831	11,122,584
623	2033	11,122,584	-	11,122,584	317,831	10,804,753
624	2034	10,804,753	-	10,804,753	317,831	10,486,922
625	2035	10,486,922	-	10,486,922	317,831	10,169,091
626	2036	10,169,091	-	10,169,091	317,831	9,851,260
627	2037	9,851,260	-	9,851,260	317,831	9,533,429
628	2038	9,533,429	-	9,533,429	317,831	9,215,598
629	2039	9,215,598	-	9,215,598	317,831	8,897,767
630	2040	8,897,767	-	8,897,767	317,831	8,579,936
631	2041	8,579,936	-	8,579,936	317,831	8,262,105
632	2042	8,262,105	-	8,262,105	317,831	7,944,274
633	2043	7,944,274	-	7,944,274	317,831	7,626,443
634	2044	7,626,443	-	7,626,443	317,831	7,308,612
635	....	....	....	....	....	....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

638 i. Project 60, (Describe) **Projected Rev. Req. - UID 11052**

639 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
640 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
641 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	24,381,066	Projected Year - Input			2014	
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
649 2014	24,381,066	-	24,381,066	-	24,381,066	258,846
650 2015	24,381,066	-	24,381,066	459,339	23,921,727	3,506,967
651 2016	23,921,727	-	23,921,727	459,339	23,462,388	3,448,447
652 2017	23,462,388	-	23,462,388	459,339	23,003,049	3,389,927
653 2018	23,003,049	-	23,003,049	459,339	22,543,710	3,331,408
654 2019	22,543,710	-	22,543,710	459,339	22,084,371	3,272,888
655 2020	22,084,371	-	22,084,371	459,339	21,625,032	3,214,368
656 2021	21,625,032	-	21,625,032	459,339	21,165,693	3,155,848
657 2022	21,165,693	-	21,165,693	459,339	20,706,354	3,097,328
658 2023	20,706,354	-	20,706,354	459,339	20,247,015	3,038,809
659 2024	20,247,015	-	20,247,015	459,339	19,787,676	2,980,289
660 2025	19,787,676	-	19,787,676	459,339	19,328,337	2,921,769
661 2026	19,328,337	-	19,328,337	459,339	18,868,998	2,863,249
662 2027	18,868,998	-	18,868,998	459,339	18,409,659	2,804,730
663 2028	18,409,659	-	18,409,659	459,339	17,950,320	2,746,210
664 2029	17,950,320	-	17,950,320	459,339	17,490,981	2,687,690
665 2030	17,490,981	-	17,490,981	459,339	17,031,642	2,629,170
666 2031	17,031,642	-	17,031,642	459,339	16,572,303	2,570,650
667 2032	16,572,303	-	16,572,303	459,339	16,112,964	2,512,131
668 2033	16,112,964	-	16,112,964	459,339	15,653,625	2,453,611
669 2034	15,653,625	-	15,653,625	459,339	15,194,286	2,395,091
670 2035	15,194,286	-	15,194,286	459,339	14,734,947	2,336,571
671 2036	14,734,947	-	14,734,947	459,339	14,275,608	2,278,051
672 2037	14,275,608	-	14,275,608	459,339	13,816,269	2,219,532
673 2038	13,816,269	-	13,816,269	459,339	13,356,930	2,161,012
674 2039	13,356,930	-	13,356,930	459,339	12,897,591	2,102,492
675 2040	12,897,591	-	12,897,591	459,339	12,438,252	2,043,972
676 2041	12,438,252	-	12,438,252	459,339	11,978,913	1,985,453
677 2042	11,978,913	-	11,978,913	459,339	11,519,574	1,926,933
678 2043	11,519,574	-	11,519,574	459,339	11,060,235	1,868,413
679 2044	11,060,235	-	11,060,235	459,339	10,600,896	1,809,893
680	****	****	****	****	****	****

683 i. Project 60, (Describe) **Actual Rev. Req. - UID 11052**

684 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
685 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
686 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	3,153,468	True-Up Year - Actual Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
689 2014	3,153,468	-	3,153,468	-	3,153,468	31,298
690 2015	3,153,468	-	3,153,468	59,411	3,094,057	427,913
691 2016	3,094,057	-	3,094,057	59,411	3,034,646	420,837
692 2017	3,034,646	-	3,034,646	59,411	2,975,235	413,762
693 2018	2,975,235	-	2,975,235	59,411	2,915,824	406,686
694 2019	2,915,824	-	2,915,824	59,411	2,856,413	399,610
695 2020	2,856,413	-	2,856,413	59,411	2,797,002	392,534
696 2021	2,797,002	-	2,797,002	59,411	2,737,591	385,458
697 2022	2,737,591	-	2,737,591	59,411	2,678,180	378,382
698 2023	2,678,180	-	2,678,180	59,411	2,618,769	371,306
699 2024	2,618,769	-	2,618,769	59,411	2,559,358	364,231
700 2025	2,559,358	-	2,559,358	59,411	2,499,947	357,155
701 2026	2,499,947	-	2,499,947	59,411	2,440,536	350,079
702 2027	2,440,536	-	2,440,536	59,411	2,381,125	343,003
703 2028	2,381,125	-	2,381,125	59,411	2,321,714	335,927
704 2029	2,321,714	-	2,321,714	59,411	2,262,303	328,851
705 2030	2,262,303	-	2,262,303	59,411	2,202,892	321,775
706 2031	2,202,892	-	2,202,892	59,411	2,143,481	314,700
707 2032	2,143,481	-	2,143,481	59,411	2,084,070	307,624
708 2033	2,084,070	-	2,084,070	59,411	2,024,659	300,548
709 2034	2,024,659	-	2,024,659	59,411	1,965,248	293,472
710 2035	1,965,248	-	1,965,248	59,411	1,905,837	286,396
711 2036	1,905,837	-	1,905,837	59,411	1,846,426	279,320
712 2037	1,846,426	-	1,846,426	59,411	1,787,015	272,245
713 2038	1,787,015	-	1,787,015	59,411	1,727,604	265,169
714 2039	1,727,604	-	1,727,604	59,411	1,668,193	258,093
715 2040	1,668,193	-	1,668,193	59,411	1,608,782	251,017
716 2041	1,608,782	-	1,608,782	59,411	1,549,371	243,941
717 2042	1,549,371	-	1,549,371	59,411	1,489,960	236,865
718 2043	1,489,960	-	1,489,960	59,411	1,430,549	229,789
719 2044	1,430,549	-	1,430,549	59,411	1,371,138	222,714
720	****	****	****	****	****	****

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

727 i. Project 61, (Describe) **Projected Rev. Req. - UID 11053**

728 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
729 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
730 These changes will not result in a refund or additional charge related to years prior to Projected Year.

		Details					
732	Investment	7,090,693	Projected Year - Input		2014		
733	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%	
734	Billing Month (1-12)	9	(From ARR - Projected Data, line 40 col 5)				
735	Depreciation Rate	1.8840					
736	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
739	2014	7,090,693	-	7,090,693	33,397	7,057,296	333,097
740	2015	7,057,296	-	7,057,296	133,589	6,923,707	1,015,669
741	2016	6,923,707	-	6,923,707	133,589	6,790,118	998,650
742	2017	6,790,118	-	6,790,118	133,589	6,656,529	981,631
743	2018	6,656,529	-	6,656,529	133,589	6,522,940	964,612
744	2019	6,522,940	-	6,522,940	133,589	6,389,351	947,592
745	2020	6,389,351	-	6,389,351	133,589	6,255,762	930,573
746	2021	6,255,762	-	6,255,762	133,589	6,122,173	913,554
747	2022	6,122,173	-	6,122,173	133,589	5,988,584	896,535
748	2023	5,988,584	-	5,988,584	133,589	5,854,995	879,515
749	2024	5,854,995	-	5,854,995	133,589	5,721,406	862,496
750	2025	5,721,406	-	5,721,406	133,589	5,587,817	845,477
751	2026	5,587,817	-	5,587,817	133,589	5,454,228	828,458
752	2027	5,454,228	-	5,454,228	133,589	5,320,639	811,438
753	2028	5,320,639	-	5,320,639	133,589	5,187,050	794,419
754	2029	5,187,050	-	5,187,050	133,589	5,053,461	777,400
755	2030	5,053,461	-	5,053,461	133,589	4,919,872	760,381
756	2031	4,919,872	-	4,919,872	133,589	4,786,283	743,361
757	2032	4,786,283	-	4,786,283	133,589	4,652,694	726,342
758	2033	4,652,694	-	4,652,694	133,589	4,519,105	709,323
759	2034	4,519,105	-	4,519,105	133,589	4,385,516	692,304
760	2035	4,385,516	-	4,385,516	133,589	4,251,927	675,284
761	2036	4,251,927	-	4,251,927	133,589	4,118,338	658,265
762	2037	4,118,338	-	4,118,338	133,589	3,984,749	641,246
763	2038	3,984,749	-	3,984,749	133,589	3,851,160	624,227
764	2039	3,851,160	-	3,851,160	133,589	3,717,571	607,208
765	2040	3,717,571	-	3,717,571	133,589	3,583,982	590,188
766	2041	3,583,982	-	3,583,982	133,589	3,450,393	573,169
767	2042	3,450,393	-	3,450,393	133,589	3,316,804	556,150
768	2043	3,316,804	-	3,316,804	133,589	3,183,215	539,131
769	2044	3,183,215	-	3,183,215	133,589	3,049,626	522,111
770	***	***	***	***	***	***	***

772 i. Project 61, (Describe) **Actual Rev. Req. UID - 11053**

773 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
774 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
775 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

		Details					
777	Investment	7,090,693	True-Up Year - Actual Year Used for Revenue Requirement - Inpu		2014		
778	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
779	Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)				
780	Depreciation Rate	1.8840					
781	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
784	2014	7,090,693	3,760,863	10,851,556		10,851,556	107,702
785	2015	10,851,556	-	10,851,556	204,443	10,647,113	1,472,514
786	2016	10,647,113	-	10,647,113	204,443	10,442,670	1,448,165
787	2017	10,442,670	-	10,442,670	204,443	10,238,227	1,423,816
788	2018	10,238,227	-	10,238,227	204,443	10,033,784	1,399,467
789	2019	10,033,784	-	10,033,784	204,443	9,829,341	1,375,118
790	2020	9,829,341	-	9,829,341	204,443	9,624,898	1,350,768
791	2021	9,624,898	-	9,624,898	204,443	9,420,455	1,326,419
792	2022	9,420,455	-	9,420,455	204,443	9,216,012	1,302,070
793	2023	9,216,012	-	9,216,012	204,443	9,011,569	1,277,721
794	2024	9,011,569	-	9,011,569	204,443	8,807,126	1,253,372
795	2025	8,807,126	-	8,807,126	204,443	8,602,683	1,229,023
796	2026	8,602,683	-	8,602,683	204,443	8,398,240	1,204,673
797	2027	8,398,240	-	8,398,240	204,443	8,193,797	1,180,324
798	2028	8,193,797	-	8,193,797	204,443	7,989,354	1,155,975
799	2029	7,989,354	-	7,989,354	204,443	7,784,911	1,131,626
800	2030	7,784,911	-	7,784,911	204,443	7,580,468	1,107,277
801	2031	7,580,468	-	7,580,468	204,443	7,376,025	1,082,928
802	2032	7,376,025	-	7,376,025	204,443	7,171,582	1,058,578
803	2033	7,171,582	-	7,171,582	204,443	6,967,139	1,034,229
804	2034	6,967,139	-	6,967,139	204,443	6,762,696	1,009,880
805	2035	6,762,696	-	6,762,696	204,443	6,558,253	985,531
806	2036	6,558,253	-	6,558,253	204,443	6,353,810	961,182
807	2037	6,353,810	-	6,353,810	204,443	6,149,367	936,833
808	2038	6,149,367	-	6,149,367	204,443	5,944,924	912,484
809	2039	5,944,924	-	5,944,924	204,443	5,740,481	888,134
810	2040	5,740,481	-	5,740,481	204,443	5,536,038	863,785
811	2041	5,536,038	-	5,536,038	204,443	5,331,595	839,436
812	2042	5,331,595	-	5,331,595	204,443	5,127,152	815,087
813	2043	5,127,152	-	5,127,152	204,443	4,922,709	790,738
814	2044	4,922,709	-	4,922,709	204,443	4,718,266	766,389
815	***	***	***	***	***	***	***



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

817 i. Project 63, (Describe) **Projected Rev. Req. - UID 11107 and 50450**

818 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
819 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
820 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details							
Investment	21,554,225	Projected Year - Input	2014				
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation	12.74%				
Billing Month (1-12)	2	(From ARR - Projected Data, line 40 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
829	2014	21,554,225	-	21,554,225	338,401	21,215,824	2,816,056
830	2015	21,215,824	-	21,215,824	406,082	20,809,742	3,057,243
831	2016	20,809,742	-	20,809,742	406,082	20,403,660	3,005,508
832	2017	20,403,660	-	20,403,660	406,082	19,997,578	2,953,773
833	2018	19,997,578	-	19,997,578	406,082	19,591,496	2,902,039
834	2019	19,591,496	-	19,591,496	406,082	19,185,414	2,850,304
835	2020	19,185,414	-	19,185,414	406,082	18,779,332	2,798,569
836	2021	18,779,332	-	18,779,332	406,082	18,373,250	2,746,834
837	2022	18,373,250	-	18,373,250	406,082	17,967,168	2,695,099
838	2023	17,967,168	-	17,967,168	406,082	17,561,086	2,643,364
839	2024	17,561,086	-	17,561,086	406,082	17,155,004	2,591,630
840	2025	17,155,004	-	17,155,004	406,082	16,748,922	2,539,895
841	2026	16,748,922	-	16,748,922	406,082	16,342,840	2,488,160
842	2027	16,342,840	-	16,342,840	406,082	15,936,758	2,436,425
843	2028	15,936,758	-	15,936,758	406,082	15,530,676	2,384,690
844	2029	15,530,676	-	15,530,676	406,082	15,124,594	2,332,955
845	2030	15,124,594	-	15,124,594	406,082	14,718,512	2,281,220
846	2031	14,718,512	-	14,718,512	406,082	14,312,430	2,229,486
847	2032	14,312,430	-	14,312,430	406,082	13,906,348	2,177,751
848	2033	13,906,348	-	13,906,348	406,082	13,500,266	2,126,016
849	2034	13,500,266	-	13,500,266	406,082	13,094,184	2,074,281
850	2035	13,094,184	-	13,094,184	406,082	12,688,102	2,022,546
851	2036	12,688,102	-	12,688,102	406,082	12,282,020	1,970,811
852	2037	12,282,020	-	12,282,020	406,082	11,875,938	1,919,077
853	2038	11,875,938	-	11,875,938	406,082	11,469,856	1,867,342
854	2039	11,469,856	-	11,469,856	406,082	11,063,774	1,815,607
855	2040	11,063,774	-	11,063,774	406,082	10,657,692	1,763,872
856	2041	10,657,692	-	10,657,692	406,082	10,251,610	1,712,137
857	2042	10,251,610	-	10,251,610	406,082	9,845,528	1,660,402
858	2043	9,845,528	-	9,845,528	406,082	9,439,446	1,608,667
859	2044	9,439,446	-	9,439,446	406,082	9,033,364	1,556,933
860	***	***	***	***	***	***	***

862 i. Project 63, (Describe) **Actual Rev. Req. - UID 11107 and 50450**

863 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
864 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
865 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details							
Investment	21,554,225	True-Up Year - Actual Used for Revenue Requirement - Inpu	2014				
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation	11.91%				
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
874	2014	21,554,225	6,162,624	27,716,849	-	27,716,849	275,090
875	2015	27,716,849	-	27,716,849	522,185	27,194,664	3,761,069
876	2016	27,194,664	-	27,194,664	522,185	26,672,479	3,698,877
877	2017	26,672,479	-	26,672,479	522,185	26,150,294	3,636,685
878	2018	26,150,294	-	26,150,294	522,185	25,628,109	3,574,493
879	2019	25,628,109	-	25,628,109	522,185	25,105,924	3,512,301
880	2020	25,105,924	-	25,105,924	522,185	24,583,739	3,450,108
881	2021	24,583,739	-	24,583,739	522,185	24,061,554	3,387,916
882	2022	24,061,554	-	24,061,554	522,185	23,539,369	3,325,724
883	2023	23,539,369	-	23,539,369	522,185	23,017,184	3,263,532
884	2024	23,017,184	-	23,017,184	522,185	22,494,999	3,201,339
885	2025	22,494,999	-	22,494,999	522,185	21,972,814	3,139,147
886	2026	21,972,814	-	21,972,814	522,185	21,450,629	3,076,955
887	2027	21,450,629	-	21,450,629	522,185	20,928,444	3,014,763
888	2028	20,928,444	-	20,928,444	522,185	20,406,259	2,952,570
889	2029	20,406,259	-	20,406,259	522,185	19,884,074	2,890,378
890	2030	19,884,074	-	19,884,074	522,185	19,361,889	2,828,186
891	2031	19,361,889	-	19,361,889	522,185	18,839,704	2,765,994
892	2032	18,839,704	-	18,839,704	522,185	18,317,519	2,703,802
893	2033	18,317,519	-	18,317,519	522,185	17,795,334	2,641,609
894	2034	17,795,334	-	17,795,334	522,185	17,273,149	2,579,417
895	2035	17,273,149	-	17,273,149	522,185	16,750,964	2,517,225
896	2036	16,750,964	-	16,750,964	522,185	16,228,779	2,455,033
897	2037	16,228,779	-	16,228,779	522,185	15,706,594	2,392,840
898	2038	15,706,594	-	15,706,594	522,185	15,184,409	2,330,648
899	2039	15,184,409	-	15,184,409	522,185	14,662,224	2,268,456
900	2040	14,662,224	-	14,662,224	522,185	14,140,039	2,206,264
901	2041	14,140,039	-	14,140,039	522,185	13,617,854	2,144,071
902	2042	13,617,854	-	13,617,854	522,185	13,095,669	2,081,879
903	2043	13,095,669	-	13,095,669	522,185	12,573,484	2,019,687
904	2044	12,573,484	-	12,573,484	522,185	12,051,299	1,957,495
905	***	***	***	***	***	***	***





Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

995 i. Project 65, (Describe) **Projected Rev. Req. - UID 11241**

996 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
997 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
998 These changes will not result in a refund or additional charge related to years prior to Projected Year.

		Details					
1000	Investment	48,929,531	Projected Year - Input		2014		
1001	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%	
1002	Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
1003	Depreciation Rate	1.8840					
1004	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1007	2014	48,929,531	-	48,929,531	460,916	48,468,615	
1008	2015	48,468,615	-	48,468,615	921,832	47,546,783	
1009	2016	47,546,783	-	47,546,783	921,832	46,624,951	
1010	2017	46,624,951	-	46,624,951	921,832	45,703,119	
1011	2018	45,703,119	-	45,703,119	921,832	44,781,287	
1012	2019	44,781,287	-	44,781,287	921,832	43,859,455	
1013	2020	43,859,455	-	43,859,455	921,832	42,937,623	
1014	2021	42,937,623	-	42,937,623	921,832	42,015,791	
1015	2022	42,015,791	-	42,015,791	921,832	41,093,959	
1016	2023	41,093,959	-	41,093,959	921,832	40,172,127	
1017	2024	40,172,127	-	40,172,127	921,832	39,250,295	
1018	2025	39,250,295	-	39,250,295	921,832	38,328,463	
1019	2026	38,328,463	-	38,328,463	921,832	37,406,631	
1020	2027	37,406,631	-	37,406,631	921,832	36,484,799	
1021	2028	36,484,799	-	36,484,799	921,832	35,562,967	
1022	2029	35,562,967	-	35,562,967	921,832	34,641,135	
1023	2030	34,641,135	-	34,641,135	921,832	33,719,303	
1024	2031	33,719,303	-	33,719,303	921,832	32,797,471	
1025	2032	32,797,471	-	32,797,471	921,832	31,875,639	
1026	2033	31,875,639	-	31,875,639	921,832	30,953,807	
1027	2034	30,953,807	-	30,953,807	921,832	30,031,975	
1028	2035	30,031,975	-	30,031,975	921,832	29,110,143	
1029	2036	29,110,143	-	29,110,143	921,832	28,188,311	
1030	2037	28,188,311	-	28,188,311	921,832	27,266,479	
1031	2038	27,266,479	-	27,266,479	921,832	26,344,647	
1032	2039	26,344,647	-	26,344,647	921,832	25,422,815	
1033	2040	25,422,815	-	25,422,815	921,832	24,500,983	
1034	2041	24,500,983	-	24,500,983	921,832	23,579,151	
1035	2042	23,579,151	-	23,579,151	921,832	22,657,319	
1036	2043	22,657,319	-	22,657,319	921,832	21,735,487	
1037	2044	21,735,487	-	21,735,487	921,832	20,813,655	
1038	....	....	....	....	....	....	
1039	....	....	....	....	....	....	

1040 i. Project 65, (Describe) **Actual Rev. Req. - UID 11241**

1041 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1042 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1043 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

		Details					
1044	Investment	48,929,531	True-Up Year - Actual Used for Revenue Requirement - Inpu		2014		
1045	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
1046	Billing Month (1-12)	4	(From ARR - Actual Data, line 176 col 5)				
1047	Depreciation Rate	1.8840					
1048	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1052	2014	48,929,531	2,257,111	51,186,642	642,904	50,543,738	
1053	2015	50,543,738	-	50,543,738	964,356	49,579,382	
1054	2016	49,579,382	-	49,579,382	964,356	48,615,026	
1055	2017	48,615,026	-	48,615,026	964,356	47,650,670	
1056	2018	47,650,670	-	47,650,670	964,356	46,686,314	
1057	2019	46,686,314	-	46,686,314	964,356	45,721,958	
1058	2020	45,721,958	-	45,721,958	964,356	44,757,602	
1059	2021	44,757,602	-	44,757,602	964,356	43,793,246	
1060	2022	43,793,246	-	43,793,246	964,356	42,828,890	
1061	2023	42,828,890	-	42,828,890	964,356	41,864,534	
1062	2024	41,864,534	-	41,864,534	964,356	40,900,178	
1063	2025	40,900,178	-	40,900,178	964,356	39,935,822	
1064	2026	39,935,822	-	39,935,822	964,356	38,971,466	
1065	2027	38,971,466	-	38,971,466	964,356	38,007,110	
1066	2028	38,007,110	-	38,007,110	964,356	37,042,754	
1067	2029	37,042,754	-	37,042,754	964,356	36,078,398	
1068	2030	36,078,398	-	36,078,398	964,356	35,114,042	
1069	2031	35,114,042	-	35,114,042	964,356	34,149,686	
1070	2032	34,149,686	-	34,149,686	964,356	33,185,330	
1071	2033	33,185,330	-	33,185,330	964,356	32,220,974	
1072	2034	32,220,974	-	32,220,974	964,356	31,256,618	
1073	2035	31,256,618	-	31,256,618	964,356	30,292,262	
1074	2036	30,292,262	-	30,292,262	964,356	29,327,906	
1075	2037	29,327,906	-	29,327,906	964,356	28,363,550	
1076	2038	28,363,550	-	28,363,550	964,356	27,399,194	
1077	2039	27,399,194	-	27,399,194	964,356	26,434,838	
1078	2040	26,434,838	-	26,434,838	964,356	25,470,482	
1079	2041	25,470,482	-	25,470,482	964,356	24,506,126	
1080	2042	24,506,126	-	24,506,126	964,356	23,541,770	
1081	2043	23,541,770	-	23,541,770	964,356	22,577,414	
1082	2044	22,577,414	-	22,577,414	964,356	21,613,058	
1083	....	....	....	....	....	....	
1084	....	....	....	....	....	....	





Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1262 i. Project 68, (Describe) **Projected Rev. Req. - UID 11505**

1263 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1264 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
1265 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details							
Investment	2,474,457	Projected Year - Input			2014		
Service Year (yyyy)	2013	Projected Year - FCR w/o incentives, less depreciation				12.74%	
Billing Month (1-12)	7	(From ARR - Projected Data, line 40 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1274	2013	2,474,457	-	2,474,457	19,424	2,455,033	175,810
1275	2014	2,455,033	-	2,455,033	46,619	2,408,414	353,451
1276	2015	2,408,414	-	2,408,414	46,619	2,361,795	347,512
1277	2016	2,361,795	-	2,361,795	46,619	2,315,176	341,572
1278	2017	2,315,176	-	2,315,176	46,619	2,268,557	335,633
1279	2018	2,268,557	-	2,268,557	46,619	2,221,938	329,694
1280	2019	2,221,938	-	2,221,938	46,619	2,175,319	323,755
1281	2020	2,175,319	-	2,175,319	46,619	2,128,700	317,815
1282	2021	2,128,700	-	2,128,700	46,619	2,082,081	311,876
1283	2022	2,082,081	-	2,082,081	46,619	2,035,462	305,937
1284	2023	2,035,462	-	2,035,462	46,619	1,988,843	299,998
1285	2024	1,988,843	-	1,988,843	46,619	1,942,224	294,058
1286	2025	1,942,224	-	1,942,224	46,619	1,895,605	288,119
1287	2026	1,895,605	-	1,895,605	46,619	1,848,986	282,180
1288	2027	1,848,986	-	1,848,986	46,619	1,802,367	276,241
1289	2028	1,802,367	-	1,802,367	46,619	1,755,748	270,301
1290	2029	1,755,748	-	1,755,748	46,619	1,709,129	264,362
1291	2030	1,709,129	-	1,709,129	46,619	1,662,510	258,423
1292	2031	1,662,510	-	1,662,510	46,619	1,615,891	252,484
1293	2032	1,615,891	-	1,615,891	46,619	1,569,272	246,544
1294	2033	1,569,272	-	1,569,272	46,619	1,522,653	240,605
1295	2034	1,522,653	-	1,522,653	46,619	1,476,034	234,666
1296	2035	1,476,034	-	1,476,034	46,619	1,429,415	228,726
1297	2036	1,429,415	-	1,429,415	46,619	1,382,796	222,787
1298	2037	1,382,796	-	1,382,796	46,619	1,336,177	216,848
1299	2038	1,336,177	-	1,336,177	46,619	1,289,558	210,909
1300	2039	1,289,558	-	1,289,558	46,619	1,242,939	204,969
1301	2040	1,242,939	-	1,242,939	46,619	1,196,320	199,030
1302	2041	1,196,320	-	1,196,320	46,619	1,149,701	193,091
1303	2042	1,149,701	-	1,149,701	46,619	1,103,082	187,152
1304	2043	1,103,082	-	1,103,082	46,619	1,056,463	181,212
1305	***	***	****	****	****	****	***

1307 i. Project 68, (Describe) **Actual Rev. Req. - UID 11505**

1308 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1309 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1310 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details							
Investment	897,768	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014		
Service Year (yyyy)	2013	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%	
Billing Month (1-12)	7	(From ARR - Actual Data, line 176 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1311	2013	897,768	-	897,768	7,047	890,721	60,089
1312	2014	890,721	8,651	899,372	17,077	882,295	122,158
1313	2015	882,295	-	882,295	17,077	865,218	120,124
1314	2016	865,218	-	865,218	17,077	848,141	118,091
1315	2017	848,141	-	848,141	17,077	831,064	116,057
1316	2018	831,064	-	831,064	17,077	813,987	114,023
1317	2019	813,987	-	813,987	17,077	796,910	111,989
1318	2020	796,910	-	796,910	17,077	779,833	109,955
1319	2021	779,833	-	779,833	17,077	762,756	107,921
1320	2022	762,756	-	762,756	17,077	745,679	105,887
1321	2023	745,679	-	745,679	17,077	728,602	103,853
1322	2024	728,602	-	728,602	17,077	711,525	101,820
1323	2025	711,525	-	711,525	17,077	694,448	99,786
1324	2026	694,448	-	694,448	17,077	677,371	97,752
1325	2027	677,371	-	677,371	17,077	660,294	95,718
1326	2028	660,294	-	660,294	17,077	643,217	93,684
1327	2029	643,217	-	643,217	17,077	626,140	91,650
1328	2030	626,140	-	626,140	17,077	609,063	89,616
1329	2031	609,063	-	609,063	17,077	591,986	87,583
1330	2032	591,986	-	591,986	17,077	574,909	85,549
1331	2033	574,909	-	574,909	17,077	557,832	83,515
1332	2034	557,832	-	557,832	17,077	540,755	81,481
1333	2035	540,755	-	540,755	17,077	523,678	79,447
1334	2036	523,678	-	523,678	17,077	506,601	77,413
1335	2037	506,601	-	506,601	17,077	489,524	75,379
1336	2038	489,524	-	489,524	17,077	472,447	73,345
1337	2039	472,447	-	472,447	17,077	455,370	71,312
1338	2040	455,370	-	455,370	17,077	438,293	69,278
1339	2041	438,293	-	438,293	17,077	421,216	67,244
1340	2042	421,216	-	421,216	17,077	404,139	65,210
1341	2043	404,139	-	404,139	17,077	387,062	63,176
1342	***	***	****	****	****	****	***

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1440 i. Project 70, (Describe) **Projected Rev. Req. - UID 50401**

1441 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1442 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
1443 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	1,307,659	Projected Year - Input		2014		
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%	
Billing Month (1-12)	3	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1452 2014	1,307,659	-	1,307,659	18,477	1,289,182	155,345
1453 2015	1,289,182	-	1,289,182	24,636	1,264,546	185,739
1454 2016	1,264,546	-	1,264,546	24,636	1,239,910	182,601
1455 2017	1,239,910	-	1,239,910	24,636	1,215,274	179,462
1456 2018	1,215,274	-	1,215,274	24,636	1,190,638	176,323
1457 2019	1,190,638	-	1,190,638	24,636	1,166,002	173,185
1458 2020	1,166,002	-	1,166,002	24,636	1,141,366	170,046
1459 2021	1,141,366	-	1,141,366	24,636	1,116,730	166,907
1460 2022	1,116,730	-	1,116,730	24,636	1,092,094	163,769
1461 2023	1,092,094	-	1,092,094	24,636	1,067,458	160,630
1462 2024	1,067,458	-	1,067,458	24,636	1,042,822	157,492
1463 2025	1,042,822	-	1,042,822	24,636	1,018,186	154,353
1464 2026	1,018,186	-	1,018,186	24,636	993,550	151,214
1465 2027	993,550	-	993,550	24,636	968,914	148,076
1466 2028	968,914	-	968,914	24,636	944,278	144,937
1467 2029	944,278	-	944,278	24,636	919,642	141,798
1468 2030	919,642	-	919,642	24,636	895,006	138,660
1469 2031	895,006	-	895,006	24,636	870,370	135,521
1470 2032	870,370	-	870,370	24,636	845,734	132,383
1471 2033	845,734	-	845,734	24,636	821,098	129,244
1472 2034	821,098	-	821,098	24,636	796,462	126,105
1473 2035	796,462	-	796,462	24,636	771,826	122,967
1474 2036	771,826	-	771,826	24,636	747,190	119,828
1475 2037	747,190	-	747,190	24,636	722,554	116,689
1476 2038	722,554	-	722,554	24,636	697,918	113,551
1477 2039	697,918	-	697,918	24,636	673,282	110,412
1478 2040	673,282	-	673,282	24,636	648,646	107,274
1479 2041	648,646	-	648,646	24,636	624,010	104,135
1480 2042	624,010	-	624,010	24,636	599,374	100,996
1481 2043	599,374	-	599,374	24,636	574,738	97,858
1482 2044	574,738	-	574,738	24,636	550,102	94,719
1483	***	***	***	***	***	***

1485 i. Project 70, (Describe) **Actual Rev. Req. - UID 50401**

1486 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1487 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1488 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014		
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
Billing Month (1-12)	8	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1497 2014	-	-	-	-	-	-
1498 2015	-	-	-	-	-	-
1499 2016	-	-	-	-	-	-
1500 2017	-	-	-	-	-	-
1501 2018	-	-	-	-	-	-
1502 2019	-	-	-	-	-	-
1503 2020	-	-	-	-	-	-
1504 2021	-	-	-	-	-	-
1505 2022	-	-	-	-	-	-
1506 2023	-	-	-	-	-	-
1507 2024	-	-	-	-	-	-
1508 2025	-	-	-	-	-	-
1509 2026	-	-	-	-	-	-
1510 2027	-	-	-	-	-	-
1511 2028	-	-	-	-	-	-
1512 2029	-	-	-	-	-	-
1513 2030	-	-	-	-	-	-
1514 2031	-	-	-	-	-	-
1515 2032	-	-	-	-	-	-
1516 2033	-	-	-	-	-	-
1517 2034	-	-	-	-	-	-
1518 2035	-	-	-	-	-	-
1519 2036	-	-	-	-	-	-
1520 2037	-	-	-	-	-	-
1521 2038	-	-	-	-	-	-
1522 2039	-	-	-	-	-	-
1523 2040	-	-	-	-	-	-
1524 2041	-	-	-	-	-	-
1525 2042	-	-	-	-	-	-
1526 2043	-	-	-	-	-	-
1527 2044	-	-	-	-	-	-
1528	***	***	***	***	***	***

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

1529 i. Project 71, (Describe) **Projected Rev. Req. - UID 50591**

1530 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1531 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
1532 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details							
Investment	9,859,181	Projected Year - Input			2014		
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%	
Billing Month (1-12)	5	(From ARR - Projected Data, line 40 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1540							
1541	2014	9,859,181	-	9,859,181	108,352	9,750,829	936,522
1542	2015	9,750,829	-	9,750,829	185,747	9,565,082	1,404,338
1543	2016	9,565,082	-	9,565,082	185,747	9,379,335	1,380,674
1544	2017	9,379,335	-	9,379,335	185,747	9,193,588	1,357,010
1545	2018	9,193,588	-	9,193,588	185,747	9,007,841	1,333,346
1546	2019	9,007,841	-	9,007,841	185,747	8,822,094	1,309,622
1547	2020	8,822,094	-	8,822,094	185,747	8,636,347	1,286,018
1548	2021	8,636,347	-	8,636,347	185,747	8,450,600	1,262,353
1549	2022	8,450,600	-	8,450,600	185,747	8,264,853	1,238,689
1550	2023	8,264,853	-	8,264,853	185,747	8,079,106	1,215,025
1551	2024	8,079,106	-	8,079,106	185,747	7,893,359	1,191,361
1552	2025	7,893,359	-	7,893,359	185,747	7,707,612	1,167,697
1553	2026	7,707,612	-	7,707,612	185,747	7,521,865	1,144,033
1554	2027	7,521,865	-	7,521,865	185,747	7,336,118	1,120,368
1555	2028	7,336,118	-	7,336,118	185,747	7,150,371	1,096,704
1556	2029	7,150,371	-	7,150,371	185,747	6,964,624	1,073,040
1557	2030	6,964,624	-	6,964,624	185,747	6,778,877	1,049,376
1558	2031	6,778,877	-	6,778,877	185,747	6,593,130	1,025,712
1559	2032	6,593,130	-	6,593,130	185,747	6,407,383	1,002,048
1560	2033	6,407,383	-	6,407,383	185,747	6,221,636	978,383
1561	2034	6,221,636	-	6,221,636	185,747	6,035,889	954,719
1562	2035	6,035,889	-	6,035,889	185,747	5,850,142	931,055
1563	2036	5,850,142	-	5,850,142	185,747	5,664,395	907,391
1564	2037	5,664,395	-	5,664,395	185,747	5,478,648	883,727
1565	2038	5,478,648	-	5,478,648	185,747	5,292,901	860,063
1566	2039	5,292,901	-	5,292,901	185,747	5,107,154	836,398
1567	2040	5,107,154	-	5,107,154	185,747	4,921,407	812,734
1568	2041	4,921,407	-	4,921,407	185,747	4,735,660	789,070
1569	2042	4,735,660	-	4,735,660	185,747	4,549,913	765,406
1570	2043	4,549,913	-	4,549,913	185,747	4,364,166	741,742
1571	2044	4,364,166	-	4,364,166	185,747	4,178,419	718,078
1572	...	...	...	...	...	...	...

1574 i. Project 71, (Describe) **Actual Rev. Req. - UID 50591**

1575 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1576 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1577 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

6594352							
Investment	9,859,181	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014		
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%	
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1584							
1585							
1586	2014	9,859,181	(501,209)	9,357,972	-	9,357,972	92,878
1587	2015	9,357,972	-	9,357,972	176,304	9,181,668	1,269,841
1588	2016	9,181,668	-	9,181,668	176,304	9,005,364	1,248,843
1589	2017	9,005,364	-	9,005,364	176,304	8,829,060	1,227,845
1590	2018	8,829,060	-	8,829,060	176,304	8,652,756	1,206,847
1591	2019	8,652,756	-	8,652,756	176,304	8,476,452	1,185,849
1592	2020	8,476,452	-	8,476,452	176,304	8,300,148	1,164,852
1593	2021	8,300,148	-	8,300,148	176,304	8,123,844	1,143,854
1594	2022	8,123,844	-	8,123,844	176,304	7,947,540	1,122,856
1595	2023	7,947,540	-	7,947,540	176,304	7,771,236	1,101,858
1596	2024	7,771,236	-	7,771,236	176,304	7,594,932	1,080,860
1597	2025	7,594,932	-	7,594,932	176,304	7,418,628	1,059,863
1598	2026	7,418,628	-	7,418,628	176,304	7,242,324	1,038,865
1599	2027	7,242,324	-	7,242,324	176,304	7,066,020	1,017,867
1600	2028	7,066,020	-	7,066,020	176,304	6,889,716	996,869
1601	2029	6,889,716	-	6,889,716	176,304	6,713,412	975,871
1602	2030	6,713,412	-	6,713,412	176,304	6,537,108	954,874
1603	2031	6,537,108	-	6,537,108	176,304	6,360,804	933,876
1604	2032	6,360,804	-	6,360,804	176,304	6,184,500	912,878
1605	2033	6,184,500	-	6,184,500	176,304	6,008,196	891,880
1606	2034	6,008,196	-	6,008,196	176,304	5,831,892	870,882
1607	2035	5,831,892	-	5,831,892	176,304	5,655,588	849,885
1608	2036	5,655,588	-	5,655,588	176,304	5,479,284	828,887
1609	2037	5,479,284	-	5,479,284	176,304	5,302,980	807,889
1610	2038	5,302,980	-	5,302,980	176,304	5,126,676	786,891
1611	2039	5,126,676	-	5,126,676	176,304	4,950,372	765,893
1612	2040	4,950,372	-	4,950,372	176,304	4,774,068	744,895
1613	2041	4,774,068	-	4,774,068	176,304	4,597,764	723,898
1614	2042	4,597,764	-	4,597,764	176,304	4,421,460	702,900
1615	2043	4,421,460	-	4,421,460	176,304	4,245,156	681,902
1616	2044	4,245,156	-	4,245,156	176,304	4,068,852	660,904
1617	...	...	...	...	...	...	...

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1618 i. Project 72, (Describe) **Projected Rev. Req. - UID 10629**

1619 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1620 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
1621 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
1622 Investment	3,767,912	Projected Year - Input		2014		
1624 Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%	
1625 Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)				
1626 Depreciation Rate	1.8840					
1627 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1630 2014	3,767,912	-	3,767,912	35,494	3,732,418	312,875
1631 2015	3,732,418	-	3,732,418	70,987	3,661,431	537,453
1632 2016	3,661,431	-	3,661,431	70,987	3,590,444	528,410
1633 2017	3,590,444	-	3,590,444	70,987	3,519,457	519,366
1634 2018	3,519,457	-	3,519,457	70,987	3,448,470	510,322
1635 2019	3,448,470	-	3,448,470	70,987	3,377,483	501,278
1636 2020	3,377,483	-	3,377,483	70,987	3,306,496	492,235
1637 2021	3,306,496	-	3,306,496	70,987	3,235,509	483,191
1638 2022	3,235,509	-	3,235,509	70,987	3,164,522	474,147
1639 2023	3,164,522	-	3,164,522	70,987	3,093,535	465,103
1640 2024	3,093,535	-	3,093,535	70,987	3,022,548	456,060
1641 2025	3,022,548	-	3,022,548	70,987	2,951,561	447,016
1642 2026	2,951,561	-	2,951,561	70,987	2,880,574	437,972
1643 2027	2,880,574	-	2,880,574	70,987	2,809,587	428,928
1644 2028	2,809,587	-	2,809,587	70,987	2,738,600	419,885
1645 2029	2,738,600	-	2,738,600	70,987	2,667,613	410,841
1646 2030	2,667,613	-	2,667,613	70,987	2,596,626	401,797
1647 2031	2,596,626	-	2,596,626	70,987	2,525,639	392,753
1648 2032	2,525,639	-	2,525,639	70,987	2,454,652	383,710
1649 2033	2,454,652	-	2,454,652	70,987	2,383,665	374,666
1650 2034	2,383,665	-	2,383,665	70,987	2,312,678	365,622
1651 2035	2,312,678	-	2,312,678	70,987	2,241,691	356,578
1652 2036	2,241,691	-	2,241,691	70,987	2,170,704	347,535
1653 2037	2,170,704	-	2,170,704	70,987	2,099,717	338,491
1654 2038	2,099,717	-	2,099,717	70,987	2,028,730	329,447
1655 2039	2,028,730	-	2,028,730	70,987	1,957,743	320,403
1656 2040	1,957,743	-	1,957,743	70,987	1,886,756	311,360
1657 2041	1,886,756	-	1,886,756	70,987	1,815,769	302,316
1658 2042	1,815,769	-	1,815,769	70,987	1,744,782	293,272
1659 2043	1,744,782	-	1,744,782	70,987	1,673,795	284,228
1660 2044	1,673,795	-	1,673,795	70,987	1,602,808	275,185
1661	***	***	***	***	***	***

1663 i. Project 72, (Describe) **Actual Rev. Req. - UID 10629**

1664 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1665 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1666 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
1667 Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014		
1669 Service Year (yyyy)	2015	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
1670 Billing Month (1-12)	4	(From ARR - Actual Data, line 176 col 5)				
1671 Depreciation Rate	1.8840					
1672 CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1675 2015	-	-	-	-	-	-
1676 2016	-	-	-	-	-	-
1677 2017	-	-	-	-	-	-
1678 2018	-	-	-	-	-	-
1679 2019	-	-	-	-	-	-
1680 2020	-	-	-	-	-	-
1681 2021	-	-	-	-	-	-
1682 2022	-	-	-	-	-	-
1683 2023	-	-	-	-	-	-
1684 2024	-	-	-	-	-	-
1685 2025	-	-	-	-	-	-
1686 2026	-	-	-	-	-	-
1687 2027	-	-	-	-	-	-
1688 2028	-	-	-	-	-	-
1689 2029	-	-	-	-	-	-
1690 2030	-	-	-	-	-	-
1691 2031	-	-	-	-	-	-
1692 2032	-	-	-	-	-	-
1693 2033	-	-	-	-	-	-
1694 2034	-	-	-	-	-	-
1695 2035	-	-	-	-	-	-
1696 2036	-	-	-	-	-	-
1697 2037	-	-	-	-	-	-
1698 2038	-	-	-	-	-	-
1699 2039	-	-	-	-	-	-
1700 2040	-	-	-	-	-	-
1701 2041	-	-	-	-	-	-
1702 2042	-	-	-	-	-	-
1703 2043	-	-	-	-	-	-
1704 2044	-	-	-	-	-	-
1705 2045	-	-	-	-	-	-
1706	***	***	***	***	***	***



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1707 i. Project 73, (Describe) **Projected Rev. Req. - UID 11110**

1708 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1709 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
1710 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	2,251,474	Projected Year - Input			2014	
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1719	2014	2,251,474	-	2,251,474	-	2,251,474
1720	2015	2,251,474	-	2,251,474	42,418	2,209,056
1721	2016	2,209,056	-	2,209,056	42,418	2,166,638
1722	2017	2,166,638	-	2,166,638	42,418	2,124,220
1723	2018	2,124,220	-	2,124,220	42,418	2,081,802
1724	2019	2,081,802	-	2,081,802	42,418	2,039,384
1725	2020	2,039,384	-	2,039,384	42,418	1,996,966
1726	2021	1,996,966	-	1,996,966	42,418	1,954,548
1727	2022	1,954,548	-	1,954,548	42,418	1,912,130
1728	2023	1,912,130	-	1,912,130	42,418	1,869,712
1729	2024	1,869,712	-	1,869,712	42,418	1,827,294
1730	2025	1,827,294	-	1,827,294	42,418	1,784,876
1731	2026	1,784,876	-	1,784,876	42,418	1,742,458
1732	2027	1,742,458	-	1,742,458	42,418	1,700,040
1733	2028	1,700,040	-	1,700,040	42,418	1,657,622
1734	2029	1,657,622	-	1,657,622	42,418	1,615,204
1735	2030	1,615,204	-	1,615,204	42,418	1,572,786
1736	2031	1,572,786	-	1,572,786	42,418	1,530,368
1737	2032	1,530,368	-	1,530,368	42,418	1,487,950
1738	2033	1,487,950	-	1,487,950	42,418	1,445,532
1739	2034	1,445,532	-	1,445,532	42,418	1,403,114
1740	2035	1,403,114	-	1,403,114	42,418	1,360,696
1741	2036	1,360,696	-	1,360,696	42,418	1,318,278
1742	2037	1,318,278	-	1,318,278	42,418	1,275,860
1743	2038	1,275,860	-	1,275,860	42,418	1,233,442
1744	2039	1,233,442	-	1,233,442	42,418	1,191,024
1745	2040	1,191,024	-	1,191,024	42,418	1,148,606
1746	2041	1,148,606	-	1,148,606	42,418	1,106,188
1747	2042	1,106,188	-	1,106,188	42,418	1,063,770
1748	2043	1,063,770	-	1,063,770	42,418	1,021,352
1749	2044	1,021,352	-	1,021,352	42,418	978,934
1750	***	***	****	****	****	****

1751 i. Project 73, (Describe) **Actual Rev. Req. - UID 11110**

1753 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1754 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1755 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	12	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1764	2014	-	-	-	-	-
1765	2015	-	-	-	-	-
1766	2016	-	-	-	-	-
1767	2017	-	-	-	-	-
1768	2018	-	-	-	-	-
1769	2019	-	-	-	-	-
1770	2020	-	-	-	-	-
1771	2021	-	-	-	-	-
1772	2022	-	-	-	-	-
1773	2023	-	-	-	-	-
1774	2024	-	-	-	-	-
1775	2025	-	-	-	-	-
1776	2026	-	-	-	-	-
1777	2027	-	-	-	-	-
1778	2028	-	-	-	-	-
1779	2029	-	-	-	-	-
1780	2030	-	-	-	-	-
1781	2031	-	-	-	-	-
1782	2032	-	-	-	-	-
1783	2033	-	-	-	-	-
1784	2034	-	-	-	-	-
1785	2035	-	-	-	-	-
1786	2036	-	-	-	-	-
1787	2037	-	-	-	-	-
1788	2038	-	-	-	-	-
1789	2039	-	-	-	-	-
1790	2040	-	-	-	-	-
1791	2041	-	-	-	-	-
1792	2042	-	-	-	-	-
1793	2043	-	-	-	-	-
1794	2044	-	-	-	-	-
1795	***	***	****	****	****	****



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

1885 i. Project 75, (Describe) **Projected Rev. Req. - UID 50523**

1886 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1887 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
1888 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details							
Investment	2,259,989	Projected Year - Input		2014			
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%		
Billing Month (1-12)	12	(From ARR - Projected Data, line 40 col 5)					
Depreciation Rate	1.8840						
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
1897	2014	2,259,989	-	2,259,989	-	2,259,989	23,994
1898	2015	2,259,989	-	2,259,989	42,578	2,217,411	325,076
1899	2016	2,217,411	-	2,217,411	42,578	2,174,833	319,652
1900	2017	2,174,833	-	2,174,833	42,578	2,132,255	314,227
1901	2018	2,132,255	-	2,132,255	42,578	2,089,677	308,803
1902	2019	2,089,677	-	2,089,677	42,578	2,047,099	303,378
1903	2020	2,047,099	-	2,047,099	42,578	2,004,521	297,954
1904	2021	2,004,521	-	2,004,521	42,578	1,961,943	292,530
1905	2022	1,961,943	-	1,961,943	42,578	1,919,365	287,105
1906	2023	1,919,365	-	1,919,365	42,578	1,876,787	281,681
1907	2024	1,876,787	-	1,876,787	42,578	1,834,209	276,256
1908	2025	1,834,209	-	1,834,209	42,578	1,791,631	270,832
1909	2026	1,791,631	-	1,791,631	42,578	1,749,053	265,407
1910	2027	1,749,053	-	1,749,053	42,578	1,706,475	259,983
1911	2028	1,706,475	-	1,706,475	42,578	1,663,897	254,558
1912	2029	1,663,897	-	1,663,897	42,578	1,621,319	249,134
1913	2030	1,621,319	-	1,621,319	42,578	1,578,741	243,710
1914	2031	1,578,741	-	1,578,741	42,578	1,536,163	238,285
1915	2032	1,536,163	-	1,536,163	42,578	1,493,585	232,861
1916	2033	1,493,585	-	1,493,585	42,578	1,451,007	227,436
1917	2034	1,451,007	-	1,451,007	42,578	1,408,429	222,012
1918	2035	1,408,429	-	1,408,429	42,578	1,365,851	216,587
1919	2036	1,365,851	-	1,365,851	42,578	1,323,273	211,163
1920	2037	1,323,273	-	1,323,273	42,578	1,280,695	205,739
1921	2038	1,280,695	-	1,280,695	42,578	1,238,117	200,314
1922	2039	1,238,117	-	1,238,117	42,578	1,195,539	194,890
1923	2040	1,195,539	-	1,195,539	42,578	1,152,961	189,465
1924	2041	1,152,961	-	1,152,961	42,578	1,110,383	184,041
1925	2042	1,110,383	-	1,110,383	42,578	1,067,805	178,616
1926	2043	1,067,805	-	1,067,805	42,578	1,025,227	173,192
1927	2044	1,025,227	-	1,025,227	42,578	982,649	167,767
1928	....	....	....	....	....	....	....

1929 i. Project 75, (Describe) **Actual Rev. Req. - UID 50523**

1931 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
1932 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
1933 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014		
Service Year (yyyy)	2015	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%	
Billing Month (1-12)	4	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
1940	2015	-	-	-	-	-
1941	2016	-	-	-	-	-
1942	2017	-	-	-	-	-
1943	2018	-	-	-	-	-
1944	2019	-	-	-	-	-
1945	2020	-	-	-	-	-
1946	2021	-	-	-	-	-
1947	2022	-	-	-	-	-
1948	2023	-	-	-	-	-
1949	2024	-	-	-	-	-
1950	2025	-	-	-	-	-
1951	2026	-	-	-	-	-
1952	2027	-	-	-	-	-
1953	2028	-	-	-	-	-
1954	2029	-	-	-	-	-
1955	2030	-	-	-	-	-
1956	2031	-	-	-	-	-
1957	2032	-	-	-	-	-
1958	2033	-	-	-	-	-
1959	2034	-	-	-	-	-
1960	2035	-	-	-	-	-
1961	2036	-	-	-	-	-
1962	2037	-	-	-	-	-
1963	2038	-	-	-	-	-
1964	2039	-	-	-	-	-
1965	2040	-	-	-	-	-
1966	2041	-	-	-	-	-
1967	2042	-	-	-	-	-
1968	2043	-	-	-	-	-
1969	2044	-	-	-	-	-
1970	2045	-	-	-	-	-
1971	....	....	....	....	....	....



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

2152 i. Project 78, (Describe) **Projected Rev. Req. - UID 11104**

2153 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2154 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
2155 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	1,356,421	Projected Year - Input			2014	
Service Year (yyyy)	2015	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	11	(From ARR - Projected Data, line 40 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2015	1,356,421	-	1,356,421	2,130	1,354,291	30,886
2016	1,354,291	-	1,354,291	25,555	1,328,736	194,836
2017	1,328,736	-	1,328,736	25,555	1,303,181	191,580
2018	1,303,181	-	1,303,181	25,555	1,277,626	188,325
2019	1,277,626	-	1,277,626	25,555	1,252,071	185,069
2020	1,252,071	-	1,252,071	25,555	1,226,516	181,813
2021	1,226,516	-	1,226,516	25,555	1,200,961	178,557
2022	1,200,961	-	1,200,961	25,555	1,175,406	175,302
2023	1,175,406	-	1,175,406	25,555	1,149,851	172,046
2024	1,149,851	-	1,149,851	25,555	1,124,296	168,790
2025	1,124,296	-	1,124,296	25,555	1,098,741	165,535
2026	1,098,741	-	1,098,741	25,555	1,073,186	162,279
2027	1,073,186	-	1,073,186	25,555	1,047,631	159,023
2028	1,047,631	-	1,047,631	25,555	1,022,076	155,767
2029	1,022,076	-	1,022,076	25,555	996,521	152,512
2030	996,521	-	996,521	25,555	970,966	149,256
2031	970,966	-	970,966	25,555	945,411	146,000
2032	945,411	-	945,411	25,555	919,856	142,745
2033	919,856	-	919,856	25,555	894,301	139,489
2034	894,301	-	894,301	25,555	868,746	136,233
2035	868,746	-	868,746	25,555	843,191	132,978
2036	843,191	-	843,191	25,555	817,636	129,722
2037	817,636	-	817,636	25,555	792,081	126,466
2038	792,081	-	792,081	25,555	766,526	123,210
2039	766,526	-	766,526	25,555	740,971	119,955
2040	740,971	-	740,971	25,555	715,416	116,699
2041	715,416	-	715,416	25,555	689,861	113,443
2042	689,861	-	689,861	25,555	664,306	110,188
2043	664,306	-	664,306	25,555	638,751	106,932
2044	638,751	-	638,751	25,555	613,196	103,676
2045	613,196	-	613,196	25,555	587,641	100,420

2196 i. Project 78, (Describe) **Actual Rev. Req. - UID 11104**

2198 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2199 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
2200 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	16,631	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	4	(From ARR - Actual Data, line 176 col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2014	16,631	-	16,631	209	16,422	1,676
2015	16,422	-	16,422	313	16,109	2,232
2016	16,109	-	16,109	313	15,796	2,194
2017	15,796	-	15,796	313	15,483	2,157
2018	15,483	-	15,483	313	15,170	2,120
2019	15,170	-	15,170	313	14,857	2,082
2020	14,857	-	14,857	313	14,544	2,045
2021	14,544	-	14,544	313	14,231	2,008
2022	14,231	-	14,231	313	13,918	1,971
2023	13,918	-	13,918	313	13,605	1,933
2024	13,605	-	13,605	313	13,292	1,896
2025	13,292	-	13,292	313	12,979	1,859
2026	12,979	-	12,979	313	12,666	1,822
2027	12,666	-	12,666	313	12,353	1,784
2028	12,353	-	12,353	313	12,040	1,747
2029	12,040	-	12,040	313	11,727	1,710
2030	11,727	-	11,727	313	11,414	1,672
2031	11,414	-	11,414	313	11,101	1,635
2032	11,101	-	11,101	313	10,788	1,598
2033	10,788	-	10,788	313	10,475	1,561
2034	10,475	-	10,475	313	10,162	1,523
2035	10,162	-	10,162	313	9,849	1,486
2036	9,849	-	9,849	313	9,536	1,449
2037	9,536	-	9,536	313	9,223	1,411
2038	9,223	-	9,223	313	8,910	1,374
2039	8,910	-	8,910	313	8,597	1,337
2040	8,597	-	8,597	313	8,284	1,300
2041	8,284	-	8,284	313	7,971	1,262
2042	7,971	-	7,971	313	7,658	1,225
2043	7,658	-	7,658	313	7,345	1,188
2044	7,345	-	7,345	313	7,032	1,151

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

2864 i. Project 86, (Describe) **Projected Rev. Req. - UID 50506**

2865 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2866 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
2867 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
2868	Investment	4,022,445	Projected Year - Input		2014	
2870	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%
2871	Billing Month (1-12)	6	(From ARR - Projected Data, line 40 col 5)			
2872	Depreciation Rate	1.8840				
2873	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2876	2014	4,022,445	-	4,022,445	37,891	3,984,554
2877	2015	3,984,554	-	3,984,554	75,783	3,908,771
2878	2016	3,908,771	-	3,908,771	75,783	3,832,988
2879	2017	3,832,988	-	3,832,988	75,783	3,757,205
2880	2018	3,757,205	-	3,757,205	75,783	3,681,422
2881	2019	3,681,422	-	3,681,422	75,783	3,605,639
2882	2020	3,605,639	-	3,605,639	75,783	3,529,856
2883	2021	3,529,856	-	3,529,856	75,783	3,454,073
2884	2022	3,454,073	-	3,454,073	75,783	3,378,290
2885	2023	3,378,290	-	3,378,290	75,783	3,302,507
2886	2024	3,302,507	-	3,302,507	75,783	3,226,724
2887	2025	3,226,724	-	3,226,724	75,783	3,150,941
2888	2026	3,150,941	-	3,150,941	75,783	3,075,158
2889	2027	3,075,158	-	3,075,158	75,783	2,999,375
2890	2028	2,999,375	-	2,999,375	75,783	2,923,592
2891	2029	2,923,592	-	2,923,592	75,783	2,847,809
2892	2030	2,847,809	-	2,847,809	75,783	2,772,026
2893	2031	2,772,026	-	2,772,026	75,783	2,696,243
2894	2032	2,696,243	-	2,696,243	75,783	2,620,460
2895	2033	2,620,460	-	2,620,460	75,783	2,544,677
2896	2034	2,544,677	-	2,544,677	75,783	2,468,894
2897	2035	2,468,894	-	2,468,894	75,783	2,393,111
2898	2036	2,393,111	-	2,393,111	75,783	2,317,328
2899	2037	2,317,328	-	2,317,328	75,783	2,241,545
2900	2038	2,241,545	-	2,241,545	75,783	2,165,762
2901	2039	2,165,762	-	2,165,762	75,783	2,089,979
2902	2040	2,089,979	-	2,089,979	75,783	2,014,196
2903	2041	2,014,196	-	2,014,196	75,783	1,938,413
2904	2042	1,938,413	-	1,938,413	75,783	1,862,630
2905	2043	1,862,630	-	1,862,630	75,783	1,786,847
2906	2044	1,786,847	-	1,786,847	75,783	1,711,064
2907	....	....	....	....	....	....

2908 i. Project 86, (Describe) **Actual Rev. Req. - UID 50506**

2910 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
2911 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
2912 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
2913	Investment	559,970	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014	
2915	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
2916	Billing Month (1-12)	3	(From ARR - Actual Data, line 176 col 5)			
2917	Depreciation Rate	1.8840				
2918	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
2921	2014	559,970	-	559,970	7,912	552,058
2922	2015	552,058	-	552,058	10,550	541,508
2923	2016	541,508	-	541,508	10,550	530,958
2924	2017	530,958	-	530,958	10,550	520,408
2925	2018	520,408	-	520,408	10,550	509,858
2926	2019	509,858	-	509,858	10,550	499,308
2927	2020	499,308	-	499,308	10,550	488,758
2928	2021	488,758	-	488,758	10,550	478,208
2929	2022	478,208	-	478,208	10,550	467,658
2930	2023	467,658	-	467,658	10,550	457,108
2931	2024	457,108	-	457,108	10,550	446,558
2932	2025	446,558	-	446,558	10,550	436,008
2933	2026	436,008	-	436,008	10,550	425,458
2934	2027	425,458	-	425,458	10,550	414,908
2935	2028	414,908	-	414,908	10,550	404,358
2936	2029	404,358	-	404,358	10,550	393,808
2937	2030	393,808	-	393,808	10,550	383,258
2938	2031	383,258	-	383,258	10,550	372,708
2939	2032	372,708	-	372,708	10,550	362,158
2940	2033	362,158	-	362,158	10,550	351,608
2941	2034	351,608	-	351,608	10,550	341,058
2942	2035	341,058	-	341,058	10,550	330,508
2943	2036	330,508	-	330,508	10,550	319,958
2944	2037	319,958	-	319,958	10,550	309,408
2945	2038	309,408	-	309,408	10,550	298,858
2946	2039	298,858	-	298,858	10,550	288,308
2947	2040	288,308	-	288,308	10,550	277,758
2948	2041	277,758	-	277,758	10,550	267,208
2949	2042	267,208	-	267,208	10,550	256,658
2950	2043	256,658	-	256,658	10,550	246,108
2951	2044	246,108	-	246,108	10,550	235,558
2952	....	....	....	....	....	....



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4021 i. Project 99, (Describe) **Projected Rev. Req. - UID 50505**

4022 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4023 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4024 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	1,386,808	Projected Year - Input			2014	
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	11	(From ARR - Projected Data, line col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4033 2014	1,386,808	-	1,386,808	2,177	1,384,631	31,577
4034 2015	1,384,631	-	1,384,631	26,127	1,358,504	199,200
4035 2016	1,358,504	-	1,358,504	26,127	1,332,377	195,872
4036 2017	1,332,377	-	1,332,377	26,127	1,306,250	192,543
4037 2018	1,306,250	-	1,306,250	26,127	1,280,123	189,215
4038 2019	1,280,123	-	1,280,123	26,127	1,253,996	185,886
4039 2020	1,253,996	-	1,253,996	26,127	1,227,869	182,558
4040 2021	1,227,869	-	1,227,869	26,127	1,201,742	179,229
4041 2022	1,201,742	-	1,201,742	26,127	1,175,615	175,900
4042 2023	1,175,615	-	1,175,615	26,127	1,149,488	172,572
4043 2024	1,149,488	-	1,149,488	26,127	1,123,361	169,243
4044 2025	1,123,361	-	1,123,361	26,127	1,097,234	165,915
4045 2026	1,097,234	-	1,097,234	26,127	1,071,107	162,586
4046 2027	1,071,107	-	1,071,107	26,127	1,044,980	159,257
4047 2028	1,044,980	-	1,044,980	26,127	1,018,853	155,929
4048 2029	1,018,853	-	1,018,853	26,127	992,726	152,600
4049 2030	992,726	-	992,726	26,127	966,599	149,272
4050 2031	966,599	-	966,599	26,127	940,472	145,943
4051 2032	940,472	-	940,472	26,127	914,345	142,615
4052 2033	914,345	-	914,345	26,127	888,218	139,286
4053 2034	888,218	-	888,218	26,127	862,091	135,957
4054 2035	862,091	-	862,091	26,127	835,964	132,629
4055 2036	835,964	-	835,964	26,127	809,837	129,300
4056 2037	809,837	-	809,837	26,127	783,710	125,972
4057 2038	783,710	-	783,710	26,127	757,583	122,643
4058 2039	757,583	-	757,583	26,127	731,456	119,315
4059 2040	731,456	-	731,456	26,127	705,329	115,986
4060 2041	705,329	-	705,329	26,127	679,202	112,657
4061 2042	679,202	-	679,202	26,127	653,075	109,329
4062 2043	653,075	-	653,075	26,127	626,948	106,000
4063 2044	626,948	-	626,948	26,127	600,821	102,672
4064	***	***	***	***	***	***

4065  
4066 i. Project 99, (Describe) **Actual Rev. Req. - UID 50505**

4067 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4068 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
4069 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	955,472	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	11	(From ARR - Actual Data, line col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4078 2014	955,472	-	955,472	1,500	953,972	20,436
4079 2015	953,972	-	953,972	18,001	935,971	129,475
4080 2016	935,971	-	935,971	18,001	917,970	127,331
4081 2017	917,970	-	917,970	18,001	899,969	125,187
4082 2018	899,969	-	899,969	18,001	881,968	123,043
4083 2019	881,968	-	881,968	18,001	863,967	120,899
4084 2020	863,967	-	863,967	18,001	845,966	118,756
4085 2021	845,966	-	845,966	18,001	827,965	116,612
4086 2022	827,965	-	827,965	18,001	809,964	114,468
4087 2023	809,964	-	809,964	18,001	791,963	112,324
4088 2024	791,963	-	791,963	18,001	773,962	110,180
4089 2025	773,962	-	773,962	18,001	755,961	108,036
4090 2026	755,961	-	755,961	18,001	737,960	105,892
4091 2027	737,960	-	737,960	18,001	719,959	103,748
4092 2028	719,959	-	719,959	18,001	701,958	101,604
4093 2029	701,958	-	701,958	18,001	683,957	99,460
4094 2030	683,957	-	683,957	18,001	665,956	97,316
4095 2031	665,956	-	665,956	18,001	647,955	95,172
4096 2032	647,955	-	647,955	18,001	629,954	93,028
4097 2033	629,954	-	629,954	18,001	611,953	90,885
4098 2034	611,953	-	611,953	18,001	593,952	88,741
4099 2035	593,952	-	593,952	18,001	575,951	86,597
4100 2036	575,951	-	575,951	18,001	557,950	84,453
4101 2037	557,950	-	557,950	18,001	539,949	82,309
4102 2038	539,949	-	539,949	18,001	521,948	80,165
4103 2039	521,948	-	521,948	18,001	503,947	78,021
4104 2040	503,947	-	503,947	18,001	485,946	75,877
4105 2041	485,946	-	485,946	18,001	467,945	73,733
4106 2042	467,945	-	467,945	18,001	449,944	71,589
4107 2043	449,944	-	449,944	18,001	431,943	69,445
4108 2044	431,943	-	431,943	18,001	413,942	67,301
4109	***	***	***	***	***	***



Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4199 I. Project 101, (Describe) **Projected Rev. Req. - UID 50504**

4200 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4201 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4202 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
4203	Investment	2,164,120	Projected Year - Input		2014	
4204	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%
4205	Billing Month (1-12)	6	(From ARR - Projected Data, line col 5)			
4206	Depreciation Rate	1.8940				
4207	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4210	2014	2,164,120	-	2,164,120	20,386	2,143,734
4211	2015	2,143,734	-	2,143,734	40,772	2,102,962
4212	2016	2,102,962	-	2,102,962	40,772	2,062,190
4213	2017	2,062,190	-	2,062,190	40,772	2,021,418
4214	2018	2,021,418	-	2,021,418	40,772	1,980,646
4215	2019	1,980,646	-	1,980,646	40,772	1,939,874
4216	2020	1,939,874	-	1,939,874	40,772	1,899,102
4217	2021	1,899,102	-	1,899,102	40,772	1,858,330
4218	2022	1,858,330	-	1,858,330	40,772	1,817,558
4219	2023	1,817,558	-	1,817,558	40,772	1,776,786
4220	2024	1,776,786	-	1,776,786	40,772	1,736,014
4221	2025	1,736,014	-	1,736,014	40,772	1,695,242
4222	2026	1,695,242	-	1,695,242	40,772	1,654,470
4223	2027	1,654,470	-	1,654,470	40,772	1,613,698
4224	2028	1,613,698	-	1,613,698	40,772	1,572,926
4225	2029	1,572,926	-	1,572,926	40,772	1,532,154
4226	2030	1,532,154	-	1,532,154	40,772	1,491,382
4227	2031	1,491,382	-	1,491,382	40,772	1,450,610
4228	2032	1,450,610	-	1,450,610	40,772	1,409,838
4229	2033	1,409,838	-	1,409,838	40,772	1,369,066
4230	2034	1,369,066	-	1,369,066	40,772	1,328,294
4231	2035	1,328,294	-	1,328,294	40,772	1,287,522
4232	2036	1,287,522	-	1,287,522	40,772	1,246,750
4233	2037	1,246,750	-	1,246,750	40,772	1,205,978
4234	2038	1,205,978	-	1,205,978	40,772	1,165,206
4235	2039	1,165,206	-	1,165,206	40,772	1,124,434
4236	2040	1,124,434	-	1,124,434	40,772	1,083,662
4237	2041	1,083,662	-	1,083,662	40,772	1,042,890
4238	2042	1,042,890	-	1,042,890	40,772	1,002,118
4239	2043	1,002,118	-	1,002,118	40,772	961,346
4240	2044	961,346	-	961,346	40,772	920,574
4241	....	....	....	....	....	....
4242	....	....	....	....	....	....

4243 I. Project 101, (Describe) **Actual Rev. Req. - UID 50504**

4245 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4246 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
4247 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
4248	Investment	1,424,342	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014	
4249	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
4250	Billing Month (1-12)	12	(From ARR - Actual Data, line col 5)			
4251	Depreciation Rate	1.8940				
4252	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4254	2014	1,424,342	-	1,424,342	-	1,424,342
4255	2015	1,424,342	-	1,424,342	26,835	1,397,507
4256	2016	1,397,507	-	1,397,507	26,835	1,370,672
4257	2017	1,370,672	-	1,370,672	26,835	1,343,837
4258	2018	1,343,837	-	1,343,837	26,835	1,317,002
4259	2019	1,317,002	-	1,317,002	26,835	1,290,167
4260	2020	1,290,167	-	1,290,167	26,835	1,263,332
4261	2021	1,263,332	-	1,263,332	26,835	1,236,497
4262	2022	1,236,497	-	1,236,497	26,835	1,209,662
4263	2023	1,209,662	-	1,209,662	26,835	1,182,827
4264	2024	1,182,827	-	1,182,827	26,835	1,155,992
4265	2025	1,155,992	-	1,155,992	26,835	1,129,157
4266	2026	1,129,157	-	1,129,157	26,835	1,102,322
4267	2027	1,102,322	-	1,102,322	26,835	1,075,487
4268	2028	1,075,487	-	1,075,487	26,835	1,048,652
4269	2029	1,048,652	-	1,048,652	26,835	1,021,817
4270	2030	1,021,817	-	1,021,817	26,835	994,982
4271	2031	994,982	-	994,982	26,835	968,147
4272	2032	968,147	-	968,147	26,835	941,312
4273	2033	941,312	-	941,312	26,835	914,477
4274	2034	914,477	-	914,477	26,835	887,642
4275	2035	887,642	-	887,642	26,835	860,807
4276	2036	860,807	-	860,807	26,835	833,972
4277	2037	833,972	-	833,972	26,835	807,137
4278	2038	807,137	-	807,137	26,835	780,302
4279	2039	780,302	-	780,302	26,835	753,467
4280	2040	753,467	-	753,467	26,835	726,632
4281	2041	726,632	-	726,632	26,835	699,797
4282	2042	699,797	-	699,797	26,835	672,962
4283	2043	672,962	-	672,962	26,835	646,127
4284	2044	646,127	-	646,127	26,835	619,292
4285	....	....	....	....	....	....
4286	....	....	....	....	....	....
4287	....	....	....	....	....	....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 36

4288 I. Project 102, (Describe) **Projected Rev. Req. - UID 50507**

4289 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4290 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4291 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
Investment	1,072,661	Projected Year - Input			2014	
Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation				12.74%
Billing Month (1-12)	6	(From ARR - Projected Data, line col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4300	2014	1,072,661	-	1,072,661	10,104	1,062,557
4301	2015	1,062,557	-	1,062,557	20,209	1,042,348
4302	2016	1,042,348	-	1,042,348	20,209	1,022,139
4303	2017	1,022,139	-	1,022,139	20,209	1,001,930
4304	2018	1,001,930	-	1,001,930	20,209	981,721
4305	2019	981,721	-	981,721	20,209	961,512
4306	2020	961,512	-	961,512	20,209	941,303
4307	2021	941,303	-	941,303	20,209	921,094
4308	2022	921,094	-	921,094	20,209	900,885
4309	2023	900,885	-	900,885	20,209	880,676
4310	2024	880,676	-	880,676	20,209	860,467
4311	2025	860,467	-	860,467	20,209	840,258
4312	2026	840,258	-	840,258	20,209	820,049
4313	2027	820,049	-	820,049	20,209	799,840
4314	2028	799,840	-	799,840	20,209	779,631
4315	2029	779,631	-	779,631	20,209	759,422
4316	2030	759,422	-	759,422	20,209	739,213
4317	2031	739,213	-	739,213	20,209	719,004
4318	2032	719,004	-	719,004	20,209	698,795
4319	2033	698,795	-	698,795	20,209	678,586
4320	2034	678,586	-	678,586	20,209	658,377
4321	2035	658,377	-	658,377	20,209	638,168
4322	2036	638,168	-	638,168	20,209	617,959
4323	2037	617,959	-	617,959	20,209	597,750
4324	2038	597,750	-	597,750	20,209	577,541
4325	2039	577,541	-	577,541	20,209	557,332
4326	2040	557,332	-	557,332	20,209	537,123
4327	2041	537,123	-	537,123	20,209	516,914
4328	2042	516,914	-	516,914	20,209	496,705
4329	2043	496,705	-	496,705	20,209	476,496
4330	2044	476,496	-	476,496	20,209	456,287
4331	***	***	****	****	****	****

4332 I. Project 102, (Describe) **Actual Rev. Req. - UID 50507**

4334 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4335 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
4336 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
Investment	1,072,661	True-Up Year (Actual Year Used for Revenue Requirement - Inpu			2014	
Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation				11.91%
Billing Month (1-12)	6	(From ARR - Actual Data, line col 5)				
Depreciation Rate	1.8840					
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4343	2014	1,072,661	202,068	1,274,729	12,008	1,262,721
4344	2015	1,262,721	-	1,262,721	24,016	1,238,705
4345	2016	1,238,705	-	1,238,705	24,016	1,214,689
4346	2017	1,214,689	-	1,214,689	24,016	1,190,673
4347	2018	1,190,673	-	1,190,673	24,016	1,166,657
4348	2019	1,166,657	-	1,166,657	24,016	1,142,641
4349	2020	1,142,641	-	1,142,641	24,016	1,118,625
4350	2021	1,118,625	-	1,118,625	24,016	1,094,609
4351	2022	1,094,609	-	1,094,609	24,016	1,070,593
4352	2023	1,070,593	-	1,070,593	24,016	1,046,577
4353	2024	1,046,577	-	1,046,577	24,016	1,022,561
4354	2025	1,022,561	-	1,022,561	24,016	998,545
4355	2026	998,545	-	998,545	24,016	974,529
4356	2027	974,529	-	974,529	24,016	950,513
4357	2028	950,513	-	950,513	24,016	926,497
4358	2029	926,497	-	926,497	24,016	902,481
4359	2030	902,481	-	902,481	24,016	878,465
4360	2031	878,465	-	878,465	24,016	854,449
4361	2032	854,449	-	854,449	24,016	830,433
4362	2033	830,433	-	830,433	24,016	806,417
4363	2034	806,417	-	806,417	24,016	782,401
4364	2035	782,401	-	782,401	24,016	758,385
4365	2036	758,385	-	758,385	24,016	734,369
4366	2037	734,369	-	734,369	24,016	710,353
4367	2038	710,353	-	710,353	24,016	686,337
4368	2039	686,337	-	686,337	24,016	662,321
4369	2040	662,321	-	662,321	24,016	638,305
4370	2041	638,305	-	638,305	24,016	614,289
4371	2042	614,289	-	614,289	24,016	590,273
4372	2043	590,273	-	590,273	24,016	566,257
4373	2044	566,257	-	566,257	24,016	542,241
4374	***	***	****	****	****	****

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

4377 I. Project 106, (Describe) **Projected Rev. Req. - UID 50708**

4378 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4379 matching Projected Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4380 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details						
4381	Investment	-	Projected Year - Input		2014	
4382	Service Year (yyyy)	2014	Projected Year - FCR w/o incentives, less depreciation			12.74%
4383	Billing Month (1-12)	4	(From ARR - Projected Data, line col 5)			
4384	Depreciation Rate	1.8840				
4385	CIAC (Yes or No)	No				
4386						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4387	2014	-	-	-	-	-
4388	2015	-	-	-	-	-
4389	2016	-	-	-	-	-
4390	2017	-	-	-	-	-
4391	2018	-	-	-	-	-
4392	2019	-	-	-	-	-
4393	2020	-	-	-	-	-
4394	2021	-	-	-	-	-
4395	2022	-	-	-	-	-
4396	2023	-	-	-	-	-
4397	2024	-	-	-	-	-
4398	2025	-	-	-	-	-
4399	2026	-	-	-	-	-
4400	2027	-	-	-	-	-
4401	2028	-	-	-	-	-
4402	2029	-	-	-	-	-
4403	2030	-	-	-	-	-
4404	2031	-	-	-	-	-
4405	2032	-	-	-	-	-
4406	2033	-	-	-	-	-
4407	2034	-	-	-	-	-
4408	2035	-	-	-	-	-
4409	2036	-	-	-	-	-
4410	2037	-	-	-	-	-
4411	2038	-	-	-	-	-
4412	2039	-	-	-	-	-
4413	2040	-	-	-	-	-
4414	2041	-	-	-	-	-
4415	2042	-	-	-	-	-
4416	2043	-	-	-	-	-
4417	2044	-	-	-	-	-
4418	2044	-	-	-	-	-
4419	2044	-	-	-	-	-
4420	2044	-	-	-	-	-

4421 I. Project 106, (Describe) **Actual Rev. Req. - UID 50708**

4422 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4423 matching True-Up Year. Values prior and subsequent to True-Up Year will change as Attachment O is updated.  
4425 These changes will not result in a refund or additional charge related to years prior to True-Up Year.

Details						
4426	Investment	2,340,115	True-Up Year (Actual Year Used for Revenue Requirement - Inpu		2014	
4427	Service Year (yyyy)	2014	True-Up Year - Actual FCR w/o incentives, less depreciation			11.91%
4428	Billing Month (1-12)	7	(From ARR - Actual Data, line col 5)			
4429	Depreciation Rate	1.8840				
4430	CIAC (Yes or No)	No				
4431						
Investment Year	Beginning Balance	Addition(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4432	2014	2,340,115	-	18,370	2,321,745	156,630
4433	2015	2,321,745	-	44,088	2,277,657	315,357
4434	2016	2,277,657	-	44,088	2,233,569	310,106
4435	2017	2,233,569	-	44,088	2,189,481	304,855
4436	2018	2,189,481	-	44,088	2,145,393	299,604
4437	2019	2,145,393	-	44,088	2,101,305	294,353
4438	2020	2,101,305	-	44,088	2,057,217	289,103
4439	2021	2,057,217	-	44,088	2,013,129	283,852
4440	2022	2,013,129	-	44,088	1,969,041	278,601
4441	2023	1,969,041	-	44,088	1,924,953	273,350
4442	2024	1,924,953	-	44,088	1,880,865	268,099
4443	2025	1,880,865	-	44,088	1,836,777	262,848
4444	2026	1,836,777	-	44,088	1,792,689	257,597
4445	2027	1,792,689	-	44,088	1,748,601	252,346
4446	2028	1,748,601	-	44,088	1,704,513	247,095
4447	2029	1,704,513	-	44,088	1,660,425	241,844
4448	2030	1,660,425	-	44,088	1,616,337	236,594
4449	2031	1,616,337	-	44,088	1,572,249	231,343
4450	2032	1,572,249	-	44,088	1,528,161	226,092
4451	2033	1,528,161	-	44,088	1,484,073	220,841
4452	2034	1,484,073	-	44,088	1,439,985	215,590
4453	2035	1,439,985	-	44,088	1,395,897	210,339
4454	2036	1,395,897	-	44,088	1,351,809	205,088
4455	2037	1,351,809	-	44,088	1,307,721	199,837
4456	2038	1,307,721	-	44,088	1,263,633	194,586
4457	2039	1,263,633	-	44,088	1,219,545	189,335
4458	2040	1,219,545	-	44,088	1,175,457	184,084
4459	2041	1,175,457	-	44,088	1,131,369	178,833
4460	2042	1,131,369	-	44,088	1,087,281	173,582
4461	2043	1,087,281	-	44,088	1,043,193	168,331
4462	2044	1,043,193	-	44,088	999,105	163,080
4463	2044	1,043,193	-	44,088	999,105	163,081
4464	2044	1,043,193	-	44,088	999,105	163,081
4465	2044	1,043,193	-	44,088	999,105	163,081

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

Worksheet P  
Table 37

4466 B. Base Plan facilities. Construction Work in Progress

4467 i. Project 1, Projected (Describe)

4468 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4469 matching Current Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4470 These changes will not result in a refund or additional charge related to years prior to Projected Year.

Details		
4471 Investment	-	Projected Year (Input)
4472 Service Year (yyyy)	-	Projected Year FCR w/o incentives, less depreciation
4473 Billing Month (1-12)	-	(From ARR - Projected Data, line 40 col 5)
4474 Depreciation Rate	0.00	
4475 CIAC (Yes or No)		
Months	CWIP Balance	Revenue Requirement
4478 Dec	-	
4479 Jan	-	
4480 Feb	-	
4481 Mar	-	
4482 Apr	-	
4483 May	-	
4484 Jun	-	
4485 Jul	-	
4486 Aug	-	
4487 Sep	-	
4488 Oct	-	
4489 Nov	-	
4490 Dec	-	
4491 13 Mo Average	-	\$ -

4493 i. Project 1, Actual (Describe)

4494 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4495 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated.  
4496 These changes will not result in a refund or additional charge related to years prior to the True-up Year.

Details		
4497 Investment	-	True-Up Year (Actual Year Used for Revenue Requirement - Inpu
4498 Service Year (yyyy)	-	True-Up Year - Actual FCR w/o incentives, less depreciation
4499 Billing Month (1-12)	-	(From ARR - Actual Data, line 176 col 5)
4500 Depreciation Rate	0.00	
4501 CIAC (Yes or No)		
Months	CWIP Balance	Revenue Requirement
4504 Dec	-	
4505 Jan	-	
4506 Feb	-	
4507 Mar	-	
4508 Apr	-	
4509 May	-	
4510 Jun	-	
4511 Jul	-	
4512 Aug	-	
4513 Sep	-	
4514 Oct	-	
4515 Nov	-	
4516 Dec	-	
4517 13 Mo Average	-	\$ -

4519 C. Service Upgrades.

4520 i. Project 1, Projected (Describe) [Redacted]

4521 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4522 matching Current Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4523 These changes will not result in a refund or additional charge related to years prior to the Projected Year.

		Details					
4524	Investment		Projected Year (Input)				
4525	Service Year (yyyy)		Projected Year FCR w/o incentives, less depreciation				
4526	Billing Month (1-12)		(From ARR - Projected Data, line 40 col 5)				
4527	Depreciation Rate						
4528	CIAC (Yes or No)						
4529							
4530	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4531	-	-	-	-	-	-	-
4532	-	-	-	-	-	-	-
4533	-	-	-	-	-	-	-
4534	-	-	-	-	-	-	-
4535	-	-	-	-	-	-	-
4536	-	-	-	-	-	-	-
4537	-	-	-	-	-	-	-
4538	-	-	-	-	-	-	-
4539	-	-	-	-	-	-	-
4540	-	-	-	-	-	-	-
4541	-	-	-	-	-	-	-
4542	-	-	-	-	-	-	-
4543	-	-	-	-	-	-	-
4544	-	-	-	-	-	-	-
4545	-	-	-	-	-	-	-
4546	-	-	-	-	-	-	-
4547	-	-	-	-	-	-	-
4548	-	-	-	-	-	-	-
4549	-	-	-	-	-	-	-
4550	-	-	-	-	-	-	-
4551	-	-	-	-	-	-	-
4552	-	-	-	-	-	-	-
4553	-	-	-	-	-	-	-
4554	-	-	-	-	-	-	-
4555	-	-	-	-	-	-	-
4556	-	-	-	-	-	-	-
4557	-	-	-	-	-	-	-
4558	-	-	-	-	-	-	-
4559	-	-	-	-	-	-	-
4560	-	-	-	-	-	-	-
4561	-	-	-	-	-	-	-
4562	-	-	-	-	-	-	-
4563	....	....	.....	.....	.....	.....	.....

4564 i. Project 1, Actual (Describe) [Redacted]

4565 The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year  
4566 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated.  
4567 These changes will not result in a refund or additional charge related to years prior to the True-up Year.

		Details					
4568	Investment		True-Up Year (Actual Year Used for Revenue Requirement - Inpu				
4569	Service Year (yyyy)		True-Up Year - Actual FCR w/o incentives, less depreciation				
4570	Billing Month (1-12)		(From ARR - Actual Data, line 176 col 5)				
4571	Depreciation Rate						
4572	CIAC (Yes or No)						
4573							
4574	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4575	-	-	-	-	-	-	-
4576	-	-	-	-	-	-	-
4577	-	-	-	-	-	-	-
4578	-	-	-	-	-	-	-
4579	-	-	-	-	-	-	-
4580	-	-	-	-	-	-	-
4581	-	-	-	-	-	-	-
4582	-	-	-	-	-	-	-
4583	-	-	-	-	-	-	-
4584	-	-	-	-	-	-	-
4585	-	-	-	-	-	-	-
4586	-	-	-	-	-	-	-
4587	-	-	-	-	-	-	-
4588	-	-	-	-	-	-	-
4589	-	-	-	-	-	-	-
4590	-	-	-	-	-	-	-
4591	-	-	-	-	-	-	-
4592	-	-	-	-	-	-	-
4593	-	-	-	-	-	-	-
4594	-	-	-	-	-	-	-
4595	-	-	-	-	-	-	-
4596	-	-	-	-	-	-	-
4597	-	-	-	-	-	-	-
4598	-	-	-	-	-	-	-
4599	-	-	-	-	-	-	-
4600	-	-	-	-	-	-	-
4601	-	-	-	-	-	-	-
4602	-	-	-	-	-	-	-
4603	-	-	-	-	-	-	-
4604	-	-	-	-	-	-	-
4605	-	-	-	-	-	-	-
4606	-	-	-	-	-	-	-
4607	....	....	.....	.....	.....	.....	.....

Line No.  
4608 D. Sponsored Upgrades.

4609 i. Project 1, Projected (Describe)

4610 The calculated Rev. Req. from Sponsor and Credit shown below are only valid for Investment Year  
4611 matching Current Year. Values prior and subsequent to the Projected Year will change as Attachment O is updated.  
4612 These changes will not result in a refund or additional charge related to years prior to Projected Year.

		Details					
4613	Investment		Projected Year (Input)				
4614	Service Year (yyyy)		Projected Year FCR w/o incentives, less depreciation				
4615	Billing Month (1-12)		(From ARR - Projected Data, line 40 col 5)				
4616	Depreciation Rate						
4617	CIAC (Yes or No)						
4618							
4619	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4620	-	-	-	-	-	-	-
4621	-	-	-	-	-	-	-
4622	-	-	-	-	-	-	-
4623	-	-	-	-	-	-	-
4624	-	-	-	-	-	-	-
4625	-	-	-	-	-	-	-
4626	-	-	-	-	-	-	-
4627	-	-	-	-	-	-	-
4628	-	-	-	-	-	-	-
4629	-	-	-	-	-	-	-
4630	-	-	-	-	-	-	-
4631	-	-	-	-	-	-	-
4632	-	-	-	-	-	-	-
4633	-	-	-	-	-	-	-
4634	-	-	-	-	-	-	-
4635	-	-	-	-	-	-	-
4636	-	-	-	-	-	-	-
4637	-	-	-	-	-	-	-
4638	-	-	-	-	-	-	-
4639	-	-	-	-	-	-	-
4640	-	-	-	-	-	-	-
4641	-	-	-	-	-	-	-
4642	-	-	-	-	-	-	-
4643	-	-	-	-	-	-	-
4644	-	-	-	-	-	-	-
4645	-	-	-	-	-	-	-
4646	-	-	-	-	-	-	-
4647	-	-	-	-	-	-	-
4648	-	-	-	-	-	-	-
4649	-	-	-	-	-	-	-
4650	-	-	-	-	-	-	-
4651	-	-	-	-	-	-	-
4652	....	....	.....	.....	.....	.....	.....

4653 i. Project 1, Actual (Describe)

4654 The calculated Rev. Req. from Sponsor and Credit shown below are only valid for Investment Year  
4655 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated.  
4656 These changes will not result in a refund or additional charge related to years prior to the True-up Year.

		Details					
4657	Investment		True-Up Year (Actual Year Used for Revenue Requirement - Inpu				
4658	Service Year (yyyy)		True-Up Year - Actual FCR w/o incentives, less depreciation				
4659	Billing Month (1-12)		(From ARR - Actual Data, line 176 col 5)				
4660	Depreciation Rate						
4661	CIAC (Yes or No)						
4662							
4663	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Depreciation Expense	Ending Balance	Revenue Requirement
4664	-	-	-	-	-	-	-
4665	-	-	-	-	-	-	-
4666	-	-	-	-	-	-	-
4667	-	-	-	-	-	-	-
4668	-	-	-	-	-	-	-
4669	-	-	-	-	-	-	-
4670	-	-	-	-	-	-	-
4671	-	-	-	-	-	-	-
4672	-	-	-	-	-	-	-
4673	-	-	-	-	-	-	-
4674	-	-	-	-	-	-	-
4675	-	-	-	-	-	-	-
4676	-	-	-	-	-	-	-
4677	-	-	-	-	-	-	-
4678	-	-	-	-	-	-	-
4679	-	-	-	-	-	-	-
4680	-	-	-	-	-	-	-
4681	-	-	-	-	-	-	-
4682	-	-	-	-	-	-	-
4683	-	-	-	-	-	-	-
4684	-	-	-	-	-	-	-
4685	-	-	-	-	-	-	-
4686	-	-	-	-	-	-	-
4687	-	-	-	-	-	-	-
4688	-	-	-	-	-	-	-
4689	-	-	-	-	-	-	-
4690	-	-	-	-	-	-	-
4691	-	-	-	-	-	-	-
4692	-	-	-	-	-	-	-
4693	-	-	-	-	-	-	-
4694	-	-	-	-	-	-	-
4695	-	-	-	-	-	-	-
4696	....	....	.....	.....	.....	.....	.....

Southwestern Public Service Company  
Worksheet P - Revenue Requirement for Base Plan Upgrades

4697 E. Generator Interconnect Upgrades.

4698 i. Project 1, Projected(Describe)

4699 The calculated Rev. Req. from Generator and Credit shown below are only valid for Investment Year  
4700 matching Current Year. Values prior and subsequent to Projected Year will change as Attachment O is updated.  
4701 These changes will not result in a refund or additional charge related to years prior to the Projected Year.

		Details					
4702	Investment		Projected Year (Input)				
4703	Service Year (yyyy)		Projected Year FCR w/o incentives, less depreciation				
4704	Billing Month (1-12)		(From ARR - Projected Data, line 40 col 5)				
4705	Depreciation Rate						
4706	CIAC (Yes or No)						
4707							
4708	Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue
4709	Year	Balance	Amount	Balance	Expense	Balance	Requirement
4710	-	-	-	-	-	-	-
4711	-	-	-	-	-	-	-
4712	-	-	-	-	-	-	-
4713	-	-	-	-	-	-	-
4714	-	-	-	-	-	-	-
4715	-	-	-	-	-	-	-
4716	-	-	-	-	-	-	-
4717	-	-	-	-	-	-	-
4718	-	-	-	-	-	-	-
4719	-	-	-	-	-	-	-
4720	-	-	-	-	-	-	-
4721	-	-	-	-	-	-	-
4722	-	-	-	-	-	-	-
4723	-	-	-	-	-	-	-
4724	-	-	-	-	-	-	-
4725	-	-	-	-	-	-	-
4726	-	-	-	-	-	-	-
4727	-	-	-	-	-	-	-
4728	-	-	-	-	-	-	-
4729	-	-	-	-	-	-	-
4730	-	-	-	-	-	-	-
4731	-	-	-	-	-	-	-
4732	-	-	-	-	-	-	-
4733	-	-	-	-	-	-	-
4734	-	-	-	-	-	-	-
4735	-	-	-	-	-	-	-
4736	-	-	-	-	-	-	-
4737	-	-	-	-	-	-	-
4738	-	-	-	-	-	-	-
4739	-	-	-	-	-	-	-
4740	-	-	-	-	-	-	-
4741	---	---	---	---	---	---	---

4742 i. Project 1, Actual(Describe)

4743 The calculated Rev. Req. from Generator and Credit shown below are only valid for Investment Year  
4744 matching Current Year. Values prior and subsequent to the True-up Year will change as Attachment O is updated.  
4745 These changes will not result in a refund or additional charge related to years prior to the True-up Year.

		Details					
4746	Investment		True-Up Year (Actual Year Used for Revenue Requirement - Inpu				
4747	Service Year (yyyy)		True-Up Year - Actual FCR w/o incentives, less depreciation				
4748	Billing Month (1-12)		(From ARR - Actual Data, line 176 col 5)				
4749	Depreciation Rate						
4750	CIAC (Yes or No)						
4751							
4752	Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue
4753	Year	Balance	Amount	Balance	Expense	Balance	Requirement
4754	-	-	-	-	-	-	-
4755	-	-	-	-	-	-	-
4756	-	-	-	-	-	-	-
4757	-	-	-	-	-	-	-
4758	-	-	-	-	-	-	-
4759	-	-	-	-	-	-	-
4760	-	-	-	-	-	-	-
4761	-	-	-	-	-	-	-
4762	-	-	-	-	-	-	-
4763	-	-	-	-	-	-	-
4764	-	-	-	-	-	-	-
4765	-	-	-	-	-	-	-
4766	-	-	-	-	-	-	-
4767	-	-	-	-	-	-	-
4768	-	-	-	-	-	-	-
4769	-	-	-	-	-	-	-
4770	-	-	-	-	-	-	-
4771	-	-	-	-	-	-	-
4772	-	-	-	-	-	-	-
4773	-	-	-	-	-	-	-
4774	-	-	-	-	-	-	-
4775	-	-	-	-	-	-	-
4776	-	-	-	-	-	-	-
4777	-	-	-	-	-	-	-
4778	-	-	-	-	-	-	-
4779	-	-	-	-	-	-	-
4780	-	-	-	-	-	-	-
4781	-	-	-	-	-	-	-
4782	-	-	-	-	-	-	-
4783	-	-	-	-	-	-	-
4784	---	---	---	---	---	---	---

**Southwestern Public Service Company**  
**Worksheet Q - Forecasted Incentive CWIP (Note 1)**

**Worksheet Q**  
**Table 40**

**Projected for Billing Year = 2014**

Line No.		(A) Projected Incentive CWIP	(B) Projected Specific CWIP	(C) Accumulated Balance Projected Incentive CWIP	
1	Dec	-	-	-	
2	Jan	-	-	-	
3	Feb	-	-	-	
4	Mar	-	-	-	
5	Apr	-	-	-	
6	May	-	-	-	
7	Jun	-	-	-	
8	Jul	-	-	-	
9	Aug	-	-	-	
10	Sep	-	-	-	
11	Oct	-	-	-	
12	Nov	-	-	-	
13	Dec	-	-	-	
14	Total	-	-	-	
15	13 month avg of current year changes to CWIP = Col C				- (Goes to Page 3, In 73)

		(D) Accumulated Pre-Funded AFUDC	(E) Pre-Funded AFUDC Amortization		
16	Dec	-	-		
17	Jan	-	-		
18	Feb	-	-		
19	Mar	-	-		
20	Apr	-	-		
21	May	-	-		
22	Jun	-	-		
23	Jul	-	-		
24	Aug	-	-		
25	Sep	-	-		
26	Oct	-	-		
27	Nov	-	-		
28	Dec	-	-		
29	Total	-	-		
30	13 Month Avg Accumulated Pre-Funded AFUDC = Col D				- (Goes to Page 3, In 74)
31	Pre-Funded AFUDC Amortization = Col E				- (Goes to Page 4, In 115)

**Actual for Billing Year = 2014**

Line No.		(A) Actual Incentive CWIP	(B) Actual Other CWIP	(C) Accumulated Balance Actual Incentive CWIP	
32	Dec	-	-	-	
33	Jan	-	-	-	
34	Feb	-	-	-	
35	Mar	-	-	-	
36	Apr	-	-	-	
37	May	-	-	-	
38	Jun	-	-	-	
39	Jul	-	-	-	
40	Aug	-	-	-	
41	Sep	-	-	-	
42	Oct	-	-	-	
43	Nov	-	-	-	
44	Dec	-	-	-	
45	Total	-	-	-	
46	13 month avg of prior year changes to CWIP = Col C				- (Goes to Page 8, In 209)

		(D) Accumulated Pre-Funded AFUDC	(E) Pre-Funded AFUDC Amortization		
47	Dec	-	-		
48	Jan	-	-		
49	Feb	-	-		
50	Mar	-	-		
51	Apr	-	-		
52	May	-	-		
53	Jun	-	-		
54	Jul	-	-		
55	Aug	-	-		
56	Sep	-	-		
57	Oct	-	-		
58	Nov	-	-		
59	Dec	-	-		
60	Total	-	-		
61	13 Month Avg Accumulated Pre-Funded AFUDC = Col D				- (Goes to Page 8, In 210)
62	Pre-Funded AFUDC Amortization = Col E				- (Goes to Page 9, In 251)

63 Note 1: Worksheet Q will remain blank until such time that SPS files for and receives FERC approval  
64 for including specific incentive CWIP projects in the formula rate. SPS accounting records will be the  
65 source of this data.



**Southwestern Public Service Company**  
**Worksheet R - Incentive Projects.**

Worksheet R  
 Table 41

**I. Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase.**

<b>A. Determine "R" with hypothetical 100 basis point increase in ROE.</b>				
Line No.				
1	ROE w/o incentives (From Page 5, In 162)			11.27%
2	ROE with additional 100 basis point incentive			12.27%
3	Determine R ( cost of long term debt, cost of preferred stock and percent is from Page 5, Ins 160 through162)			
4			<u>Cost</u>	<u>Weighted cost</u>
5	Long Term Debt	46.11%	0.0640	0.0295
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	53.89%	0.1227	<u>0.0661</u>
8			R =	0.0956

**B. Determine Return using "R" with hypothetical 100 basis point ROE increase.**

9	Rate Base (From Page 3, In 89)	1,035,468,567	
10	R (from A. above)	0.0956	
11	Return (Rate Base x R)	98,990,795	

**C. Determine Income Taxes using Return with hypothetical 100 basis point ROE increase.**

12	Return (from B. above)	98,990,795	
13	CIT (From Page 4, In 131)	37.84%	
14	Income Tax Calculation (Return x CIT)	37,458,117	
15	ITC Adjustment (From Page 4, In 137)	(227,675)	
16	Income Taxes	<u>37,230,442</u>	

**II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase.**

**A. Determine Net Revenue Requirement less return and Income Taxes.**

17	Net Revenue Requirement (From Page 2, In 33)	194,446,666	
18	Return (From Page 4, In 139)	93,399,265	
19	Income Taxes (From Page 4, In 138)	<u>35,114,607</u>	
20	Net Revenue Requirement, Less Return and Taxes	65,932,794	

**B. Determine Net Revenue Requirement with hypothetical 100 basis point increase in ROE.**

21	Net Revenue Requirement, Less Return and Taxes	65,932,794	
22	Return (from I.B. above)	98,990,795	
23	Income Taxes (from I.C. above)	<u>37,230,442</u>	
24	Net Revenue Requirement, with 100 Basis Point ROE increase	202,154,031	
25	Depreciation (From Page 4, In 114)	<u>30,447,882</u>	
26	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	171,706,149	

**C. Determine FCR with hypothetical 100 basis point ROE increase.**

27	Net Transmission Plant (From Page 3, In 62)	1,287,023,371	
28	Net Revenue Requirement, with 100 Basis Point ROE increase	202,154,031	
29	FCR with 100 Basis Point increase in ROE	15.71%	
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	171,706,149	
31	FCR with 100 Basis Point ROE increase, less Depreciation	13.34%	(use when no CIAC is associated with facilities receiving incentives)
32	FCR w/o 100 Basis Point ROE increase, less Depreciation	<u>12.74%</u>	(From Page 2, In 40)
33	FCR w/o Return, Income Taxes and Depreciation	0.60%	(use when CIAC is associated with facilities receiving incentives)

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives.

A. Facilities receiving incentives accepted by FERC in Docket No. [REDACTED]

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior and subsequent to the Current Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Beginning Balance = Investment in first year and prior year Ending Balance, thereafter  
 Depreciation Expense = Straight line depreciation equal to Investment divided by Useful Life  
 Ending Balance = Beginning Balance - Depreciation Expense  
 Revenue Requirement = FCR \* Beginning Balance plus Depreciation Expense, adjusted by Service Month divided by 12 in the first year  
 Additional Rev. Requirement = Revenue Requirement w/incentives less w/o incentive for the year  
 Additional Revenue Credit = Revenue Requirement w/o incentives

Line No.

Line No.	Details						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
34	Investment						
35	Service Year (yyyy)				ROE increase accepted by FERC (Basis Points)		
36	Service Month (1-12)				FCR w/o incentives, less depreciation	12.74%	
37	Useful life				FCR w/incentives approved for these facilities, less dep.	12.74%	
38	CIAC (Yes or No)				Annual Depreciation Expense		
39							
40							
41	w/o incentives	-	-	-	-	-	-
42	w/incentives	-	-	-	-	\$ -	\$ -
43	w/o incentives	-	-	-	-	-	-
44	w/incentives	-	-	-	-	\$ -	\$ -
45	w/o incentives	-	-	-	-	-	-
46	w/incentives	-	-	-	-	\$ -	\$ -
47	w/o incentives	-	-	-	-	-	-
48	w/incentives	-	-	-	-	\$ -	\$ -
49	w/o incentives	-	-	-	-	-	-
50	w/incentives	-	-	-	-	\$ -	\$ -
51	w/o incentives	-	-	-	-	-	-
52	w/incentives	-	-	-	-	\$ -	\$ -
53	w/o incentives	-	-	-	-	-	-
54	w/incentives	-	-	-	-	\$ -	\$ -
55	w/o incentives	-	-	-	-	-	-
56	w/incentives	-	-	-	-	\$ -	\$ -
57	w/o incentives	-	-	-	-	-	-
58	w/incentives	-	-	-	-	\$ -	\$ -
59	w/o incentives	-	-	-	-	-	-
60	w/incentives	-	-	-	-	\$ -	\$ -
61	w/o incentives	-	-	-	-	-	-
62	w/incentives	-	-	-	-	\$ -	\$ -
63	w/o incentives	-	-	-	-	-	-
64	w/incentives	-	-	-	-	\$ -	\$ -
65	w/o incentives	-	-	-	-	-	-
66	w/incentives	-	-	-	-	\$ -	\$ -
67	w/o incentives	-	-	-	-	-	-
68	w/incentives	-	-	-	-	\$ -	\$ -
69	w/o incentives	-	-	-	-	-	-
70	w/incentives	-	-	-	-	\$ -	\$ -
71	w/o incentives	-	-	-	-	-	-
72	w/incentives	-	-	-	-	\$ -	\$ -
73	w/o incentives	-	-	-	-	-	-
74	w/incentives	-	-	-	-	\$ -	\$ -
75	w/o incentives	-	-	-	-	-	-
76	w/incentives	-	-	-	-	\$ -	\$ -
77	w/o incentives	-	-	-	-	-	-
78	w/incentives	-	-	-	-	\$ -	\$ -
79	w/o incentives	-	-	-	-	-	-
80	w/incentives	-	-	-	-	\$ -	\$ -
81	w/o incentives	-	-	-	-	-	-
82	w/incentives	-	-	-	-	\$ -	\$ -
83	w/o incentives	-	-	-	-	-	-
84	w/incentives	-	-	-	-	\$ -	\$ -
85	w/o incentives	-	-	-	-	-	-
86	w/incentives	-	-	-	-	\$ -	\$ -
87	w/o incentives	-	-	-	-	-	-
88	w/incentives	-	-	-	-	\$ -	\$ -
89	w/o incentives	-	-	-	-	-	-
90	w/incentives	-	-	-	-	\$ -	\$ -
91	w/o incentives	-	-	-	-	-	-
92	w/incentives	-	-	-	-	\$ -	\$ -
93	w/o incentives	-	-	-	-	-	-
94	w/incentives	-	-	-	-	\$ -	\$ -
95	w/o incentives	-	-	-	-	-	-
96	w/incentives	-	-	-	-	\$ -	\$ -
97	w/o incentives	-	-	-	-	-	-
98	w/incentives	-	-	-	-	\$ -	\$ -
99	w/o incentives	-	-	-	-	-	-
100	w/incentives	-	-	-	-	\$ -	\$ -
101	w/o incentives	-	-	-	-	-	-
102	w/incentives	-	-	-	-	\$ -	\$ -
103	w/o incentives	....	....	....	....	....	....
104	w/incentives	....	....	....	....	\$ -	\$ -

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives. (cont.)

B. Facilities receiving incentives accepted by FERC in Docket No. [REDACTED]

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior and subsequent to the Current Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Beginning Balance = Investment in first year and prior year Ending Balance, thereafter  
 Depreciation Expense = Straight line depreciation equal to Investment divided by Useful Life  
 Ending Balance = Beginning Balance - Depreciation Expense  
 Revenue Requirement = FCR \* Beginning Balance plus Depreciation Expense, adjusted by Service Month divided by 12 in the first year  
 Additional Rev. Requirement = Revenue Requirement w/incentives less w/o incentive for the year  
 Additional Revenue Credit = Revenue Requirement w/o incentives

Line No.	Details						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
105	Investment					0	
106	Service Year (yyyy)						
107	Service Month (1-12)					12.74%	
108	Useful life					12.74%	
109	CIAC (Yes or No)						
110							
111							
112	w/o incentives	-	-	-	-	\$ -	\$ -
113	w/incentives	-	-	-	-	\$ -	\$ -
114	w/o incentives	-	-	-	-	\$ -	\$ -
115	w/incentives	-	-	-	-	\$ -	\$ -
116	w/o incentives	-	-	-	-	\$ -	\$ -
117	w/incentives	-	-	-	-	\$ -	\$ -
118	w/o incentives	-	-	-	-	\$ -	\$ -
119	w/incentives	-	-	-	-	\$ -	\$ -
120	w/o incentives	-	-	-	-	\$ -	\$ -
121	w/incentives	-	-	-	-	\$ -	\$ -
122	w/o incentives	-	-	-	-	\$ -	\$ -
123	w/incentives	-	-	-	-	\$ -	\$ -
124	w/o incentives	-	-	-	-	\$ -	\$ -
125	w/incentives	-	-	-	-	\$ -	\$ -
126	w/o incentives	-	-	-	-	\$ -	\$ -
127	w/incentives	-	-	-	-	\$ -	\$ -
128	w/o incentives	-	-	-	-	\$ -	\$ -
129	w/incentives	-	-	-	-	\$ -	\$ -
130	w/o incentives	-	-	-	-	\$ -	\$ -
131	w/incentives	-	-	-	-	\$ -	\$ -
132	w/o incentives	-	-	-	-	\$ -	\$ -
133	w/incentives	-	-	-	-	\$ -	\$ -
134	w/o incentives	-	-	-	-	\$ -	\$ -
135	w/incentives	-	-	-	-	\$ -	\$ -
136	w/o incentives	-	-	-	-	\$ -	\$ -
137	w/incentives	-	-	-	-	\$ -	\$ -
138	w/o incentives	-	-	-	-	\$ -	\$ -
139	w/incentives	-	-	-	-	\$ -	\$ -
140	w/o incentives	-	-	-	-	\$ -	\$ -
141	w/incentives	-	-	-	-	\$ -	\$ -
142	w/o incentives	-	-	-	-	\$ -	\$ -
143	w/incentives	-	-	-	-	\$ -	\$ -
144	w/o incentives	-	-	-	-	\$ -	\$ -
145	w/incentives	-	-	-	-	\$ -	\$ -
146	w/o incentives	-	-	-	-	\$ -	\$ -
147	w/incentives	-	-	-	-	\$ -	\$ -
148	w/o incentives	-	-	-	-	\$ -	\$ -
149	w/incentives	-	-	-	-	\$ -	\$ -
150	w/o incentives	-	-	-	-	\$ -	\$ -
151	w/incentives	-	-	-	-	\$ -	\$ -
152	w/o incentives	-	-	-	-	\$ -	\$ -
153	w/incentives	-	-	-	-	\$ -	\$ -
154	w/o incentives	-	-	-	-	\$ -	\$ -
155	w/incentives	-	-	-	-	\$ -	\$ -
156	w/o incentives	-	-	-	-	\$ -	\$ -
157	w/incentives	-	-	-	-	\$ -	\$ -
158	w/o incentives	-	-	-	-	\$ -	\$ -
159	w/incentives	-	-	-	-	\$ -	\$ -
160	w/o incentives	-	-	-	-	\$ -	\$ -
161	w/incentives	-	-	-	-	\$ -	\$ -
162	w/o incentives	-	-	-	-	\$ -	\$ -
163	w/incentives	-	-	-	-	\$ -	\$ -
164	w/o incentives	-	-	-	-	\$ -	\$ -
165	w/incentives	-	-	-	-	\$ -	\$ -
166	w/o incentives	-	-	-	-	\$ -	\$ -
167	w/incentives	-	-	-	-	\$ -	\$ -
168	w/o incentives	-	-	-	-	\$ -	\$ -
169	w/incentives	-	-	-	-	\$ -	\$ -
170	w/o incentives	-	-	-	-	\$ -	\$ -
171	w/incentives	-	-	-	-	\$ -	\$ -
172	w/o incentives	-	-	-	-	\$ -	\$ -
173	w/incentives	-	-	-	-	\$ -	\$ -
174	w/o incentives	....	....	....	....	....	....
175	w/incentives	....	....	....	....	....	....
						\$ -	\$ -

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives. (cont.)

B. Facilities receiving incentives accepted by FERC in Docket No. [REDACTED]

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior and subsequent to the Current Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Beginning Balance = Investment in first year and prior year Ending Balance, thereafter  
 Depreciation Expense = Straight line depreciation equal to Investment divided by Useful Life  
 Ending Balance = Beginning Balance - Depreciation Expense  
 Revenue Requirement = FCR \* Beginning Balance plus Depreciation Expense, adjusted by Service Month divided by 12 in the first year  
 Additional Rev. Requirement = Revenue Requirement w/incentives less w/o incentive for the year  
 Additional Revenue Credit = Revenue Requirement w/o incentives

Line No.	Details						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
176	Investment					0	
177	Service Year (yyyy)						
178	Service Month (1-12)					12.74%	
179	Useful life					12.74%	
180	CIAC (Yes or No)						
181							
182							
183	w/o incentives	-	-	-	-	\$ -	\$ -
184	w/incentives	-	-	-	-	\$ -	\$ -
185	w/o incentives	-	-	-	-	\$ -	\$ -
186	w/incentives	-	-	-	-	\$ -	\$ -
187	w/o incentives	-	-	-	-	\$ -	\$ -
188	w/incentives	-	-	-	-	\$ -	\$ -
189	w/o incentives	-	-	-	-	\$ -	\$ -
190	w/incentives	-	-	-	-	\$ -	\$ -
191	w/o incentives	-	-	-	-	\$ -	\$ -
192	w/incentives	-	-	-	-	\$ -	\$ -
193	w/o incentives	-	-	-	-	\$ -	\$ -
194	w/incentives	-	-	-	-	\$ -	\$ -
195	w/o incentives	-	-	-	-	\$ -	\$ -
196	w/incentives	-	-	-	-	\$ -	\$ -
197	w/o incentives	-	-	-	-	\$ -	\$ -
198	w/incentives	-	-	-	-	\$ -	\$ -
199	w/o incentives	-	-	-	-	\$ -	\$ -
200	w/incentives	-	-	-	-	\$ -	\$ -
201	w/o incentives	-	-	-	-	\$ -	\$ -
202	w/incentives	-	-	-	-	\$ -	\$ -
203	w/o incentives	-	-	-	-	\$ -	\$ -
204	w/incentives	-	-	-	-	\$ -	\$ -
205	w/o incentives	-	-	-	-	\$ -	\$ -
206	w/incentives	-	-	-	-	\$ -	\$ -
207	w/o incentives	-	-	-	-	\$ -	\$ -
208	w/incentives	-	-	-	-	\$ -	\$ -
209	w/o incentives	-	-	-	-	\$ -	\$ -
210	w/incentives	-	-	-	-	\$ -	\$ -
211	w/o incentives	-	-	-	-	\$ -	\$ -
212	w/incentives	-	-	-	-	\$ -	\$ -
213	w/o incentives	-	-	-	-	\$ -	\$ -
214	w/incentives	-	-	-	-	\$ -	\$ -
215	w/o incentives	-	-	-	-	\$ -	\$ -
216	w/incentives	-	-	-	-	\$ -	\$ -
217	w/o incentives	-	-	-	-	\$ -	\$ -
218	w/incentives	-	-	-	-	\$ -	\$ -
219	w/o incentives	-	-	-	-	\$ -	\$ -
220	w/incentives	-	-	-	-	\$ -	\$ -
221	w/o incentives	-	-	-	-	\$ -	\$ -
222	w/incentives	-	-	-	-	\$ -	\$ -
223	w/o incentives	-	-	-	-	\$ -	\$ -
224	w/incentives	-	-	-	-	\$ -	\$ -
225	w/o incentives	-	-	-	-	\$ -	\$ -
226	w/incentives	-	-	-	-	\$ -	\$ -
227	w/o incentives	-	-	-	-	\$ -	\$ -
228	w/incentives	-	-	-	-	\$ -	\$ -
229	w/o incentives	-	-	-	-	\$ -	\$ -
230	w/incentives	-	-	-	-	\$ -	\$ -
231	w/o incentives	-	-	-	-	\$ -	\$ -
232	w/incentives	-	-	-	-	\$ -	\$ -
233	w/o incentives	-	-	-	-	\$ -	\$ -
234	w/incentives	-	-	-	-	\$ -	\$ -
235	w/o incentives	-	-	-	-	\$ -	\$ -
236	w/incentives	-	-	-	-	\$ -	\$ -
237	w/o incentives	-	-	-	-	\$ -	\$ -
238	w/incentives	-	-	-	-	\$ -	\$ -
239	w/o incentives	-	-	-	-	\$ -	\$ -
240	w/incentives	-	-	-	-	\$ -	\$ -
241	w/o incentives	-	-	-	-	\$ -	\$ -
242	w/incentives	-	-	-	-	\$ -	\$ -
243	w/o incentives	-	-	-	-	\$ -	\$ -
244	w/incentives	-	-	-	-	\$ -	\$ -
245	w/o incentives	....	....	....	....	....	....
246	w/incentives	....	....	....	....	....	....
						\$ -	\$ -