Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		$ 694,749,087	$ 254,524,611	$ 24,106,621	$ 127,902,586	$ 1,479,756	$ 9,054,130
7	Other Operating Revenue		88,382,569	33,194,787	2,705,197	16,228,075	124,200	1,097,150
8	**TOTAL OPERATING REVENUE**		**$ 783,131,656**	**$ 287,719,398**	**$ 26,811,818**	**$ 144,130,661**	**$ 1,603,956**	**$ 10,151,280**
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 119,660,584	$ 11,338,567	$ 57,618,247	$ 686,798	$ 4,136,356
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	64,996,049	6,117,909	31,769,550	353,170	2,201,465
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(377,390)	(34,668)	(196,488)	(1,946)	(13,681)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	23,503,591	2,068,375	11,774,015	150,750	785,042
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	29,166,400	10,213,582	920,693	5,628,420	51,605	396,769
16	**TOTAL OPERATING EXPENSES**		**$ 586,414,540**	**$ 217,996,415**	**$ 20,410,876**	**$ 106,593,745**	**$ 1,240,376**	**$ 7,505,951**
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		**$ 196,717,115**	**$ 69,722,982**	**$ 6,400,942**	**$ 37,536,916**	**$ 363,580**	**$ 2,645,329**
19								
20								
32	**RATE BASE**	P-U3, Line No. 345	**$ 2,581,626,920**	**$ 913,145,682**	**$ 83,784,443**	**$ 491,049,483**	**$ 4,755,461**	**$ 34,581,008**
33								
34								
35	**RATE OF RETURN**		7.62%	7.64%	7.64%	7.64%	7.65%	7.65%
36								
37	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 136,472,639	$ 55,157,578	$ 3,266,750	$ 15,138,000	$ 5,794	$ 1,522,282
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 694,749,087	$ 254,524,611	$ 24,106,621	$ 127,902,586	$ 1,479,756	$ 9,054,130
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		24.45%	27.67%	15.68%	13.42%	0.39%	20.21%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)
1	**RETURN AT PROPOSED RATES**								
2									
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**								
4									
5	**OPERATING REVENUE**								
6	Sales of Electricity		$ 10,128,698	$ 80,375,545	$ 178,203,028	$ 4,696,470	$ 4,277,642	$ 31,095,868	$ 147,107,160
7	Other Operating Revenue		927,327	8,921,302	24,763,414	256,707	164,411	4,183,530	20,579,884
8	**TOTAL OPERATING REVENUE**		**$ 11,056,025**	**$ 89,296,847**	**$ 202,966,442**	**$ 4,953,177**	**$ 4,442,053**	**$ 35,279,398**	**$ 167,687,044**
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 4,079,172	$ 38,403,656	$ 93,212,795	$ 1,849,008	$ 2,103,127	$ 15,888,455	$ 77,324,340
12	Depreciation Expense	P-U2, Line No. 351	2,340,700	19,078,484	42,244,313	1,238,832	1,005,067	7,199,789	35,044,524
13	Amortization Expense	P-U2, Line No. 352	(15,481)	(120,172)	(255,877)	(6,849)	(4,811)	(43,719)	(212,157)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	1,210,046	4,493,787	9,061,696	467,759	326,595	1,487,192	7,574,504
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	458,174	3,595,409	7,438,047	133,405	330,295	1,427,253	6,010,794
16	**TOTAL OPERATING EXPENSES**		**$ 8,072,611**	**$ 65,451,163**	**$ 151,700,975**	**$ 3,682,154**	**$ 3,760,274**	**$ 25,958,970**	**$ 125,742,005**
17									
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		**$ 2,983,414**	**$ 23,845,684**	**$ 51,265,467**	**$ 1,271,022**	**$ 681,779**	**$ 9,320,428**	**$ 41,945,039**
19									
20									
32	**RATE BASE**	P-U3, Line No. 345	**$ 39,027,385**	**$ 312,924,768**	**$ 676,766,601**	**$ 16,664,254**	**$ 8,927,835**	**$ 116,041,486**	**$ 560,725,116**
33									
34									
35	**RATE OF RETURN**		7.64%	7.62%	7.58%	7.63%	7.64%	8.03%	7.48%
36									
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	1.00	1.05	0.98
38									
39									
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ (286,574)	$ 14,144,341	$ 46,482,540	$ 724,730	$ 317,198	$ 7,358,418	$ 39,124,122
41									
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 10,128,698	$ 80,375,545	$ 178,203,028	$ 4,696,470	$ 4,277,642	$ 31,095,868	$ 147,107,160
43									
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		-2.75%	21.36%	35.29%	18.25%	8.01%	31.00%	36.23%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL PRIMARY SERVICE (p)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)	RESIDENTIAL SPACE HTG SERVICE (u)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		$ 1,317,941	$ 7,736,189	$ 125,410	$ 10,003,288	$ 206,729,408	$ 47,795,203
7	Other Operating Revenue		164,803	932,347	17,570	909,757	28,077,935	5,116,852
8	**TOTAL OPERATING REVENUE**		**$ 1,482,744**	**$ 8,668,536**	**$ 142,980**	**$ 10,913,045**	**$ 234,807,343**	**$ 52,912,055**
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 606,969	$ 3,529,386	$ 78,634	$ 4,000,538	$ 100,526,103	$ 19,134,481
12	Depreciation Expense	P-U2, Line No. 351	319,829	1,881,636	46,058	2,294,642	54,788,059	10,207,990
13	Amortization Expense	P-U2, Line No. 352	(1,949)	(11,732)	(288)	(15,193)	(317,115)	(60,275)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	104,629	680,414	17,034	1,193,012	19,794,364	3,709,227
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	61,066	335,703	(5,367)	463,541	7,006,154	3,207,427
16	**TOTAL OPERATING EXPENSES**		**$ 1,090,544**	**$ 6,415,407**	**$ 136,070**	**$ 7,936,540**	**$ 181,797,564**	**$ 36,198,851**
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		**$ 392,200**	**$ 2,253,129**	**$ 6,909**	**$ 2,976,505**	**$ 53,009,779**	**$ 16,713,204**
19								
20								
32	**RATE BASE**	P-U3, Line No. 345	**$ 4,915,187**	**$ 29,665,821**	**$ 743,364**	**$ 38,284,021**	**$ 765,841,848**	**$ 147,303,834**
33								
34								
35	**RATE OF RETURN**		7.98%	7.60%	0.93%	7.77%	6.92%	11.35%
36								
37	**INDEX RATE OF RETURN**		1.05	1.00	0.12	1.02	0.91	1.49
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		$ 155,473	$ 1,366,809	$ 1,953	$ (288,527)	$ 40,631,759	$ 14,525,819
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		$ 1,317,941	$ 7,736,189	$ 125,410	$ 10,003,288	$ 206,729,408	$ 47,795,203
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		13.37%	21.46%	1.58%	-2.80%	24.46%	43.66%

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**SUMMARY AT PRESENT RATES**								
2									
3	**DEVELOPMENT OF RETURN**								
4									
5	**OPERATING REVENUE**								
6	Base Sales of Electricity		$ 558,276,448	$ 199,367,033	$ 20,839,871	$ 112,764,586	$ 1,473,962	$ 7,531,848	$ 10,415,272
7	Other Operating Revenue		88,382,569	33,194,787	2,705,197	16,228,075	124,200	1,097,150	927,327
8	**TOTAL OPERATING REVENUE**		**$ 646,659,017**	**$ 232,561,820**	**$ 23,545,068**	**$ 128,992,661**	**$ 1,598,162**	**$ 8,628,998**	**$ 11,342,599**
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 119,660,584	$ 11,338,567	$ 57,618,247	$ 686,798	$ 4,136,356	$ 4,079,172
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	64,996,049	6,117,909	31,769,550	353,170	2,201,465	2,340,700
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(377,390)	(34,668)	(196,488)	(1,946)	(13,681)	(15,481)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	23,503,591	2,068,375	11,774,015	150,750	785,042	1,210,046
15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 809	(1,008,279)	(1,981,993)	198,401	2,281,344	50,324	60,186	521,537
16	**TOTAL OPERATING EXPENSES**		**$ 556,239,861**	**$ 205,800,841**	**$ 19,688,584**	**$ 103,246,669**	**$ 1,239,095**	**$ 7,169,368**	**$ 8,135,973**
17									
18	**OPERATING INCOME (RETURN)**		**$ 90,419,155**	**$ 26,760,979**	**$ 3,856,484**	**$ 25,745,992**	**$ 359,067**	**$ 1,459,630**	**$ 3,206,626**
19									
20									
21	**DEVELOPMENT OF RATE BASE**								
22	Electric Plant in Service	P-U3, Line No. 140	$ 4,437,381,717	$ 1,630,021,745	$ 149,736,248	$ 848,669,294	$ 8,405,812	$ 59,090,308	$ 66,865,726
23	Less: Depreciation & Amortization Reserve	P-U3, Line No. 270	1,321,061,701	507,072,883	47,530,874	250,763,104	2,744,127	17,257,384	19,214,310
24	Plus: Plant Held for Future Use	P-U3, Line No. 285	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-U3, Line No. 288	-	-	-	-	-	-	-
26	Plus: Fuel Inventory	P-U3, Line No. 310	4,829,501	874,044	100,289	762,485	7,328	63,731	58,116
27	Plus: NOx Inventory	P-U3, Line No. 312	-	-	-	-	-	-	-
28	Plus: Utility Materials and Supplies	P-U3, Line No. 317	11,967,836	4,200,126	377,232	2,285,756	20,677	161,106	180,126
29	Plus: Cash Working Capital	P-U3, Line No. 318	(14,501,832)	(5,444,122)	(484,707)	(2,885,989)	(29,929)	(200,287)	(251,733)
30	Plus: Prepayments	P-U3, Line No. 319	2,202,906	782,989	70,841	411,346	3,881	28,776	29,953
31	Less: Deductions to Rate Base		539,191,509	210,216,217	18,484,586	107,430,305	908,183	7,305,242	8,640,493
32									
33	**TOTAL NET RATE BASE**		**$ 2,581,626,920**	**$ 913,145,682**	**$ 83,784,443**	**$ 491,049,483**	**$ 4,755,461**	**$ 34,581,008**	**$ 39,027,385**
34									
35									
36	**RATE OF RETURN (PRESENT)**		3.50%	2.93%	4.60%	5.24%	7.55%	4.22%	8.22%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.84	1.31	1.50	2.16	1.21	2.35

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**SUMMARY AT PRESENT RATES**									
2										
3	**DEVELOPMENT OF RETURN**									
4										
5	**OPERATING REVENUE**									
6	Base Sales of Electricity		$ 558,276,448	$ 66,231,204	$ 131,720,488	$ 3,971,740	$ 3,960,444	$ 23,737,450	$ 107,983,038	$ 1,162,468
7	Other Operating Revenue		88,382,569	8,921,302	24,763,414	256,707	164,411	4,183,530	20,579,884	164,803
8	**TOTAL OPERATING REVENUE**		**$ 646,659,017**	**$ 75,152,506**	**$ 156,483,902**	**$ 4,228,447**	**$ 4,124,855**	**$ 27,920,980**	**$ 128,562,922**	**$ 1,327,271**
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 38,403,656	$ 93,212,795	$ 1,849,008	$ 2,103,127	$ 15,888,455	$ 77,324,340	$ 606,969
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	19,078,484	42,244,313	1,238,832	1,005,067	7,199,789	35,044,524	319,829
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(120,172)	(255,877)	(6,849)	(4,811)	(43,719)	(212,157)	(1,949)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	4,493,787	9,061,696	467,759	326,595	1,487,192	7,574,504	104,629
15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 809	(1,008,279)	468,035	(2,839,440)	(26,836)	260,161	(199,724)	(2,639,715)	26,691
16	**TOTAL OPERATING EXPENSES**		**$ 556,239,861**	**$ 62,323,789**	**$ 141,423,488**	**$ 3,521,914**	**$ 3,690,140**	**$ 24,331,993**	**$ 117,091,495**	**$ 1,056,169**
17										
18	**OPERATING INCOME (RETURN)**		**$ 90,419,155**	**$ 12,828,716**	**$ 15,060,414**	**$ 706,533**	**$ 434,715**	**$ 3,588,988**	**$ 11,471,426**	**$ 271,103**
19										
20										
21	**DEVELOPMENT OF RATE BASE**									
22	Electric Plant in Service	P-U3, Line No. 140	$ 4,437,381,717	$ 519,046,855	$ 1,105,183,281	$ 29,584,011	$ 20,778,437	$ 188,833,089	$ 916,350,191	$ 8,418,252
23	Less: Depreciation & Amortization Reserve	P-U3, Line No. 270	1,321,061,701	144,670,808	311,954,928	9,153,521	10,699,762	52,972,737	258,982,191	2,462,368
24	Plus: Plant Held for Future Use	P-U3, Line No. 285	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-U3, Line No. 288	-	-	-	-	-	-	-	-
26	Plus: Fuel Inventory	P-U3, Line No. 310	4,829,501	755,376	2,187,687	11,873	8,571	380,096	1,807,591	8,706
27	Plus: NOx Inventory	P-U3, Line No. 312	-	-	-	-	-	-	-	-
28	Plus: Utility Materials and Supplies	P-U3, Line No. 317	11,967,836	1,440,028	3,184,938	74,915	42,930	544,651	2,640,287	22,825
29	Plus: Cash Working Capital	P-U3, Line No. 318	(14,501,832)	(1,584,922)	(3,468,723)	(99,865)	(51,553)	(587,655)	(2,881,068)	(27,695)
30	Plus: Prepayments	P-U3, Line No. 319	2,202,906	255,800	598,581	11,877	8,862	102,296	496,285	4,143
31	Less: Deductions to Rate Base		539,191,509	62,317,562	118,964,233	3,765,038	1,159,650	20,258,253	98,705,980	1,048,675
32										
33	**TOTAL NET RATE BASE**		**$ 2,581,626,920**	**$ 312,924,768**	**$ 676,766,601**	**$ 16,664,254**	**$ 8,927,835**	**$ 116,041,486**	**$ 560,725,116**	**$ 4,915,187**
34										
35										
36	**RATE OF RETURN (PRESENT)**		3.50%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%	5.52%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.17	0.64	1.21	1.39	0.88	0.58	1.57

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	**SUMMARY AT PRESENT RATES**							
2								
3	**DEVELOPMENT OF RETURN**							
4								
5	**OPERATING REVENUE**							
6	Base Sales of Electricity		$ 558,276,448	$ 6,369,380	$ 123,457	$ 10,291,815	$ 166,097,649	$ 33,269,384
7	Other Operating Revenue		88,382,569	932,347	17,570	909,757	28,077,935	5,116,852
8	**TOTAL OPERATING REVENUE**		**$ 646,659,017**	**$ 7,301,727**	**$ 141,027**	**$ 11,201,572**	**$ 194,175,584**	**$ 38,386,236**
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 3,529,386	$ 78,634	$ 4,000,538	$ 100,526,103	$ 19,134,481
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	1,881,636	46,058	2,294,642	54,788,059	10,207,990
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(11,732)	(288)	(15,193)	(317,115)	(60,275)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	680,414	17,034	1,193,012	19,794,364	3,709,227
15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 809	(1,008,279)	33,496	(5,798)	527,335	(1,977,700)	(4,293)
16	**TOTAL OPERATING EXPENSES**		**$ 556,239,861**	**$ 6,113,200**	**$ 135,639**	**$ 8,000,335**	**$ 172,813,710**	**$ 32,987,131**
17								
18	**OPERATING INCOME (RETURN)**		**$ 90,419,155**	**$ 1,188,527**	**$ 5,388**	**$ 3,201,238**	**$ 21,361,874**	**$ 5,399,105**
19								
20								
21	**DEVELOPMENT OF RATE BASE**							
22	Electric Plant in Service	P-U3, Line No. 140	$ 4,437,381,717	$ 50,672,056	$ 1,245,034	$ 65,620,691	$ 1,369,682,553	$ 260,339,192
23	Less: Depreciation & Amortization Reserve	P-U3, Line No. 270	1,321,061,701	14,795,016	339,570	18,874,740	427,117,469	79,955,414
24	Plus: Plant Held for Future Use	P-U3, Line No. 285	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-U3, Line No. 288	-	-	-	-	-	-
26	Plus: Fuel Inventory	P-U3, Line No. 310	4,829,501	55,025	942	57,174	697,638	176,406
27	Plus: NOx Inventory	P-U3, Line No. 312	-	-	-	-	-	-
28	Plus: Utility Materials and Supplies	P-U3, Line No. 317	11,967,836	138,282	3,154	176,972	3,520,010	680,116
29	Plus: Cash Working Capital	P-U3, Line No. 318	(14,501,832)	(172,592)	(4,246)	(247,487)	(4,570,227)	(873,895)
30	Plus: Prepayments	P-U3, Line No. 319	2,202,906	24,633	575	29,378	657,915	125,074
31	Less: Deductions to Rate Base		539,191,509	6,256,566	162,525	8,477,968	177,028,573	33,187,645
32								
33	**TOTAL NET RATE BASE**		**$ 2,581,626,920**	**$ 29,665,821**	**$ 743,364**	**$ 38,284,021**	**$ 765,841,848**	**$ 147,303,834**
34								
35								
36	**RATE OF RETURN (PRESENT)**		3.50%	4.01%	0.72%	8.36%	2.79%	3.67%
37								
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.14	0.21	2.39	0.80	1.05

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**SUMMARY AT PRESENT RATES**								
2									
3	**DEVELOPMENT OF RETURN**								
4									
5	**OPERATING REVENUE**								
6	Base Sales of Electricity		$ 558,276,448	$ 199,367,033	$ 20,839,871	$ 112,764,586	$ 1,473,962	$ 7,531,848	$ 10,415,272
7	Other Operating Revenue		88,382,569	33,194,787	2,705,197	16,228,075	124,200	1,097,150	927,327
8	**TOTAL OPERATING REVENUE**		**$ 646,659,017**	**$ 232,561,820**	**$ 23,545,068**	**$ 128,992,661**	**$ 1,598,162**	**$ 8,628,998**	**$ 11,342,599**
9									
10	**OPERATING EXPENSES**								
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 119,660,584	$ 11,338,567	$ 57,618,247	$ 686,798	$ 4,136,356	$ 4,079,172
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	64,996,049	6,117,909	31,769,550	353,170	2,201,465	2,340,700
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(377,390)	(34,668)	(196,488)	(1,946)	(13,681)	(15,481)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	23,503,591	2,068,375	11,774,015	150,750	785,042	1,210,046
15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 809	(1,008,279)	(1,981,993)	198,401	2,281,344	50,324	60,186	521,537
16	**TOTAL OPERATING EXPENSES**		**$ 556,239,861**	**$ 205,800,841**	**$ 19,688,584**	**$ 103,246,669**	**$ 1,239,095**	**$ 7,169,368**	**$ 8,135,973**
17									
18	**OPERATING INCOME (RETURN)**		**$ 90,419,155**	**$ 26,760,979**	**$ 3,856,484**	**$ 25,745,992**	**$ 359,067**	**$ 1,459,630**	**$ 3,206,626**
19									
20									
21	**DEVELOPMENT OF RATE BASE**								
22	Electric Plant in Service	P-U3, Line No. 140	$ 4,437,381,717	$ 1,630,021,745	$ 149,736,248	$ 848,669,294	$ 8,405,812	$ 59,090,308	$ 66,865,726
23	Less: Depreciation & Amortization Reserve	P-U3, Line No. 270	1,321,061,701	507,072,883	47,530,874	250,763,104	2,744,127	17,257,384	19,214,310
24	Plus: Plant Held for Future Use	P-U3, Line No. 285	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-U3, Line No. 288	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-U3, Line No. 310	4,829,501	874,044	100,289	762,485	7,328	63,731	58,116
27	Plus: NOx Inventory	P-U3, Line No. 312	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-U3, Line No. 317	11,967,836	4,200,126	377,232	2,285,756	20,677	161,106	180,126
29	Plus: Cash Working Capital	P-U3, Line No. 318	(14,501,832)	(5,444,122)	(484,707)	(2,885,989)	(29,929)	(200,287)	(251,733)
30	Plus: Prepayments	P-U3, Line No. 319	2,202,906	782,989	70,841	411,346	3,881	28,776	29,953
31	Less: Deductions to Rate Base		**$ 539,191,509**	**$ 210,216,217**	**$ 18,484,586**	**$ 107,430,305**	**$ 908,183**	**$ 7,305,242**	**$ 8,640,493**
32									
33	**TOTAL NET RATE BASE**		**$ 2,581,626,920**	**$ 913,145,682**	**$ 83,784,443**	**$ 491,049,483**	**$ 4,755,461**	**$ 34,581,008**	**$ 39,027,385**
34									
35									
36	**RATE OF RETURN (PRESENT)**		3.50%	2.93%	4.60%	5.24%	7.55%	4.22%	8.22%
37									
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.84	1.31	1.50	2.16	1.21	2.35

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**SUMMARY AT PRESENT RATES**									
2										
3	**DEVELOPMENT OF RETURN**									
4										
5	**OPERATING REVENUE**									
6	Base Sales of Electricity		$ 558,276,448	$ 66,231,204	$ 131,720,488	$ 3,971,740	$ 3,960,444	$ 23,737,450	$ 107,983,038	$ 1,162,468
7	Other Operating Revenue		88,382,569	8,921,302	24,763,414	256,707	164,411	4,183,530	20,579,884	164,803
8	**TOTAL OPERATING REVENUE**		**$ 646,659,017**	**$ 75,152,506**	**$ 156,483,902**	**$ 4,228,447**	**$ 4,124,855**	**$ 27,920,980**	**$ 128,562,922**	**$ 1,327,271**
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 38,403,656	$ 93,212,795	$ 1,849,008	$ 2,103,127	$ 15,888,455	$ 77,324,340	$ 606,969
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	19,078,484	42,244,313	1,238,832	1,005,067	7,199,789	35,044,524	319,829
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(120,172)	(255,877)	(6,849)	(4,811)	(43,719)	(212,157)	(1,949)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	4,493,787	9,061,696	467,759	326,595	1,487,192	7,574,504	104,629
15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 809	(1,008,279)	468,035	(2,839,440)	(26,836)	260,161	(199,724)	(2,639,715)	26,691
16	**TOTAL OPERATING EXPENSES**		**$ 556,239,861**	**$ 62,323,789**	**$ 141,423,488**	**$ 3,521,914**	**$ 3,690,140**	**$ 24,331,993**	**$ 117,091,495**	**$ 1,056,169**
17										
18	**OPERATING INCOME (RETURN)**		**$ 90,419,155**	**$ 12,828,716**	**$ 15,060,414**	**$ 706,533**	**$ 434,715**	**$ 3,588,988**	**$ 11,471,426**	**$ 271,103**
19										
20										
21	**DEVELOPMENT OF RATE BASE**									
22	Electric Plant in Service	P-U3, Line No. 140	$ 4,437,381,717	$ 519,046,855	$ 1,105,183,281	$ 29,584,011	$ 20,778,437	$ 188,833,089	$ 916,350,191	$ 8,418,252
23	Less: Depreciation & Amortization Reserve	P-U3, Line No. 270	1,321,061,701	144,670,808	311,954,928	9,153,521	10,699,762	52,972,737	258,982,191	2,462,368
24	Plus: Plant Held for Future Use	P-U3, Line No. 285	0	0	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-U3, Line No. 288	0	0	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-U3, Line No. 310	4,829,501	755,376	2,187,687	11,873	8,571	380,096	1,807,591	8,706
27	Plus: NOx Inventory	P-U3, Line No. 312	0	0	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-U3, Line No. 317	11,967,836	1,440,028	3,184,938	74,915	42,930	544,651	2,640,287	22,825
29	Plus: Cash Working Capital	P-U3, Line No. 318	(14,501,832)	(1,584,922)	(3,468,723)	(99,865)	(51,553)	(587,655)	(2,881,068)	(27,695)
30	Plus: Prepayments	P-U3, Line No. 319	2,202,906	255,800	598,581	11,877	8,862	102,296	496,285	4,143
31	Less: Deductions to Rate Base		**$ 539,191,509**	**$ 62,317,562**	**$ 118,964,233**	**$ 3,765,038**	**$ 1,159,650**	**$ 20,258,253**	**$ 98,705,980**	**$ 1,048,675**
32										
33	**TOTAL NET RATE BASE**		**$ 2,581,626,920**	**$ 312,924,768**	**$ 676,766,601**	**$ 16,664,254**	**$ 8,927,835**	**$ 116,041,486**	**$ 560,725,116**	**$ 4,915,187**
34										
35										
36	**RATE OF RETURN (PRESENT)**		3.50%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%	5.52%
37										
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.17	0.64	1.21	1.39	0.88	0.58	1.57

Southwestern Public Service Company

Existing Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	**SUMMARY AT PRESENT RATES**							
2								
3	**DEVELOPMENT OF RETURN**							
4								
5	**OPERATING REVENUE**							
6	Base Sales of Electricity		$ 558,276,448	$ 6,369,380	$ 123,457	$ 10,291,815	$ 166,097,649	$ 33,269,384
7	Other Operating Revenue		88,382,569	932,347	17,570	909,757	28,077,935	5,116,852
8	**TOTAL OPERATING REVENUE**		**$ 646,659,017**	**$ 7,301,727**	**$ 141,027**	**$ 11,201,572**	**$ 194,175,584**	**$ 38,386,236**
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 3,529,386	$ 78,634	$ 4,000,538	$ 100,526,103	$ 19,134,481
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	1,881,636	46,058	2,294,642	54,788,059	10,207,990
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(11,732)	(288)	(15,193)	(317,115)	(60,275)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	680,414	17,034	1,193,012	19,794,364	3,709,227
15	Federal, State, & Deferred Income Taxes & ITC	P-U2, Line No. 809	(1,008,279)	33,496	(5,798)	527,335	(1,977,700)	(4,293)
16	**TOTAL OPERATING EXPENSES**		**$ 556,239,861**	**$ 6,113,200**	**$ 135,639**	**$ 8,000,335**	**$ 172,813,710**	**$ 32,987,131**
17								
18	**OPERATING INCOME (RETURN)**		**$ 90,419,155**	**$ 1,188,527**	**$ 5,388**	**$ 3,201,238**	**$ 21,361,874**	**$ 5,399,105**
19								
20								
21	**DEVELOPMENT OF RATE BASE**							
22	Electric Plant in Service	P-U3, Line No. 140	$ 4,437,381,717	$ 50,672,056	$ 1,245,034	$ 65,620,691	$ 1,369,682,553	$ 260,339,192
23	Less: Depreciation & Amortization Reserve	P-U3, Line No. 270	1,321,061,701	14,795,016	339,570	18,874,740	427,117,469	79,955,414
24	Plus: Plant Held for Future Use	P-U3, Line No. 285	0	0	0	0	0	0
25	Plus: Construction Work In Progress	P-U3, Line No. 288	0	0	0	0	0	0
26	Plus: Fuel Inventory	P-U3, Line No. 310	4,829,501	55,025	942	57,174	697,638	176,406
27	Plus: NOx Inventory	P-U3, Line No. 312	0	0	0	0	0	0
28	Plus: Utility Materials and Supplies	P-U3, Line No. 317	11,967,836	138,282	3,154	176,972	3,520,010	680,116
29	Plus: Cash Working Capital	P-U3, Line No. 318	(14,501,832)	(172,592)	(4,246)	(247,487)	(4,570,227)	(873,895)
30	Plus: Prepayments	P-U3, Line No. 319	2,202,906	24,633	575	29,378	657,915	125,074
31	Less: Deductions to Rate Base		**$ 539,191,509**	**$ 6,256,566**	**$ 162,525**	**$ 8,477,968**	**$ 177,028,573**	**$ 33,187,645**
32								
33	**TOTAL NET RATE BASE**		**$ 2,581,626,920**	**$ 29,665,821**	**$ 743,364**	**$ 38,284,021**	**$ 765,841,848**	**$ 147,303,834**
34								
35								
36	**RATE OF RETURN (PRESENT)**		3.50%	4.01%	0.72%	8.36%	2.79%	3.67%
37								
38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.14	0.21	2.39	0.80	1.05

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)	TOTAL LARGE MUNICIPAL SERVICE (h)
1	**RETURN AT PROPOSED RATES**							
2								
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**							
4								
5	**OPERATING REVENUE**							
6	Sales of Electricity		$ 694,749,087	$ 254,524,611	$ 24,106,621	$ 127,902,586	$ 1,479,756	$ 9,054,130
7	Other Operating Revenue		88,382,569	33,194,787	2,705,197	16,228,075	124,200	1,097,150
8	**TOTAL OPERATING REVENUE**		**$ 783,131,656**	**$ 287,719,398**	**$ 26,811,818**	**$ 144,130,661**	**$ 1,603,956**	**$ 10,151,280**
9								
10	**OPERATING EXPENSES**							
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 333,088,308	$ 119,660,584	$ 11,338,567	$ 57,618,247	$ 686,798	$ 4,136,356
12	Depreciation Expense	P-U2, Line No. 351	171,345,539	64,996,049	6,117,909	31,769,550	353,170	2,201,465
13	Amortization Expense	P-U2, Line No. 352	(1,027,362)	(377,390)	(34,668)	(196,488)	(1,946)	(13,681)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	53,841,655	23,503,591	2,068,375	11,774,015	150,750	785,042
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	29,166,400	10,213,582	920,693	5,628,420	51,605	396,769
16	**TOTAL OPERATING EXPENSES**		**$ 586,414,540**	**$ 217,996,415**	**$ 20,410,876**	**$ 106,593,745**	**$ 1,240,376**	**$ 7,505,951**
17								
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		**$ 196,717,115**	**$ 69,722,982**	**$ 6,400,942**	**$ 37,536,916**	**$ 363,580**	**$ 2,645,329**
19								
20								
32	**RATE BASE**	P-U3, Line No. 345	**$ 2,581,626,920**	**$ 913,145,682**	**$ 83,784,443**	**$ 491,049,483**	**$ 4,755,461**	**$ 34,581,008**
33								
34								
35	**RATE OF RETURN**		7.62%	7.64%	7.64%	7.64%	7.65%	7.65%
36								
37	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00
38								
39								
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		**$ 136,472,639**	**$ 55,157,578**	**$ 3,266,750**	**$ 15,138,000**	**$ 5,794**	**$ 1,522,282**
41								
42	**TOTAL PROPOSED RETAIL REVENUES**		**$ 694,749,087**	**$ 254,524,611**	**$ 24,106,621**	**$ 127,902,586**	**$ 1,479,756**	**$ 9,054,130**
43								
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		24.45%	27.67%	15.68%	13.42%	0.39%	20.21%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV (n)	LARGE GENERAL SERV BACKBONE TRANSM 115kV+ (o)	LARGE MUNICIPAL PRIMARY SERVICE (p)
1	**RETURN AT PROPOSED RATES**									
2										
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
4										
5	**OPERATING REVENUE**									
6	Sales of Electricity		$ 10,128,698	$ 80,375,545	$ 178,203,028	$ 4,696,470	$ 4,277,642	$ 31,095,868	$ 147,107,160	$ 1,317,941
7	Other Operating Revenue		927,327	8,921,302	24,763,414	256,707	164,411	4,183,530	20,579,884	164,803
8	**TOTAL OPERATING REVENUE**		**$ 11,056,025**	**$ 89,296,847**	**$ 202,966,442**	**$ 4,953,177**	**$ 4,442,053**	**$ 35,279,398**	**$ 167,687,044**	**$ 1,482,744**
9										
10	**OPERATING EXPENSES**									
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 4,079,172	$ 38,403,656	$ 93,212,795	$ 1,849,008	$ 2,103,127	$ 15,888,455	$ 77,324,340	$ 606,969
12	Depreciation Expense	P-U2, Line No. 351	2,340,700	19,078,484	42,244,313	1,238,832	1,005,067	7,199,789	35,044,524	319,829
13	Amortization Expense	P-U2, Line No. 352	(15,481)	(120,172)	(255,877)	(6,849)	(4,811)	(43,719)	(212,157)	(1,949)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	1,210,046	4,493,787	9,061,696	467,759	326,595	1,487,192	7,574,504	104,629
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	458,174	3,595,409	7,438,047	133,405	330,295	1,427,253	6,010,794	61,066
16	**TOTAL OPERATING EXPENSES**		**$ 8,072,611**	**$ 65,451,163**	**$ 151,700,975**	**$ 3,682,154**	**$ 3,760,274**	**$ 25,958,970**	**$ 125,742,005**	**$ 1,090,544**
17										
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		**$ 2,983,414**	**$ 23,845,684**	**$ 51,265,467**	**$ 1,271,022**	**$ 681,779**	**$ 9,320,428**	**$ 41,945,039**	**$ 392,200**
19										
20										
32	**RATE BASE**	P-U3, Line No. 345	**$ 39,027,385**	**$ 312,924,768**	**$ 676,766,601**	**$ 16,664,254**	**$ 8,927,835**	**$ 116,041,486**	**$ 560,725,116**	**$ 4,915,187**
33										
34										
35	**RATE OF RETURN**		7.64%	7.62%	7.58%	7.63%	7.64%	8.03%	7.48%	7.98%
36										
37	**INDEX RATE OF RETURN**		1.00	1.00	0.99	1.00	1.00	1.05	0.98	1.05
38										
39										
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		**$ (286,574)**	**$ 14,144,341**	**$ 46,482,540**	**$ 724,730**	**$ 317,198**	**$ 7,358,418**	**$ 39,124,122**	**$ 155,473**
41										
42	**TOTAL PROPOSED RETAIL REVENUES**		**$ 10,128,698**	**$ 80,375,545**	**$ 178,203,028**	**$ 4,696,470**	**$ 4,277,642**	**$ 31,095,868**	**$ 147,107,160**	**$ 1,317,941**
43										
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		-2.75%	21.36%	35.29%	18.25%	8.01%	31.00%	36.23%	13.37%

Southwestern Public Service Company

Proposed Rate Schedules/Proposed Rate Classes

LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE MUNICIPAL SECONDARY SERVICE (q)	LARGE SCHOOL PRIMARY SERVICE (r)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (t)	RESIDENTIAL SPACE HTG SERVICE (u)
1	**RETURN AT PROPOSED RATES**						
2							
3	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**						
4							
5	**OPERATING REVENUE**						
6	Sales of Electricity		$ 7,736,189	$ 125,410	$ 10,003,288	$ 206,729,408	$ 47,795,203
7	Other Operating Revenue		932,347	17,570	909,757	28,077,935	5,116,852
8	**TOTAL OPERATING REVENUE**		**$ 8,668,536**	**$ 142,980**	**$ 10,913,045**	**$ 234,807,343**	**$ 52,912,055**
9							
10	**OPERATING EXPENSES**						
11	Operation and Maintenance Expense Incl Cost of Sales	P-U2, Line No. 238	$ 3,529,386	$ 78,634	$ 4,000,538	$ 100,526,103	$ 19,134,481
12	Depreciation Expense	P-U2, Line No. 351	1,881,636	46,058	2,294,642	54,788,059	10,207,990
13	Amortization Expense	P-U2, Line No. 352	(11,732)	(288)	(15,193)	(317,115)	(60,275)
14	Taxes Other Than Income Taxes	P-U2, Line No. 374	680,414	17,034	1,193,012	19,794,364	3,709,227
15	Federal, State, & Deferred Income Tax & ITC	CALCULATED	335,703	(5,367)	463,541	7,006,154	3,207,427
16	**TOTAL OPERATING EXPENSES**		**$ 6,415,407**	**$ 136,070**	**$ 7,936,540**	**$ 181,797,564**	**$ 36,198,851**
17							
18	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		**$ 2,253,129**	**$ 6,909**	**$ 2,976,505**	**$ 53,009,779**	**$ 16,713,204**
19							
20							
32	**RATE BASE**	P-U3, Line No. 345	**$ 29,665,821**	**$ 743,364**	**$ 38,284,021**	**$ 765,841,848**	**$ 147,303,834**
33							
34							
35	**RATE OF RETURN**		7.60%	0.93%	7.77%	6.92%	11.35%
36							
37	**INDEX RATE OF RETURN**		1.00	0.12	1.02	0.91	1.49
38							
39							
40	**PROPOSED TOTAL REVENUE INCREASE ($)**		**$ 1,366,809**	**$ 1,953**	**$ (288,527)**	**$ 40,631,759**	**$ 14,525,819**
41							
42	**TOTAL PROPOSED RETAIL REVENUES**		**$ 7,736,189**	**$ 125,410**	**$ 10,003,288**	**$ 206,729,408**	**$ 47,795,203**
43							
44	**PROPOSED TOTAL REVENUE INCREASE (%)**		21.46%	1.58%	-2.80%	24.46%	43.66%

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	**OPERATION & MAINTENANCE EXPENSE**						
2							
3	**COST OF SALES**						
4							
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0
6							
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0
8							
9	Other Power Supply						
10	55509-Pur Pwr Variable O&M	ENERGY1	7,487,826	1,355,148	155,491	1,182,183	11,362
11	55501-Purchased Power-Demand	DPURCH	36,861,646	12,611,195	1,019,468	6,575,069	45,945
12	Total Other Power Supply		44,349,472	13,966,344	1,174,959	7,757,251	57,308
13							
14	**TOTAL COST OF SALES**		44,349,472	13,966,344	1,174,959	7,757,251	57,308
15							
16							
17	PRODUCTION EXPENSE						
18							
19	Steam Production Operation						
20	50000-Stm Prod Op & Supr	SALWAGPO	1,248,992	417,144	34,108	221,492	1,574
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,697,247	3,745,793	429,797	3,267,694	31,407
22	50170-Stm Gen Fuel	ENEFUEL	(135,564)	(24,534)	(2,815)	(21,403)	(206)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,843,150	1,999,073	161,602	1,042,252	7,283
25	50500-Stm Gen Elec Exp Major	DPROD	5,691,029	1,947,029	157,395	1,015,118	7,093
26	50600-Misc Steam Pwr Exp	DPROD	7,823,727	2,676,673	216,378	1,395,530	9,752
27	50700-Stm Pow Gen Rents	DPROD	3,373,872	1,154,277	93,310	601,803	4,205
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,590	24,835	2,008	12,948	90
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0
30	Total Steam Production Operation		44,615,045	11,940,289	1,091,781	7,535,434	61,199
31							
32	Steam Production Maintenance						
33	51000-Stm Maint Super&Eng	SALWAGPM	874,775	218,239	20,728	145,730	1,227
34	51100-Stm Maint of Structures	DPROD	2,888,561	988,242	79,888	515,237	3,600
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,577,016	1,914,231	219,641	1,669,906	16,050
36	51300-Stm Maint of Elec Plant	ENERGY1	7,849,725	1,420,645	163,006	1,239,319	11,911
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,509,180	2,226,936	180,022	1,161,052	8,113
38	Total Steam Production Maintenance		28,699,256	6,768,292	663,285	4,731,244	40,902
39							
40	Total Steam Production O&M		73,314,301	18,708,581	1,755,066	12,266,678	102,101
41							
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
1	**OPERATION & MAINTENANCE EXPENSE**								
2									
3	**COST OF SALES**								
4									
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
6									
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
8									
9	Other Power Supply								
10	55509-Pur Pwr Variable O&M	ENERGY1	7,487,826	98,810	90,105	1,171,162	3,391,866	18,409	13,289
11	55501-Purchased Power-Demand	DPURCH	36,861,646	457,027	344,707	3,956,213	11,748,260	60,262	43,501
12	Total Other Power Supply		44,349,472	555,837	434,812	5,127,375	15,140,126	78,670	56,790
13									
14	**TOTAL COST OF SALES**		44,349,472	555,837	434,812	5,127,375	15,140,126	78,670	56,790
15									
16									
17	PRODUCTION EXPENSE								
18									
19	Steam Production Operation								
20	50000-Stm Prod Op & Supr	SALWAGPO	1,248,992	15,536	11,849	137,145	406,538	2,094	1,511
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,697,247	273,124	249,061	3,237,231	9,375,525	50,884	36,732
22	50170-Stm Gen Fuel	ENEFUEL	(135,564)	(1,789)	(1,631)	(21,203)	(61,408)	(333)	(241)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,843,150	72,446	54,641	627,122	1,862,284	9,552	6,896
25	50500-Stm Gen Elec Exp Major	DPROD	5,691,029	70,560	53,219	610,795	1,813,801	9,304	6,716
26	50600-Misc Steam Pwr Exp	DPROD	7,823,727	97,002	73,163	839,689	2,493,518	12,790	9,233
27	50700-Stm Pow Gen Rents	DPROD	3,373,872	41,831	31,550	362,104	1,075,295	5,516	3,982
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,590	900	679	7,791	23,135	119	86
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0
30	Total Steam Production Operation		44,615,045	569,609	472,531	5,800,675	16,988,688	89,925	64,914
31									
32	Steam Production Maintenance								
33	51000-Stm Maint Super&Eng	SALWAGPM	874,775	11,247	9,529	118,571	346,329	1,844	1,331
34	51100-Stm Maint of Structures	DPROD	2,888,561	35,814	27,012	310,018	920,620	4,722	3,409
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,577,016	139,576	127,279	1,654,338	4,791,221	26,003	18,771
36	51300-Stm Maint of Elec Plant	ENERGY1	7,849,725	103,586	94,460	1,227,766	3,555,801	19,298	13,931
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,509,180	80,704	60,870	698,604	2,074,556	10,641	7,682
38	Total Steam Production Maintenance		28,699,256	370,926	319,150	4,009,297	11,688,526	62,510	45,124
39									
40	Total Steam Production O&M		73,314,301	940,535	791,680	9,809,972	28,677,214	152,435	110,038
41									
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	**OPERATION & MAINTENANCE EXPENSE**										
2											
3	**COST OF SALES**										
4											
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
6											
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
8											
9	Other Power Supply										
10	55509-Pur Pwr Variable O&M	ENERGY1	7,487,826	589,314	2,802,552	13,498	85,313	1,461	88,644	1,081,643	273,506
11	55501-Purchased Power-Demand	DPURCH	36,861,646	1,996,894	9,751,366	68,692	388,334	6,747	337,960	10,630,455	1,980,740
12	Total Other Power Supply		44,349,472	2,586,208	12,553,918	82,190	473,647	8,208	426,604	11,712,098	2,254,246
13											
14	**TOTAL COST OF SALES**		44,349,472	2,586,208	12,553,918	82,190	473,647	8,208	426,604	11,712,098	2,254,246
15											
16											
17	PRODUCTION EXPENSE										
18											
19	Steam Production Operation										
20	50000-Stm Prod Op & Supr	SALWAGPO	1,248,992	69,208	337,330	2,324	13,212	229	11,620	351,116	66,029
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,697,247	1,628,935	7,746,590	37,310	235,814	4,038	245,023	2,989,790	756,002
22	50170-Stm Gen Fuel	ENEFUEL	(135,564)	(10,669)	(50,739)	(244)	(1,545)	(26)	(1,605)	(19,583)	(4,952)
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,843,150	316,539	1,545,745	10,889	61,557	1,070	53,572	1,685,094	313,979
25	50500-Stm Gen Elec Exp Major	DPROD	5,691,029	308,298	1,505,503	10,605	59,955	1,042	52,177	1,641,224	305,804
26	50600-Misc Steam Pwr Exp	DPROD	7,823,727	423,832	2,069,686	14,580	82,422	1,432	71,731	2,256,269	420,404
27	50700-Stm Pow Gen Rents	DPROD	3,373,872	182,772	892,523	6,287	35,543	618	30,933	972,984	181,293
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,590	3,932	19,203	135	765	13	666	20,934	3,901
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0
30	Total Steam Production Operation		44,615,045	2,922,848	14,065,840	81,886	487,724	8,415	464,115	9,897,829	2,042,460
31											
32	Steam Production Maintenance										
33	51000-Stm Maint Super&Eng	SALWAGPM	874,775	59,726	286,604	1,600	9,647	166	9,363	179,887	38,351
34	51100-Stm Maint of Structures	DPROD	2,888,561	156,481	764,139	5,383	30,431	529	26,483	833,026	155,215
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,577,016	832,443	3,958,778	19,067	120,509	2,064	125,215	1,527,887	386,344
36	51300-Stm Maint of Elec Plant	ENERGY1	7,849,725	617,797	2,938,004	14,150	89,436	1,532	92,928	1,133,920	286,725
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,509,180	352,620	1,721,936	12,130	68,574	1,191	59,678	1,877,169	349,767
38	Total Steam Production Maintenance		28,699,256	2,019,066	9,669,461	52,329	318,597	5,482	313,668	5,551,890	1,216,402
39											
40	Total Steam Production O&M		73,314,301	4,941,914	23,735,300	134,215	806,321	13,897	777,783	15,449,719	3,258,862
41											
42											
43											
44											
45											
46											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
48							
49	PRODUCTION EXPENSE CONTINUED						
50							
51	Other Production Operation						
52	54600-Oth Oper Super&Eng	SALWAGPO	19,151	6,396	523	3,396	24
53	54600W-Oth Oper Super&Eng	WIND	16,487	2,948	336	2,578	25
54	54800-Oth Oper Gen Exp	DPROD	190,808	65,280	5,277	34,035	238
55	54900-Oth Oper Misc Gen Exp	DPROD	224,259	76,724	6,202	40,001	280
56	54900W-Oth Oper Misc Gen Exp	WIND	3,456,464	618,104	70,475	540,429	5,244
57	55000-Oth Oper Rents	DPROD	294,467	100,744	8,144	52,524	367
58	Total Other Production Operation		4,201,635	870,196	90,958	672,963	6,178
59							
60	Other Production Maintenance						
61	55100-Oth Mtce Supervision&Eng	SALWAGPM	102,191	25,495	2,421	17,024	143
62	55200-Oth Maint of Structures	DPROD	212,455	72,686	5,876	37,896	265
63	55300-Oth Mtc of Gen & Ele Plant	DPROD	725,627	248,253	20,068	129,431	904
64	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,290,157	409,539	46,695	358,073	3,475
65	55400W-Oth Mtc Misc Gen Plt Mjr	WIND	18,730	3,349	382	2,928	28
66	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	207,444	70,971	5,737	37,002	259
67	Total Other Production Maintenance		3,556,604	830,293	81,180	582,355	5,074
68							
69	Total Other Production O&M		7,758,239	1,700,488	172,137	1,255,318	11,252
70							
71							
72	System Control and Dispatch						
73	55600-Load Dispatch	DPRODLD	598,484	204,755	16,552	106,752	746
74	55700-Purchased Power Other	DPROD	666,149	227,905	18,423	118,822	830
75	55790REC - REC Costs	ENERGYREC	2,543,109	644,238	73,921	563,679	5,402
76	Total System Control and Dispatch		3,807,742	1,076,897	108,896	789,254	6,978
77							
78	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,880,282	21,485,966	2,036,099	14,311,250	120,330
79							
80	TRANSMISSION EXPENSE						
81							
82	Transmission Operations:						
83	56000-Trans Oper Super & Eng	SALWAGTO	4,093,401	1,486,295	116,940	739,432	4,896
84	56110-Load Disp-Reliability	DTRANLD	99,536	36,468	2,844	17,923	118
85	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0
86	56120-Load Disp-Monitor/Operate	DTRANLD	1,290,125	472,677	36,866	232,307	1,533
87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,098,215	768,745	59,957	377,816	2,493
88	56150-Rel/Plan/Standards Dev	DTRAN	366	134	10	66	0
89	56160-Trans Service Studies	DTRAN	31,988	11,720	914	5,760	38
90	56170-Gen Interconn Studies	DTRAN	(1,482)	(543)	(42)	(267)	(2)
91	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,771,072	648,886	50,609	318,909	2,104
92	56200-Trans Oper Station Exp	PLT_353	781,016	280,520	21,905	138,138	913
93	56300-Trans Oper OH Lines	OHTRAN	422,244	154,382	12,544	80,204	534
94	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0
95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,426	20,307	1,584	9,980	66
96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(114,532)	(41,962)	(3,273)	(20,623)	(136)
97	56600-Trans Oper Misc Exp	TRANPLT	1,459,101	528,515	42,326	269,410	1,794
98	56700-Trans Rents	TRANPLT	751,524	272,217	21,800	138,762	924
99	Total Transmission Operations		12,738,000	4,638,360	364,985	2,307,817	15,276
100							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
48									
49	PRODUCTION EXPENSE CONTINUED								
50									
51	Other Production Operation								
52	54600-Oth Oper Super&Eng	SALWAGPO	19,151	238	182	2,103	6,233	32	23
53	54600W-Oth Oper Super&Eng	WIND	16,487	217	198	2,592	7,522	41	30
54	54800-Oth Oper Gen Exp	DPROD	190,808	2,366	1,784	20,479	60,813	312	225
55	54900-Oth Oper Misc Gen Exp	DPROD	224,259	2,780	2,097	24,069	71,474	367	265
56	54900W-Oth Oper Misc Gen Exp	WIND	3,456,464	45,539	41,516	543,381	1,576,993	8,585	6,197
57	55000-Oth Oper Rents	DPROD	294,467	3,651	2,754	31,604	93,850	481	348
58	Total Other Production Operation		4,201,635	54,792	48,530	624,227	1,816,886	9,818	7,088
59									
60	Other Production Maintenance								
61	55100-Oth Mtce Supervision&Eng	SALWAGPM	102,191	1,314	1,113	13,851	40,458	215	156
62	55200-Oth Maint of Structures	DPROD	212,455	2,634	1,987	22,802	67,712	347	251
63	55300-Oth Mtc of Gen & Ele Plant	DPROD	725,627	8,997	6,786	77,879	231,266	1,186	856
64	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,290,157	30,173	27,507	360,029	1,044,872	5,688	4,106
65	55400W-Oth Mtc Misc Gen Plt Mjr	WIND	18,730	247	225	2,944	8,545	47	34
66	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	207,444	2,572	1,940	22,264	66,115	339	245
67	Total Other Production Maintenance		3,556,604	45,936	39,557	499,770	1,458,969	7,823	5,647
68									
69	Total Other Production O&M		7,758,239	100,728	88,088	1,123,997	3,275,854	17,641	12,735
70									
71									
72	System Control and Dispatch								
73	55600-Load Dispatch	DPRODLD	598,484	7,420	5,597	64,233	190,744	978	706
74	55700-Purchased Power Other	DPROD	666,149	8,259	6,229	71,495	212,310	1,089	786
75	55790REC - REC Costs	ENERGYREC	2,543,109	47,105	42,975	568,094	582,627	8,751	6,317
76	Total System Control and Dispatch		3,807,742	62,784	54,801	703,822	985,681	10,819	7,810
77									
78	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,880,282	1,104,048	934,569	11,637,791	32,938,750	180,895	130,583
79									
80	TRANSMISSION EXPENSE								
81									
82	Transmission Operations:								
83	56000-Trans Oper Super & Eng	SALWAGTO	4,093,401	49,629	36,282	406,767	1,242,610	6,128	4,423
84	56110-Load Disp-Reliability	DTRANLD	99,536	1,209	877	9,815	30,022	151	109
85	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0
86	56120-Load Disp-Monitor/Operate	DTRANLD	1,290,125	15,676	11,361	127,218	389,126	1,952	1,409
87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,098,215	25,494	18,477	206,903	632,862	3,175	2,292
88	56150-Rel/Plan/Standards Dev	DTRAN	366	4	3	36	110	1	0
89	56160-Trans Service Studies	DTRAN	31,988	389	282	3,154	9,648	48	35
90	56170-Gen Interconn Studies	DTRAN	(1,482)	(18)	(13)	(146)	(447)	(2)	(2)
91	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,771,072	21,519	15,596	174,644	534,189	2,680	1,935
92	56200-Trans Oper Station Exp	PLT_353	781,016	9,331	6,772	75,903	245,530	1,164	841
93	56300-Trans Oper OH Lines	OHTRAN	422,244	5,246	3,953	44,365	119,952	618	446
94	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,426	673	488	5,465	16,717	84	61
96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(114,532)	(1,392)	(1,009)	(11,294)	(34,545)	(173)	(125)
97	56600-Trans Oper Misc Exp	TRANPLT	1,459,101	17,867	13,287	149,231	432,948	2,162	1,560
98	56700-Trans Rents	TRANPLT	751,524	9,203	6,844	76,863	222,994	1,114	804
99	Total Transmission Operations		12,738,000	154,831	113,200	1,268,924	3,841,717	19,101	13,787
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
48											
49	PRODUCTION EXPENSE CONTINUED										
50											
51	Other Production Operation										
52	54600-Oth Oper Super&Eng	SALWAGPO	19,151	1,061	5,172	36	203	4	178	5,384	1,012
53	54600W-Oth Oper Super&Eng	WIND	16,487	1,308	6,215	29	188	3	195	2,347	601
54	54800-Oth Oper Gen Exp	DPROD	190,808	10,337	50,476	356	2,010	35	1,749	55,027	10,253
55	54900-Oth Oper Misc Gen Exp	DPROD	224,259	12,149	59,325	418	2,363	41	2,056	64,674	12,050
56	54900W-Oth Oper Misc Gen Exp	WIND	3,456,464	274,129	1,302,864	6,135	39,405	666	40,849	492,067	126,038
57	55000-Oth Oper Rents	DPROD	294,467	15,952	77,898	549	3,102	54	2,700	84,921	15,823
58	Total Other Production Operation		4,201,635	314,935	1,501,951	7,522	47,270	803	47,727	704,418	165,778
59											
60	Other Production Maintenance										
61	55100-Oth Mtce Supervision&Eng	SALWAGPM	102,191	6,977	33,481	187	1,127	19	1,094	21,014	4,480
62	55200-Oth Maint of Structures	DPROD	212,455	11,509	56,203	396	2,238	39	1,948	61,270	11,416
63	55300-Oth Mtc of Gen & Ele Plant	DPROD	725,627	39,309	191,957	1,352	7,644	133	6,653	209,262	38,991
64	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,290,157	181,630	863,242	4,065	26,108	442	27,066	326,030	83,509
65	55400W-Oth Mtc Misc Gen Plt Mjr	WIND	18,730	1,485	7,060	33	214	4	221	2,666	683
66	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	207,444	11,238	54,877	387	2,185	38	1,902	59,824	11,147
67	Total Other Production Maintenance		3,556,604	252,149	1,206,820	6,419	39,517	674	38,883	680,066	150,226
68											
69	Total Other Production O&M		7,758,239	567,084	2,708,770	13,941	86,787	1,477	86,611	1,384,484	316,004
70											
71											
72	System Control and Dispatch										
73	55600-Load Dispatch	DPRODLD	598,484	32,421	158,323	1,115	6,305	110	5,487	172,595	32,159
74	55700-Purchased Power Other	DPROD	666,149	36,087	176,223	1,241	7,018	122	6,107	192,109	35,795
75	55790REC - REC Costs	ENERGYREC	2,543,109	62,492	520,135	6,547	40,558	709	42,267	514,213	130,025
76	Total System Control and Dispatch		3,807,742	131,001	854,680	8,904	53,880	940	53,861	878,918	197,979
77											
78	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,880,282	5,639,999	27,298,751	157,060	946,988	16,314	918,255	17,713,122	3,772,845
79											
80	TRANSMISSION EXPENSE										
81											
82	Transmission Operations:										
83	56000-Trans Oper Super & Eng	SALWAGTO	4,093,401	210,532	1,032,078	7,549	42,080	828	35,454	1,258,303	227,992
84	56110-Load Disp-Reliability	DTRANLD	99,536	5,068	24,954	185	1,025	18	859	30,877	5,590
85	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0	0	0
86	56120-Load Disp-Monitor/Operate	DTRANLD	1,290,125	65,682	323,444	2,394	13,281	231	11,129	400,217	72,460
87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,098,215	106,823	526,038	3,894	21,600	376	18,101	650,899	117,847
88	56150-Rel/Plan/Standards Dev	DTRAN	366	19	92	1	4	0	3	114	21
89	56160-Trans Service Studies	DTRAN	31,988	1,629	8,020	59	329	6	276	9,923	1,797
90	56170-Gen Interconn Studies	DTRAN	(1,482)	(75)	(372)	(3)	(15)	(0)	(13)	(460)	(83)
91	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,771,072	90,168	444,021	3,287	18,232	318	15,278	549,414	99,473
92	56200-Trans Oper Station Exp	PLT_353	781,016	41,571	203,959	1,424	7,906	138	6,634	237,483	43,037
93	56300-Trans Oper OH Lines	OHTRAN	422,244	20,525	99,427	786	4,460	130	3,824	130,708	23,674
94	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0
95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,426	2,822	13,896	103	571	10	478	17,194	3,113
96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(114,532)	(5,831)	(28,714)	(213)	(1,179)	(21)	(988)	(35,530)	(6,433)
97	56600-Trans Oper Misc Exp	TRANPLT	1,459,101	73,756	359,192	2,695	15,172	371	12,916	447,379	81,136
98	56700-Trans Rents	TRANPLT	751,524	37,989	185,005	1,388	7,815	191	6,653	230,427	41,790
99	Total Transmission Operations		12,738,000	650,676	3,191,041	23,549	131,281	2,595	110,605	3,926,947	711,413
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
102							
103	TRANSMISSION EXPENSE CONTINUED						
104							
105	Wheeling:						
106	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(84)	(7)	(44)	(0)
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0
108	56500S2-Wheeling Schedule 2	DTRAN	2,003	734	57	361	2
109	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0
110	56500S9-Wheeling Schedule 9	DTRAN	4,081,587	1,495,414	116,633	734,954	4,850
111	56500S11-Wheeling Schedule 11	DTRAN	69,372,541	25,416,752	1,982,351	12,491,612	82,426
112	56500S12-Wheeling Schedule 12	DTRAN	1,388,723	508,801	39,683	250,061	1,650
113	56500MISC-Wheeling Miscellaneous	DTRAN	14,449	5,294	413	2,602	17
114	Total Wheeling		74,859,058	27,426,911	2,139,131	13,479,546	88,945
115							
116							
117	Transmission Maintenance						
118	56800-Trans Mtce Super & Eng	SALWAGTM	1,575	568	45	283	2
119	57000-Tran Mnt of Station Equip	PLT_353	838,674	301,229	23,522	148,335	981
120	57100-Trans Mt of Overhead Lines	OHTRAN	656,194	239,919	19,493	124,641	831
121	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0
122	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0
123	Total Transmission Maintenance		1,496,443	541,716	43,060	273,260	1,813
124							
125	TOTAL TRANSMISSION EXPENSE		89,093,501	32,606,988	2,547,175	16,060,623	106,035
126							
127							
128	REGIONAL MARKET EXPENSE						
129	57510-Operations Supervision	ENERGY1	81,749	14,795	1,698	12,907	124
130	57520-DA & RT Mkt Admin	ENERGY1	180,550	32,676	3,749	28,505	274
131	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	2,495	286	2,176	21
132	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	5,007	575	4,368	42
133	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,164,934	1,525,951	119,015	749,962	4,949
134	575700W-Market facilitation monitoring and compliance serv -	DTRAN	0	0	0	0	0
135	57580-Regional Market Rents	ENERGY1	30,426	5,507	632	4,804	46
136	TOTAL REGIONAL MARKET EXPENSE		4,499,111	1,586,430	125,954	802,722	5,456
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
102									
103	TRANSMISSION EXPENSE CONTINUED								
104									
105	Wheeling:								
106	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(3)	(2)	(26)	(78)	(0)	(0)
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
108	56500S2-Wheeling Schedule 2	DTRAN	2,003	24	18	198	604	3	2
109	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0
110	56500S9-Wheeling Schedule 9	DTRAN	4,081,587	49,593	35,942	402,482	1,231,084	6,176	4,458
111	56500S11-Wheeling Schedule 11	DTRAN	69,372,541	842,903	610,893	6,840,771	20,924,082	104,974	75,778
112	56500S12-Wheeling Schedule 12	DTRAN	1,388,723	16,874	12,229	136,941	418,865	2,101	1,517
113	56500MISC-Wheeling Miscellaneous	DTRAN	14,449	176	127	1,425	4,358	22	16
114	Total Wheeling		74,859,058	909,566	659,207	7,381,790	22,578,916	113,276	81,771
115									
116									
117	Transmission Maintenance								
118	56800-Trans Mtce Super & Eng	SALWAGTM	1,575	19	14	156	485	2	2
119	57000-Tran Mnt of Station Equip	PLT_353	838,674	10,020	7,272	81,506	263,656	1,250	903
120	57100-Trans Mt of Overhead Lines	OHTRAN	656,194	8,153	6,144	68,946	186,414	961	693
121	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0
122	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0
123	Total Transmission Maintenance		1,496,443	18,191	13,429	150,608	450,554	2,214	1,598
124									
125	TOTAL TRANSMISSION EXPENSE		89,093,501	1,082,588	785,836	8,801,322	26,871,187	134,591	97,156
126									
127									
128	REGIONAL MARKET EXPENSE								
129	57510-Operations Supervision	ENERGY1	81,749	1,079	984	12,786	37,031	201	145
130	57520-DA & RT Mkt Admin	ENERGY1	180,550	2,383	2,173	28,240	81,786	444	320
131	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	182	166	2,156	6,244	34	24
132	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	365	333	4,327	12,533	68	49
133	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,164,934	50,606	36,676	410,701	1,256,224	6,302	4,549
134	575700W-Market facilitation monitoring and compliance serv -	DTRAN	0	0	0	0	0	0	0
135	57580-Regional Market Rents	ENERGY1	30,426	402	366	4,759	13,783	75	54
136	TOTAL REGIONAL MARKET EXPENSE		4,499,111	55,015	40,698	462,969	1,407,600	7,124	5,143
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
102											
103	TRANSMISSION EXPENSE CONTINUED										
104											
105	Wheeling:										
106	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(13)	(65)	(0)	(3)	(0)	(2)	(70)	(13)
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0
108	56500S2-Wheeling Schedule 2	DTRAN	2,003	102	502	4	21	0	17	621	113
109	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0
110	56500S9-Wheeling Schedule 9	DTRAN	4,081,587	207,800	1,023,285	7,575	42,018	732	35,210	1,266,171	229,243
111	56500S11-Wheeling Schedule 11	DTRAN	69,372,541	3,531,859	17,392,223	128,748	714,155	12,439	598,454	21,520,432	3,896,319
112	56500S12-Wheeling Schedule 12	DTRAN	1,388,723	70,702	348,163	2,577	14,296	249	11,980	430,803	77,998
113	56500MISC-Wheeling Miscellaneous	DTRAN	14,449	736	3,623	27	149	3	125	4,482	812
114	Total Wheeling		74,859,058	3,811,185	18,767,731	138,930	770,636	13,423	645,784	23,222,440	4,204,471
115											
116											
117	Transmission Maintenance										
118	56800-Trans Mtce Super & Eng	SALWAGTM	1,575	82	402	3	16	0	14	481	87
119	57000-Tran Mnt of Station Equip	PLT_353	838,674	44,640	219,016	1,530	8,490	148	7,124	255,015	46,214
120	57100-Trans Mt of Overhead Lines	OHTRAN	656,194	31,898	154,516	1,221	6,931	201	5,942	203,128	36,791
121	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0	0
122	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0
123	Total Transmission Maintenance		1,496,443	76,620	373,934	2,754	15,438	350	13,080	458,624	83,092
124											
125	TOTAL TRANSMISSION EXPENSE		89,093,501	4,538,481	22,332,706	165,233	917,355	16,368	769,469	27,608,011	4,998,976
126											
127											
128	REGIONAL MARKET EXPENSE										
129	57510-Operations Supervision	ENERGY1	81,749	6,434	30,597	147	931	16	968	11,809	2,986
130	57520-DA & RT Mkt Admin	ENERGY1	180,550	14,210	67,576	325	2,057	35	2,137	26,081	6,595
131	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	1,085	5,159	25	157	3	163	1,991	504
132	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	2,178	10,355	50	315	5	328	3,997	1,011
133	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,164,934	212,043	1,044,181	7,730	42,876	747	35,929	1,292,027	233,924
134	575700W-Market facilitation monitoring and compliance serv -	DTRAN	0	0	0	0	0	0	0	0	0
135	57580-Regional Market Rents	ENERGY1	30,426	2,395	11,388	55	347	6	360	4,395	1,111
136	TOTAL REGIONAL MARKET EXPENSE		4,499,111	238,344	1,169,257	8,332	46,683	812	39,886	1,340,300	246,131
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
148	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
149							
150	DISTRIBUTION EXPENSES						
151							
152	Operation						
153	58000-Dist Oper Sup & Eng	SALWAGDO	2,367,802	1,090,042	159,614	457,956	13,672
154	58100-Dist Load Dispatching	DDISTLD	175,070	77,183	6,824	43,938	368
155	58200-Dist Op Station Exp	PLT_362	1,015,375	447,649	39,578	254,832	2,133
156	58300-Dist Oper Overhead Lines	OHDIST	2,353,961	1,066,768	94,316	607,275	5,082
157	58400-Dist Op UG Elec lines	UGDIST	172,793	78,116	6,907	44,469	372
158	58500-Dist Oper Streetlight	PLT_373	227,368	0	0	0	0
159	58600-Dist Oper Meter Exp	CMETERS	1,706,450	995,662	226,003	229,024	23,042
160	58700-Dist Oper Cust Install	PLT_371	560,870	0	0	0	0
161	58800-Dist Oper Misc Exp	DISTPLT	8,348,874	3,976,661	412,023	2,058,563	27,637
162	58900-Dist Rents	DISTPLT	1,765,383	840,871	87,123	435,286	5,844
163	Total Distribution Operation		18,693,946	8,572,954	1,032,388	4,131,342	78,149
164							
165	Maintenance						
166	59000-Dist Mtc Super & Eng	SALWAGDM	15,927	6,972	615	3,975	33
167	59100-Dist Mt of Structures	PLT_361	7,356	3,243	287	1,846	15
168	59200-Dist Mt of Station Equip	PLT_362	496,440	218,866	19,351	124,593	1,043
169	59300-Dist Mtc of Overhead Lines	OHDIST	8,064,944	3,654,870	323,139	2,080,593	17,411
170	59400-Dist Mt of Undergrnd Line	UGDIST	189,142	85,507	7,560	48,676	407
171	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0
172	59600-Dist Mtc of Streetlights	PLT_373	296,524	0	0	0	0
173	59700-Dist Mtc of Meters	CMETERS	9,536	5,564	1,263	1,280	129
174	59800-Dist Mtce of Dist Plant	DISTPLT	(283,102)	(134,845)	(13,971)	(69,804)	(937)
175	Total Distribution Maintenance		8,796,767	3,840,177	338,243	2,191,160	18,101
176							
177	TOTAL DISTRIBUTION EXPENSES		27,490,714	12,413,132	1,370,631	6,322,502	96,250
178							
179	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		205,963,608	68,092,516	6,079,860	37,497,096	328,072
180							
181							
182	CUSTOMER ACCOUNTS EXPENSES						
183	90100-Cust Acct Supervise	SALWAGCA	20,473	16,281	2,545	960	225
184	90200-Cust Acct Meter Read	CMETRDG	3,316,807	2,642,733	413,132	155,806	36,474
185	90300-Cust Acct Recrds &Coll	CUSTREC	4,898,406	3,889,517	608,039	229,312	53,682
186	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0
187	90400-Cust Acct Uncollect	EXP_904	3,064,811	2,902,406	7,378	42,207	554
188	904001-Uncollectable Accounts - Non Commodity	EXP_904	815,068	771,878	1,962	11,225	147
189	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0
190	DEPINT - Customer Deposit Interest Expense	CUSTDEP	105,234	85,328	13,339	5,031	0
191	TOTAL CUSTOMER ACCTS EXPENSE		12,220,800	10,308,143	1,046,395	444,541	91,081
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
148	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
149									
150	DISTRIBUTION EXPENSES								
151									
152	Operation								
153	58000-Dist Oper Sup & Eng	SALWAGDO	2,367,802	34,371	60,974	290,772	7,305	65,695	187,400
154	58100-Dist Load Dispatching	DDISTLD	175,070	3,165	6,360	35,776	0	846	611
155	58200-Dist Op Station Exp	PLT_362	1,015,375	18,356	36,887	207,493	0	4,906	3,541
156	58300-Dist Oper Overhead Lines	OHDIST	2,353,961	42,790	87,699	429,901	0	11,691	8,439
157	58400-Dist Op UG Elec lines	UGDIST	172,793	3,139	6,423	31,893	0	856	618
158	58500-Dist Oper Streetlight	PLT_373	227,368	0	0	0	0	227,368	0
159	58600-Dist Oper Meter Exp	CMETERS	1,706,450	22,480	24,112	169,114	17,012	0	0
160	58700-Dist Oper Cust Install	PLT_371	560,870	0	0	0	0	0	560,870
161	58800-Dist Oper Misc Exp	DISTPLT	8,348,874	141,357	285,465	1,154,042	3,813	188,964	100,348
162	58900-Dist Rents	DISTPLT	1,765,383	29,890	60,362	244,024	806	39,957	21,219
163	Total Distribution Operation		18,693,946	295,549	568,283	2,563,016	28,936	540,282	883,047
164									
165	Maintenance								
166	59000-Dist Mtc Super & Eng	SALWAGDM	15,927	281	575	2,856	0	569	51
167	59100-Dist Mt of Structures	PLT_361	7,356	133	267	1,503	0	36	26
168	59200-Dist Mt of Station Equip	PLT_362	496,440	8,975	18,035	101,448	0	2,399	1,731
169	59300-Dist Mtc of Overhead Lines	OHDIST	8,064,944	146,604	300,467	1,472,892	0	40,054	28,914
170	59400-Dist Mt of Undergmd Line	UGDIST	189,142	3,437	7,031	34,910	0	937	676
171	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0
172	59600-Dist Mtc of Streetlights	PLT_373	296,524	0	0	0	0	296,524	0
173	59700-Dist Mtc of Meters	CMETERS	9,536	126	135	945	95	0	0
174	59800-Dist Mtce of Dist Plant	DISTPLT	(283,102)	(4,793)	(9,680)	(39,132)	(129)	(6,408)	(3,403)
175	Total Distribution Maintenance		8,796,767	154,761	316,830	1,575,422	(34)	334,111	27,996
176									
177	TOTAL DISTRIBUTION EXPENSES		27,490,714	450,310	885,113	4,138,438	28,902	874,393	911,043
178									
179	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		205,963,608	2,691,962	2,646,216	25,040,520	61,246,440	1,197,003	1,143,924
180									
181									
182	CUSTOMER ACCOUNTS EXPENSES								
183	90100-Cust Acct Supervise	SALWAGCA	20,473	72	58	295	37	0	0
184	90200-Cust Acct Meter Read	CMETRDG	3,316,807	11,686	9,395	46,783	798	0	0
185	90300-Cust Acct Recrds &Coll	CUSTREC	4,898,406	17,199	13,828	71,949	14,880	0	0
186	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
187	90400-Cust Acct Uncollect	EXP_904	3,064,811	3,067	3,814	30,957	71,976	1,200	1,253
188	904001-Uncollectable Accounts - Non Commodity	EXP_904	815,068	816	1,014	8,233	19,142	319	333
189	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0
190	DEPINT - Customer Deposit Interest Expense	CUSTDEP	105,234	0	0	1,511	26	0	0
191	TOTAL CUSTOMER ACCTS EXPENSE		12,220,800	32,840	28,109	159,728	106,858	1,519	1,586
192									
193									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
148	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
149											
150	DISTRIBUTION EXPENSES										
151											
152	Operation										
153	58000-Dist Oper Sup & Eng	SALWAGDO	2,367,802	1,296	6,009	5,874	28,497	1,789	59,186	920,663	169,379
154	58100-Dist Load Dispatching	DDISTLD	175,070	0	0	528	2,637	113	6,247	64,150	13,033
155	58200-Dist Op Station Exp	PLT_362	1,015,375	0	0	3,062	15,294	657	36,230	372,058	75,591
156	58300-Dist Oper Overhead Lines	OHDIST	2,353,961	0	0	6,345	36,445	1,361	86,338	886,630	180,138
157	58400-Dist Op UG Elec lines	UGDIST	172,793	0	0	471	2,669	101	6,322	64,925	13,191
158	58500-Dist Oper Streetlight	PLT_373	227,368	0	0	0	0	0	0	0	0
159	58600-Dist Oper Meter Exp	CMETERS	1,706,450	3,018	13,994	6,181	16,299	2,557	21,555	857,879	137,784
160	58700-Dist Oper Cust Install	PLT_371	560,870	0	0	0	0	0	0	0	0
161	58800-Dist Oper Misc Exp	DISTPLT	8,348,874	676	3,136	17,858	123,499	4,106	281,359	3,324,204	652,457
162	58900-Dist Rents	DISTPLT	1,765,383	143	663	3,776	26,114	868	59,494	702,908	137,963
163	Total Distribution Operation		18,693,946	5,134	23,802	44,094	251,455	11,552	556,731	7,193,418	1,379,536
164											
165	Maintenance										
166	59000-Dist Mtc Super & Eng	SALWAGDM	15,927	0	0	42	239	9	566	5,794	1,178
167	59100-Dist Mt of Structures	PLT_361	7,356	0	0	22	111	5	262	2,695	548
168	59200-Dist Mt of Station Equip	PLT_362	496,440	0	0	1,497	7,477	321	17,714	181,908	36,958
169	59300-Dist Mtc of Overhead Lines	OHDIST	8,064,944	0	0	21,737	124,866	4,663	295,804	3,037,697	617,172
170	59400-Dist Mt of Undergrnd Line	UGDIST	189,142	0	0	515	2,921	111	6,920	71,068	14,439
171	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0	0
172	59600-Dist Mtc of Streetlights	PLT_373	296,524	0	0	0	0	0	0	0	0
173	59700-Dist Mtc of Meters	CMETERS	9,536	17	78	35	91	14	120	4,794	770
174	59800-Dist Mtce of Dist Plant	DISTPLT	(283,102)	(23)	(106)	(606)	(4,188)	(139)	(9,541)	(112,721)	(22,124)
175	Total Distribution Maintenance		8,796,767	(6)	(28)	23,243	131,518	4,983	311,846	3,191,236	648,941
176											
177	TOTAL DISTRIBUTION EXPENSES		27,490,714	5,128	23,774	67,337	382,973	16,536	868,577	10,384,654	2,028,477
178											
179	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		205,963,608	10,421,951	50,824,488	397,963	2,293,999	50,030	2,596,187	57,046,087	11,046,429
180											
181											
182	CUSTOMER ACCOUNTS EXPENSES										
183	90100-Cust Acct Supervise	SALWAGCA	20,473	7	30	1	71	0	58	14,045	2,237
184	90200-Cust Acct Meter Read	CMETRDG	3,316,807	142	656	167	11,519	51	9,344	2,279,691	363,041
185	90300-Cust Acct Recrds &Coll	CUSTREC	4,898,406	2,640	12,240	246	16,953	76	13,752	3,355,201	534,317
186	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0	0
187	90400-Cust Acct Uncollect	EXP_904	3,064,811	12,687	59,290	475	2,592	50	3,763	2,394,601	507,805
188	904001-Uncollectable Accounts - Non Commodity	EXP_904	815,068	3,374	15,768	126	689	13	1,001	636,830	135,048
189	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0	0	0
190	DEPINT - Customer Deposit Interest Expense	CUSTDEP	105,234	5	21	0	0	0	0	73,606	11,722
191	TOTAL CUSTOMER ACCTS EXPENSE		12,220,800	18,853	88,005	1,016	31,824	191	27,917	8,753,974	1,554,169
192											
193											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
194	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
195	CUSTOMER SERVICE EXPENSES						
196	90800EE-Customer Assistance Hist EE Amort	ENETRKR	258,825	85,632	9,826	74,702	718
197	90804EE-Customer Assistance SaversSwitch	PRODPLT	716,021	217,182	18,566	123,971	939
198	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	104	16,401	50,677	187
199	90800-Customer Asst Expense	CUSTASST	683,479	542,707	84,840	31,996	7,490
200	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0
201	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
202	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0
203	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
204	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
205	910000-Misc Cust Serv Expense	CUSTASST	11,712	9,299	1,454	548	128
206	TOTAL CUSTOMER SERVICE EXPENSE		2,402,882	854,925	131,086	281,895	9,462
207							
208	SALES EXPENSES						
209	91200-Economic Development	OX_902_3	185,161	147,229	23,016	8,680	2,032
210	SALES EXPENSES TOTAL		185,161	147,229	23,016	8,680	2,032
211							
212	TOTAL CUSTOMER OPERATIONS EXPENSE		14,808,843	11,310,298	1,200,498	735,116	102,576
213							
214	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		220,772,451	79,402,814	7,280,357	38,232,212	430,647
215							
216	ADMINISTRATIVE & GENERAL EXPENSE						
217	92000-A&G Salaries	SALWAGXAG	16,718,004	6,480,376	732,057	2,832,129	51,277
218	92100-A&G Office & Supplies	SALWAGXAG	11,501,355	4,458,254	503,627	1,948,398	35,277
219	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,795,995)	(3,409,579)	(385,164)	(1,490,094)	(26,979)
220	92300-A&G Outside Services	SALWAGXAG	6,587,666	2,553,568	288,464	1,115,990	20,206
221	92400-A&G Property Insurance	TOTPLT	1,676,900	615,990	56,586	320,715	3,177
222	92500-A&G Injuries & Damages	SALWAGXAG	4,456,492	1,727,464	195,143	754,956	13,669
223	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	6,688,472	755,564	2,923,073	52,924
224	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
225	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	610,505	68,966	266,810	4,831
226	92800R-Regulatory Commision Expense TX	CLAIMREV	8,564,866	3,135,527	296,923	1,574,892	18,223
227	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	177,925	0	0	0
228	92803R-Regulatory Commision Expense Tran Related	TRANPLT	79,577	28,824	2,308	14,693	98
229	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,420	23,218	2,199	11,662	135
230	92805R-Regulatory Commission Expense Energy Related	ENERGY1	2,180	394	45	344	3
231	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(738,180)	(286,140)	(32,324)	(125,052)	(2,264)
232	93020-A&G Misc General Exp	SALWAGXAG	170,485	66,085	7,465	28,881	523
233	93100-A&G Rents	GENLPLT	6,583,334	2,610,488	299,843	1,097,720	21,328
234	93500-A&G Maint of Gen PLT	GENLPLT	53,792	21,330	2,450	8,969	174
235	Recoverable Contributions and Donations	SALWAGES	2,034,743	788,725	89,098	344,698	6,241
236	TOTAL A&G EXPENSE		67,966,385	26,291,426	2,883,251	11,628,784	198,843
237							
238	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		333,088,308	119,660,584	11,338,567	57,618,247	686,798
239							
240	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		288,738,837	105,694,240	10,163,608	49,860,996	629,490
241							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
194	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
195	CUSTOMER SERVICE EXPENSES								
196	90800EE-Customer Assistance Hist EE Amort	ENETRKR	258,825	6,244	5,694	74,006	0	1,163	840
197	90804EE-Customer Assistance SaversSwitch	PRODPLT	716,021	9,010	7,148	85,335	251,605	1,315	949
198	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	8	4,188	148,545	512,737	0	0
199	90800-Customer Asst Expense	CUSTASST	683,479	2,400	1,929	10,039	2,076	0	0
200	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0
201	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
202	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
203	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
204	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
205	910000-Misc Cust Serv Expense	CUSTASST	11,712	41	33	172	36	0	0
206	TOTAL CUSTOMER SERVICE EXPENSE		2,402,882	17,703	18,992	318,097	766,455	2,478	1,789
207									
208	SALES EXPENSES								
209	91200-Economic Development	OX_902_3	185,161	651	523	2,676	353	0	0
210	SALES EXPENSES TOTAL		185,161	651	523	2,676	353	0	0
211									
212	TOTAL CUSTOMER OPERATIONS EXPENSE		14,808,843	51,194	47,624	480,500	873,666	3,997	3,375
213									
214	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		220,772,451	2,743,155	2,693,841	25,521,020	62,120,106	1,201,000	1,147,298
215									
216	ADMINISTRATIVE & GENERAL EXPENSE								
217	92000-A&G Salaries	SALWAGXAG	16,718,004	204,749	233,133	1,912,596	3,881,098	145,911	244,679
218	92100-A&G Office & Supplies	SALWAGXAG	11,501,355	140,859	160,387	1,315,793	2,670,048	100,381	168,330
219	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,795,995)	(107,726)	(122,660)	(1,006,291)	(2,041,997)	(76,769)	(128,735)
220	92300-A&G Outside Services	SALWAGXAG	6,587,666	80,680	91,865	753,651	1,529,332	57,496	96,415
221	92400-A&G Property Insurance	TOTPLT	1,676,900	22,330	25,269	196,149	417,652	11,180	7,852
222	92500-A&G Injuries & Damages	SALWAGXAG	4,456,492	54,580	62,146	509,838	1,034,578	38,895	65,224
223	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	211,323	240,619	1,974,012	4,005,726	150,596	252,536
224	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
225	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	19,289	21,963	180,182	365,632	13,746	23,051
226	92800R-Regulatory Commision Expense TX	CLAIMREV	8,564,866	111,456	124,715	990,852	2,201,689	57,879	52,711
227	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	0	0	0	0	0	0
228	92803R-Regulatory Commision Expense Tran Related	TRANPLT	79,577	974	725	8,139	23,612	118	85
229	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,420	825	923	7,337	16,303	429	390
230	92805R-Regulatory Commission Expense Energy Related	ENERGY1	2,180	29	26	341	987	5	4
231	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(738,180)	(9,041)	(10,294)	(84,450)	(171,369)	(6,443)	(10,804)
232	93020-A&G Misc General Exp	SALWAGXAG	170,485	2,088	2,377	19,504	39,578	1,488	2,495
233	93100-A&G Rents	GENLPLT	6,583,334	79,378	90,213	738,790	1,495,110	56,208	94,255
234	93500-A&G Maint of Gen PLT	GENLPLT	53,792	649	737	6,037	12,216	459	770
235	Recoverable Contributions and Donations	SALWAGES	2,034,743	24,920	28,375	232,781	472,367	17,759	29,780
236	TOTAL A&G EXPENSE		67,966,385	837,363	950,519	7,755,260	15,952,563	569,337	899,039
237									
238	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		333,088,308	4,136,356	4,079,172	38,403,656	93,212,795	1,849,008	2,103,127
239									
240	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		288,738,837	3,580,519	3,644,360	33,276,281	78,072,669	1,770,338	2,046,337
241									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
194	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
195	CUSTOMER SERVICE EXPENSES										
196	90800EE-Customer Assistance Hist EE Amort	ENETRKR	258,825	0	0	853	5,391	92	5,601	68,349	17,283
197	90804EE-Customer Assistance SaversSwitch	PRODPLT	716,021	43,066	208,540	1,319	7,690	133	7,016	181,646	35,537
198	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	88,638	424,100	1	7	69	4,119	74	30
199	90800-Customer Asst Expense	CUSTASST	683,479	368	1,708	34	2,365	11	1,919	468,154	74,554
200	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0	0	0
201	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
202	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0
203	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
204	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
205	910000-Misc Cust Serv Expense	CUSTASST	11,712	6	29	1	41	0	33	8,022	1,278
206	TOTAL CUSTOMER SERVICE EXPENSE		2,402,882	132,078	634,377	2,208	15,494	305	18,687	726,245	128,681
207											
208	SALES EXPENSES										
209	91200-Economic Development	OX_902_3	185,161	63	291	9	642	3	521	127,004	20,225
210	SALES EXPENSES TOTAL		185,161	63	291	9	642	3	521	127,004	20,225
211											
212	TOTAL CUSTOMER OPERATIONS EXPENSE		14,808,843	150,994	722,672	3,234	47,960	499	47,125	9,607,223	1,703,075
213											
214	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		220,772,451	10,572,945	51,547,161	401,197	2,341,959	50,529	2,643,312	66,653,310	12,749,504
215											
216	ADMINISTRATIVE & GENERAL EXPENSE										
217	92000-A&G Salaries	SALWAGXAG	16,718,004	664,309	3,216,789	30,412	174,337	4,979	228,154	5,465,021	1,015,355
218	92100-A&G Office & Supplies	SALWAGXAG	11,501,355	457,019	2,213,029	20,922	119,937	3,425	156,961	3,759,728	698,526
219	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,795,995)	(349,519)	(1,692,478)	(16,001)	(91,725)	(2,620)	(120,041)	(2,875,361)	(534,218)
220	92300-A&G Outside Services	SALWAGXAG	6,587,666	261,768	1,267,563	11,984	68,697	1,962	89,903	2,153,471	400,097
221	92400-A&G Property Insurance	TOTPLT	1,676,900	71,361	346,291	3,181	19,149	471	24,798	517,607	98,383
222	92500-A&G Injuries & Damages	SALWAGXAG	4,456,492	177,084	857,494	8,107	46,473	1,327	60,819	1,456,802	270,662
223	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	685,641	3,320,085	31,388	179,935	5,139	235,480	5,640,512	1,047,960
224	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0
225	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	62,583	303,048	2,865	16,424	469	21,494	514,850	95,655
226	92800R-Regulatory Commision Expense TX	CLAIMREV	8,564,866	375,781	1,825,908	15,968	95,488	2,333	122,382	2,633,182	502,345
227	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	0	0	0	0	0	0	149,420	28,505
228	92803R-Regulatory Commision Expense Tran Related	TRANPLT	79,577	4,023	19,590	147	827	20	704	24,399	4,425
229	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,420	2,783	13,520	118	707	17	906	19,498	3,720
230	92805R-Regulatory Commission Expense Energy Related	ENERGY1	2,180	172	816	4	25	0	26	315	80
231	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(738,180)	(29,332)	(142,037)	(1,343)	(7,698)	(220)	(10,074)	(241,307)	(44,833)
232	93020-A&G Misc General Exp	SALWAGXAG	170,485	6,774	32,804	310	1,778	51	2,327	55,731	10,354
233	93100-A&G Rents	GENLPLT	6,583,334	255,911	1,239,199	11,722	67,655	1,920	88,293	2,203,676	406,812
234	93500-A&G Maint of Gen PLT	GENLPLT	53,792	2,091	10,125	96	553	16	721	18,006	3,324
235	Recoverable Contributions and Donations	SALWAGES	2,034,743	80,853	391,514	3,701	21,218	606	27,769	665,146	123,579
236	TOTAL A&G EXPENSE		67,966,385	2,729,302	13,223,261	123,583	713,781	19,897	930,622	22,160,696	4,130,731
237											
238	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		333,088,308	15,888,455	77,324,340	606,969	3,529,386	78,634	4,000,538	100,526,103	19,134,481
239											
240	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		288,738,837	13,302,247	64,770,422	524,779	3,055,739	70,425	3,573,935	88,814,005	16,880,235
241											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
242	**DEPRECIATION AND AMORTIZATION EXPENSE**						
243	INTANGIBLE						
244	303003-Intg Misc Computr Softwar	SALWAGXAG	339,180	131,476	14,852	57,459	1,040
245	303004-Intg Misc Computr Softwar	SALWAGXAG	11,270,370	4,368,718	493,513	1,909,267	34,568
246	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,744,537	1,063,861	120,179	464,941	8,418
247	303010-Intg Misc Computr Softwar	SALWAGXAG	415,956	161,236	18,214	70,465	1,276
248	303014-Intg CRS Computr Softwar	CUST	95,002	75,695	11,833	4,463	1,045
249	TOTAL INTANGIBLE		14,865,046	5,800,986	658,592	2,506,596	46,347
250							
251	PRODUCTION						
252	Steam Production						
253	310002-Steam Prod Land Rights	DPROD	25,777	8,819	713	4,598	32
254	310003-Steam Prod Water Rights	DPROD	328,106	112,253	9,074	58,525	409
255	310004-Steam Prod Land Rights-NM	DPROD	973	333	27	173	1
256	311000E-Steam Prod Str & Improv	DPROD	7,769,056	2,657,968	214,866	1,385,778	9,684
257	312000E-Steam Prod Boiler Plant E	DPROD	27,211,866	9,309,789	752,588	4,853,822	33,918
258	314000-Steam Prod Turbogen Unit	DPROD	14,005,501	4,791,596	387,345	2,498,183	17,457
259	315000E-Steam Prod Acc Elec Eq	DPROD	2,302,674	787,797	63,684	410,732	2,870
260	316000E-Steam Prod Misc Pwr Plt E	DPROD	784,735	268,475	21,703	139,974	978
261	Total Steam Production		52,428,689	17,937,030	1,449,999	9,351,786	65,348
262	Other Production Equipment:						
263	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
264	341000E-Other Prod Str & Impr	DPROD	1,080,560	369,684	29,885	192,741	1,347
265	341045-Other Prod Str & Imp-Wind	WIND	197,547	35,326	4,028	30,887	300
266	342000E-Other Prod Fuel Hldr	DPROD	99,256	33,958	2,745	17,704	124
267	343000-Other Prod Prime Mover	DPROD	842,679	288,299	23,306	150,310	1,050
268	344000E-Other Prod Generator	DPROD	14,410,071	4,930,008	398,534	2,570,347	17,961
269	344045-Other Prod Generator-Wind	WIND	2,943,556	526,383	60,017	460,234	4,466
270	345000E-Other Prod Access Elect Equip	DPROD	935,920	320,199	25,884	166,942	1,167
271	346045-Other Prod Misc P Eq-Wind	WIND	14	3	0	2	0
272	346000E-Other Prod Misc Pwr P	DPROD	78,526	26,866	2,172	14,007	98
273	Total Other Production Equipment		20,588,129	6,530,726	546,571	3,603,174	26,512
274	TOTAL PRODUCTION		73,016,818	24,467,756	1,996,570	12,954,960	91,861
275							
276	TRANSMISSION						
277	350002E-Transmission Land Right	DTRAN	796,458	291,807	22,759	143,415	946
278	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	67,564	25,710	2,989	20,994	145
279	352000-Transmission Str & Improv	DTRAN	924,663	338,779	26,423	166,500	1,099
280	352045-Tran Str & Impr-Wind	WIND	650	116	13	102	1
281	352010-Tran Str & Impr-Prod	DPRODTI	8,796	3,009	243	1,569	11
282	353000E-Transmission Station	DTRAN	11,345,801	4,156,881	324,211	2,042,989	13,481
283	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	0	0
284	353010-Tran Station Equip Pro	DPRODTI	422,280	144,471	11,679	75,323	526
285	353045-Tran Station Equip-Wind	WIND	8,295	1,483	169	1,297	13
286	354000E-Tran Towers & Fixture	DTRAN	50,934	18,661	1,455	9,171	61
287	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,321	1,644	191	1,343	9
288	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,889	2,357	191	1,229	9
289	355045-Tran Poles & Fixtures-Wind	WIND	7,862	1,406	160	1,229	12
290	355000E-Tran Poles & Fixture	DTRAN	18,049,711	6,613,063	515,778	3,250,133	21,446
291	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,531,173	582,657	67,733	475,773	3,290
292	356010-Tran OH Cond & Device-Prod	DPRODTI	456	156	13	81	1
293	356045-Tran OH Cond & Device-Wind	WIND	3,473	621	71	543	5
294	356000E-Tran OH Conductor & D	DTRAN	5,759,172	2,110,049	164,571	1,037,029	6,843
295	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	488,556	185,910	21,612	151,806	1,050
296	357000E-Tran Underground Cond	DTRAN	1,928	706	55	347	2
297	358000-Tran UG Conductor & Devic	DTRAN	5,808	2,128	166	1,046	7
298	359000-Transmission Road & Trai	DTRAN	3,474	1,273	99	625	4
299	TOTAL TRANSMISSION		39,696,855	14,482,889	1,160,582	7,382,545	48,960

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
242	**DEPRECIATION AND AMORTIZATION EXPENSE**								
243	INTANGIBLE								
244	303003-Intg Misc Computr Softwar	SALWAGXAG	339,180	4,154	4,730	38,803	78,741	2,960	4,964
245	303004-Intg Misc Computr Softwar	SALWAGXAG	11,270,370	138,030	157,166	1,289,368	2,616,425	98,365	164,949
246	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,744,537	33,613	38,273	313,984	637,146	23,954	40,168
247	303010-Intg Misc Computr Softwar	SALWAGXAG	415,956	5,094	5,801	47,587	96,565	3,630	6,088
248	303014-Intg CRS Computr Softwar	CUST	95,002	335	269	1,340	23	0	0
249	TOTAL INTANGIBLE		14,865,046	181,226	206,238	1,691,082	3,428,900	128,909	216,170
250									
251	PRODUCTION								
252	Steam Production								
253	310002-Steam Prod Land Rights	DPROD	25,777	320	241	2,767	8,216	42	30
254	310003-Steam Prod Water Rights	DPROD	328,106	4,068	3,068	35,214	104,572	536	387
255	310004-Steam Prod Land Rights-NM	DPROD	973	12	9	104	310	2	1
256	311000E-Steam Prod Str & Improv	DPROD	7,769,056	96,324	72,651	833,822	2,476,094	12,701	9,168
257	312000E-Steam Prod Boiler Plant E	DPROD	27,211,866	337,384	254,468	2,920,541	8,672,756	44,486	32,113
258	314000-Steam Prod Turbogen Unit	DPROD	14,005,501	173,646	130,971	1,503,154	4,463,725	22,896	16,528
259	315000E-Steam Prod Acc Elec Eq	DPROD	2,302,674	28,550	21,533	247,137	733,891	3,764	2,717
260	316000E-Steam Prod Misc Pwr Plt E	DPROD	784,735	9,729	7,338	84,222	250,105	1,283	926
261	Total Steam Production		52,428,689	650,033	490,280	5,626,962	16,709,668	85,711	61,872
262	Other Production Equipment:								
263	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
264	341000E-Other Prod Str & Impr	DPROD	1,080,560	13,397	10,105	115,972	344,388	1,767	1,275
265	341045-Other Prod Str & Imp-Wind	WIND	197,547	2,603	2,373	31,056	90,130	491	354
266	342000E-Other Prod Fuel Hldr	DPROD	99,256	1,231	928	10,653	31,634	162	117
267	343000-Other Prod Prime Mover	DPROD	842,679	10,448	7,880	90,441	268,572	1,378	994
268	344000E-Other Prod Generator	DPROD	14,410,071	178,662	134,754	1,546,575	4,592,667	23,558	17,006
269	344045-Other Prod Generator-Wind	WIND	2,943,556	38,782	35,355	462,748	1,342,982	7,311	5,278
270	345000E-Other Prod Access Elect Equip	DPROD	935,920	11,604	8,752	100,449	298,289	1,530	1,104
271	346045-Other Prod Misc P Eq-Wind	WIND	14	0	0	2	6	0	0
272	346000E-Other Prod Misc Pwr P	DPROD	78,526	974	734	8,428	25,027	128	93
273	Total Other Production Equipment		20,588,129	257,700	200,881	2,366,325	6,993,695	36,325	26,222
274	TOTAL PRODUCTION		73,016,818	907,733	691,162	7,993,286	23,703,363	122,035	88,094
275									
276	TRANSMISSION								
277	350002E-Transmission Land Right	DTRAN	796,458	9,677	7,014	78,538	240,227	1,205	870
278	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	67,564	1,051	1,053	11,795	3,740	51	37
279	352000-Transmission Str & Improv	DTRAN	924,663	11,235	8,143	91,180	278,896	1,399	1,010
280	352045-Tran Str & Impr-Wind	WIND	650	9	8	102	296	2	1
281	352010-Tran Str & Impr-Prod	DPRODTI	8,796	109	82	944	2,803	14	10
282	353000E-Transmission Station	DTRAN	11,345,801	137,856	99,911	1,118,800	3,422,110	17,168	12,393
283	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	0	208,591	0	0
284	353010-Tran Station Equip Pro	DPRODTI	422,280	5,236	3,949	45,322	134,586	690	498
285	353045-Tran Station Equip-Wind	WIND	8,295	109	100	1,304	3,785	21	15
286	354000E-Tran Towers & Fixture	DTRAN	50,934	619	449	5,023	15,363	77	56
287	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,321	67	67	754	239	3	2
288	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,889	85	64	739	2,196	11	8
289	355045-Tran Poles & Fixtures-Wind	WIND	7,862	104	94	1,236	3,587	20	14
290	355000E-Tran Poles & Fixture	DTRAN	18,049,711	219,311	158,945	1,779,867	5,444,137	27,313	19,716
291	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,531,173	23,816	23,862	267,300	84,749	1,164	828
292	356010-Tran OH Cond & Device-Prod	DPRODTI	456	6	4	49	145	1	1
293	356045-Tran OH Cond & Device-Wind	WIND	3,473	46	42	546	1,584	9	6
294	356000E-Tran OH Conductor & D	DTRAN	5,759,172	69,976	50,715	567,907	1,737,076	8,715	6,291
295	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	488,556	7,599	7,614	85,288	27,041	371	264
296	357000E-Tran Underground Cond	DTRAN	1,928	23	17	190	581	3	2
297	358000-Tran UG Conductor & Devic	DTRAN	5,808	71	51	573	1,752	9	6
298	359000-Transmission Road & Trai	DTRAN	3,474	42	31	343	1,048	5	4
299	TOTAL TRANSMISSION		39,696,855	487,047	362,214	4,057,802	11,614,532	58,252	42,033

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
242	**DEPRECIATION AND AMORTIZATION EXPENSE**										
243	INTANGIBLE										
244	303003-Intg Misc Computr Softwar	SALWAGXAG	339,180	13,478	65,263	617	3,537	101	4,629	110,876	20,600
245	303004-Intg Misc Computr Softwar	SALWAGXAG	11,270,370	447,841	2,168,584	20,502	117,528	3,357	153,809	3,684,220	684,497
246	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,744,537	109,057	528,089	4,993	28,620	817	37,455	897,174	166,687
247	303010-Intg Misc Computr Softwar	SALWAGXAG	415,956	16,528	80,036	757	4,338	124	5,677	135,974	25,263
248	303014-Intg CRS Computr Softwar	CUST	95,002	4	19	5	330	1	268	65,296	10,398
249	TOTAL INTANGIBLE		14,865,046	586,909	2,841,991	26,873	154,353	4,400	201,837	4,893,540	907,446
250											
251	PRODUCTION										
252	Steam Production										
253	310002-Steam Prod Land Rights	DPROD	25,777	1,396	6,819	48	272	5	236	7,434	1,385
254	310003-Steam Prod Water Rights	DPROD	328,106	17,774	86,797	611	3,457	60	3,008	94,622	17,631
255	310004-Steam Prod Land Rights-NM	DPROD	973	53	257	2	10	0	9	281	52
256	311000E-Steam Prod Str & Improv	DPROD	7,769,056	420,871	2,055,223	14,478	81,846	1,422	71,229	2,240,502	417,466
257	312000E-Steam Prod Boiler Plant E	DPROD	27,211,866	1,474,140	7,198,617	50,710	286,675	4,981	249,487	7,847,575	1,462,215
258	314000-Steam Prod Turbogen Unit	DPROD	14,005,501	758,715	3,705,010	26,099	147,547	2,564	128,407	4,039,018	752,578
259	315000E-Steam Prod Acc Elec Eq	DPROD	2,302,674	124,742	609,149	4,291	24,258	421	21,112	664,064	123,733
260	316000E-Steam Prod Misc Pwr Plt E	DPROD	784,735	42,511	207,594	1,462	8,267	144	7,195	226,308	42,167
261	Total Steam Production		52,428,689	2,840,202	13,869,465	97,702	552,332	9,597	480,684	15,119,803	2,817,227
262	Other Production Equipment:										
263	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
264	341000E-Other Prod Str & Impr	DPROD	1,080,560	58,537	285,851	2,014	11,384	198	9,907	311,621	58,063
265	341045-Other Prod Str & Imp-Wind	WIND	197,547	15,667	74,462	351	2,252	38	2,335	28,123	7,203
266	342000E-Other Prod Fuel Hldr	DPROD	99,256	5,377	26,257	185	1,046	18	910	28,624	5,333
267	343000-Other Prod Prime Mover	DPROD	842,679	45,650	222,922	1,570	8,878	154	7,726	243,018	45,281
268	344000E-Other Prod Generator	DPROD	14,410,071	780,632	3,812,035	26,853	151,809	2,638	132,116	4,155,691	774,317
269	344045-Other Prod Generator-Wind	WIND	2,943,556	233,451	1,109,531	5,224	33,557	568	34,788	419,048	107,335
270	345000E-Other Prod Access Elect Equip	DPROD	935,920	50,701	247,588	1,744	9,860	171	8,581	269,908	50,291
271	346045-Other Prod Misc P Eq-Wind	WIND	14	1	5	0	0	0	0	2	1
272	346000E-Other Prod Misc Pwr P	DPROD	78,526	4,254	20,773	146	827	14	720	22,646	4,220
273	Total Other Production Equipment		20,588,129	1,194,270	5,799,425	38,088	219,612	3,799	197,082	5,478,682	1,052,044
274	TOTAL PRODUCTION		73,016,818	4,034,473	19,668,890	135,789	771,944	13,396	677,766	20,598,484	3,869,271
275											
276	TRANSMISSION										
277	350002E-Transmission Land Right	DTRAN	796,458	40,549	199,678	1,478	8,199	143	6,871	247,074	44,733
278	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	67,564	1,186	2,554	131	920	123	929	21,831	3,879
279	352000-Transmission Str & Improv	DTRAN	924,663	47,076	231,820	1,716	9,519	166	7,977	286,845	51,934
280	352045-Tran Str & Impr-Wind	WIND	650	52	245	1	7	0	8	93	24
281	352010-Tran Str & Impr-Prod	DPRODTI	8,796	477	2,327	16	93	2	81	2,537	473
282	353000E-Transmission Station	DTRAN	11,345,801	577,632	2,844,479	21,057	116,799	2,034	97,876	3,519,643	637,239
283	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	37,008	171,583	0	0	0	0	0	0
284	353010-Tran Station Equip Pro	DPRODTI	422,280	22,876	111,710	787	4,449	77	3,872	121,780	22,691
285	353045-Tran Station Equip-Wind	WIND	8,295	658	3,127	15	95	2	98	1,181	302
286	354000E-Tran Towers & Fixture	DTRAN	50,934	2,593	12,770	95	524	9	439	15,801	2,861
287	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,321	76	163	8	59	8	59	1,396	248
288	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,889	373	1,822	13	73	1	63	1,987	370
289	355045-Tran Poles & Fixtures-Wind	WIND	7,862	624	2,963	14	90	2	93	1,119	287
290	355000E-Tran Poles & Fixture	DTRAN	18,049,711	918,937	4,525,200	33,498	185,813	3,236	155,709	5,599,299	1,013,765
291	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,531,173	26,880	57,869	2,959	20,857	2,799	21,063	494,743	87,914
292	356010-Tran OH Cond & Device-Prod	DPRODTI	456	25	121	1	5	0	4	132	25
293	356045-Tran OH Cond & Device-Wind	WIND	3,473	275	1,309	6	40	1	41	494	127
294	356000E-Tran OH Conductor & D	DTRAN	5,759,172	293,208	1,443,868	10,688	59,288	1,033	49,682	1,786,584	323,465
295	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	488,556	8,577	18,464	944	6,655	893	6,721	157,859	28,051
296	357000E-Tran Underground Cond	DTRAN	1,928	98	483	4	20	0	17	598	108
297	358000-Tran UG Conductor & Devic	DTRAN	5,808	296	1,456	11	60	1	50	1,802	326
298	359000-Transmission Road & Trai	DTRAN	3,474	177	871	6	36	1	30	1,078	195
299	TOTAL TRANSMISSION		39,696,855	1,979,651	9,634,881	73,448	413,599	10,531	351,683	12,263,874	2,219,015

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
300	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**						
301	DISTRIBUTION						
302	360005-Dist Land Rights-TX	DDISPSUB	41,513	18,302	1,618	10,419	87
303	361000E-Str & Improv	DDISPSUB	226,237	99,741	8,818	56,779	475
304	362000E-Other Eq	DDISPSUB	4,051,646	1,786,253	157,928	1,016,853	8,509
305	364000-Dist Poles, Towers & Fixt	PLT_364	7,030,182	3,185,936	281,679	1,813,646	15,177
306	365000-Dist OH Conductor & Devic	PLT_365	5,482,822	2,484,705	219,681	1,414,458	11,837
307	366000E-Dist Underground Cond	PLT_366	336,583	152,162	13,453	86,621	725
308	367000E-Dist UG Conductor & D	PLT_367	833,140	376,646	33,300	214,412	1,794
309	368000E-Dist Line Transformer	PLT_368	3,644,985	2,005,527	177,315	1,141,679	9,554
310	369010-Distribution Services O	CSERVICE	955,650	664,461	109,514	155,459	11,064
311	369020-Distribution Services U	CSERVICE	827,748	575,531	94,857	134,653	9,584
312	370000E-Distribution Meter	CMETERS	1,588,300	926,725	210,355	213,167	21,447
313	371000E-Dist Inst on Cust Premis	CUSTPREM	359,339	0	0	0	0
314	373000-Dist Street Light & Sg Sy	CLIGHT	687,977	0	0	0	0
315	TOTAL DISTRIBUTION		26,066,122	12,275,989	1,308,519	6,258,145	90,254
316							
317	GENERAL						
318	389002-General Land Rights	SALWAGXAG	484	188	21	82	1
319	390000-Genl Structures & Improv	SALWAGXAG	727,749	282,096	31,867	123,285	2,232
320	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
321	390007-Genl Str & Imp Lease Bld	SALWAGXAG	137,850	53,435	6,036	23,353	423
322	390050-Genl Str & Imp-Call Center	CUST	121,758	97,013	15,166	5,720	1,339
323	391000-General Office Furn & E	SALWAGXAG	584,113	226,419	25,577	98,952	1,792
324	391004-General Info Sys Computer	SALWAGXAG	8,469,659	3,283,082	370,874	1,434,810	25,978
325	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
326	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0
327	392010-General Transp Eq Grp	CUST	105,406	83,984	13,129	4,951	1,159
328	392020-General Transp Eq Grp 2	CUST	1,135,506	904,737	141,435	53,340	12,487
329	392030-General Transp Eq Trailer	CUST	166,159	132,390	20,696	7,805	1,827
330	392040-General Transp Eq Grp 4	CUST	1,177,161	937,926	146,624	55,297	12,945
331	393000-General Stores Equipmen	SALWAGXAG	8,133	3,153	356	1,378	25
332	394000-General Tools & Shop Equi	SALWAGXAG	852,334	330,389	37,322	144,390	2,614
333	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
334	395000-General Laboratory Equi	SALWAGXAG	201,896	78,261	8,841	34,202	619
335	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0
336	396000-General Power Operated E	SALWAGXAG	233,917	90,673	10,243	39,627	717
337	397000-General Communication E	SALWAGXAG	1,773,574	687,488	77,662	300,454	5,440
338	397010-General Comm Eq Two Wa	SALWAGXAG	1,770,542	686,313	77,529	299,940	5,431
339	397020-General Comm Eq AE	SALWAGXAG	1,562	605	68	265	5
340	397030-General Comm Eq EM	SALWAGXAG	165,263	64,061	7,237	27,997	507
341	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0
342	398000-General Miscellaneous E	SALWAGXAG	67,632	26,216	2,962	11,457	207
343	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0
344	TOTAL GENERAL		17,700,698	7,968,429	993,646	2,667,306	75,749
345							
346	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0
347							
348	40730-Amortization of Regulatory Debits	TOTPLT	2,822,059	1,036,651	95,228	539,731	5,346
349	40740-Amortization of Regulatory Credits	TOTPLT	(3,849,421)	(1,414,041)	(129,896)	(736,219)	(7,292)
350							
351	**TOTAL DEPRECIATION EXPENSE**		171,345,539	64,996,049	6,117,909	31,769,550	353,170
352	**TOTAL AMORTIZATION EXPENSE**		(1,027,362)	(377,390)	(34,668)	(196,488)	(1,946)
353	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		170,318,177	64,618,659	6,083,241	31,573,063	351,224
354	**OTHER OPERATING EXPENSES**						
355							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
300	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
301	DISTRIBUTION								
302	360005-Dist Land Rights-TX	DDISPSUB	41,513	750	1,508	8,483	0	201	145
303	361000E-Str & Improv	DDISPSUB	226,237	4,090	8,219	46,232	0	1,093	789
304	362000E-Other Eq	DDISPSUB	4,051,646	73,246	147,190	827,960	0	19,576	14,131
305	364000-Dist Poles, Towers & Fixt	PLT_364	7,030,182	127,794	261,916	1,283,915	0	34,915	25,204
306	365000-Dist OH Conductor & Devic	PLT_365	5,482,822	99,666	204,268	1,001,322	0	27,230	19,657
307	366000E-Dist Underground Cond	PLT_366	336,583	6,115	12,512	62,123	0	1,668	1,204
308	367000E-Dist UG Conductor & D	PLT_367	833,140	15,137	30,970	153,773	0	4,128	2,980
309	368000E-Dist Line Transformer	PLT_368	3,644,985	69,130	162,447	41,489	0	21,979	15,866
310	369010-Distribution Services O	CSERVICE	955,650	8,267	6,884	0	0	0	0
311	369020-Distribution Services U	CSERVICE	827,748	7,161	5,963	0	0	0	0
312	370000E-Distribution Meter	CMETERS	1,588,300	20,924	22,443	157,405	15,834	0	0
313	371000E-Dist Inst on Cust Premis	CUSTPREM	359,339	0	0	0	0	0	359,339
314	373000-Dist Street Light & Sg Sy	CLIGHT	687,977	0	0	0	0	687,977	0
315	TOTAL DISTRIBUTION		26,066,122	432,281	864,320	3,582,702	15,834	798,765	439,313
316									
317	GENERAL								
318	389002-General Land Rights	SALWAGXAG	484	6	7	55	112	4	7
319	390000-Genl Structures & Improv	SALWAGXAG	727,749	8,913	10,148	83,257	168,947	6,352	10,651
320	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
321	390007-Genl Str & Imp Lease Bld	SALWAGXAG	137,850	1,688	1,922	15,771	32,002	1,203	2,018
322	390050-Genl Str & Imp-Call Center	CUST	121,758	429	345	1,717	29	0	0
323	391000-General Office Fum & E	SALWAGXAG	584,113	7,154	8,145	66,825	135,602	5,098	8,549
324	391004-General Info Sys Computer	SALWAGXAG	8,469,659	103,730	118,110	968,957	1,966,238	73,921	123,959
325	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
326	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
327	392010-General Transp Eq Grp	CUST	105,406	371	299	1,487	25	0	0
328	392020-General Transp Eq Grp 2	CUST	1,135,506	4,001	3,216	16,016	273	0	0
329	392030-General Transp Eq Trailer	CUST	166,159	585	471	2,344	40	0	0
330	392040-General Transp Eq Grp 4	CUST	1,177,161	4,147	3,334	16,604	283	0	0
331	393000-General Stores Equipmen	SALWAGXAG	8,133	100	113	930	1,888	71	119
332	394000-General Tools & Shop Equi	SALWAGXAG	852,334	10,439	11,886	97,510	197,870	7,439	12,474
333	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
334	395000-General Laboratory Equi	SALWAGXAG	201,896	2,473	2,815	23,098	46,870	1,762	2,955
335	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
336	396000-General Power Operated E	SALWAGXAG	233,917	2,865	3,262	26,761	54,304	2,042	3,424
337	397000-General Communication E	SALWAGXAG	1,773,574	21,721	24,733	202,903	411,737	15,479	25,957
338	397010-General Comm Eq Two Wa	SALWAGXAG	1,770,542	21,684	24,690	202,556	411,033	15,453	25,913
339	397020-General Comm Eq AE	SALWAGXAG	1,562	19	22	179	363	14	23
340	397030-General Comm Eq EM	SALWAGXAG	165,263	2,024	2,305	18,907	38,366	1,442	2,419
341	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
342	398000-General Miscellaneous E	SALWAGXAG	67,632	828	943	7,737	15,701	590	990
343	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
344	TOTAL GENERAL		17,700,698	193,177	216,767	1,753,612	3,481,684	130,870	219,458
345									
346	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0
347									
348	40730-Amortization of Regulatory Debits	TOTPLT	2,822,059	37,580	42,525	330,100	702,868	18,815	13,215
349	40740-Amortization of Regulatory Credits	TOTPLT	(3,849,421)	(51,261)	(58,006)	(450,272)	(958,745)	(25,664)	(18,025)
350									
351	**TOTAL DEPRECIATION EXPENSE**		171,345,539	2,201,465	2,340,700	19,078,484	42,244,313	1,238,832	1,005,067
352	**TOTAL AMORTIZATION EXPENSE**		(1,027,362)	(13,681)	(15,481)	(120,172)	(255,877)	(6,849)	(4,811)
353	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		170,318,177	2,187,784	2,325,218	18,958,312	41,988,437	1,231,982	1,000,257
354	**OTHER OPERATING EXPENSES**								
355									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
300	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
301	DISTRIBUTION										
302	360005-Dist Land Rights-TX	DDISPSUB	41,513	0	0	125	625	27	1,481	15,211	3,091
303	361000E-Str & Improv	DDISPSUB	226,237	0	0	682	3,408	146	8,072	82,899	16,843
304	362000E-Other Eq	DDISPSUB	4,051,646	0	0	12,219	61,026	2,621	144,569	1,484,621	301,632
305	364000-Dist Poles, Towers & Fixt	PLT_364	7,030,182	0	0	18,948	108,846	4,064	257,852	2,647,950	537,987
306	365000-Dist OH Conductor & Devic	PLT_365	5,482,822	0	0	14,778	84,888	3,170	201,098	2,065,130	419,575
307	366000E-Dist Underground Cond	PLT_366	336,583	0	0	917	5,199	197	12,315	126,468	25,695
308	367000E-Dist UG Conductor & D	PLT_367	833,140	0	0	2,269	12,868	487	30,484	313,044	63,602
309	368000E-Dist Line Transformer	PLT_368	3,644,985	0	0	612	68,518	131	162,316	1,666,868	338,659
310	369010-Distribution Services O	CSERVICE	955,650	0	0	0	8,267	0	6,884	573,335	91,125
311	369020-Distribution Services U	CSERVICE	827,748	0	0	0	7,161	0	5,963	496,602	78,929
312	370000E-Distribution Meter	CMETERS	1,588,300	2,809	13,025	5,753	15,171	2,380	20,063	798,481	128,244
313	371000E-Dist Inst on Cust Premis	CUSTPREM	359,339	0	0	0	0	0	0	0	0
314	373000-Dist Street Light & Sg Sy	CLIGHT	687,977	0	0	0	0	0	0	0	0
315	TOTAL DISTRIBUTION		26,066,122	2,809	13,025	56,305	375,976	13,223	851,096	10,270,608	2,005,381
316											
317	GENERAL										
318	389002-General Land Rights	SALWAGXAG	484	19	93	1	5	0	7	158	29
319	390000-Genl Structures & Improv	SALWAGXAG	727,749	28,918	140,030	1,324	7,589	217	9,932	237,897	44,199
320	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0
321	390007-Genl Str & Imp Lease Bld	SALWAGXAG	137,850	5,478	26,524	251	1,438	41	1,881	45,062	8,372
322	390050-Genl Str & Imp-Call Center	CUST	121,758	5	24	6	423	2	343	83,686	13,327
323	391000-General Office Furn & E	SALWAGXAG	584,113	23,210	112,392	1,063	6,091	174	7,972	190,943	35,476
324	391004-General Info Sys Computer	SALWAGXAG	8,469,659	336,552	1,629,686	15,407	88,322	2,523	115,587	2,768,684	514,398
325	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
326	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
327	392010-General Transp Eq Grp	CUST	105,406	4	21	5	366	2	297	72,447	11,537
328	392020-General Transp Eq Grp 2	CUST	1,135,506	48	225	57	3,943	18	3,199	780,450	124,287
329	392030-General Transp Eq Trailer	CUST	166,159	7	33	8	577	3	468	114,203	18,187
330	392040-General Transp Eq Grp 4	CUST	1,177,161	50	233	59	4,088	18	3,316	809,080	128,846
331	393000-General Stores Equipmen	SALWAGXAG	8,133	323	1,565	15	85	2	111	2,659	494
332	394000-General Tools & Shop Equi	SALWAGXAG	852,334	33,868	164,002	1,550	8,888	254	11,632	278,623	51,766
333	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
334	395000-General Laboratory Equi	SALWAGXAG	201,896	8,023	38,848	367	2,105	60	2,755	65,999	12,262
335	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
336	396000-General Power Operated E	SALWAGXAG	233,917	9,295	45,009	426	2,439	70	3,192	76,466	14,207
337	397000-General Communication E	SALWAGXAG	1,773,574	70,475	341,262	3,226	18,495	528	24,204	579,771	107,717
338	397010-General Comm Eq Two Wa	SALWAGXAG	1,770,542	70,355	340,678	3,221	18,463	527	24,163	578,780	107,533
339	397020-General Comm Eq AE	SALWAGXAG	1,562	62	301	3	16	0	21	511	95
340	397030-General Comm Eq EM	SALWAGXAG	165,263	6,567	31,799	301	1,723	49	2,255	54,023	10,037
341	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
342	398000-General Miscellaneous E	SALWAGXAG	67,632	2,687	13,013	123	705	20	923	22,109	4,108
343	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
344	TOTAL GENERAL		17,700,698	595,947	2,885,737	27,414	165,764	4,508	212,259	6,761,552	1,206,877
345											
346	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0	0
347											
348	40730-Amortization of Regulatory Debits	TOTPLT	2,822,059	120,093	582,775	5,354	32,226	792	41,733	871,082	165,569
349	40740-Amortization of Regulatory Credits	TOTPLT	(3,849,421)	(163,812)	(794,932)	(7,303)	(43,958)	(1,080)	(56,926)	(1,188,197)	(225,844)
350											
351	**TOTAL DEPRECIATION EXPENSE**		171,345,539	7,199,789	35,044,524	319,829	1,881,636	46,058	2,294,642	54,788,059	10,207,990
352	**TOTAL AMORTIZATION EXPENSE**		(1,027,362)	(43,719)	(212,157)	(1,949)	(11,732)	(288)	(15,193)	(317,115)	(60,275)
353	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		170,318,177	7,156,070	34,832,367	317,880	1,869,904	45,770	2,279,449	54,470,944	10,147,715
354	**OTHER OPERATING EXPENSES**										
355											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
356	**TAXES OTHER THAN INCOME TAXES**						
357							
358	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,186,963	2,010,615	227,129	878,702	15,909
359	40831-Payroll Taxes	SALWAGES	0	0	0	0	0
360	40812-Property Tax KS	NETPLT	0	0	0	0	0
361	40815-Property Tax NM	NETPLT	0	0	0	0	0
362	40817-Property Tax OK	NETPLT	0	0	0	0	0
363	408100-Tax Other Than Income Tax - Property	NETPLT	29,265,741	10,545,750	959,823	5,615,010	53,170
364	40832-Sales and Use Tax	NETPLT	0	0	0	0	0
365	40833-Other Taxes	TOTPLT	0	0	0	0	0
366	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,200,413	6,339,490	511,614	3,051,151	47,509
367	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	8,093,441	4,580,928	369,694	2,204,768	34,330
368	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	368,465	132,774	12,084	70,695	669
369	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0
370							
371	Payroll Tax Adjustment	SALWAGES	(273,368)	(105,965)	(11,970)	(46,310)	(838)
372	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		42,272,777	17,031,327	1,544,676	8,652,170	102,571
373							
374	**TOTAL TAXES OTHER THAN INCOME**		53,841,655	23,503,591	2,068,375	11,774,015	150,750
375							
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
356	**TAXES OTHER THAN INCOME TAXES**								
357									
358	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,186,963	63,526	72,332	593,406	1,204,158	45,271	75,915
359	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0
360	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0
361	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0
362	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0
363	408100-Tax Other Than Income Tax - Property	NETPLT	29,265,741	392,858	447,500	3,515,811	7,449,304	191,865	94,650
364	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0
365	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0
366	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,200,413	189,864	399,623	215,708	219,382	133,863	92,209
367	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	8,093,441	137,196	288,768	155,871	158,526	96,730	66,630
368	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	368,465	4,946	5,634	44,265	93,789	2,416	1,192
369	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0
370									
371	Payroll Tax Adjustment	SALWAGES	(273,368)	(3,348)	(3,812)	(31,274)	(63,463)	(2,386)	(4,001)
372	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		42,272,777	590,232	804,789	4,233,814	8,748,525	331,480	233,194
373									
374	**TOTAL TAXES OTHER THAN INCOME**		53,841,655	785,042	1,210,046	4,493,787	9,061,696	467,759	326,595
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
356	**TAXES OTHER THAN INCOME TAXES**										
357											
358	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,186,963	206,110	998,048	9,436	54,090	1,545	70,787	1,695,589	315,026
359	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0	0	0
360	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0	0	0
361	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0	0	0
362	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0	0	0
363	408100-Tax Other Than Income Tax - Property	NETPLT	29,265,741	1,275,881	6,173,423	55,932	336,926	8,503	438,997	8,851,744	1,694,006
364	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0	0
365	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0
366	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,200,413	0	219,382	22,671	167,193	4,040	395,583	5,355,240	984,249
367	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	8,093,441	0	158,526	16,382	120,814	2,920	285,849	3,869,707	711,220
368	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	368,465	16,064	77,725	704	4,242	107	5,527	111,446	21,328
369	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0	0
370											
371	Payroll Tax Adjustment	SALWAGES	(273,368)	(10,863)	(52,600)	(497)	(2,851)	(81)	(3,731)	(89,362)	(16,603)
372	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		42,272,777	1,471,128	7,277,397	81,253	508,979	12,886	791,903	14,327,677	2,703,650
373											
374	**TOTAL TAXES OTHER THAN INCOME**		53,841,655	1,487,192	7,574,504	104,629	680,414	17,034	1,193,012	19,794,364	3,709,227
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
400	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**						
401	OPERATING REVENUES						
402	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	558,276,448	199,367,033	20,839,871	112,764,586	1,473,962
403	OTHER OPERATING REVENUE	SCH REV, LN 30	88,382,569	33,194,787	2,705,197	16,228,075	124,200
404	TOTAL OPERATING REVENUES	SCH REV, LN 32	646,659,017	232,561,820	23,545,068	128,992,661	1,598,162
405	Less:						
406	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 238	333,088,308	119,660,584	11,338,567	57,618,247	686,798
407	DEPRECIATION EXPENSE	SCH DAX, LN 110	171,345,539	64,996,049	6,117,909	31,769,550	353,170
408	AMORTIZATION EXPENSE	SCH DAX, LN 111	(1,027,362)	(377,390)	(34,668)	(196,488)	(1,946)
409	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,841,655	23,503,591	2,068,375	11,774,015	150,750
410	**NET OPERATING INCOME BEFORE TAXES**		89,410,876	24,778,986	4,054,885	28,027,336	409,391
411	Less:				0		
412	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 0.00%)		50,858,050	17,988,970	1,650,554	9,673,675	93,683
413							
414							
415	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		38,552,826	6,790,016	2,404,332	18,353,661	315,709
416							
417	**SCHEDULE M ITEMS**						
418	Sched M: Plant Temporary						
419	303003-Intg Misc Computr Softwar	SALWAGXAG	(459,165)	(177,986)	(20,106)	(77,785)	(1,408)
420	303004-Intg Misc Computr Softwar	SALWAGXAG	876,664	339,820	38,388	148,512	2,689
421	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(5,559,132)	(2,154,878)	(243,426)	(941,750)	(17,051)
422	303010-Intg Misc Computr Softwar	SALWAGXAG	(1,406,760)	(545,300)	(61,600)	(238,313)	(4,315)
423	303014-Intg CRS Computr Softwar	CUST	74,020	58,977	9,220	3,477	814
424	TOTAL INTANGIBLE		(6,474,373)	(2,479,367)	(277,525)	(1,105,859)	(19,271)
425							
426	310001-Steam Prod Land Own in Fe	DPROD	(1,266)	(433)	(35)	(226)	(2)
427	310002-Steam Prod Land Rights	DPROD	(11,363)	(3,887)	(314)	(2,027)	(14)
428	310003-Steam Prod Water Rights	DPROD	243,313	83,243	6,729	43,400	303
429	310004-Steam Prod Land Rights-NM	DPROD	(837)	(286)	(23)	(149)	(1)
430	311000E-Steam Prod Str & Improv	DPROD	395,324	135,249	10,933	70,515	493
431	312000E-Steam Prod Boiler Plant E	DPROD	1,246,813	426,563	34,483	222,396	1,554
432	314000-Steam Prod Turbogen Unit	DPROD	476,735	163,102	13,185	85,036	594
433	315000E-Steam Prod Acc Elec Eq	DPROD	(671,906)	(229,874)	(18,583)	(119,849)	(837)
434	316000E-Steam Prod Misc Pwr Plt E	DPROD	(236,174)	(80,800)	(6,532)	(42,127)	(294)
435	317000-Steam Prod ARC	DPROD	0	0	0	0	0
436	Total Steam Production		1,440,640	492,875	39,843	256,969	1,796
437							
438	340001-Other Prod Land Own in Fee	DPROD	(991)	(339)	(27)	(177)	(1)
439	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
440	341000E-Other Prod Str & Impr	DPROD	(887,350)	(303,582)	(24,541)	(158,278)	(1,106)
441	341045-Other Prod Str & Imp-Wind	WIND	(2,135,525)	(381,886)	(43,542)	(333,896)	(3,240)
442	342000E-Other Prod Fuel Hldr	DPROD	20,395	6,978	564	3,638	25
443	343000-Other Prod Prime Mover	DPROD	806,003	275,752	22,291	143,768	1,005
444	344000E-Other Prod Generator	DPROD	(366,195)	(125,284)	(10,128)	(65,319)	(456)
445	344045-Other Prod Generator-Wind	WIND	(28,483,560)	(5,093,589)	(580,763)	(4,453,491)	(43,215)
446	345000E-Other Prod Access Elect Equip	DPROD	112,335	38,432	3,107	20,037	140
447	345045-Other Prod Acc El Eq-Wind	WIND	(919,304)	(164,395)	(18,744)	(143,736)	(1,395)
448	346045-Other Prod Misc P Eq-Wind	WIND	(751)	(134)	(15)	(117)	(1)
449	346000E-Other Prod Misc Pwr P	DPROD	(22,248)	(7,612)	(615)	(3,968)	(28)
450	347000-Other Prod ARC	DPROD	0	0	0	0	0
451	Total Other Production Equipment		(31,877,192)	(5,755,659)	(652,414)	(4,991,539)	(48,273)
452							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
400	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
401	OPERATING REVENUES								
402	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	558,276,448	7,531,848	10,415,272	66,231,204	131,720,488	3,971,740	3,960,444
403	OTHER OPERATING REVENUE	SCH REV, LN 30	88,382,569	1,097,150	927,327	8,921,302	24,763,414	256,707	164,411
404	TOTAL OPERATING REVENUES	SCH REV, LN 32	646,659,017	8,628,998	11,342,599	75,152,506	156,483,902	4,228,447	4,124,855
405	Less:								
406	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 238	333,088,308	4,136,356	4,079,172	38,403,656	93,212,795	1,849,008	2,103,127
407	DEPRECIATION EXPENSE	SCH DAX, LN 110	171,345,539	2,201,465	2,340,700	19,078,484	42,244,313	1,238,832	1,005,067
408	AMORTIZATION EXPENSE	SCH DAX, LN 111	(1,027,362)	(13,681)	(15,481)	(120,172)	(255,877)	(6,849)	(4,811)
409	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,841,655	785,042	1,210,046	4,493,787	9,061,696	467,759	326,595
410	**NET OPERATING INCOME BEFORE TAXES**		89,410,876	1,519,816	3,728,162	13,296,751	12,220,974	679,698	694,876
411	Less:								
412	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 0.00%)		50,858,050	681,246	768,839	6,164,618	13,332,302	328,286	175,878
413									
414									
415	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		38,552,826	838,570	2,959,323	7,132,133	(1,111,328)	351,412	518,998
416									
417	**SCHEDULE M ITEMS**								
418	Sched M: Plant Temporary								
419	303003-Intg Misc Computr Softwar	SALWAGXAG	(459,165)	(5,623)	(6,403)	(52,530)	(106,596)	(4,007)	(6,720)
420	303004-Intg Misc Computr Softwar	SALWAGXAG	876,664	10,737	12,225	100,293	203,518	7,651	12,831
421	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(5,559,132)	(68,084)	(77,522)	(635,983)	(1,290,557)	(48,519)	(81,362)
422	303010-Intg Misc Computr Softwar	SALWAGXAG	(1,406,760)	(17,229)	(19,617)	(160,938)	(326,580)	(12,278)	(20,589)
423	303014-Intg CRS Computr Softwar	CUST	74,020	261	210	1,044	18	0	0
424	TOTAL INTANGIBLE		(6,474,373)	(79,939)	(91,108)	(748,114)	(1,520,197)	(57,153)	(95,840)
425									
426	310001-Steam Prod Land Own in Fe	DPROD	(1,266)	(16)	(12)	(136)	(404)	(2)	(1)
427	310002-Steam Prod Land Rights	DPROD	(11,363)	(141)	(106)	(1,220)	(3,621)	(19)	(13)
428	310003-Steam Prod Water Rights	DPROD	243,313	3,017	2,275	26,114	77,547	398	287
429	310004-Steam Prod Land Rights-NM	DPROD	(837)	(10)	(8)	(90)	(267)	(1)	(1)
430	311000E-Steam Prod Str & Improv	DPROD	395,324	4,901	3,697	42,429	125,995	646	467
431	312000E-Steam Prod Boiler Plant E	DPROD	1,246,813	15,459	11,659	133,816	397,375	2,038	1,471
432	314000-Steam Prod Turbogen Unit	DPROD	476,735	5,911	4,458	51,166	151,941	779	563
433	315000E-Steam Prod Acc Elec Eq	DPROD	(671,906)	(8,331)	(6,283)	(72,113)	(214,145)	(1,098)	(793)
434	316000E-Steam Prod Misc Pwr Plt E	DPROD	(236,174)	(2,928)	(2,209)	(25,348)	(75,272)	(386)	(279)
435	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0
436	Total Steam Production		1,440,640	17,862	13,472	154,618	459,150	2,355	1,700
437									
438	340001-Other Prod Land Own in Fee	DPROD	(991)	(12)	(9)	(106)	(316)	(2)	(1)
439	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
440	341000E-Other Prod Str & Impr	DPROD	(887,350)	(11,002)	(8,298)	(95,236)	(282,809)	(1,451)	(1,047)
441	341045-Other Prod Str & Imp-Wind	WIND	(2,135,525)	(28,136)	(25,650)	(335,720)	(974,322)	(5,304)	(3,829)
442	342000E-Other Prod Fuel Hldr	DPROD	20,395	253	191	2,189	6,500	33	24
443	343000-Other Prod Prime Mover	DPROD	806,003	9,993	7,537	86,505	256,883	1,318	951
444	344000E-Other Prod Generator	DPROD	(366,195)	(4,540)	(3,424)	(39,302)	(116,711)	(599)	(432)
445	344045-Other Prod Generator-Wind	WIND	(28,483,560)	(375,273)	(342,116)	(4,477,822)	(12,995,471)	(70,749)	(51,071)
446	345000E-Other Prod Access Elect Equip	DPROD	112,335	1,393	1,050	12,057	35,803	184	133
447	345045-Other Prod Acc El Eq-Wind	WIND	(919,304)	(12,112)	(11,042)	(144,521)	(419,427)	(2,283)	(1,648)
448	346045-Other Prod Misc P Eq-Wind	WIND	(751)	(10)	(9)	(118)	(343)	(2)	(1)
449	346000E-Other Prod Misc Pwr P	DPROD	(22,248)	(276)	(208)	(2,388)	(7,091)	(36)	(26)
450	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0
451	Total Other Production Equipment		(31,877,192)	(419,722)	(381,978)	(4,994,463)	(14,497,304)	(78,891)	(56,949)
452									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
400	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**										
401	OPERATING REVENUES										
402	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	558,276,448	23,737,450	107,983,038	1,162,468	6,369,380	123,457	10,291,815	166,097,649	33,269,384
403	OTHER OPERATING REVENUE	SCH REV, LN 30	88,382,569	4,183,530	20,579,884	164,803	932,347	17,570	909,757	28,077,935	5,116,852
404	TOTAL OPERATING REVENUES	SCH REV, LN 32	646,659,017	27,920,980	128,562,922	1,327,271	7,301,727	141,027	11,201,572	194,175,584	38,386,236
405	Less:										
406	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 238	333,088,308	15,888,455	77,324,340	606,969	3,529,386	78,634	4,000,538	100,526,103	19,134,481
407	DEPRECIATION EXPENSE	SCH DAX, LN 110	171,345,539	7,199,789	35,044,524	319,829	1,881,636	46,058	2,294,642	54,788,059	10,207,990
408	AMORTIZATION EXPENSE	SCH DAX, LN 111	(1,027,362)	(43,719)	(212,157)	(1,949)	(11,732)	(288)	(15,193)	(317,115)	(60,275)
409	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,841,655	1,487,192	7,574,504	104,629	680,414	17,034	1,193,012	19,794,364	3,709,227
410	**NET OPERATING INCOME BEFORE TAXES**		89,410,876	3,389,263	8,831,711	297,793	1,222,023	(410)	3,728,573	19,384,174	5,394,812
411	Less:										
412	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 0.00%)		50,858,050	2,286,017	11,046,285	96,829	584,417	14,644	754,195	15,087,084	2,901,886
413											
414											
415	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		38,552,826	1,103,246	(2,214,574)	200,964	637,606	(15,055)	2,974,378	4,297,090	2,492,926
416											
417	**SCHEDULE M ITEMS**										
418	Sched M: Plant Temporary										
419	303003-Intg Misc Computr Softwar	SALWAGXAG	(459,165)	(18,245)	(88,350)	(835)	(4,788)	(137)	(6,266)	(150,099)	(27,887)
420	303004-Intg Misc Computr Softwar	SALWAGXAG	876,664	34,835	168,683	1,595	9,142	261	11,964	286,576	53,244
421	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(5,559,132)	(220,898)	(1,069,658)	(10,113)	(57,971)	(1,656)	(75,867)	(1,817,249)	(337,630)
422	303010-Intg Misc Computr Softwar	SALWAGXAG	(1,406,760)	(55,899)	(270,681)	(2,559)	(14,670)	(419)	(19,198)	(459,862)	(85,439)
423	303014-Intg CRS Computr Softwar	CUST	74,020	3	15	4	257	1	209	50,875	8,102
424	TOTAL INTANGIBLE		(6,474,373)	(260,205)	(1,259,992)	(11,909)	(68,030)	(1,949)	(89,159)	(2,089,758)	(389,610)
425											
426	310001-Steam Prod Land Own in Fe	DPROD	(1,266)	(69)	(335)	(2)	(13)	(0)	(12)	(365)	(68)
427	310002-Steam Prod Land Rights	DPROD	(11,363)	(616)	(3,006)	(21)	(120)	(2)	(104)	(3,277)	(611)
428	310003-Steam Prod Water Rights	DPROD	243,313	13,181	64,366	453	2,563	45	2,231	70,169	13,074
429	310004-Steam Prod Land Rights-NM	DPROD	(837)	(45)	(222)	(2)	(9)	(0)	(8)	(241)	(45)
430	311000E-Steam Prod Str & Improv	DPROD	395,324	21,416	104,579	737	4,165	72	3,624	114,007	21,243
431	312000E-Steam Prod Boiler Plant E	DPROD	1,246,813	67,543	329,832	2,323	13,135	228	11,431	359,566	66,997
432	314000-Steam Prod Turbogen Unit	DPROD	476,735	25,826	126,115	888	5,022	87	4,371	137,485	25,617
433	315000E-Steam Prod Acc Elec Eq	DPROD	(671,906)	(36,399)	(177,746)	(1,252)	(7,078)	(123)	(6,160)	(193,770)	(36,104)
434	316000E-Steam Prod Misc Pwr Plt E	DPROD	(236,174)	(12,794)	(62,477)	(440)	(2,488)	(43)	(2,165)	(68,110)	(12,691)
435	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0	0
436	Total Steam Production		1,440,640	78,043	381,106	2,685	15,177	264	13,208	415,463	77,412
437											
438	340001-Other Prod Land Own in Fee	DPROD	(991)	(54)	(262)	(2)	(10)	(0)	(9)	(286)	(53)
439	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
440	341000E-Other Prod Str & Impr	DPROD	(887,350)	(48,070)	(234,739)	(1,654)	(9,348)	(162)	(8,136)	(255,901)	(47,681)
441	341045-Other Prod Str & Imp-Wind	WIND	(2,135,525)	(169,366)	(804,955)	(3,790)	(24,346)	(412)	(25,238)	(304,016)	(77,870)
442	342000E-Other Prod Fuel Hldr	DPROD	20,395	1,105	5,395	38	215	4	187	5,882	1,096
443	343000-Other Prod Prime Mover	DPROD	806,003	43,663	213,220	1,502	8,491	148	7,390	232,442	43,310
444	344000E-Other Prod Generator	DPROD	(366,195)	(19,838)	(96,873)	(682)	(3,858)	(67)	(3,357)	(105,606)	(19,677)
445	344045-Other Prod Generator-Wind	WIND	(28,483,560)	(2,259,004)	(10,736,466)	(50,553)	(324,720)	(5,492)	(336,624)	(4,054,955)	(1,038,634)
446	345000E-Other Prod Access Elect Equip	DPROD	112,335	6,086	29,717	209	1,183	21	1,030	32,396	6,036
447	345045-Other Prod Acc El Eq-Wind	WIND	(919,304)	(72,909)	(346,518)	(1,632)	(10,480)	(177)	(10,865)	(130,873)	(33,522)
448	346045-Other Prod Misc P Eq-Wind	WIND	(751)	(60)	(283)	(1)	(9)	(0)	(9)	(107)	(27)
449	346000E-Other Prod Misc Pwr P	DPROD	(22,248)	(1,205)	(5,885)	(41)	(234)	(4)	(204)	(6,416)	(1,195)
450	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0	0
451	Total Other Production Equipment		(31,877,192)	(2,519,653)	(11,977,651)	(56,606)	(363,115)	(6,143)	(375,835)	(4,587,441)	(1,168,218)
452											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
453	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
454	**SCHEDULE M ITEMS CONTINUED**						
455	105000-Held for Future Us	DTRAN	0	0	0	0	0
456	350001-Tran Land Owned in Fe	DTRAN	(2,836)	(1,039)	(81)	(511)	(3)
457	350002E-Transmission Land Right	DTRAN	(3,053,354)	(1,118,690)	(87,251)	(549,804)	(3,628)
458	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(259,019)	(100,328)	(11,662)	(80,021)	(594)
459	350045-Tran Land Fee-Wind	WIND	(13)	(2)	(0)	(2)	(0)
460	352000-Transmission Str & Improv	DTRAN	(4,803,658)	(1,759,967)	(137,267)	(864,974)	(5,708)
461	352010-Tran Str & Impr-Prod	DPRODTI	23,160	7,924	641	4,131	29
462	352045-Tran Str & Impr-Wind	WIND	(13,417)	(2,399)	(274)	(2,098)	(20)
463	353000E-Transmission Station	DTRAN	(19,254,122)	(7,054,336)	(550,195)	(3,467,006)	(22,877)
464	353010-Tran Station Equip Pro	DPRODTI	343,057	117,367	9,488	61,192	428
465	353045-Tran Station Equip-Wind	WIND	(145,320)	(25,987)	(2,963)	(22,721)	(220)
466	354000E-Tran Towers & Fixture	DTRAN	(261,183)	(95,692)	(7,463)	(47,030)	(310)
467	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(22,156)	(8,582)	(998)	(6,845)	(51)
468	355010-Tran Poles & Fixtures-Prod	DPRODTI	(47,921)	(16,395)	(1,325)	(8,548)	(60)
469	355000E-Tran Poles & Fixture	DTRAN	(18,037,218)	(6,608,486)	(515,421)	(3,247,883)	(21,431)
470	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(1,530,113)	(592,674)	(68,892)	(472,710)	(3,512)
471	355045-Tran Poles & Fixtures-Wind	WIND	(95,556)	(17,088)	(1,948)	(14,940)	(145)
472	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,961)	(1,355)	(110)	(706)	(5)
473	356000E-Tran OH Conductor & D	DTRAN	(9,063,854)	(3,320,820)	(259,004)	(1,632,089)	(10,769)
474	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(768,895)	(297,823)	(34,619)	(237,541)	(1,765)
475	356045-Tran OH Cond & Device-Wind	WIND	(50,716)	(9,069)	(1,034)	(7,930)	(77)
476	357000E-Tran Underground Cond	DTRAN	(1,938)	(710)	(55)	(349)	(2)
477	358000-Tran UG Conductor & Devic	DTRAN	1,677	614	48	302	2
478	359000-Transmission Road & Trai	DTRAN	(39,909)	(14,622)	(1,140)	(7,186)	(47)
479	TOTAL TRANSMISSION		(57,087,264)	(20,920,160)	(1,671,527)	(10,605,270)	(70,768)
480							
481	DISTRIBUTION						
482	360001E-Dist Land Owned in Fee	DDISPSUB	(1,429)	(630)	(56)	(359)	(3)
483	360005-Dist Land Rights-TX	DDISPSUB	(39,450)	(17,392)	(1,538)	(9,901)	(83)
484	361000E-Str & Improv	DDISPSUB	26,937,830	11,876,105	1,050,004	6,760,664	56,576
485	362000E-Other Eq	DDISPSUB	(29,597,973)	(13,048,885)	(1,153,693)	(7,428,288)	(62,163)
486	364000-Dist Poles, Towers & Fixt	PLT_364	(3,889,103)	(1,762,463)	(155,825)	(1,003,310)	(8,396)
487	365000-Dist OH Conductor & Devic	PLT_365	2,501,239	1,133,511	100,217	645,269	5,400
488	366000E-Dist Underground Cond	PLT_366	(45,150)	(20,412)	(1,805)	(11,620)	(97)
489	367000E-Dist UG Conductor & D	PLT_367	34,918	15,786	1,396	8,986	75
490	368000E-Dist Line Transformer	PLT_368	(812,676)	(447,147)	(39,534)	(254,546)	(2,130)
491	369000E-Distribution Services	CSERVICE	45,559	31,677	5,221	7,411	527
492	369010-Distribution Services O	CSERVICE	(27,141)	(18,871)	(3,110)	(4,415)	(314)
493	369020-Distribution Services U	CSERVICE	(404,248)	(281,073)	(46,326)	(65,761)	(4,680)
494	370000E-Distribution Meter	CMETERS	(178,720)	(104,278)	(23,670)	(23,986)	(2,413)
495	371000E-Dist Inst on Cust Premis	CUSTPREM	891,639	0	0	0	0
496	373000-Dist Street Light & Sg Sy	CLIGHT	(569,918)	0	0	0	0
497	TOTAL DISTRIBUTION		(5,154,625)	(2,644,072)	(268,718)	(1,379,854)	(17,702)
498							
499	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0
500	389001-General Land Owned in Fe	SALWAGXAG	(135)	(52)	(6)	(23)	(0)
501	389002-General Land Rights	SALWAGXAG	477	185	21	81	1
502	390000-Genl Structures & Improv	SALWAGXAG	121,240	46,996	5,309	20,539	372
503	390007-Genl Str & Imp Lease Bld	SALWAGXAG	780,418	302,512	34,173	132,207	2,394
504	390050-Genl Str & Imp-Call Center	SALWAGXAG	82,618	32,025	3,618	13,996	253
505	391000-General Office Furn & E	SALWAGXAG	(550,355)	(213,333)	(24,099)	(93,233)	(1,688)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
453	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
454	**SCHEDULE M ITEMS CONTINUED**								
455	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
456	350001-Tran Land Owned in Fe	DTRAN	(2,836)	(34)	(25)	(280)	(855)	(4)	(3)
457	350002E-Transmission Land Right	DTRAN	(3,053,354)	(37,099)	(26,888)	(301,089)	(920,950)	(4,620)	(3,335)
458	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(259,019)	(4,087)	(4,317)	(44,895)	(12,777)	(197)	(140)
459	350045-Tran Land Fee-Wind	WIND	(13)	(0)	(0)	(2)	(6)	(0)	(0)
460	352000-Transmission Str & Improv	DTRAN	(4,803,658)	(58,366)	(42,301)	(473,685)	(1,448,875)	(7,269)	(5,247)
461	352010-Tran Str & Impr-Prod	DPRODTI	23,160	287	217	2,486	7,381	38	27
462	352045-Tran Str & Impr-Wind	WIND	(13,417)	(177)	(161)	(2,109)	(6,121)	(33)	(24)
463	353000E-Transmission Station	DTRAN	(19,254,122)	(233,945)	(169,551)	(1,898,634)	(5,807,411)	(29,135)	(21,032)
464	353010-Tran Station Equip Pro	DPRODTI	343,057	4,253	3,208	36,819	109,336	561	405
465	353045-Tran Station Equip-Wind	WIND	(145,320)	(1,915)	(1,745)	(22,845)	(66,301)	(361)	(261)
466	354000E-Tran Towers & Fixture	DTRAN	(261,183)	(3,173)	(2,300)	(25,755)	(78,778)	(395)	(285)
467	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(22,156)	(350)	(369)	(3,840)	(1,093)	(17)	(12)
468	355010-Tran Poles & Fixtures-Prod	DPRODTI	(47,921)	(594)	(448)	(5,143)	(15,273)	(78)	(57)
469	355000E-Tran Poles & Fixture	DTRAN	(18,037,218)	(219,159)	(158,835)	(1,778,636)	(5,440,369)	(27,294)	(19,703)
470	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(1,530,113)	(24,142)	(25,502)	(265,213)	(75,478)	(1,163)	(827)
471	355045-Tran Poles & Fixtures-Wind	WIND	(95,556)	(1,259)	(1,148)	(15,022)	(43,597)	(237)	(171)
472	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,961)	(49)	(37)	(425)	(1,262)	(6)	(5)
473	356000E-Tran OH Conductor & D	DTRAN	(9,063,854)	(110,129)	(79,816)	(893,779)	(2,733,831)	(13,715)	(9,901)
474	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(768,895)	(12,132)	(12,815)	(133,272)	(37,928)	(585)	(416)
475	356045-Tran OH Cond & Device-Wind	WIND	(50,716)	(668)	(609)	(7,973)	(23,139)	(126)	(91)
476	357000E-Tran Underground Cond	DTRAN	(1,938)	(24)	(17)	(191)	(585)	(3)	(2)
477	358000-Tran UG Conductor & Devic	DTRAN	1,677	20	15	165	506	3	2
478	359000-Transmission Road & Trai	DTRAN	(39,909)	(485)	(351)	(3,935)	(12,037)	(60)	(44)
479	TOTAL TRANSMISSION		(57,087,264)	(703,227)	(523,797)	(5,837,253)	(16,609,442)	(84,699)	(61,121)
480									
481	DISTRIBUTION								
482	360001E-Dist Land Owned in Fee	DDISPSUB	(1,429)	(26)	(52)	(292)	0	(7)	(5)
483	360005-Dist Land Rights-TX	DDISPSUB	(39,450)	(713)	(1,433)	(8,062)	0	(191)	(138)
484	361000E-Str & Improv	DDISPSUB	26,937,830	486,981	978,610	5,504,786	0	130,151	93,952
485	362000E-Other Eq	DDISPSUB	(29,597,973)	(535,071)	(1,075,249)	(6,048,390)	0	(143,004)	(103,230)
486	364000-Dist Poles, Towers & Fixt	PLT_364	(3,889,103)	(70,696)	(144,892)	(710,263)	0	(19,315)	(13,943)
487	365000-Dist OH Conductor & Devic	PLT_365	2,501,239	45,467	93,186	456,799	0	12,422	8,967
488	366000E-Dist Underground Cond	PLT_366	(45,150)	(820)	(1,678)	(8,333)	0	(224)	(161)
489	367000E-Dist UG Conductor & D	PLT_367	34,918	634	1,298	6,445	0	173	125
490	368000E-Dist Line Transformer	PLT_368	(812,676)	(15,413)	(36,219)	(9,250)	0	(4,900)	(3,537)
491	369000E-Distribution Services	CSERVICE	45,559	394	328	0	0	0	0
492	369010-Distribution Services O	CSERVICE	(27,141)	(235)	(196)	0	0	0	0
493	369020-Distribution Services U	CSERVICE	(404,248)	(3,497)	(2,912)	0	0	0	0
494	370000E-Distribution Meter	CMETERS	(178,720)	(2,354)	(2,525)	(17,712)	(1,782)	0	0
495	371000E-Dist Inst on Cust Premis	CUSTPREM	891,639	0	0	0	0	0	891,639
496	373000-Dist Street Light & Sg Sy	CLIGHT	(569,918)	0	0	0	0	(569,918)	0
497	TOTAL DISTRIBUTION		(5,154,625)	(95,349)	(191,734)	(834,273)	(1,782)	(594,812)	873,669
498									
499	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
500	389001-General Land Owned in Fe	SALWAGXAG	(135)	(2)	(2)	(15)	(31)	(1)	(2)
501	389002-General Land Rights	SALWAGXAG	477	6	7	55	111	4	7
502	390000-Genl Structures & Improv	SALWAGXAG	121,240	1,485	1,691	13,870	28,146	1,058	1,774
503	390007-Genl Str & Imp Lease Bld	SALWAGXAG	780,418	9,558	10,883	89,282	181,175	6,811	11,422
504	390050-Genl Str & Imp-Call Center	SALWAGXAG	82,618	1,012	1,152	9,452	19,180	721	1,209
505	391000-General Office Fum & E	SALWAGXAG	(550,355)	(6,740)	(7,675)	(62,962)	(127,765)	(4,803)	(8,055)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
453	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
454	**SCHEDULE M ITEMS CONTINUED**										
455	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
456	350001-Tran Land Owned in Fe	DTRAN	(2,836)	(144)	(711)	(5)	(29)	(1)	(24)	(880)	(159)
457	350002E-Transmission Land Right	DTRAN	(3,053,354)	(155,451)	(765,499)	(5,667)	(31,433)	(547)	(26,340)	(947,197)	(171,492)
458	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(259,019)	(4,808)	(7,969)	(433)	(3,654)	(519)	(3,798)	(85,768)	(14,560)
459	350045-Tran Land Fee-Wind	WIND	(13)	(1)	(5)	(0)	(0)	(0)	(0)	(2)	(0)
460	352000-Transmission Str & Improv	DTRAN	(4,803,658)	(244,561)	(1,204,314)	(8,915)	(49,451)	(861)	(41,440)	(1,490,169)	(269,798)
461	352010-Tran Str & Impr-Prod	DPRODTI	23,160	1,255	6,127	43	244	4	212	6,679	1,245
462	352045-Tran Str & Impr-Wind	WIND	(13,417)	(1,064)	(5,057)	(24)	(153)	(3)	(159)	(1,910)	(489)
463	353000E-Transmission Station	DTRAN	(19,254,122)	(980,256)	(4,827,155)	(35,734)	(198,211)	(3,452)	(166,099)	(5,972,926)	(1,081,411)
464	353010-Tran Station Equip Pro	DPRODTI	343,057	18,584	90,752	639	3,614	63	3,145	98,933	18,434
465	353045-Tran Station Equip-Wind	WIND	(145,320)	(11,525)	(54,776)	(258)	(1,657)	(28)	(1,717)	(20,688)	(5,299)
466	354000E-Tran Towers & Fixture	DTRAN	(261,183)	(13,297)	(65,481)	(485)	(2,689)	(47)	(2,253)	(81,023)	(14,669)
467	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(22,156)	(411)	(682)	(37)	(313)	(44)	(325)	(7,337)	(1,245)
468	355010-Tran Poles & Fixtures-Prod	DPRODTI	(47,921)	(2,596)	(12,677)	(89)	(505)	(9)	(439)	(13,820)	(2,575)
469	355000E-Tran Poles & Fixture	DTRAN	(18,037,218)	(918,301)	(4,522,067)	(33,475)	(185,684)	(3,234)	(155,601)	(5,595,423)	(1,013,063)
470	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(1,530,113)	(28,403)	(47,075)	(2,557)	(21,585)	(3,065)	(22,437)	(506,664)	(86,010)
471	355045-Tran Poles & Fixtures-Wind	WIND	(95,556)	(7,578)	(36,018)	(170)	(1,089)	(18)	(1,129)	(13,603)	(3,484)
472	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,961)	(215)	(1,048)	(7)	(42)	(1)	(36)	(1,142)	(213)
473	356000E-Tran OH Conductor & D	DTRAN	(9,063,854)	(461,454)	(2,272,377)	(16,822)	(93,308)	(1,625)	(78,191)	(2,811,747)	(509,073)
474	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(768,895)	(14,273)	(23,655)	(1,285)	(10,847)	(1,540)	(11,275)	(254,603)	(43,220)
475	356045-Tran OH Cond & Device-Wind	WIND	(50,716)	(4,022)	(19,117)	(90)	(578)	(10)	(599)	(7,220)	(1,849)
476	357000E-Tran Underground Cond	DTRAN	(1,938)	(99)	(486)	(4)	(20)	(0)	(17)	(601)	(109)
477	358000-Tran UG Conductor & Devic	DTRAN	1,677	85	420	3	17	0	14	520	94
478	359000-Transmission Road & Trai	DTRAN	(39,909)	(2,032)	(10,006)	(74)	(411)	(7)	(344)	(12,380)	(2,241)
479	TOTAL TRANSMISSION		(57,087,264)	(2,830,568)	(13,778,874)	(105,444)	(597,783)	(14,944)	(508,853)	(17,718,972)	(3,201,189)
480											
481	DISTRIBUTION										
482	360001E-Dist Land Owned in Fee	DDISPSUB	(1,429)	0	0	(4)	(22)	(1)	(51)	(524)	(106)
483	360005-Dist Land Rights-TX	DDISPSUB	(39,450)	0	0	(119)	(594)	(26)	(1,408)	(14,455)	(2,937)
484	361000E-Str & Improv	DDISPSUB	26,937,830	0	0	81,241	405,740	17,426	961,184	9,870,670	2,005,435
485	362000E-Other Eq	DDISPSUB	(29,597,973)	0	0	(89,264)	(445,807)	(19,147)	(1,056,102)	(10,845,410)	(2,203,474)
486	364000-Dist Poles, Towers & Fixt	PLT_364	(3,889,103)	0	0	(10,482)	(60,213)	(2,248)	(142,644)	(1,464,848)	(297,615)
487	365000-Dist OH Conductor & Devic	PLT_365	2,501,239	0	0	6,742	38,726	1,446	91,740	942,103	191,408
488	366000E-Dist Underground Cond	PLT_366	(45,150)	0	0	(123)	(697)	(26)	(1,652)	(16,965)	(3,447)
489	367000E-Dist UG Conductor & D	PLT_367	34,918	0	0	95	539	20	1,278	13,120	2,666
490	368000E-Dist Line Transformer	PLT_368	(812,676)	0	0	(137)	(15,277)	(29)	(36,190)	(371,640)	(75,507)
491	369000E-Distribution Services	CSERVICE	45,559	0	0	0	394	0	328	27,333	4,344
492	369010-Distribution Services O	CSERVICE	(27,141)	0	0	0	(235)	0	(196)	(16,283)	(2,588)
493	369020-Distribution Services U	CSERVICE	(404,248)	0	0	0	(3,497)	0	(2,912)	(242,526)	(38,547)
494	370000E-Distribution Meter	CMETERS	(178,720)	(316)	(1,466)	(647)	(1,707)	(268)	(2,258)	(89,847)	(14,430)
495	371000E-Dist Inst on Cust Premis	CUSTPREM	891,639	0	0	0	0	0	0	0	0
496	373000-Dist Street Light & Sg Sy	CLIGHT	(569,918)	0	0	0	0	0	0	0	0
497	TOTAL DISTRIBUTION		(5,154,625)	(316)	(1,466)	(12,698)	(82,650)	(2,853)	(188,881)	(2,209,274)	(434,798)
498											
499	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
500	389001-General Land Owned in Fe	SALWAGXAG	(135)	(5)	(26)	(0)	(1)	(0)	(2)	(44)	(8)
501	389002-General Land Rights	SALWAGXAG	477	19	92	1	5	0	7	156	29
502	390000-Genl Structures & Improv	SALWAGXAG	121,240	4,818	23,328	221	1,264	36	1,655	39,633	7,363
503	390007-Genl Str & Imp Lease Bld	SALWAGXAG	780,418	31,011	150,164	1,420	8,138	232	10,651	255,114	47,398
504	390050-Genl Str & Imp-Call Center	SALWAGXAG	82,618	3,283	15,897	150	862	25	1,128	27,007	5,018
505	391000-General Office Furn & E	SALWAGXAG	(550,355)	(21,869)	(105,896)	(1,001)	(5,739)	(164)	(7,511)	(179,908)	(33,425)

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
507	391004-General Info Sys Computer	SALWAGXAG	1,139,930	441,869	49,916	193,111	3,496
508	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
509	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0
510	392010-General Transp Eq Grp	SALWAGXAG	(156,537)	(60,678)	(6,855)	(26,518)	(480)
511	392020-General Transp Eq Grp 2	SALWAGXAG	(260,105)	(100,824)	(11,390)	(44,063)	(798)
512	392030-General Transp Eq Trailer	SALWAGXAG	(50,769)	(19,680)	(2,223)	(8,601)	(156)
513	392040-General Transp Eq Grp 4	SALWAGXAG	406,133	157,429	17,784	68,801	1,246
514	393000-General Stores Equipmen	SALWAGXAG	12,535	4,859	549	2,124	38
515	394000-General Tools & Shop Equi	SALWAGXAG	(658,630)	(255,304)	(28,840)	(111,576)	(2,020)
516	395000-General Laboratory Equi	SALWAGXAG	276,621	107,226	12,113	46,861	848
517	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0
518	396000-General Power Operated E	SALWAGXAG	305,615	118,465	13,382	51,773	937
519	397000-General Communication E	SALWAGXAG	854,641	331,283	37,423	144,781	2,621
520	397010-General Comm Eq Two Wa	SALWAGXAG	(3,836,281)	(1,487,052)	(167,985)	(649,889)	(11,767)
521	397020-General Comm Eq AE	SALWAGXAG	(2,941)	(1,140)	(129)	(498)	(9)
522	397030-General Comm Eq EM	SALWAGXAG	2,336,909	905,853	102,330	395,886	7,168
523	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0
524	398000-General Miscellaneous E	SALWAGXAG	81,113	31,442	3,552	13,741	249
525	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0
526	TOTAL GENERAL		882,497	342,081	38,643	149,500	2,707
527	Total Sched M: Plant Temporary		(98,270,317)	(30,964,303)	(2,791,697)	(17,676,053)	(151,510)
528							
529	Sched M: Non-Plant Temporary						
530	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	364	33	189	2
531	SchM-103 - Environmental Remediation	PRODPLT	(8,456)	(2,565)	(219)	(1,464)	(11)
532	SchM-107 - Pension Expense	SALWAGES	(3,572,412)	(1,384,769)	(156,431)	(605,188)	(10,957)
533	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
534	SchM-109 - Employee Incentive	SALWAGES	76,430	29,626	3,347	12,948	234
535	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(327,481)	(126,941)	(14,340)	(55,477)	(1,004)
536	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,762)	(27,042)	(3,055)	(11,818)	(214)
537	SchM-114 - Severance Accrual	SALWAGES	20,631	7,997	903	3,495	63
538	SchM-116 - Bad Debt	OX_904	0	0	0	0	0
539	SchM-118 - Inventory Reserve	TOTPLT	(35,878)	(13,179)	(1,211)	(6,862)	(68)
540	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,547	156,320	14,360	81,388	806
541	SchM-127 - Litigation Reserve	RATEBASE	65,865	23,297	2,138	12,528	121
542	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0
543	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
544	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)
545	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0
546	SchM-138 - Rate Case Expense	CLAIMREV	8,488,528	3,107,580	294,276	1,560,855	18,061
547	SchM-192 - Texas Margin Tax	TOTPLT	73,465	26,987	2,479	14,051	139
548	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0
549	SchM-226 - Performance Recognition Award	SALWAGES	5,590	2,167	245	947	17
550	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0
551	Total Sched M: Non-Plant Temporary		5,143,056	1,799,841	142,526	1,005,591	7,189
552							
553	Sched M: Plant Permanent						
554	303003-Intg Misc Computr Softwar	SALWAGXAG	(12,424)	(4,816)	(544)	(2,105)	(38)
555	303004-Intg Misc Computr Softwar	SALWAGXAG	342,605	132,803	15,002	58,039	1,051
556	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(110,277)	(42,747)	(4,829)	(18,682)	(338)
557	303010-Intg Misc Computr Softwar	CUST	(37,038)	(29,511)	(4,613)	(1,740)	(407)
558	TOTAL INTANGIBLE		182,865	55,730	5,016	35,513	267
559							
560	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0
561	310002-Steam Prod Land Rights	DPROD	1,115	381	31	199	1
562	310003-Steam Prod Water Rights	DPROD	122	42	3	22	0
563	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
507	391004-General Info Sys Computer	SALWAGXAG	1,139,930	13,961	15,896	130,412	264,636	9,949	16,684
508	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
509	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0
510	392010-General Transp Eq Grp	SALWAGXAG	(156,537)	(1,917)	(2,183)	(17,908)	(36,340)	(1,366)	(2,291)
511	392020-General Transp Eq Grp 2	SALWAGXAG	(260,105)	(3,186)	(3,627)	(29,757)	(60,384)	(2,270)	(3,807)
512	392030-General Transp Eq Trailer	SALWAGXAG	(50,769)	(622)	(708)	(5,808)	(11,786)	(443)	(743)
513	392040-General Transp Eq Grp 4	SALWAGXAG	406,133	4,974	5,664	46,463	94,284	3,545	5,944
514	393000-General Stores Equipmen	SALWAGXAG	12,535	154	175	1,434	2,910	109	183
515	394000-General Tools & Shop Equi	SALWAGXAG	(658,630)	(8,066)	(9,185)	(75,349)	(152,901)	(5,748)	(9,639)
516	395000-General Laboratory Equi	SALWAGXAG	276,621	3,388	3,857	31,646	64,218	2,414	4,049
517	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
518	396000-General Power Operated E	SALWAGXAG	305,615	3,743	4,262	34,963	70,949	2,667	4,473
519	397000-General Communication E	SALWAGXAG	854,641	10,467	11,918	97,774	198,406	7,459	12,508
520	397010-General Comm Eq Two Wa	SALWAGXAG	(3,836,281)	(46,984)	(53,497)	(438,883)	(890,596)	(33,482)	(56,147)
521	397020-General Comm Eq AE	SALWAGXAG	(2,941)	(36)	(41)	(336)	(683)	(26)	(43)
522	397030-General Comm Eq EM	SALWAGXAG	2,336,909	28,621	32,588	267,350	542,515	20,396	34,202
523	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
524	398000-General Miscellaneous E	SALWAGXAG	81,113	993	1,131	9,280	18,830	708	1,187
525	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
526	TOTAL GENERAL		882,497	10,808	12,306	100,961	204,872	7,702	12,916
527	Total Sched M: Plant Temporary		(98,270,317)	(1,269,566)	(1,162,838)	(12,158,524)	(31,964,703)	(805,498)	674,375
528									
529	Sched M: Non-Plant Temporary								
530	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	13	15	116	247	7	5
531	SchM-103 - Environmental Remediation	PRODPLT	(8,456)	(106)	(84)	(1,008)	(2,972)	(16)	(11)
532	SchM-107 - Pension Expense	SALWAGES	(3,572,412)	(43,752)	(49,817)	(408,696)	(829,338)	(31,179)	(52,285)
533	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
534	SchM-109 - Employee Incentive	SALWAGES	76,430	936	1,066	8,744	17,743	667	1,119
535	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(327,481)	(4,011)	(4,567)	(37,465)	(76,025)	(2,858)	(4,793)
536	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,762)	(854)	(973)	(7,981)	(16,195)	(609)	(1,021)
537	SchM-114 - Severance Accrual	SALWAGES	20,631	253	288	2,360	4,790	180	302
538	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
539	SchM-118 - Inventory Reserve	TOTPLT	(35,878)	(478)	(541)	(4,197)	(8,936)	(239)	(168)
540	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,547	5,667	6,412	49,777	105,988	2,837	1,993
541	SchM-127 - Litigation Reserve	RATEBASE	65,865	882	996	7,984	17,266	425	228
542	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
543	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
544	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)
545	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
546	SchM-138 - Rate Case Expense	CLAIMREV	8,488,528	110,463	123,604	982,020	2,182,066	57,363	52,241
547	SchM-192 - Texas Margin Tax	TOTPLT	73,465	978	1,107	8,593	18,297	490	344
548	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0
549	SchM-226 - Performance Recognition Award	SALWAGES	5,590	68	78	640	1,298	49	82
550	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0
551	Total Sched M: Non-Plant Temporary		5,143,056	70,059	77,583	600,887	1,414,228	27,116	(1,965)
552									
553	Sched M: Plant Permanent								
554	303003-Intg Misc Computr Softwar	SALWAGXAG	(12,424)	(152)	(173)	(1,421)	(2,884)	(108)	(182)
555	303004-Intg Misc Computr Softwar	SALWAGXAG	342,605	4,196	4,778	39,195	79,536	2,990	5,014
556	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(110,277)	(1,351)	(1,538)	(12,616)	(25,601)	(962)	(1,614)
557	303010-Intg Misc Computr Softwar	CUST	(37,038)	(130)	(105)	(522)	(9)	0	0
558	TOTAL INTANGIBLE		182,865	2,563	2,962	24,635	51,042	1,919	3,218
559									
560	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0
561	310002-Steam Prod Land Rights	DPROD	1,115	14	10	120	355	2	1
562	310003-Steam Prod Water Rights	DPROD	122	2	1	13	39	0	0
563	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
507	391004-General Info Sys Computer	SALWAGXAG	1,139,930	45,296	219,339	2,074	11,887	340	15,557	372,637	69,233
508	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
509	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
510	392010-General Transp Eq Grp	SALWAGXAG	(156,537)	(6,220)	(30,120)	(285)	(1,632)	(47)	(2,136)	(51,171)	(9,507)
511	392020-General Transp Eq Grp 2	SALWAGXAG	(260,105)	(10,336)	(50,048)	(473)	(2,712)	(77)	(3,550)	(85,027)	(15,797)
512	392030-General Transp Eq Trailer	SALWAGXAG	(50,769)	(2,017)	(9,769)	(92)	(529)	(15)	(693)	(16,596)	(3,083)
513	392040-General Transp Eq Grp 4	SALWAGXAG	406,133	16,138	78,146	739	4,235	121	5,543	132,763	24,666
514	393000-General Stores Equipmen	SALWAGXAG	12,535	498	2,412	23	131	4	171	4,098	761
515	394000-General Tools & Shop Equi	SALWAGXAG	(658,630)	(26,171)	(126,730)	(1,198)	(6,868)	(196)	(8,988)	(215,302)	(40,001)
516	395000-General Laboratory Equi	SALWAGXAG	276,621	10,992	53,226	503	2,885	82	3,775	90,426	16,800
517	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
518	396000-General Power Operated E	SALWAGXAG	305,615	12,144	58,805	556	3,187	91	4,171	99,904	18,561
519	397000-General Communication E	SALWAGXAG	854,641	33,960	164,446	1,555	8,912	255	11,663	279,377	51,906
520	397010-General Comm Eq Two Wa	SALWAGXAG	(3,836,281)	(152,439)	(738,157)	(6,979)	(40,005)	(1,143)	(52,354)	(1,254,059)	(232,994)
521	397020-General Comm Eq AE	SALWAGXAG	(2,941)	(117)	(566)	(5)	(31)	(1)	(40)	(961)	(179)
522	397030-General Comm Eq EM	SALWAGXAG	2,336,909	92,860	449,655	4,251	24,369	696	31,892	763,922	141,930
523	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
524	398000-General Miscellaneous E	SALWAGXAG	81,113	3,223	15,607	148	846	24	1,107	26,515	4,926
525	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
526	TOTAL GENERAL		882,497	35,067	169,805	1,605	9,203	263	12,044	288,483	53,598
527	Total Sched M: Plant Temporary		(98,270,317)	(5,497,631)	(26,467,071)	(182,367)	(1,087,199)	(25,363)	(1,137,476)	(25,901,498)	(5,062,805)
528											
529	Sched M: Non-Plant Temporary										
530	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	42	204	2	11	0	15	306	58
531	SchM-103 - Environmental Remediation	PRODPLT	(8,456)	(509)	(2,463)	(16)	(91)	(2)	(83)	(2,145)	(420)
532	SchM-107 - Pension Expense	SALWAGES	(3,572,412)	(141,954)	(687,384)	(6,499)	(37,253)	(1,064)	(48,753)	(1,167,801)	(216,968)
533	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
534	SchM-109 - Employee Incentive	SALWAGES	76,430	3,037	14,706	139	797	23	1,043	24,984	4,642
535	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(327,481)	(13,013)	(63,012)	(596)	(3,415)	(98)	(4,469)	(107,052)	(19,889)
536	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,762)	(2,772)	(13,423)	(127)	(727)	(21)	(952)	(22,805)	(4,237)
537	SchM-114 - Severance Accrual	SALWAGES	20,631	820	3,970	38	215	6	282	6,744	1,253
538	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0
539	SchM-118 - Inventory Reserve	TOTPLT	(35,878)	(1,527)	(7,409)	(68)	(410)	(10)	(531)	(11,074)	(2,105)
540	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,547	18,109	87,878	807	4,859	119	6,293	131,353	24,967
541	SchM-127 - Litigation Reserve	RATEBASE	65,865	2,961	14,306	125	757	19	977	19,539	3,758
542	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0
543	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
544	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
545	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0
546	SchM-138 - Rate Case Expense	CLAIMREV	8,488,528	372,432	1,809,634	15,826	94,637	2,312	121,291	2,609,712	497,867
547	SchM-192 - Texas Margin Tax	TOTPLT	73,465	3,126	15,171	139	839	21	1,086	22,676	4,310
548	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0	0
549	SchM-226 - Performance Recognition Award	SALWAGES	5,590	222	1,076	10	58	2	76	1,827	340
550	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0
551	Total Sched M: Non-Plant Temporary		5,143,056	240,975	1,173,253	9,781	60,278	1,308	76,275	1,506,265	293,576
552											
553	Sched M: Plant Permanent										
554	303003-Intg Misc Computr Softwar	SALWAGXAG	(12,424)	(494)	(2,391)	(23)	(130)	(4)	(170)	(4,061)	(755)
555	303004-Intg Misc Computr Softwar	SALWAGXAG	342,605	13,614	65,922	623	3,573	102	4,676	111,996	20,808
556	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(110,277)	(4,382)	(21,219)	(201)	(1,150)	(33)	(1,505)	(36,049)	(6,698)
557	303010-Intg Misc Computr Softwar	CUST	(37,038)	(2)	(7)	(2)	(129)	(1)	(104)	(25,457)	(4,054)
558	TOTAL INTANGIBLE		182,865	8,737	42,305	398	2,165	65	2,897	46,428	9,302
559											
560	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0
561	310002-Steam Prod Land Rights	DPROD	1,115	60	295	2	12	0	10	321	60
562	310003-Steam Prod Water Rights	DPROD	122	7	32	0	1	0	1	35	7
563	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
564	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
565	311000E-Steam Prod Str & Improv	DPROD	(13,112)	(4,486)	(363)	(2,339)	(16)
566	312000E-Steam Prod Boiler Plant E	DPROD	429,549	146,958	11,880	76,619	535
567	314000-Steam Prod Turbogen Unit	DPROD	201,304	68,871	5,567	35,907	251
568	315000E-Steam Prod Acc Elec Eq	DPROD	12,302	4,209	340	2,194	15
569	316000E-Steam Prod Misc Pwr Plt E	DPROD	12,707	4,347	351	2,267	16
570	Total Steam Production		643,988	220,323	17,811	114,869	803
571							
572	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
573	341000E-Other Prod Str & Impr	DPROD	(2,823,072)	(965,836)	(78,077)	(503,556)	(3,519)
574	341045-Other Prod Str & Imp-Wind	WIND	(250,042)	(44,714)	(5,098)	(39,095)	(379)
575	342000E-Other Prod Fuel Hldr	DPROD	(187)	(64)	(5)	(33)	(0)
576	343000-Other Prod Prime Mover	DPROD	(4,834)	(1,654)	(134)	(862)	(6)
577	344000E-Other Prod Generator	DPROD	43,704	14,952	1,209	7,796	54
578	344045-Other Prod Generator-Wind	WIND	(3,335,056)	(596,393)	(68,000)	(521,446)	(5,060)
579	345000E-Other Prod Access Elect Equip	DPROD	7,596	2,599	210	1,355	9
580	345045-Other Prod Acc El Eq-Wind	WIND	(107,639)	(19,249)	(2,195)	(16,830)	(163)
581	346045-Other Prod Misc P Eq-Wind	WIND	(88)	(16)	(2)	(14)	(0)
582	346000E-Other Prod Misc Pwr P	DPROD	910	311	25	162	1
583	Total Other Production Equipment		(6,468,708)	(1,610,063)	(152,066)	(1,072,523)	(9,063)
584							
585	105000-Held for Future Us	DTRAN	0	0	0	0	0
586	350001-Tran Land Owned in Fe	DTRAN	(99)	(36)	(3)	(18)	(0)
587	350002E-Transmission Land Right	DTRAN	(54,786)	(20,073)	(1,566)	(9,865)	(65)
588	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,648)	(1,800)	(209)	(1,436)	(11)
589	352000-Transmission Str & Improv	DTRAN	(172,496)	(63,199)	(4,929)	(31,061)	(205)
590	352010-Tran Str & Impr-Prod	DPRODTI	789	270	22	141	1
591	352045-Tran Str & Impr-Wind	WIND	(7,969)	(1,425)	(162)	(1,246)	(12)
592	353000E-Transmission Station	DTRAN	(794,269)	(291,005)	(22,697)	(143,021)	(944)
593	353010-Tran Station Equip Pro	DPRODTI	13,626	4,662	377	2,430	17
594	353045-Tran Station Equip-Wind	WIND	(86,316)	(15,436)	(1,760)	(13,496)	(131)
595	354000E-Tran Towers & Fixture	DTRAN	(829,330)	(303,850)	(23,698)	(149,334)	(985)
596	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(70,353)	(27,250)	(3,168)	(21,735)	(161)
597	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,702)	(924)	(75)	(482)	(3)
598	355000E-Tran Poles & Fixture	DTRAN	(809,300)	(296,512)	(23,126)	(145,727)	(962)
599	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(68,654)	(26,592)	(3,091)	(21,210)	(158)
600	355045-Tran Poles & Fixtures-Wind	WIND	(73,847)	(13,206)	(1,506)	(11,546)	(112)
601	356010-Tran OH Cond & Device-Prod	DPRODTI	(200)	(68)	(6)	(36)	(0)
602	356000E-Tran OH Conductor & D	DTRAN	(371,609)	(136,150)	(10,619)	(66,914)	(442)
603	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(31,524)	(12,210)	(1,419)	(9,739)	(72)
604	356045-Tran OH Cond & Device-Wind	WIND	(39,194)	(7,009)	(799)	(6,128)	(59)
605	357000E-Tran Underground Cond	DTRAN	(128)	(47)	(4)	(23)	(0)
606	358000-Tran UG Conductor & Devic	DTRAN	(81)	(30)	(2)	(15)	(0)
607	359000-Transmission Road & Trai	DTRAN	(1,282)	(470)	(37)	(231)	(2)
608	TOTAL TRANSMISSION		(3,404,371)	(1,212,361)	(98,476)	(630,689)	(4,306)
609							
610	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	(0)	(0)	(0)
611	360005-Dist Land Rights-TX	DDISPSUB	23	10	1	6	0
612	361000E-Str & Improv	DDISPSUB	46,513	20,506	1,813	11,674	98
613	362000E-Other Eq	DDISPSUB	(229,855)	(101,336)	(8,959)	(57,687)	(483)
614	364000-Dist Poles, Towers & Fixt	PLT_364	(294,983)	(133,680)	(11,819)	(76,100)	(637)
615	365000-Dist OH Conductor & Devic	PLT_365	(9,597)	(4,349)	(385)	(2,476)	(21)
616	366000E-Dist Underground Cond	PLT_366	8,596	3,886	344	2,212	19
617	367000E-Dist UG Conductor & D	PLT_367	57,325	25,915	2,291	14,753	123
618	368000E-Dist Line Transformer	PLT_368	48,870	26,889	2,377	15,307	128
619	369000E-Distribution Services	CSERVICE	127	88	15	21	1

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
564	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
565	311000E-Steam Prod Str & Improv	DPROD	(13,112)	(163)	(123)	(1,407)	(4,179)	(21)	(15)
566	312000E-Steam Prod Boiler Plant E	DPROD	429,549	5,326	4,017	46,102	136,903	702	507
567	314000-Steam Prod Turbogen Unit	DPROD	201,304	2,496	1,882	21,605	64,158	329	238
568	315000E-Steam Prod Acc Elec Eq	DPROD	12,302	153	115	1,320	3,921	20	15
569	316000E-Steam Prod Misc Pwr Plt E	DPROD	12,707	158	119	1,364	4,050	21	15
570	Total Steam Production		643,988	7,984	6,022	69,117	205,247	1,053	760
571									
572	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
573	341000E-Other Prod Str & Impr	DPROD	(2,823,072)	(35,002)	(26,400)	(302,989)	(899,748)	(4,615)	(3,332)
574	341045-Other Prod Str & Imp-Wind	WIND	(250,042)	(3,294)	(3,003)	(39,308)	(114,080)	(621)	(448)
575	342000E-Other Prod Fuel Hldr	DPROD	(187)	(2)	(2)	(20)	(60)	(0)	(0)
576	343000-Other Prod Prime Mover	DPROD	(4,834)	(60)	(45)	(519)	(1,541)	(8)	(6)
577	344000E-Other Prod Generator	DPROD	43,704	542	409	4,691	13,929	71	52
578	344045-Other Prod Generator-Wind	WIND	(3,335,056)	(43,940)	(40,057)	(524,295)	(1,521,601)	(8,284)	(5,980)
579	345000E-Other Prod Access Elect Equip	DPROD	7,596	94	71	815	2,421	12	9
580	345045-Other Prod Acc El Eq-Wind	WIND	(107,639)	(1,418)	(1,293)	(16,922)	(49,110)	(267)	(193)
581	346045-Other Prod Misc P Eq-Wind	WIND	(88)	(1)	(1)	(14)	(40)	(0)	(0)
582	346000E-Other Prod Misc Pwr P	DPROD	910	11	9	98	290	1	1
583	Total Other Production Equipment		(6,468,708)	(83,070)	(70,313)	(878,463)	(2,569,540)	(13,710)	(9,897)
584									
585	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
586	350001-Tran Land Owned in Fe	DTRAN	(99)	(1)	(1)	(10)	(30)	(0)	(0)
587	350002E-Transmission Land Right	DTRAN	(54,786)	(666)	(482)	(5,402)	(16,524)	(83)	(60)
588	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,648)	(73)	(77)	(806)	(229)	(4)	(3)
589	352000-Transmission Str & Improv	DTRAN	(172,496)	(2,096)	(1,519)	(17,010)	(52,028)	(261)	(188)
590	352010-Tran Str & Impr-Prod	DPRODTI	789	10	7	85	251	1	1
591	352045-Tran Str & Impr-Wind	WIND	(7,969)	(105)	(96)	(1,253)	(3,636)	(20)	(14)
592	353000E-Transmission Station	DTRAN	(794,269)	(9,651)	(6,994)	(78,322)	(239,567)	(1,202)	(868)
593	353010-Tran Station Equip Pro	DPRODTI	13,626	169	127	1,462	4,343	22	16
594	353045-Tran Station Equip-Wind	WIND	(86,316)	(1,137)	(1,037)	(13,570)	(39,381)	(214)	(155)
595	354000E-Tran Towers & Fixture	DTRAN	(829,330)	(10,077)	(7,303)	(81,780)	(250,142)	(1,255)	(906)
596	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(70,353)	(1,110)	(1,173)	(12,194)	(3,470)	(53)	(38)
597	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,702)	(33)	(25)	(290)	(861)	(4)	(3)
598	355000E-Tran Poles & Fixture	DTRAN	(809,300)	(9,833)	(7,127)	(79,804)	(244,100)	(1,225)	(884)
599	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(68,654)	(1,083)	(1,144)	(11,900)	(3,387)	(52)	(37)
600	355045-Tran Poles & Fixtures-Wind	WIND	(73,847)	(973)	(887)	(11,609)	(33,692)	(183)	(132)
601	356010-Tran OH Cond & Device-Prod	DPRODTI	(200)	(2)	(2)	(21)	(64)	(0)	(0)
602	356000E-Tran OH Conductor & D	DTRAN	(371,609)	(4,515)	(3,272)	(36,644)	(112,084)	(562)	(406)
603	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(31,524)	(497)	(525)	(5,464)	(1,555)	(24)	(17)
604	356045-Tran OH Cond & Device-Wind	WIND	(39,194)	(516)	(471)	(6,162)	(17,882)	(97)	(70)
605	357000E-Tran Underground Cond	DTRAN	(128)	(2)	(1)	(13)	(39)	(0)	(0)
606	358000-Tran UG Conductor & Devic	DTRAN	(81)	(1)	(1)	(8)	(24)	(0)	(0)
607	359000-Transmission Road & Trai	DTRAN	(1,282)	(16)	(11)	(126)	(387)	(2)	(1)
608	TOTAL TRANSMISSION		(3,404,371)	(42,209)	(32,014)	(360,840)	(1,014,489)	(5,219)	(3,766)
609									
610	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	(0)	(0)	0	(0)	(0)
611	360005-Dist Land Rights-TX	DDISPSUB	23	0	1	5	0	0	0
612	361000E-Str & Improv	DDISPSUB	46,513	841	1,690	9,505	0	225	162
613	362000E-Other Eq	DDISPSUB	(229,855)	(4,155)	(8,350)	(46,971)	0	(1,111)	(802)
614	364000-Dist Poles, Towers & Fixt	PLT_364	(294,983)	(5,362)	(10,990)	(53,872)	0	(1,465)	(1,058)
615	365000-Dist OH Conductor & Devic	PLT_365	(9,597)	(174)	(358)	(1,753)	0	(48)	(34)
616	366000E-Dist Underground Cond	PLT_366	8,596	156	320	1,587	0	43	31
617	367000E-Dist UG Conductor & D	PLT_367	57,325	1,042	2,131	10,580	0	284	205
618	368000E-Dist Line Transformer	PLT_368	48,870	927	2,178	556	0	295	213
619	369000E-Distribution Services	CSERVICE	127	1	1	0	0	0	0

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
564	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
565	311000E-Steam Prod Str & Improv	DPROD	(13,112)	(710)	(3,469)	(24)	(138)	(2)	(120)	(3,781)	(705)
566	312000E-Steam Prod Boiler Plant E	DPROD	429,549	23,270	113,633	800	4,525	79	3,938	123,877	23,082
567	314000-Steam Prod Turbogen Unit	DPROD	201,304	10,905	53,253	375	2,121	37	1,846	58,054	10,817
568	315000E-Steam Prod Acc Elec Eq	DPROD	12,302	666	3,254	23	130	2	113	3,548	661
569	316000E-Steam Prod Misc Pwr Plt E	DPROD	12,707	688	3,362	24	134	2	117	3,665	683
570	Total Steam Production		643,988	34,887	170,360	1,200	6,784	118	5,904	185,718	34,604
571											
572	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
573	341000E-Other Prod Str & Impr	DPROD	(2,823,072)	(152,933)	(746,815)	(5,261)	(29,741)	(517)	(25,883)	(814,140)	(151,696)
574	341045-Other Prod Str & Imp-Wind	WIND	(250,042)	(19,831)	(94,250)	(444)	(2,851)	(48)	(2,955)	(35,596)	(9,118)
575	342000E-Other Prod Fuel Hldr	DPROD	(187)	(10)	(50)	(0)	(2)	(0)	(2)	(54)	(10)
576	343000-Other Prod Prime Mover	DPROD	(4,834)	(262)	(1,279)	(9)	(51)	(1)	(44)	(1,394)	(260)
577	344000E-Other Prod Generator	DPROD	43,704	2,368	11,561	81	460	8	401	12,604	2,348
578	344045-Other Prod Generator-Wind	WIND	(3,335,056)	(264,500)	(1,257,101)	(5,919)	(38,020)	(643)	(39,414)	(474,783)	(121,611)
579	345000E-Other Prod Access Elect Equip	DPROD	7,596	412	2,010	14	80	1	70	2,191	408
580	345045-Other Prod Acc El Eq-Wind	WIND	(107,639)	(8,537)	(40,573)	(191)	(1,227)	(21)	(1,272)	(15,324)	(3,925)
581	346045-Other Prod Misc P Eq-Wind	WIND	(88)	(7)	(33)	(0)	(1)	(0)	(1)	(13)	(3)
582	346000E-Other Prod Misc Pwr P	DPROD	910	49	241	2	10	0	8	262	49
583	Total Other Production Equipment		(6,468,708)	(443,251)	(2,126,288)	(11,727)	(71,343)	(1,220)	(69,093)	(1,326,247)	(283,817)
584											
585	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
586	350001-Tran Land Owned in Fe	DTRAN	(99)	(5)	(25)	(0)	(1)	(0)	(1)	(31)	(6)
587	350002E-Transmission Land Right	DTRAN	(54,786)	(2,789)	(13,735)	(102)	(564)	(10)	(473)	(16,995)	(3,077)
588	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,648)	(86)	(143)	(8)	(66)	(9)	(68)	(1,539)	(261)
589	352000-Transmission Str & Improv	DTRAN	(172,496)	(8,782)	(43,246)	(320)	(1,776)	(31)	(1,488)	(53,511)	(9,688)
590	352010-Tran Str & Impr-Prod	DPRODTI	789	43	209	1	8	0	7	227	42
591	352045-Tran Str & Impr-Wind	WIND	(7,969)	(632)	(3,004)	(14)	(91)	(2)	(94)	(1,135)	(291)
592	353000E-Transmission Station	DTRAN	(794,269)	(40,437)	(199,129)	(1,474)	(8,177)	(142)	(6,852)	(246,395)	(44,610)
593	353010-Tran Station Equip Pro	DPRODTI	13,626	738	3,605	25	144	2	125	3,929	732
594	353045-Tran Station Equip-Wind	WIND	(86,316)	(6,846)	(32,536)	(153)	(984)	(17)	(1,020)	(12,288)	(3,147)
595	354000E-Tran Towers & Fixture	DTRAN	(829,330)	(42,222)	(207,919)	(1,539)	(8,538)	(149)	(7,154)	(257,271)	(46,579)
596	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(70,353)	(1,306)	(2,164)	(118)	(992)	(141)	(1,032)	(23,296)	(3,955)
597	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,702)	(146)	(715)	(5)	(28)	(0)	(25)	(779)	(145)
598	355000E-Tran Poles & Fixture	DTRAN	(809,300)	(41,203)	(202,898)	(1,502)	(8,331)	(145)	(6,982)	(251,057)	(45,454)
599	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(68,654)	(1,274)	(2,112)	(115)	(968)	(138)	(1,007)	(22,733)	(3,859)
600	355045-Tran Poles & Fixtures-Wind	WIND	(73,847)	(5,857)	(27,836)	(131)	(842)	(14)	(873)	(10,513)	(2,693)
601	356010-Tran OH Cond & Device-Prod	DPRODTI	(200)	(11)	(53)	(0)	(2)	(0)	(2)	(58)	(11)
602	356000E-Tran OH Conductor & D	DTRAN	(371,609)	(18,919)	(93,165)	(690)	(3,826)	(67)	(3,206)	(115,279)	(20,871)
603	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(31,524)	(585)	(970)	(53)	(445)	(63)	(462)	(10,438)	(1,772)
604	356045-Tran OH Cond & Device-Wind	WIND	(39,194)	(3,108)	(14,774)	(70)	(447)	(8)	(463)	(5,580)	(1,429)
605	357000E-Tran Underground Cond	DTRAN	(128)	(6)	(32)	(0)	(1)	(0)	(1)	(40)	(7)
606	358000-Tran UG Conductor & Devic	DTRAN	(81)	(4)	(20)	(0)	(1)	(0)	(1)	(25)	(5)
607	359000-Transmission Road & Trai	DTRAN	(1,282)	(65)	(321)	(2)	(13)	(0)	(11)	(398)	(72)
608	TOTAL TRANSMISSION		(3,404,371)	(173,505)	(840,984)	(6,269)	(35,941)	(933)	(31,081)	(1,025,203)	(187,159)
609											
610	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)
611	360005-Dist Land Rights-TX	DDISPSUB	23	0	0	0	0	0	1	8	2
612	361000E-Str & Improv	DDISPSUB	46,513	0	0	140	701	30	1,660	17,044	3,463
613	362000E-Other Eq	DDISPSUB	(229,855)	0	0	(693)	(3,462)	(149)	(8,202)	(84,224)	(17,112)
614	364000-Dist Poles, Towers & Fixt	PLT_364	(294,983)	0	0	(795)	(4,567)	(171)	(10,819)	(111,107)	(22,574)
615	365000-Dist OH Conductor & Devic	PLT_365	(9,597)	0	0	(26)	(149)	(6)	(352)	(3,615)	(734)
616	366000E-Dist Underground Cond	PLT_366	8,596	0	0	23	133	5	315	3,230	656
617	367000E-Dist UG Conductor & D	PLT_367	57,325	0	0	156	885	33	2,097	21,539	4,376
618	368000E-Dist Line Transformer	PLT_368	48,870	0	0	8	919	2	2,176	22,348	4,541
619	369000E-Distribution Services	CSERVICE	127	0	0	0	1	0	1	76	12

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
620	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
621							
622	369010-Distribution Services O	CSERVICE	(156)	(108)	(18)	(25)	(2)
623	369020-Distribution Services U	CSERVICE	277	193	32	45	3
624	370000E-Distribution Meter	CMETERS	7,052	4,114	934	946	95
625	371000E-Dist Inst on Cust Premis	CUSTPREM	28,040	0	0	0	0
626	373000-Dist Street Light & Sg Sy	CLIGHT	(4,778)	0	0	0	0
627	TOTAL DISTRIBUTION		(342,547)	(157,872)	(13,375)	(91,325)	(674)
628							
629	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)
630	389002-General Land Rights	SALWAGXAG	0	0	0	0	0
631	390000-Genl Structures & Improv	SALWAGXAG	(132,711)	(51,443)	(5,811)	(22,482)	(407)
632	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,542	598	68	261	5
633	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,645	2,964	335	1,295	23
634	391000-General Office Furn & E	SALWAGXAG	1,194	463	52	202	4
635	391004-General Info Sys Computer	SALWAGXAG	31,080	12,047	1,361	5,265	95
636	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
637	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
638	392010-General Transp Eq Grp	SALWAGXAG	1	0	0	0	0
639	392020-General Transp Eq Grp 2	SALWAGXAG	181	70	8	31	1
640	392030-General Transp Eq Trailer	SALWAGXAG	35	14	2	6	0
641	392040-General Transp Eq Grp 4	SALWAGXAG	310	120	14	53	1
642	393000-General Stores Equipmen	SALWAGXAG	(10)	(4)	(0)	(2)	(0)
643	394000-General Tools & Shop Equi	SALWAGXAG	(33,442)	(12,963)	(1,464)	(5,665)	(103)
644	395000-General Laboratory Equi	SALWAGXAG	(1,057)	(410)	(46)	(179)	(3)
645	396000-General Power Operated E	SALWAGXAG	100	39	4	17	0
646	397000-General Communication E	SALWAGXAG	(18,122)	(7,025)	(794)	(3,070)	(56)
647	397010-General Comm Eq Two Wa	SALWAGXAG	(81,654)	(31,651)	(3,575)	(13,833)	(250)
648	397020-General Comm Eq AE	SALWAGXAG	(72)	(28)	(3)	(12)	(0)
649	397030-General Comm Eq EM	SALWAGXAG	28,271	10,959	1,238	4,789	87
650	398000-General Miscellaneous E	SALWAGXAG	(60)	(23)	(3)	(10)	(0)
651	TOTAL GENERAL		(196,769)	(76,273)	(8,616)	(33,334)	(604)
652	Total Sched M: Plant Permanent		(9,585,543)	(2,780,518)	(249,707)	(1,677,489)	(13,577)
653							
654	Sched M: Non-Plant Permanent						
655	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0
656	SchM-124 - Meals and Entertainment	SALWAGES	150,410	58,303	6,586	25,480	461
657	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0
658	Total Sched M: Non-Plant Permanent		150,410	58,303	6,586	25,480	461
659							
660	Schedule M NOL	TOTPLT	(72,466,737)	(26,619,832)	(2,445,338)	(13,859,591)	(137,275)
661							
662	**SUBTOTAL SCHEDULE M ITEMS**		(175,029,132)	(58,506,509)	(5,337,630)	(32,182,061)	(294,712)
663							
664	**TAXABLE INCOME**		(136,476,306)	(51,716,493)	(2,933,298)	(13,828,399)	20,996
665	State Income Tax @ 1.92%		(1,918,311)	(726,927)	(41,230)	(194,372)	295
666	Federal Income Tax @ 21%		(28,257,179)	(10,707,809)	(607,334)	(2,863,146)	4,347
667	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0
668	Total Current Federal Income Tax Expense		(28,257,179)	(10,707,809)	(607,334)	(2,863,146)	4,347
669							

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
620	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
621									
622	369010-Distribution Services O	CSERVICE	(156)	(1)	(1)	0	0	0	0
623	369020-Distribution Services U	CSERVICE	277	2	2	0	0	0	0
624	370000E-Distribution Meter	CMETERS	7,052	93	100	699	70	0	0
625	371000E-Dist Inst on Cust Premis	CUSTPREM	28,040	0	0	0	0	0	28,040
626	373000-Dist Street Light & Sg Sy	CLIGHT	(4,778)	0	0	0	0	(4,778)	0
627	TOTAL DISTRIBUTION		(342,547)	(6,631)	(13,277)	(79,665)	70	(6,555)	26,757
628									
629	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
630	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0
631	390000-Genl Structures & Improv	SALWAGXAG	(132,711)	(1,625)	(1,851)	(15,183)	(30,809)	(1,158)	(1,942)
632	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,542	19	21	176	358	13	23
633	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,645	94	107	875	1,775	67	112
634	391000-General Office Fum & E	SALWAGXAG	1,194	15	17	137	277	10	17
635	391004-General Info Sys Computer	SALWAGXAG	31,080	381	433	3,556	7,215	271	455
636	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
637	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
638	392010-General Transp Eq Grp	SALWAGXAG	1	0	0	0	0	0	0
639	392020-General Transp Eq Grp 2	SALWAGXAG	181	2	3	21	42	2	3
640	392030-General Transp Eq Trailer	SALWAGXAG	35	0	0	4	8	0	1
641	392040-General Transp Eq Grp 4	SALWAGXAG	310	4	4	35	72	3	5
642	393000-General Stores Equipmen	SALWAGXAG	(10)	(0)	(0)	(1)	(2)	(0)	(0)
643	394000-General Tools & Shop Equi	SALWAGXAG	(33,442)	(410)	(466)	(3,826)	(7,764)	(292)	(489)
644	395000-General Laboratory Equi	SALWAGXAG	(1,057)	(13)	(15)	(121)	(245)	(9)	(15)
645	396000-General Power Operated E	SALWAGXAG	100	1	1	11	23	1	1
646	397000-General Communication E	SALWAGXAG	(18,122)	(222)	(253)	(2,073)	(4,207)	(158)	(265)
647	397010-General Comm Eq Two Wa	SALWAGXAG	(81,654)	(1,000)	(1,139)	(9,341)	(18,956)	(713)	(1,195)
648	397020-General Comm Eq AE	SALWAGXAG	(72)	(1)	(1)	(8)	(17)	(1)	(1)
649	397030-General Comm Eq EM	SALWAGXAG	28,271	346	394	3,234	6,563	247	414
650	398000-General Miscellaneous E	SALWAGXAG	(60)	(1)	(1)	(7)	(14)	(1)	(1)
651	TOTAL GENERAL		(196,769)	(2,410)	(2,744)	(22,511)	(45,680)	(1,717)	(2,880)
652	Total Sched M: Plant Permanent		(9,585,543)	(123,773)	(109,364)	(1,247,727)	(3,373,350)	(24,230)	14,192
653									
654	Sched M: Non-Plant Permanent								
655	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0
656	SchM-124 - Meals and Entertainment	SALWAGES	150,410	1,842	2,097	17,207	34,918	1,313	2,201
657	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0
658	Total Sched M: Non-Plant Permanent		150,410	1,842	2,097	17,207	34,918	1,313	2,201
659									
660	Schedule M NOL	TOTPLT	(72,466,737)	(965,002)	(1,091,982)	(8,476,537)	(18,048,712)	(483,136)	(339,332)
661									
662	**SUBTOTAL SCHEDULE M ITEMS**		(175,029,132)	(2,286,440)	(2,284,504)	(21,264,695)	(51,937,619)	(1,284,434)	349,471
663									
664	**TAXABLE INCOME**		(136,476,306)	(1,447,869)	674,819	(14,132,561)	(53,048,947)	(933,022)	868,469
665	State Income Tax @ 1.92%		(1,918,311)	(20,351)	9,485	(198,647)	(745,656)	(13,115)	12,207
666	Federal Income Tax @ 21%		(28,257,179)	(299,779)	139,720	(2,926,122)	(10,983,691)	(193,181)	179,815
667	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
668	Total Current Federal Income Tax Expense		(28,257,179)	(299,779)	139,720	(2,926,122)	(10,983,691)	(193,181)	179,815
669									

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
620	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
621											
622	369010-Distribution Services O	CSERVICE	(156)	0	0	0	(1)	0	(1)	(93)	(15)
623	369020-Distribution Services U	CSERVICE	277	0	0	0	2	0	2	166	26
624	370000E-Distribution Meter	CMETERS	7,052	12	58	26	67	11	89	3,545	569
625	371000E-Dist Inst on Cust Premis	CUSTPREM	28,040	0	0	0	0	0	0	0	0
626	373000-Dist Street Light & Sg Sy	CLIGHT	(4,778)	0	0	0	0	0	0	0	0
627	TOTAL DISTRIBUTION		(342,547)	12	58	(1,160)	(5,471)	(244)	(13,033)	(131,083)	(26,790)
628											
629	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
630	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0
631	390000-Genl Structures & Improv	SALWAGXAG	(132,711)	(5,273)	(25,536)	(241)	(1,384)	(40)	(1,811)	(43,382)	(8,060)
632	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,542	61	297	3	16	0	21	504	94
633	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,645	304	1,471	14	80	2	104	2,499	464
634	391000-General Office Furn & E	SALWAGXAG	1,194	47	230	2	12	0	16	390	73
635	391004-General Info Sys Computer	SALWAGXAG	31,080	1,235	5,980	57	324	9	424	10,160	1,888
636	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
637	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
638	392010-General Transp Eq Grp	SALWAGXAG	1	0	0	0	0	0	0	0	0
639	392020-General Transp Eq Grp 2	SALWAGXAG	181	7	35	0	2	0	2	59	11
640	392030-General Transp Eq Trailer	SALWAGXAG	35	1	7	0	0	0	0	12	2
641	392040-General Transp Eq Grp 4	SALWAGXAG	310	12	60	1	3	0	4	101	19
642	393000-General Stores Equipmen	SALWAGXAG	(10)	(0)	(2)	(0)	(0)	(0)	(0)	(3)	(1)
643	394000-General Tools & Shop Equi	SALWAGXAG	(33,442)	(1,329)	(6,435)	(61)	(349)	(10)	(456)	(10,932)	(2,031)
644	395000-General Laboratory Equi	SALWAGXAG	(1,057)	(42)	(203)	(2)	(11)	(0)	(14)	(346)	(64)
645	396000-General Power Operated E	SALWAGXAG	100	4	19	0	1	0	1	33	6
646	397000-General Communication E	SALWAGXAG	(18,122)	(720)	(3,487)	(33)	(189)	(5)	(247)	(5,924)	(1,101)
647	397010-General Comm Eq Two Wa	SALWAGXAG	(81,654)	(3,245)	(15,711)	(149)	(851)	(24)	(1,114)	(26,692)	(4,959)
648	397020-General Comm Eq AE	SALWAGXAG	(72)	(3)	(14)	(0)	(1)	(0)	(1)	(23)	(4)
649	397030-General Comm Eq EM	SALWAGXAG	28,271	1,123	5,440	51	295	8	386	9,242	1,717
650	398000-General Miscellaneous E	SALWAGXAG	(60)	(2)	(12)	(0)	(1)	(0)	(1)	(20)	(4)
651	TOTAL GENERAL		(196,769)	(7,819)	(37,861)	(358)	(2,052)	(59)	(2,685)	(64,323)	(11,951)
652	Total Sched M: Plant Permanent		(9,585,543)	(580,940)	(2,792,410)	(17,916)	(105,857)	(2,272)	(107,092)	(2,314,708)	(465,810)
653											
654	Sched M: Non-Plant Permanent										
655	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0	0
656	SchM-124 - Meals and Entertainment	SALWAGES	150,410	5,977	28,941	274	1,568	45	2,053	49,168	9,135
657	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0	0	0
658	Total Sched M: Non-Plant Permanent		150,410	5,977	28,941	274	1,568	45	2,053	49,168	9,135
659											
660	Schedule M NOL	TOTPLT	(72,466,737)	(3,083,827)	(14,964,885)	(137,478)	(827,524)	(20,333)	(1,071,649)	(22,368,242)	(4,251,591)
661											
662	**SUBTOTAL SCHEDULE M ITEMS**		(175,029,132)	(8,915,446)	(43,022,173)	(327,706)	(1,958,733)	(46,614)	(2,237,890)	(49,029,015)	(9,477,494)
663											
664	**TAXABLE INCOME**		(136,476,306)	(7,812,200)	(45,236,746)	(126,742)	(1,321,127)	(61,669)	736,488	(44,731,925)	(6,984,568)
665	State Income Tax @ 1.92%		(1,918,311)	(109,808)	(635,848)	(1,781)	(18,570)	(867)	10,352	(628,752)	(98,175)
666	Federal Income Tax @ 21%		(28,257,179)	(1,617,502)	(9,366,189)	(26,242)	(273,537)	(12,768)	152,489	(9,261,666)	(1,446,142)
667	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0	0
668	Total Current Federal Income Tax Expense		(28,257,179)	(1,617,502)	(9,366,189)	(26,242)	(273,537)	(12,768)	152,489	(9,261,666)	(1,446,142)
669											

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
670	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
671	**DEFERRED INCOME TAX EXPENSE**						
672	Deferred Income Tax Plant Related						
673	303003-Intg Misc Computr Softwar	SALWAGXAG	8,825	3,421	386	1,495	27
674	303004-Intg Misc Computr Softwar	SALWAGXAG	381,036	147,701	16,685	64,550	1,169
675	303005-Intg Misc Computr Soft 15y	SALWAGXAG	227,678	88,254	9,970	38,570	698
676	303010-Intg Misc Computr Softwar	SALWAGXAG	27,342	10,599	1,197	4,632	84
677	303014-Intg CRS Computr Softwar	CUST	(1,694)	(1,350)	(211)	(80)	(19)
678	TOTAL INTANGIBLE		643,187	248,624	28,027	109,167	1,959
679							
680	310001-Steam Prod Land Own in Fe	DPROD	209	71	6	37	0
681	310002-Steam Prod Land Rights	DPROD	(1,992)	(681)	(55)	(355)	(2)
682	310003-Steam Prod Water Rights	DPROD	(54,008)	(18,477)	(1,494)	(9,633)	(67)
683	310004-Steam Prod Land Rights-NM	DPROD	(133)	(45)	(4)	(24)	(0)
684	311000E-Steam Prod Str & Improv	DPROD	(238,197)	(81,492)	(6,588)	(42,488)	(297)
685	312000E-Steam Prod Boiler Plant E	DPROD	(1,500,067)	(513,206)	(41,487)	(267,569)	(1,870)
686	314000-Steam Prod Turbogen Unit	DPROD	(656,547)	(224,619)	(18,158)	(117,109)	(818)
687	315000E-Steam Prod Acc Elec Eq	DPROD	(29,072)	(9,946)	(804)	(5,186)	(36)
688	316000E-Steam Prod Misc Pwr Plt E	DPROD	59,914	20,498	1,657	10,687	75
689	Total Steam Production		(2,419,892)	(827,899)	(66,926)	(431,640)	(3,016)
690	340001-Other Prod Land Own in Fee	DPROD	217	74	6	39	0
691	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
692	341000E-Other Prod Str & Impr	DPROD	212,205	72,600	5,869	37,851	264
693	341045-Other Prod Str & Imp-Wind	WIND	467,973	83,686	9,542	73,169	710
694	342000E-Other Prod Fuel Hldr	DPROD	(5,928)	(2,028)	(164)	(1,057)	(7)
695	343000-Other Prod Prime Mover	DPROD	(7,172)	(2,454)	(198)	(1,279)	(9)
696	344000E-Other Prod Generator	DPROD	(318,894)	(109,101)	(8,820)	(56,882)	(397)
697	344045-Other Prod Generator-Wind	WIND	6,241,811	1,116,195	127,267	975,926	9,470
698	345000E-Other Prod Access Elect Equip	DPROD	(44,226)	(15,131)	(1,223)	(7,889)	(55)
699	345045-Other Prod Acc El Eq-Wind	WIND	201,454	36,025	4,108	31,498	306
700	346045-Other Prod Misc P Eq-Wind	WIND	165	29	3	26	0
701	346000E-Other Prod Misc Pwr P	DPROD	(5,443)	(1,862)	(151)	(971)	(7)
702	Total Other Production Equipment		6,742,162	1,178,034	136,239	1,050,431	10,275
703							
704	105000-Held for Future Us	DTRAN	0	0	0	0	0
705	350001-Tran Land Owned in Fe	DTRAN	811	297	23	146	1
706	350002E-Transmission Land Right	DTRAN	818,501	299,883	23,389	147,384	973
707	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	69,434	26,895	3,126	21,451	159
708	350045-Tran Land Fee-Wind	WIND	4	1	0	1	0
709	352000-Transmission Str & Improv	DTRAN	432,866	158,594	12,369	77,944	514
710	352010-Tran Str & Impr-Prod	DPRODTI	(4,716)	(1,613)	(130)	(841)	(6)
711	352045-Tran Str & Impr-Wind	WIND	3,842	687	78	601	6
712	353000E-Transmission Station	DTRAN	4,527,764	1,658,885	129,383	815,295	5,380
713	353010-Tran Station Equip Pro	DPRODTI	(192,639)	(65,906)	(5,328)	(34,361)	(240)
714	353045-Tran Station Equip-Wind	WIND	41,618	7,442	849	6,507	63
715	354000E-Tran Towers & Fixture	DTRAN	121,339	44,456	3,467	21,849	144
716	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	10,293	3,987	463	3,180	24
717	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,248	2,137	173	1,114	8
718	355000E-Tran Poles & Fixture	DTRAN	4,045,270	1,482,108	115,595	728,414	4,806
719	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	343,164	132,921	15,451	106,016	788
720	355045-Tran Poles & Fixtures-Wind	WIND	27,415	4,903	559	4,286	42
721	356010-Tran OH Cond & Device-Prod	DPRODTI	602	206	17	107	1
722	356000E-Tran OH Conductor & D	DTRAN	1,542,572	565,169	44,080	277,764	1,833
723	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	130,858	50,686	5,892	40,427	300
724	356045-Tran OH Cond & Device-Wind	WIND	14,551	2,602	297	2,275	22
725	357000E-Tran Underground Cond	DTRAN	994	364	28	179	1
726	358000-Tran UG Conductor & Devic	DTRAN	1,781	653	51	321	2
727	359000-Transmission Road & Trai	DTRAN	1,883	690	54	339	2
728	TOTAL TRANSMISSION		11,944,456	4,376,046	349,886	2,220,399	14,823

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
670	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
671	**DEFERRED INCOME TAX EXPENSE**								
672	Deferred Income Tax Plant Related								
673	303003-Intg Misc Computr Softwar	SALWAGXAG	8,825	108	123	1,010	2,049	77	129
674	303004-Intg Misc Computr Softwar	SALWAGXAG	381,036	4,667	5,314	43,592	88,458	3,326	5,577
675	303005-Intg Misc Computr Soft 15y	SALWAGXAG	227,678	2,788	3,175	26,047	52,856	1,987	3,332
676	303010-Intg Misc Computr Softwar	SALWAGXAG	27,342	335	381	3,128	6,347	239	400
677	303014-Intg CRS Computr Softwar	CUST	(1,694)	(6)	(5)	(24)	(0)	0	0
678	TOTAL INTANGIBLE		643,187	7,892	8,988	73,753	149,709	5,628	9,438
679									
680	310001-Steam Prod Land Own in Fe	DPROD	209	3	2	22	67	0	0
681	310002-Steam Prod Land Rights	DPROD	(1,992)	(25)	(19)	(214)	(635)	(3)	(2)
682	310003-Steam Prod Water Rights	DPROD	(54,008)	(670)	(505)	(5,796)	(17,213)	(88)	(64)
683	310004-Steam Prod Land Rights-NM	DPROD	(133)	(2)	(1)	(14)	(42)	(0)	(0)
684	311000E-Steam Prod Str & Improv	DPROD	(238,197)	(2,953)	(2,227)	(25,565)	(75,916)	(389)	(281)
685	312000E-Steam Prod Boiler Plant E	DPROD	(1,500,067)	(18,598)	(14,028)	(160,996)	(478,090)	(2,452)	(1,770)
686	314000-Steam Prod Turbogen Unit	DPROD	(656,547)	(8,140)	(6,140)	(70,465)	(209,250)	(1,073)	(775)
687	315000E-Steam Prod Acc Elec Eq	DPROD	(29,072)	(360)	(272)	(3,120)	(9,266)	(48)	(34)
688	316000E-Steam Prod Misc Pwr Plt E	DPROD	59,914	743	560	6,430	19,095	98	71
689	Total Steam Production		(2,419,892)	(30,003)	(22,629)	(259,717)	(771,249)	(3,956)	(2,856)
690	340001-Other Prod Land Own in Fee	DPROD	217	3	2	23	69	0	0
691	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
692	341000E-Other Prod Str & Impr	DPROD	212,205	2,631	1,984	22,775	67,632	347	250
693	341045-Other Prod Str & Imp-Wind	WIND	467,973	6,166	5,621	73,569	213,510	1,162	839
694	342000E-Other Prod Fuel Hldr	DPROD	(5,928)	(73)	(55)	(636)	(1,889)	(10)	(7)
695	343000-Other Prod Prime Mover	DPROD	(7,172)	(89)	(67)	(770)	(2,286)	(12)	(8)
696	344000E-Other Prod Generator	DPROD	(318,894)	(3,954)	(2,982)	(34,226)	(101,636)	(521)	(376)
697	344045-Other Prod Generator-Wind	WIND	6,241,811	82,236	74,970	981,258	2,847,793	15,504	11,192
698	345000E-Other Prod Access Elect Equip	DPROD	(44,226)	(548)	(414)	(4,747)	(14,095)	(72)	(52)
699	345045-Other Prod Acc El Eq-Wind	WIND	201,454	2,654	2,420	31,670	91,912	500	361
700	346045-Other Prod Misc P Eq-Wind	WIND	165	2	2	26	75	0	0
701	346000E-Other Prod Misc Pwr P	DPROD	(5,443)	(67)	(51)	(584)	(1,735)	(9)	(6)
702	Total Other Production Equipment		6,742,162	88,960	81,430	1,068,359	3,099,351	16,890	12,193
703									
704	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
705	350001-Tran Land Owned in Fe	DTRAN	811	10	7	80	245	1	1
706	350002E-Transmission Land Right	DTRAN	818,501	9,945	7,208	80,712	246,875	1,239	894
707	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	69,434	1,096	1,157	12,035	3,425	53	38
708	350045-Tran Land Fee-Wind	WIND	4	0	0	1	2	0	0
709	352000-Transmission Str & Improv	DTRAN	432,866	5,259	3,812	42,685	130,561	655	473
710	352010-Tran Str & Impr-Prod	DPRODTI	(4,716)	(58)	(44)	(506)	(1,503)	(8)	(6)
711	352045-Tran Str & Impr-Wind	WIND	3,842	51	46	604	1,753	10	7
712	353000E-Transmission Station	DTRAN	4,527,764	55,014	39,871	446,479	1,365,660	6,851	4,946
713	353010-Tran Station Equip Pro	DPRODTI	(192,639)	(2,388)	(1,801)	(20,675)	(61,397)	(315)	(227)
714	353045-Tran Station Equip-Wind	WIND	41,618	548	500	6,543	18,988	103	75
715	354000E-Tran Towers & Fixture	DTRAN	121,339	1,474	1,069	11,965	36,598	184	133
716	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	10,293	162	172	1,784	508	8	6
717	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,248	77	58	671	1,991	10	7
718	355000E-Tran Poles & Fixture	DTRAN	4,045,270	49,152	35,623	398,901	1,220,131	6,121	4,419
719	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	343,164	5,414	5,719	59,480	16,928	261	186
720	355045-Tran Poles & Fixtures-Wind	WIND	27,415	361	329	4,310	12,508	68	49
721	356010-Tran OH Cond & Device-Prod	DPRODTI	602	7	6	65	192	1	1
722	356000E-Tran OH Conductor & D	DTRAN	1,542,572	18,743	13,584	152,112	465,269	2,334	1,685
723	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	130,858	2,065	2,181	22,681	6,455	99	71
724	356045-Tran OH Cond & Device-Wind	WIND	14,551	192	175	2,287	6,639	36	26
725	357000E-Tran Underground Cond	DTRAN	994	12	9	98	300	2	1
726	358000-Tran UG Conductor & Devic	DTRAN	1,781	22	16	176	537	3	2
727	359000-Transmission Road & Trai	DTRAN	1,883	23	17	186	568	3	2
728	TOTAL TRANSMISSION		11,944,456	147,181	109,712	1,222,672	3,473,233	17,719	12,786

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
670	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
671	**DEFERRED INCOME TAX EXPENSE**										
672	Deferred Income Tax Plant Related										
673	303003-Intg Misc Computr Softwar	SALWAGXAG	8,825	351	1,698	16	92	3	120	2,885	536
674	303004-Intg Misc Computr Softwar	SALWAGXAG	381,036	15,141	73,317	693	3,973	113	5,200	124,559	23,142
675	303005-Intg Misc Computr Soft 15y	SALWAGXAG	227,678	9,047	43,808	414	2,374	68	3,107	74,427	13,828
676	303010-Intg Misc Computr Softwar	SALWAGXAG	27,342	1,086	5,261	50	285	8	373	8,938	1,661
677	303014-Intg CRS Computr Softwar	CUST	(1,694)	(0)	(0)	(0)	(6)	(0)	(5)	(1,164)	(185)
678	TOTAL INTANGIBLE		643,187	25,625	124,084	1,173	6,719	192	8,796	209,644	38,981
679											
680	310001-Steam Prod Land Own in Fe	DPROD	209	11	55	0	2	0	2	60	11
681	310002-Steam Prod Land Rights	DPROD	(1,992)	(108)	(527)	(4)	(21)	(0)	(18)	(574)	(107)
682	310003-Steam Prod Water Rights	DPROD	(54,008)	(2,926)	(14,287)	(101)	(569)	(10)	(495)	(15,575)	(2,902)
683	310004-Steam Prod Land Rights-NM	DPROD	(133)	(7)	(35)	(0)	(1)	(0)	(1)	(38)	(7)
684	311000E-Steam Prod Str & Improv	DPROD	(238,197)	(12,904)	(63,013)	(444)	(2,509)	(44)	(2,184)	(68,693)	(12,799)
685	312000E-Steam Prod Boiler Plant E	DPROD	(1,500,067)	(81,263)	(396,827)	(2,795)	(15,803)	(275)	(13,753)	(432,601)	(80,605)
686	314000-Steam Prod Turbogen Unit	DPROD	(656,547)	(35,567)	(173,683)	(1,223)	(6,917)	(120)	(6,019)	(189,340)	(35,279)
687	315000E-Steam Prod Acc Elec Eq	DPROD	(29,072)	(1,575)	(7,691)	(54)	(306)	(5)	(267)	(8,384)	(1,562)
688	316000E-Steam Prod Misc Pwr Plt E	DPROD	59,914	3,246	15,850	112	631	11	549	17,278	3,219
689	Total Steam Production		(2,419,892)	(131,092)	(640,157)	(4,510)	(25,493)	(443)	(22,186)	(697,868)	(130,032)
690	340001-Other Prod Land Own in Fee	DPROD	217	12	57	0	2	0	2	63	12
691	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
692	341000E-Other Prod Str & Impr	DPROD	212,205	11,496	56,137	395	2,236	39	1,946	61,197	11,403
693	341045-Other Prod Str & Imp-Wind	WIND	467,973	37,115	176,396	831	5,335	90	5,531	66,621	17,064
694	342000E-Other Prod Fuel Hldr	DPROD	(5,928)	(321)	(1,568)	(11)	(62)	(1)	(54)	(1,710)	(319)
695	343000-Other Prod Prime Mover	DPROD	(7,172)	(389)	(1,897)	(13)	(76)	(1)	(66)	(2,068)	(385)
696	344000E-Other Prod Generator	DPROD	(318,894)	(17,275)	(84,360)	(594)	(3,360)	(58)	(2,924)	(91,965)	(17,136)
697	344045-Other Prod Generator-Wind	WIND	6,241,811	495,032	2,352,761	11,078	71,158	1,203	73,767	888,592	227,603
698	345000E-Other Prod Access Elect Equip	DPROD	(44,226)	(2,396)	(11,700)	(82)	(466)	(8)	(405)	(12,754)	(2,376)
699	345045-Other Prod Acc El Eq-Wind	WIND	201,454	15,977	75,935	358	2,297	39	2,381	28,679	7,346
700	346045-Other Prod Misc P Eq-Wind	WIND	165	13	62	0	2	0	2	23	6
701	346000E-Other Prod Misc Pwr P	DPROD	(5,443)	(295)	(1,440)	(10)	(57)	(1)	(50)	(1,570)	(292)
702	Total Other Production Equipment		6,742,162	538,969	2,560,383	11,951	77,009	1,302	80,129	935,109	242,926
703											
704	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
705	350001-Tran Land Owned in Fe	DTRAN	811	41	203	2	8	0	7	252	46
706	350002E-Transmission Land Right	DTRAN	818,501	41,671	205,204	1,519	8,426	147	7,061	253,912	45,971
707	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	69,434	1,289	2,136	116	980	139	1,018	22,992	3,903
708	350045-Tran Land Fee-Wind	WIND	4	0	1	0	0	0	0	1	0
709	352000-Transmission Str & Improv	DTRAN	432,866	22,038	108,523	803	4,456	78	3,734	134,282	24,312
710	352010-Tran Str & Impr-Prod	DPRODTI	(4,716)	(255)	(1,247)	(9)	(50)	(1)	(43)	(1,360)	(253)
711	352045-Tran Str & Impr-Wind	WIND	3,842	305	1,448	7	44	1	45	547	140
712	353000E-Transmission Station	DTRAN	4,527,764	230,515	1,135,145	8,403	46,611	812	39,059	1,404,582	254,303
713	353010-Tran Station Equip Pro	DPRODTI	(192,639)	(10,436)	(50,961)	(359)	(2,029)	(35)	(1,766)	(55,555)	(10,351)
714	353045-Tran Station Equip-Wind	WIND	41,618	3,301	15,687	74	474	8	492	5,925	1,518
715	354000E-Tran Towers & Fixture	DTRAN	121,339	6,178	30,421	225	1,249	22	1,047	37,641	6,815
716	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	10,293	191	317	17	145	21	151	3,408	579
717	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,248	338	1,653	12	66	1	57	1,802	336
718	355000E-Tran Poles & Fixture	DTRAN	4,045,270	205,951	1,014,180	7,508	41,644	725	34,897	1,254,905	227,203
719	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	343,164	6,370	10,558	573	4,841	687	5,032	113,631	19,290
720	355045-Tran Poles & Fixtures-Wind	WIND	27,415	2,174	10,334	49	313	5	324	3,903	1,000
721	356010-Tran OH Cond & Device-Prod	DPRODTI	602	33	159	1	6	0	6	174	32
722	356000E-Tran OH Conductor & D	DTRAN	1,542,572	78,535	386,735	2,863	15,880	277	13,307	478,530	86,639
723	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	130,858	2,429	4,026	219	1,846	262	1,919	43,331	7,356
724	356045-Tran OH Cond & Device-Wind	WIND	14,551	1,154	5,485	26	166	3	172	2,071	531
725	357000E-Tran Underground Cond	DTRAN	994	51	249	2	10	0	9	308	56
726	358000-Tran UG Conductor & Devic	DTRAN	1,781	91	447	3	18	0	15	553	100
727	359000-Transmission Road & Trai	DTRAN	1,883	96	472	3	19	0	16	584	106
728	TOTAL TRANSMISSION		11,944,456	592,058	2,881,174	22,057	125,124	3,152	106,560	3,706,418	669,628

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
729	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
730	360001E-Dist Land Owned in Fee	DDISPSUB	183	81	7	46	0
731	360005-Dist Land Rights-TX	DDISPSUB	3,948	1,741	154	991	8
732	361000E-Str & Improv	DDISPSUB	212,379	93,632	8,278	53,301	446
733	362000E-Other Eq	DDISPSUB	(3,179)	(1,401)	(124)	(798)	(7)
734	364000-Dist Poles, Towers & Fixt	PLT_364	192,086	87,050	7,696	49,554	415
735	365000-Dist OH Conductor & Devic	PLT_365	192,692	87,324	7,721	49,711	416
736	366000E-Dist Underground Cond	PLT_366	11,150	5,041	446	2,869	24
737	367000E-Dist UG Conductor & D	PLT_367	4,837	2,187	193	1,245	10
738	368000E-Dist Line Transformer	PLT_368	(137,562)	(75,689)	(6,692)	(43,087)	(361)
739	369000E-Distribution Services	CSERVICE	(4,247)	(2,953)	(487)	(691)	(49)
740	369010-Distribution Services O	CSERVICE	10,893	7,574	1,248	1,772	126
741	369020-Distribution Services U	CSERVICE	34,828	24,216	3,991	5,666	403
742	370000E-Distribution Meter	CMETERS	9,840	5,741	1,303	1,321	133
743	371000E-Dist Inst on Cust Premis	CUSTPREM	(4,860)	0	0	0	0
744	373000-Dist Street Light & Sg Sy	CLIGHT	66,114	0	0	0	0
745	TOTAL DISTRIBUTION		589,102	234,542	23,736	121,900	1,566
746	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0
747	389001-General Land Owned in Fe	SALWAGXAG	28	11	1	5	0
748	389002-General Land Rights	SALWAGXAG	(175)	(68)	(8)	(30)	(1)
749	390000-Genl Structures & Improv	SALWAGXAG	(35,288)	(13,679)	(1,545)	(5,978)	(108)
750	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(14,934)	(5,789)	(654)	(2,530)	(46)
751	390050-Genl Str & Imp-Call Center	CUST	(28,996)	(23,103)	(3,612)	(1,362)	(319)
752	391000-General Office Furn & E	SALWAGXAG	19,890	7,710	871	3,369	61
753	391004-General Info Sys Computer	SALWAGXAG	(626,280)	(242,764)	(27,424)	(106,096)	(1,921)
754	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
755	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0
756	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
757	392010-General Transp Eq Grp	SALWAGXAG	(16,920)	(6,559)	(741)	(2,866)	(52)
758	392020-General Transp Eq Grp 2	SALWAGXAG	(214,180)	(83,022)	(9,379)	(36,283)	(657)
759	392030-General Transp Eq Trailer	SALWAGXAG	(41,950)	(16,261)	(1,837)	(7,107)	(129)
760	392040-General Transp Eq Grp 4	SALWAGXAG	(279,978)	(108,527)	(12,260)	(47,430)	(859)
761	393000-General Stores Equipmen	SALWAGXAG	(351)	(136)	(15)	(59)	(1)
762	394000-General Tools & Shop Equi	SALWAGXAG	(56,567)	(21,927)	(2,477)	(9,583)	(174)
763	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
764	395000-General Laboratory Equi	SALWAGXAG	(9,082)	(3,521)	(398)	(1,539)	(28)
765	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0
766	396000-General Power Operated E	SALWAGXAG	(72,092)	(27,945)	(3,157)	(12,213)	(221)
767	397000-General Communication E	SALWAGXAG	(51,864)	(20,104)	(2,271)	(8,786)	(159)
768	397010-General Comm Eq Two Wa	SALWAGXAG	(28,776)	(11,154)	(1,260)	(4,875)	(88)
769	397020-General Comm Eq AE	SALWAGXAG	(36)	(14)	(2)	(6)	(0)
770	397030-General Comm Eq EM	SALWAGXAG	(17,096)	(6,627)	(749)	(2,896)	(52)
771	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0
772	398000-General Miscellaneous E	SALWAGXAG	(2,265)	(878)	(99)	(384)	(7)
773	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0
774	TOTAL GENERAL		(1,476,914)	(584,358)	(67,014)	(246,648)	(4,760)
775							
776	Total Deferred Income Tax Plant Related		16,022,101	4,624,991	403,948	2,823,609	20,847

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
729	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
730	360001E-Dist Land Owned in Fee	DDISPSUB	183	3	7	37	0	1	1
731	360005-Dist Land Rights-TX	DDISPSUB	3,948	71	143	807	0	19	14
732	361000E-Str & Improv	DDISPSUB	212,379	3,839	7,715	43,400	0	1,026	741
733	362000E-Other Eq	DDISPSUB	(3,179)	(57)	(115)	(650)	0	(15)	(11)
734	364000-Dist Poles, Towers & Fixt	PLT_364	192,086	3,492	7,156	35,081	0	954	689
735	365000-Dist OH Conductor & Devic	PLT_365	192,692	3,503	7,179	35,191	0	957	691
736	366000E-Dist Underground Cond	PLT_366	11,150	203	414	2,058	0	55	40
737	367000E-Dist UG Conductor & D	PLT_367	4,837	88	180	893	0	24	17
738	368000E-Dist Line Transformer	PLT_368	(137,562)	(2,609)	(6,131)	(1,566)	0	(829)	(599)
739	369000E-Distribution Services	CSERVICE	(4,247)	(37)	(31)	0	0	0	0
740	369010-Distribution Services O	CSERVICE	10,893	94	78	0	0	0	0
741	369020-Distribution Services U	CSERVICE	34,828	301	251	0	0	0	0
742	370000E-Distribution Meter	CMETERS	9,840	130	139	975	98	0	0
743	371000E-Dist Inst on Cust Premis	CUSTPREM	(4,860)	0	0	0	0	0	(4,860)
744	373000-Dist Street Light & Sg Sy	CLIGHT	66,114	0	0	0	0	66,114	0
745	TOTAL DISTRIBUTION		589,102	9,021	16,987	116,226	98	68,305	(3,278)
746	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
747	389001-General Land Owned in Fe	SALWAGXAG	28	0	0	3	7	0	0
748	389002-General Land Rights	SALWAGXAG	(175)	(2)	(2)	(20)	(41)	(2)	(3)
749	390000-Genl Structures & Improv	SALWAGXAG	(35,288)	(432)	(492)	(4,037)	(8,192)	(308)	(516)
750	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(14,934)	(183)	(208)	(1,709)	(3,467)	(130)	(219)
751	390050-Genl Str & Imp-Call Center	CUST	(28,996)	(102)	(82)	(409)	(7)	0	0
752	391000-General Office Fum & E	SALWAGXAG	19,890	244	277	2,275	4,617	174	291
753	391004-General Info Sys Computer	SALWAGXAG	(626,280)	(7,670)	(8,733)	(71,649)	(145,391)	(5,466)	(9,166)
754	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
755	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
756	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
757	392010-General Transp Eq Grp	SALWAGXAG	(16,920)	(207)	(236)	(1,936)	(3,928)	(148)	(248)
758	392020-General Transp Eq Grp 2	SALWAGXAG	(214,180)	(2,623)	(2,987)	(24,503)	(49,722)	(1,869)	(3,135)
759	392030-General Transp Eq Trailer	SALWAGXAG	(41,950)	(514)	(585)	(4,799)	(9,739)	(366)	(614)
760	392040-General Transp Eq Grp 4	SALWAGXAG	(279,978)	(3,429)	(3,904)	(32,030)	(64,997)	(2,444)	(4,098)
761	393000-General Stores Equipmen	SALWAGXAG	(351)	(4)	(5)	(40)	(81)	(3)	(5)
762	394000-General Tools & Shop Equi	SALWAGXAG	(56,567)	(693)	(789)	(6,471)	(13,132)	(494)	(828)
763	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
764	395000-General Laboratory Equi	SALWAGXAG	(9,082)	(111)	(127)	(1,039)	(2,108)	(79)	(133)
765	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
766	396000-General Power Operated E	SALWAGXAG	(72,092)	(883)	(1,005)	(8,248)	(16,736)	(629)	(1,055)
767	397000-General Communication E	SALWAGXAG	(51,864)	(635)	(723)	(5,933)	(12,040)	(453)	(759)
768	397010-General Comm Eq Two Wa	SALWAGXAG	(28,776)	(352)	(401)	(3,292)	(6,680)	(251)	(421)
769	397020-General Comm Eq AE	SALWAGXAG	(36)	(0)	(1)	(4)	(8)	(0)	(1)
770	397030-General Comm Eq EM	SALWAGXAG	(17,096)	(209)	(238)	(1,956)	(3,969)	(149)	(250)
771	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
772	398000-General Miscellaneous E	SALWAGXAG	(2,265)	(28)	(32)	(259)	(526)	(20)	(33)
773	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
774	TOTAL GENERAL		(1,476,914)	(17,835)	(20,273)	(166,056)	(336,142)	(12,637)	(21,191)
775									
776	Total Deferred Income Tax Plant Related		16,022,101	205,216	174,214	2,055,236	5,615,000	91,950	7,092

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
729	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
730	360001E-Dist Land Owned in Fee	DDISPSUB	183	0	0	1	3	0	7	67	14
731	360005-Dist Land Rights-TX	DDISPSUB	3,948	0	0	12	59	3	141	1,447	294
732	361000E-Str & Improv	DDISPSUB	212,379	0	0	641	3,199	137	7,578	77,821	15,811
733	362000E-Other Eq	DDISPSUB	(3,179)	0	0	(10)	(48)	(2)	(113)	(1,165)	(237)
734	364000-Dist Poles, Towers & Fixt	PLT_364	192,086	0	0	518	2,974	111	7,045	72,350	14,699
735	365000-Dist OH Conductor & Devic	PLT_365	192,692	0	0	519	2,983	111	7,068	72,578	14,746
736	366000E-Dist Underground Cond	PLT_366	11,150	0	0	30	172	7	408	4,189	851
737	367000E-Dist UG Conductor & D	PLT_367	4,837	0	0	13	75	3	177	1,817	369
738	368000E-Dist Line Transformer	PLT_368	(137,562)	0	0	(23)	(2,586)	(5)	(6,126)	(62,908)	(12,781)
739	369000E-Distribution Services	CSERVICE	(4,247)	0	0	0	(37)	0	(31)	(2,548)	(405)
740	369010-Distribution Services O	CSERVICE	10,893	0	0	0	94	0	78	6,535	1,039
741	369020-Distribution Services U	CSERVICE	34,828	0	0	0	301	0	251	20,895	3,321
742	370000E-Distribution Meter	CMETERS	9,840	17	81	36	94	15	124	4,947	795
743	371000E-Dist Inst on Cust Premis	CUSTPREM	(4,860)	0	0	0	0	0	0	0	0
744	373000-Dist Street Light & Sg Sy	CLIGHT	66,114	0	0	0	0	0	0	0	0
745	TOTAL DISTRIBUTION		589,102	17	81	1,737	7,284	380	16,607	196,027	38,516
746	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
747	389001-General Land Owned in Fe	SALWAGXAG	28	1	5	0	0	0	0	9	2
748	389002-General Land Rights	SALWAGXAG	(175)	(7)	(34)	(0)	(2)	(0)	(2)	(57)	(11)
749	390000-Genl Structures & Improv	SALWAGXAG	(35,288)	(1,402)	(6,790)	(64)	(368)	(11)	(482)	(11,535)	(2,143)
750	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(14,934)	(593)	(2,874)	(27)	(156)	(4)	(204)	(4,882)	(907)
751	390050-Genl Str & Imp-Call Center	CUST	(28,996)	(1)	(6)	(1)	(101)	(0)	(82)	(19,930)	(3,174)
752	391000-General Office Furn & E	SALWAGXAG	19,890	790	3,827	36	207	6	271	6,502	1,208
753	391004-General Info Sys Computer	SALWAGXAG	(626,280)	(24,886)	(120,505)	(1,139)	(6,531)	(187)	(8,547)	(204,727)	(38,037)
754	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
755	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
756	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
757	392010-General Transp Eq Grp	SALWAGXAG	(16,920)	(672)	(3,256)	(31)	(176)	(5)	(231)	(5,531)	(1,028)
758	392020-General Transp Eq Grp 2	SALWAGXAG	(214,180)	(8,511)	(41,211)	(390)	(2,233)	(64)	(2,923)	(70,014)	(13,008)
759	392030-General Transp Eq Trailer	SALWAGXAG	(41,950)	(1,667)	(8,072)	(76)	(437)	(12)	(573)	(13,713)	(2,548)
760	392040-General Transp Eq Grp 4	SALWAGXAG	(279,978)	(11,125)	(53,872)	(509)	(2,920)	(83)	(3,821)	(91,523)	(17,004)
761	393000-General Stores Equipmen	SALWAGXAG	(351)	(14)	(67)	(1)	(4)	(0)	(5)	(115)	(21)
762	394000-General Tools & Shop Equi	SALWAGXAG	(56,567)	(2,248)	(10,884)	(103)	(590)	(17)	(772)	(18,492)	(3,436)
763	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
764	395000-General Laboratory Equi	SALWAGXAG	(9,082)	(361)	(1,748)	(17)	(95)	(3)	(124)	(2,969)	(552)
765	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
766	396000-General Power Operated E	SALWAGXAG	(72,092)	(2,865)	(13,872)	(131)	(752)	(21)	(984)	(23,566)	(4,378)
767	397000-General Communication E	SALWAGXAG	(51,864)	(2,061)	(9,979)	(94)	(541)	(15)	(708)	(16,954)	(3,150)
768	397010-General Comm Eq Two Wa	SALWAGXAG	(28,776)	(1,143)	(5,537)	(52)	(300)	(9)	(393)	(9,407)	(1,748)
769	397020-General Comm Eq AE	SALWAGXAG	(36)	(1)	(7)	(0)	(0)	(0)	(0)	(12)	(2)
770	397030-General Comm Eq EM	SALWAGXAG	(17,096)	(679)	(3,290)	(31)	(178)	(5)	(233)	(5,589)	(1,038)
771	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
772	398000-General Miscellaneous E	SALWAGXAG	(2,265)	(90)	(436)	(4)	(24)	(1)	(31)	(740)	(138)
773	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
774	TOTAL GENERAL		(1,476,914)	(57,536)	(278,606)	(2,635)	(15,200)	(432)	(19,842)	(493,246)	(91,112)
775											
776	Total Deferred Income Tax Plant Related		16,022,101	968,042	4,646,958	29,773	175,443	4,151	170,063	3,856,084	768,907

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
777	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
778	Deferred Income Tax Non-Plant						
779	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(20)	(2)	(9)	(0)
780	SchM-103 - Environmental Remediation	PRODPLT	2,936	891	76	508	4
781	SchM-107 - Pension Expense	SALWAGES	(1,293,083)	(501,236)	(56,622)	(219,056)	(3,966)
782	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
783	SchM-109 - Employee Incentive	SALWAGES	45,578	17,667	1,996	7,721	140
784	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	286,848	111,190	12,561	48,594	880
785	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	27,398	10,620	1,200	4,641	84
786	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(1,768)	(200)	(773)	(14)
787	SchM-116 - Bad Debt	OX_904	0	0	0	0	0
788	SchM-118 - Inventory Reserve	TOTPLT	12,438	4,569	420	2,379	24
789	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,830)	(147,240)	(13,526)	(76,661)	(759)
790	SchM-127 - Litigation Reserve	TOTPLT	(14,735)	(5,413)	(497)	(2,818)	(28)
791	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0
792	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
793	SchM-137 - R&E Credit	TOTPLT	(434,147)	(159,479)	(14,650)	(83,033)	(822)
794	SchM-138 - Rate Case Expense	TOTPLT	(2,208,671)	(811,330)	(74,530)	(422,418)	(4,184)
795	SchM-192 - Texas Margin Tax	NETPLT	(60,535)	(21,813)	(1,985)	(11,614)	(110)
796	SchM-226 - Performance Recognition Award	SALWAGES	(22,369)	(8,671)	(979)	(3,789)	(69)
797	SchM-257 - Texas R&E Credit	SALWAGES	(173,676)	(67,322)	(7,605)	(29,422)	(533)
798	TXGMT-Texas Gross Margin Tax	SALWAGES	1,075,294	416,815	47,086	182,161	3,298
799	SchM_NOL - NOL Excess ADIT	TOTPLT	312,194	114,681	10,535	59,709	591
800	Total Deferred Income Tax Non-Plant		(2,849,972)	(1,047,859)	(96,725)	(543,879)	(5,465)
801							
802	NOL Carryforward	TOTPLT	16,022,703	5,885,758	540,675	3,064,414	30,352
803							
804	**TOTAL DEFERRED INCOME TAX EXPENSE**		29,194,832	9,462,890	847,898	5,344,144	45,734
805							
806	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0
807	ITC Amortization	TOTPLT	(27,622)	(10,147)	(932)	(5,283)	(52)
808							
809	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(1,008,279)	(1,981,993)	198,401	2,281,344	50,324
810							
811	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0
812							
813	**TOTAL OPERATING DEDUCTIONS**		556,239,861	205,800,841	19,688,584	103,246,669	1,239,095
814							
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
777	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
778	Deferred Income Tax Non-Plant								
779	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(1)	(1)	(6)	(12)	(0)	(1)
780	SchM-103 - Environmental Remediation	PRODPLT	2,936	37	29	350	1,032	5	4
781	SchM-107 - Pension Expense	SALWAGES	(1,293,083)	(15,837)	(18,032)	(147,933)	(300,190)	(11,286)	(18,925)
782	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
783	SchM-109 - Employee Incentive	SALWAGES	45,578	558	636	5,214	10,581	398	667
784	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	286,848	3,513	4,000	32,816	66,592	2,504	4,198
785	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	27,398	336	382	3,134	6,360	239	401
786	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(56)	(64)	(522)	(1,059)	(40)	(67)
787	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
788	SchM-118 - Inventory Reserve	TOTPLT	12,438	166	187	1,455	3,098	83	58
789	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,830)	(5,338)	(6,040)	(46,886)	(99,831)	(2,672)	(1,877)
790	SchM-127 - Litigation Reserve	TOTPLT	(14,735)	(196)	(222)	(1,724)	(3,670)	(98)	(69)
791	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
792	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
793	SchM-137 - R&E Credit	TOTPLT	(434,147)	(5,781)	(6,542)	(50,783)	(108,130)	(2,894)	(2,033)
794	SchM-138 - Rate Case Expense	TOTPLT	(2,208,671)	(29,412)	(33,282)	(258,351)	(550,096)	(14,725)	(10,342)
795	SchM-192 - Texas Margin Tax	NETPLT	(60,535)	(813)	(926)	(7,272)	(15,409)	(397)	(196)
796	SchM-226 - Performance Recognition Award	SALWAGES	(22,369)	(274)	(312)	(2,559)	(5,193)	(195)	(327)
797	SchM-257 - Texas R&E Credit	SALWAGES	(173,676)	(2,127)	(2,422)	(19,869)	(40,319)	(1,516)	(2,542)
798	TXGMT-Texas Gross Margin Tax	SALWAGES	1,075,294	13,169	14,995	123,017	249,630	9,385	15,738
799	SchM_NOL - NOL Excess ADIT	TOTPLT	312,194	4,157	4,704	36,518	77,756	2,081	1,462
800	Total Deferred Income Tax Non-Plant		(2,849,972)	(37,898)	(42,908)	(333,400)	(708,860)	(19,129)	(13,851)
801									
802	NOL Carryforward	TOTPLT	16,022,703	213,366	241,442	1,874,198	3,990,647	106,823	75,028
803									
804	**TOTAL DEFERRED INCOME TAX EXPENSE**		29,194,832	380,684	372,748	3,596,035	8,896,787	179,644	68,269
805									
806	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0
807	ITC Amortization	TOTPLT	(27,622)	(368)	(416)	(3,231)	(6,880)	(184)	(129)
808									
809	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(1,008,279)	60,186	521,537	468,035	(2,839,440)	(26,836)	260,161
810									
811	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0
812									
813	**TOTAL OPERATING DEDUCTIONS**		556,239,861	7,169,368	8,135,973	62,323,789	141,423,488	3,521,914	3,690,140
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
777	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
778	Deferred Income Tax Non-Plant										
779	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(2)	(10)	(0)	(1)	(0)	(1)	(17)	(3)
780	SchM-103 - Environmental Remediation	PRODPLT	2,936	177	855	5	32	1	29	745	146
781	SchM-107 - Pension Expense	SALWAGES	(1,293,083)	(51,382)	(248,808)	(2,352)	(13,484)	(385)	(17,647)	(422,701)	(78,534)
782	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
783	SchM-109 - Employee Incentive	SALWAGES	45,578	1,811	8,770	83	475	14	622	14,899	2,768
784	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	286,848	11,398	55,194	522	2,991	85	3,915	93,769	17,421
785	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	27,398	1,089	5,272	50	286	8	374	8,956	1,664
786	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(181)	(878)	(8)	(48)	(1)	(62)	(1,491)	(277)
787	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0
788	SchM-118 - Inventory Reserve	TOTPLT	12,438	529	2,569	24	142	3	184	3,839	730
789	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,830)	(17,057)	(82,774)	(760)	(4,577)	(112)	(5,928)	(123,724)	(23,517)
790	SchM-127 - Litigation Reserve	TOTPLT	(14,735)	(627)	(3,043)	(28)	(168)	(4)	(218)	(4,548)	(865)
791	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0
792	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
793	SchM-137 - R&E Credit	TOTPLT	(434,147)	(18,475)	(89,654)	(824)	(4,958)	(122)	(6,420)	(134,008)	(25,471)
794	SchM-138 - Rate Case Expense	TOTPLT	(2,208,671)	(93,990)	(456,106)	(4,190)	(25,222)	(620)	(32,662)	(681,748)	(129,582)
795	SchM-192 - Texas Margin Tax	NETPLT	(60,535)	(2,639)	(12,769)	(116)	(697)	(18)	(908)	(18,309)	(3,504)
796	SchM-226 - Performance Recognition Award	SALWAGES	(22,369)	(889)	(4,304)	(41)	(233)	(7)	(305)	(7,312)	(1,359)
797	SchM-257 - Texas R&E Credit	SALWAGES	(173,676)	(6,901)	(33,418)	(316)	(1,811)	(52)	(2,370)	(56,774)	(10,548)
798	TXGMT-Texas Gross Margin Tax	SALWAGES	1,075,294	42,728	206,902	1,956	11,213	320	14,675	351,508	65,307
799	SchM_NOL - NOL Excess ADIT	TOTPLT	312,194	13,285	64,470	592	3,565	88	4,617	96,365	18,316
800	Total Deferred Income Tax Non-Plant		(2,849,972)	(121,127)	(587,733)	(5,403)	(32,494)	(802)	(42,106)	(880,552)	(167,307)
801											
802	NOL Carryforward	TOTPLT	16,022,703	681,847	3,308,800	30,397	182,969	4,496	236,946	4,945,713	940,045
803											
804	**TOTAL DEFERRED INCOME TAX EXPENSE**		29,194,832	1,528,762	7,368,025	54,766	325,918	7,845	364,903	7,921,244	1,541,645
805											
806	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0	0
807	ITC Amortization	TOTPLT	(27,622)	(1,175)	(5,704)	(52)	(315)	(8)	(408)	(8,526)	(1,621)
808											
809	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(1,008,279)	(199,724)	(2,639,715)	26,691	33,496	(5,798)	527,335	(1,977,700)	(4,293)
810											
811	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0
812											
813	**TOTAL OPERATING DEDUCTIONS**		556,239,861	24,331,993	117,091,495	1,056,169	6,113,200	135,639	8,000,335	172,813,710	32,987,131
814											
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Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
825	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
826							
827	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**						
828	Rate Base times Pretax Claimed ROR	7.62%	196,719,971	69,581,701	6,384,375	37,417,971	362,366
829	Less: Synchronized Interest	SCH ITX, LN 13	50,858,050	17,988,970	1,650,554	9,673,675	93,683
830	Plus: Schedule M Items	SCH ITX	(175,029,132)	(58,506,509)	(5,337,630)	(32,182,061)	(294,712)
831	Plus: State Income Tax @ 1.41%	1.41%	(409,974)	(97,180)	(8,487)	(62,377)	(366)
832	Taxable Income		(28,757,236)	(6,816,598)	(595,321)	(4,375,388)	(25,663)
833	Federal Income Tax @ 21%		(6,039,020)	(1,431,486)	(125,018)	(918,831)	(5,389)
834	Impact of Production Tax Deduction	SCH ITX, LN 268	0	0	0	0	0
835	Total Current Federal Income Tax Expense		(6,039,020)	(1,431,486)	(125,018)	(918,831)	(5,389)
836	Plus:						
837	Deferred Income Taxes	SCH ITX, LN 405	29,194,832	9,462,890	847,898	5,344,144	45,734
838	ITC		(27,622)	(10,147)	(932)	(5,283)	(52)
839	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		22,718,217	7,924,077	713,461	4,357,653	39,927
840							
841	**Tax Gross-up Factor**		1.2838688				
842	Total Income Tax Expense		29,167,211	10,173,476	915,990	5,594,655	51,261
843							
844	**TOTAL PROPOSED OPERATING DEDUCTIONS**		586,415,351	217,956,310	20,406,173	106,559,980	1,240,032
845							
846	**TAX RATES**						
847	STATE TAX RATE		1.41%				
848	FEDERAL TAX RATE - CURRENT		21.00%				
849	TAX GROSS-UP FACTOR		1.28386885				
850	EFFECTIVE TAX RATE - CITTX		1.26582278				
851	**COMPOSITE COST OF DEBT**		1.97%				
852	EFFECTIVE TAX RATE		0.22110424				

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)
825	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
826									
827	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**								
828	Rate Base times Pretax Claimed ROR	7.62%	196,719,971	2,635,073	2,973,887	23,844,867	51,569,615	1,269,816	680,301
829	Less: Synchronized Interest	SCH ITX, LN 13	50,858,050	681,246	768,839	6,164,618	13,332,302	328,286	175,878
830	Plus: Schedule M Items	SCH ITX	(175,029,132)	(2,286,440)	(2,284,504)	(21,264,695)	(51,937,619)	(1,284,434)	349,471
831	Plus: State Income Tax @ 1.41%	1.41%	(409,974)	(4,675)	(1,117)	(50,383)	(192,572)	(4,820)	12,002
832	Taxable Income		(28,757,236)	(327,937)	(78,340)	(3,534,062)	(13,507,734)	(338,084)	841,892
833	Federal Income Tax @ 21%		(6,039,020)	(68,867)	(16,451)	(742,153)	(2,836,624)	(70,998)	176,797
834	Impact of Production Tax Deduction	SCH ITX, LN 268	0	0	0	0	0	0	0
835	Total Current Federal Income Tax Expense		(6,039,020)	(68,867)	(16,451)	(742,153)	(2,836,624)	(70,998)	176,797
836	Plus:								
837	Deferred Income Taxes	SCH ITX, LN 405	29,194,832	380,684	372,748	3,596,035	8,896,787	179,644	68,269
838	ITC		(27,622)	(368)	(416)	(3,231)	(6,880)	(184)	(129)
839	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		22,718,217	306,774	354,763	2,800,268	5,860,712	103,642	256,939
840									
841	**Tax Gross-up Factor**		1.2838688						
842	Total Income Tax Expense		29,167,211	393,858	455,470	3,595,177	7,524,385	133,063	329,876
843									
844	**TOTAL PROPOSED OPERATING DEDUCTIONS**		586,415,351	7,503,040	8,069,906	65,450,931	151,787,313	3,681,812	3,759,855
845									
846	**TAX RATES**								
847	STATE TAX RATE		1.41%						
848	FEDERAL TAX RATE - CURRENT		21.00%						
849	TAX GROSS-UP FACTOR		1.28386885						
850	EFFECTIVE TAX RATE - CITTX		1.26582278						
851	**COMPOSITE COST OF DEBT**		1.97%						
852	EFFECTIVE TAX RATE		0.22110424						

Southwestern Public Service Company

Allocation of Revenue Deductions to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
825	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
826											
827	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**										
828	Rate Base times Pretax Claimed ROR	7.62%	196,719,971	8,842,361	42,727,254	374,537	2,260,536	56,644	2,917,242	58,357,149	11,224,552
829	Less: Synchronized Interest	SCH ITX, LN 13	50,858,050	2,286,017	11,046,285	96,829	584,417	14,644	754,195	15,087,084	2,901,886
830	Plus: Schedule M Items	SCH ITX	(175,029,132)	(8,915,446)	(43,022,173)	(327,706)	(1,958,733)	(46,614)	(2,237,890)	(49,029,015)	(9,477,494)
831	Plus: State Income Tax @ 1.41%	1.41%	(409,974)	(33,160)	(159,412)	(703)	(3,972)	(65)	(1,052)	(80,948)	(16,232)
832	Taxable Income		(28,757,236)	(2,325,943)	(11,181,792)	(49,295)	(278,642)	(4,549)	(73,791)	(5,678,003)	(1,138,595)
833	Federal Income Tax @ 21%		(6,039,020)	(488,448)	(2,348,176)	(10,352)	(58,515)	(955)	(15,496)	(1,192,381)	(239,105)
834	Impact of Production Tax Deduction	SCH ITX, LN 268	0	0	0	0	0	0	0	0	0
835	Total Current Federal Income Tax Expense		(6,039,020)	(488,448)	(2,348,176)	(10,352)	(58,515)	(955)	(15,496)	(1,192,381)	(239,105)
836	Plus:										
837	Deferred Income Taxes	SCH ITX, LN 405	29,194,832	1,528,762	7,368,025	54,766	325,918	7,845	364,903	7,921,244	1,541,645
838	ITC		(27,622)	(1,175)	(5,704)	(52)	(315)	(8)	(408)	(8,526)	(1,621)
839	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		22,718,217	1,005,979	4,854,733	43,659	263,115	6,817	347,947	6,639,390	1,284,687
840											
841	**Tax Gross-up Factor**		1.2838688								
842	Total Income Tax Expense		29,167,211	1,291,545	6,232,840	56,053	337,805	8,752	446,718	8,524,106	1,649,370
843											
844	**TOTAL PROPOSED OPERATING DEDUCTIONS**		586,415,351	25,823,262	125,964,051	1,085,530	6,417,510	150,189	7,919,717	183,315,516	34,640,794
845											
846	**TAX RATES**										
847	STATE TAX RATE		1.41%								
848	FEDERAL TAX RATE - CURRENT		21.00%								
849	TAX GROSS-UP FACTOR		1.28386885								
850	EFFECTIVE TAX RATE - CITTX		1.26582278								
851	**COMPOSITE COST OF DEBT**		1.97%								
852	EFFECTIVE TAX RATE		0.22110424								

Note: Please refer to Attachment RML-RD-U4 to the Update Testimony of Richard M. Luth for definitions of all allocators.

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**DEVELOPMENT OF RATE BASE**							
2								
3	**ELECTRIC PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,707,874	662,021	74,785	289,324	5,238	20,917
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,128,779	28,734,434	3,245,989	12,557,854	227,368	907,869
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,190,941	16,742,043	1,891,267	7,316,801	132,475	528,968
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,336,254	2,068,484	233,667	903,993	16,367	65,354
10	303014-Intg CRS Computr Softwar	CUST	8,792,193	7,005,356	1,095,131	413,011	96,685	30,978
11	TOTAL INTANGIBLE		133,156,040	55,212,339	6,540,839	21,480,983	478,134	1,554,086
12								
13	PRODUCTION PLANT							
14	Steam Production							
15	310001-Steam Prod Land Own in Fe	DPROD	2,532,610	866,463	70,043	451,746	3,157	31,400
16	310002-Steam Prod Land Rights	DPROD	638,509	218,448	17,659	113,892	796	7,917
17	310003-Steam Prod Water Rights	DPROD	6,717,482	2,298,201	185,783	1,198,208	8,373	83,286
18	310004-Steam Prod Land Rights-NM	DPROD	42,492	14,537	1,175	7,579	53	527
19	311000E-Steam Prod Str & Improv	DPROD	140,701,917	48,137,279	3,891,337	25,097,217	175,374	1,744,483
20	312000E-Steam Prod Boiler Plant E	DPROD	591,835,452	202,480,173	16,368,157	105,566,600	737,679	7,337,831
21	314000-Steam Prod Turbogen Unit	DPROD	301,279,089	103,074,329	8,332,356	53,739,615	375,522	3,735,388
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,911,795	17,075,944	1,380,391	8,902,844	62,211	618,828
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,985,047	6,495,210	525,062	3,386,392	23,663	235,385
24	Total Steam Production		1,112,644,392	380,660,584	30,771,963	198,464,093	1,386,828	13,795,044
25								
26	Other Production Equipment:							
27	340001-Other Prod Land Own in Fee	DPROD	98,900	33,836	2,735	17,641	123	1,226
28	340002-Other Prod Land Rights	DPROD	393	134	11	70	0	5
29	341000E-Other Prod Str & Impr	DPROD	8,374,625	2,865,147	231,614	1,493,795	10,438	103,832
30	341045-Other Prod Str & Imp-Wind	WIND	26,551,251	4,748,042	541,365	4,151,368	40,284	349,815
31	342000E-Other Prod Fuel Hldr	DPROD	3,539,107	1,210,808	97,880	631,276	4,411	43,879
32	343000-Other Prod Prime Mover	DPROD	31,888,745	10,909,854	881,934	5,688,044	39,747	395,370
33	344000E-Other Prod Generator	DPROD	107,107,284	36,643,802	2,962,224	19,104,891	133,501	1,327,962
34	344045-Other Prod Generator-Wind	WIND	362,504,402	64,825,054	7,391,257	56,678,658	549,992	4,776,020
35	345000E-Other Prod Access Elect Equip	DPROD	18,467,762	6,318,235	510,756	3,294,123	23,019	228,971
36	345045-Other Prod Acc El Eq-Wind	WIND	11,429,821	2,043,944	233,047	1,787,087	17,341	150,589
37	346000E-Other Prod Misc Pwr P	DPROD	2,759,568	944,110	76,320	492,228	3,440	34,214
38	346045-Other Prod Misc P Eq-Wind	WIND	9,343	1,671	190	1,461	14	123
39	Total Other Production Equipment		572,731,201	130,544,639	12,929,333	93,340,643	822,311	7,412,007
40	TOTAL PRODUCTION PLANT		1,685,375,593	511,205,223	43,701,296	291,804,736	2,209,139	21,207,051
41								
42	TRANSMISSION PLANT:							
43	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
44	350001-Tran Land Owned in Fe	DTRAN	3,778,926	1,384,525	107,984	680,455	4,490	45,915
45	350002E-Transmission Land Right	DTRAN	62,711,711	22,976,353	1,792,015	11,292,225	74,512	761,971
46	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,319,889	2,024,376	235,331	1,653,022	11,430	82,747
47	350045-Tran Land Fee-Wind	WIND	37,587	6,722	766	5,877	57	495
48	352000-Transmission Str & Improv	DTRAN	47,919,843	17,556,900	1,369,331	8,628,718	56,937	582,245
49	352010-Tran Str & Impr-Prod	DPRODTI	420,998	144,033	11,643	75,094	525	5,220
50	352045-Tran Str & Impr-Wind	WIND	746,442	133,483	15,220	116,709	1,133	9,834
51	353000E-Transmission Station	DTRAN	484,186,898	177,396,676	13,835,855	87,185,429	575,297	5,883,057
52	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	0	0	0
53	353010-Tran Station Equip Pro	DPRODTI	17,248,069	5,900,951	477,023	3,076,565	21,498	213,849
54	353045-Tran Station Equip-Wind	WIND	8,084,767	1,445,763	164,844	1,264,078	12,266	106,517

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	**DEVELOPMENT OF RATE BASE**										
2											
3	**ELECTRIC PLANT IN SERVICE**										
4											
5	INTANGIBLE PLANT										
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,707,874	23,816	195,386	396,484	14,906	24,996	67,864	328,620	3,107
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,128,779	1,033,728	8,480,580	17,209,053	646,979	1,084,925	2,945,592	14,263,461	134,848
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,190,941	602,299	4,941,188	10,026,810	376,960	632,129	1,716,241	8,310,569	78,569
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,336,254	74,414	610,485	1,238,815	46,574	78,100	212,042	1,026,773	9,707
10	303014-Intg CRS Computr Softwar	CUST	8,792,193	24,905	124,012	2,115	0	0	375	1,740	444
11	TOTAL INTANGIBLE		133,156,040	1,759,162	14,351,653	28,873,278	1,085,419	1,820,149	4,942,115	23,931,163	226,675
12											
13	PRODUCTION PLANT										
14	Steam Production										
15	310001-Steam Prod Land Own in Fe	DPROD	2,532,610	23,683	271,815	807,174	4,140	2,989	137,198	669,976	4,720
16	310002-Steam Prod Land Rights	DPROD	638,509	5,971	68,529	203,501	1,044	754	34,590	168,911	1,190
17	310003-Steam Prod Water Rights	DPROD	6,717,482	62,818	720,960	2,140,944	10,982	7,927	363,904	1,777,040	12,518
18	310004-Steam Prod Land Rights-NM	DPROD	42,492	397	4,560	13,543	69	50	2,302	11,241	79
19	311000E-Steam Prod Str & Improv	DPROD	140,701,917	1,315,756	15,100,974	44,843,430	230,020	166,045	7,622,199	37,221,231	262,200
20	312000E-Steam Prod Boiler Plant E	DPROD	591,835,452	5,534,474	63,519,334	188,625,234	967,536	698,435	32,061,308	156,563,925	1,102,895
21	314000-Steam Prod Turbogen Unit	DPROD	301,279,089	2,817,373	32,335,081	96,021,349	492,533	355,545	16,321,094	79,700,256	561,438
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,911,795	466,744	5,356,833	15,907,503	81,596	58,902	2,703,855	13,203,647	93,011
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,985,047	177,536	2,037,589	6,050,768	31,037	22,405	1,028,471	5,022,297	35,379
24	Total Steam Production		1,112,644,392	10,404,752	119,415,676	354,613,445	1,818,957	1,313,051	60,274,921	294,338,524	2,073,431
25											
26	Other Production Equipment:										
27	340001-Other Prod Land Own in Fee	DPROD	98,900	925	10,615	31,521	162	117	5,358	26,163	184
28	340002-Other Prod Land Rights	DPROD	393	4	42	125	1	0	21	104	1
29	341000E-Other Prod Str & Impr	DPROD	8,374,625	78,314	898,815	2,669,096	13,691	9,883	453,676	2,215,420	15,606
30	341045-Other Prod Str & Imp-Wind	WIND	26,551,251	318,907	4,174,049	12,113,865	65,949	47,607	2,105,755	10,008,110	47,124
31	342000E-Other Prod Fuel Hldr	DPROD	3,539,107	33,096	379,838	1,127,957	5,786	4,177	191,723	936,234	6,595
32	343000-Other Prod Prime Mover	DPROD	31,888,745	298,204	3,422,492	10,163,335	52,132	37,632	1,727,499	8,435,836	59,425
33	344000E-Other Prod Generator	DPROD	107,107,284	1,001,600	11,495,397	34,136,408	175,100	126,399	5,802,288	28,334,120	199,596
34	344045-Other Prod Generator-Wind	WIND	362,504,402	4,354,042	56,988,323	165,390,677	900,404	649,975	28,749,881	136,640,796	643,381
35	345000E-Other Prod Access Elect Equip	DPROD	18,467,762	172,699	1,982,071	5,885,903	30,191	21,794	1,000,448	4,885,455	34,415
36	345045-Other Prod Acc El Eq-Wind	WIND	11,429,821	137,284	1,796,851	5,214,794	28,390	20,494	906,488	4,308,306	20,286
37	346000E-Other Prod Misc Pwr P	DPROD	2,759,568	25,806	296,173	879,508	4,511	3,257	149,493	730,015	5,142
38	346045-Other Prod Misc P Eq-Wind	WIND	9,343	112	1,469	4,263	23	17	741	3,522	17
39	Total Other Production Equipment		572,731,201	6,420,992	81,446,135	237,617,452	1,276,339	921,351	41,093,371	196,524,081	1,031,773
40	TOTAL PRODUCTION PLANT		1,685,375,593	16,825,744	200,861,810	592,230,897	3,095,296	2,234,402	101,368,291	490,862,605	3,105,204
41											
42	TRANSMISSION PLANT:										
43	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
44	350001-Tran Land Owned in Fe	DTRAN	3,778,926	33,277	372,637	1,139,796	5,718	4,128	192,391	947,405	7,013
45	350002E-Transmission Land Right	DTRAN	62,711,711	552,238	6,183,952	18,915,048	94,895	68,502	3,192,746	15,722,302	116,386
46	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,319,889	82,906	928,706	294,450	4,045	2,877	93,392	201,059	10,281
47	350045-Tran Land Fee-Wind	WIND	37,587	451	5,909	17,149	93	67	2,981	14,168	67
48	352000-Transmission Str & Improv	DTRAN	47,919,843	421,981	4,725,337	14,453,539	72,512	52,344	2,439,670	12,013,869	88,934
49	352010-Tran Str & Impr-Prod	DPRODTI	420,998	3,937	45,184	134,177	688	497	22,807	111,371	785
50	352045-Tran Str & Impr-Wind	WIND	746,442	8,966	117,346	340,560	1,854	1,338	59,200	281,361	1,325
51	353000E-Transmission Station	DTRAN	484,186,898	4,263,736	47,745,282	146,040,005	732,669	528,892	24,650,672	121,389,333	898,597
52	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	8,897,256	0	0	1,578,545	7,318,711	0
53	353010-Tran Station Equip Pro	DPRODTI	17,248,069	161,293	1,851,166	5,497,172	28,197	20,355	934,374	4,562,798	32,142
54	353045-Tran Station Equip-Wind	WIND	8,084,767	97,106	1,270,984	3,688,631	20,081	14,496	641,195	3,047,436	14,349

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
1	**DEVELOPMENT OF RATE BASE**							
2								
3	**ELECTRIC PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,707,874	17,810	509	23,308	558,294	103,726
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,128,779	773,021	22,078	1,011,650	24,232,279	4,502,155
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,190,941	450,399	12,864	589,435	14,118,874	2,623,169
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,336,254	55,647	1,589	72,825	1,744,391	324,093
10	303014-Intg CRS Computr Softwar	CUST	8,792,193	30,534	136	24,768	6,043,006	962,350
11	TOTAL INTANGIBLE		133,156,040	1,327,411	37,176	1,721,986	46,696,844	8,515,495
12								
13	PRODUCTION PLANT							
14	Steam Production							
15	310001-Steam Prod Land Own in Fe	DPROD	2,532,610	26,681	464	23,220	730,374	136,088
16	310002-Steam Prod Land Rights	DPROD	638,509	6,727	117	5,854	184,138	34,310
17	310003-Steam Prod Water Rights	DPROD	6,717,482	70,768	1,230	61,588	1,937,241	360,960
18	310004-Steam Prod Land Rights-NM	DPROD	42,492	448	8	390	12,254	2,283
19	311000E-Steam Prod Str & Improv	DPROD	140,701,917	1,482,283	25,754	1,290,002	40,576,738	7,560,541
20	312000E-Steam Prod Boiler Plant E	DPROD	591,835,452	6,234,936	108,331	5,426,143	170,678,217	31,801,955
21	314000-Steam Prod Turbogen Unit	DPROD	301,279,089	3,173,949	55,147	2,762,226	86,885,261	16,189,068
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,911,795	525,816	9,136	457,608	14,393,961	2,681,983
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,985,047	200,006	3,475	174,061	5,475,059	1,020,151
24	Total Steam Production		1,112,644,392	11,721,613	203,661	10,201,091	320,873,244	59,787,340
25								
26	Other Production Equipment:							
27	340001-Other Prod Land Own in Fee	DPROD	98,900	1,042	18	907	28,522	5,314
28	340002-Other Prod Land Rights	DPROD	393	4	0	4	113	21
29	341000E-Other Prod Str & Impr	DPROD	8,374,625	88,226	1,533	76,781	2,415,141	450,006
30	341045-Other Prod Str & Imp-Wind	WIND	26,551,251	302,691	5,119	313,788	3,779,869	968,173
31	342000E-Other Prod Fuel Hldr	DPROD	3,539,107	37,284	648	32,448	1,020,636	190,172
32	343000-Other Prod Prime Mover	DPROD	31,888,745	335,945	5,837	292,367	9,196,330	1,713,524
33	344000E-Other Prod Generator	DPROD	107,107,284	1,128,366	19,605	981,995	30,888,451	5,755,352
34	344045-Other Prod Generator-Wind	WIND	362,504,402	4,132,639	69,893	4,284,149	51,606,579	13,218,475
35	345000E-Other Prod Access Elect Equip	DPROD	18,467,762	194,556	3,380	169,319	5,325,880	992,355
36	345045-Other Prod Acc El Eq-Wind	WIND	11,429,821	130,303	2,204	135,080	1,627,164	416,781
37	346000E-Other Prod Misc Pwr P	DPROD	2,759,568	29,072	505	25,301	795,826	148,284
38	346045-Other Prod Misc P Eq-Wind	WIND	9,343	107	2	110	1,330	341
39	Total Other Production Equipment		572,731,201	6,380,234	108,744	6,312,248	106,685,841	23,858,797
40	TOTAL PRODUCTION PLANT		1,685,375,593	18,101,848	312,405	16,513,339	427,559,085	83,646,137
41								
42	TRANSMISSION PLANT:							
43	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
44	350001-Tran Land Owned in Fe	DTRAN	3,778,926	38,902	678	32,600	1,172,281	212,244
45	350002E-Transmission Land Right	DTRAN	62,711,711	645,585	11,245	540,993	19,454,140	3,522,213
46	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,319,889	72,466	9,724	73,182	1,718,930	305,446
47	350045-Tran Land Fee-Wind	WIND	37,587	429	7	444	5,351	1,371
48	352000-Transmission Str & Improv	DTRAN	47,919,843	493,311	8,592	413,388	14,865,475	2,691,425
49	352010-Tran Str & Impr-Prod	DPRODTI	420,998	4,435	77	3,860	121,411	22,622
50	352045-Tran Str & Impr-Wind	WIND	746,442	8,510	144	8,822	106,264	27,219
51	353000E-Transmission Station	DTRAN	484,186,898	4,984,460	86,818	4,176,918	150,202,245	27,194,431
52	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	0	0	0
53	353010-Tran Station Equip Pro	DPRODTI	17,248,069	181,707	3,157	158,136	4,974,135	926,816
54	353045-Tran Station Equip-Wind	WIND	8,084,767	92,168	1,559	95,547	1,150,958	294,806

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
55	354000E-Tran Towers & Fixture	DTRAN	3,329,019	1,219,688	95,128	599,442	3,955	40,449
56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	282,404	107,463	12,492	87,750	607	4,393
57	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,427	50,096	4,050	26,118	183	1,815
58								
59	**ELECTRIC PLANT IN SERVICE CONTINUED**							
60	355000E-Tran Poles & Fixture	DTRAN	508,089,742	186,154,214	14,518,889	91,489,510	603,697	6,173,486
61	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	43,101,696	16,401,479	1,906,646	13,392,768	92,603	670,418
62	355045-Tran Poles & Fixtures-Wind	WIND	4,947,009	884,652	100,867	773,480	7,506	65,177
63	356010-Tran OH Cond & Device-Prod	DPRODTI	14,374	4,918	398	2,564	18	178
64	356045-Tran OH Cond & Device-Wind	WIND	2,625,617	469,527	53,535	410,523	3,984	34,593
65	356000E-Tran OH Conductor & D	DTRAN	189,610,789	69,469,711	5,418,212	34,142,390	225,290	2,303,844
66	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,084,849	6,120,764	711,529	4,997,962	34,558	250,189
67	357000E-Tran Underground Cond	DTRAN	118,994	43,597	3,400	21,427	141	1,446
68	358000-Tran UG Conductor & Devic	DTRAN	211,974	77,663	6,057	38,169	252	2,576
69	359000-Transmission Road & Trai	DTRAN	224,102	82,107	6,404	40,353	266	2,723
70	TOTAL TRANSMISSION PLANT		1,408,139,380	510,055,660	40,847,619	260,000,627	1,731,204	17,243,137
71								
72	DISTRIBUTION PLANT							
73	360001E-Dist Land Owned in Fee	DDISPSUB	6,226,206	2,744,953	242,690	1,562,609	13,077	112,557
74	360005-Dist Land Rights-TX	DDISPSUB	2,901,071	1,278,998	113,080	728,090	6,093	52,445
75	361000E-Str & Improv	DDISPSUB	14,409,468	6,352,715	561,664	3,616,385	30,263	260,494
76	362000E-Other Eq	DDISPSUB	178,468,878	78,681,734	6,956,501	44,790,844	374,827	3,226,355
77	364000-Dist Poles, Towers & Fixt							
78	Primary	DDISTPOL	190,347,807	83,918,808	7,419,527	47,772,132	399,776	3,441,102
79	Secondary	DDISTSOL	22,640,676	12,603,276	1,114,296	7,174,618	60,040	430,583
80	Total Account 364		212,988,483	96,522,084	8,533,823	54,946,750	459,816	3,871,685
81	365000-Dist OH Conductor & Devic							
82	Primary	DDISTPOL	153,587,718	67,712,354	5,986,663	38,546,348	322,571	2,776,554
83	Secondary	DDISTSOL	18,268,294	10,169,324	899,102	5,789,051	48,445	347,429
84	Total Account 365		171,856,012	77,881,678	6,885,766	44,335,399	371,016	3,123,983
85	366000E-Dist Underground Cond							
86	Primary	DDISTPUL	17,271,550	7,614,524	673,224	4,334,690	36,274	312,235
87	Secondary	DDISTSUL	1,851,070	1,030,426	91,103	586,587	4,909	35,204
88	Total Account 366		19,122,619	8,644,950	764,327	4,921,277	41,183	347,438
89	367000E-Dist UG Conductor & D							
90	Primary	DDISTPUL	30,708,637	13,538,544	1,196,986	7,707,034	64,495	555,150
91	Secondary	DDISTSUL	3,291,183	1,832,087	161,981	1,042,945	8,728	62,592
92	Total Account 367		33,999,820	15,370,631	1,358,966	8,749,979	73,223	617,742
93	368000E-Dist Line Transformer							
94	Capacitors	DDISTPOL	8,494,770	3,745,097	331,116	2,131,957	17,841	153,568
95	Line Transformers	DDISTSLT	144,014,561	80,167,896	7,087,897	45,636,865	381,907	2,738,888
96	Total Account 368		152,509,331	83,912,992	7,419,013	47,768,822	399,748	2,892,456
97	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)	(0)
98	369010-Distribution Services O	CSERVICE	32,735,554	22,760,936	3,751,391	5,325,212	379,010	283,197
99	369020-Distribution Services U	CSERVICE	28,537,617	19,842,122	3,270,320	4,642,318	330,407	246,880
100	370000E-Distribution Meter	CMETERS	42,181,082	24,611,393	5,586,475	5,661,151	569,567	555,687
101	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,834	0	0	0	0	0
102	373000-Dist Street Light & Sg Sy	CLIGHT	16,771,624	0	0	0	0	0
103	TOTAL DISTRIBUTION PLANT		920,837,598	438,605,185	45,444,016	227,048,836	3,048,229	15,590,919
104								
105	TOTAL PROD, TRANS, & DIST PLANT		4,014,352,571	1,459,866,067	129,992,931	778,854,199	6,988,572	54,041,107
106								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
55	354000E-Tran Towers & Fixture	DTRAN	3,329,019	29,315	328,272	1,004,096	5,037	3,636	169,485	834,610	6,178
56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	282,404	4,401	49,300	15,631	215	153	4,958	10,673	546
57	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,427	1,369	15,715	46,668	239	173	7,932	38,736	273
58											
59	**ELECTRIC PLANT IN SERVICE CONTINUED**										
60	355000E-Tran Poles & Fixture	DTRAN	508,089,742	4,474,224	50,102,322	153,249,559	768,839	555,002	25,867,601	127,381,958	942,958
61	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	43,101,696	671,705	7,524,366	2,385,635	32,770	23,306	756,658	1,628,977	83,299
62	355045-Tran Poles & Fixtures-Wind	WIND	4,947,009	59,419	777,706	2,257,046	12,288	8,870	392,343	1,864,703	8,780
63	356010-Tran OH Cond & Device-Prod	DPRODTI	14,374	134	1,543	4,581	23	17	779	3,802	27
64	356045-Tran OH Cond & Device-Wind	WIND	2,625,617	31,536	412,766	1,197,924	6,522	4,708	208,235	989,688	4,660
65	356000E-Tran OH Conductor & D	DTRAN	189,610,789	1,669,707	18,697,368	57,190,231	286,918	207,118	9,653,366	47,536,865	351,896
66	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,084,849	250,669	2,807,970	890,280	12,229	8,697	282,372	607,908	31,086
67	357000E-Tran Underground Cond	DTRAN	118,994	1,048	11,734	35,891	180	130	6,058	29,833	221
68	358000-Tran UG Conductor & Devic	DTRAN	211,974	1,867	20,903	63,935	321	232	10,792	53,143	393
69	359000-Transmission Road & Trai	DTRAN	224,102	1,973	22,099	67,593	339	245	11,409	56,184	416
70	TOTAL TRANSMISSION PLANT		1,408,139,380	12,823,258	144,018,564	417,826,854	2,086,674	1,505,782	71,179,960	346,646,894	2,600,611
71											
72	DISTRIBUTION PLANT										
73	360001E-Dist Land Owned in Fee	DDISPSUB	6,226,206	226,189	1,272,334	0	30,082	21,715	0	0	18,778
74	360005-Dist Land Rights-TX	DDISPSUB	2,901,071	105,392	592,838	0	14,017	10,118	0	0	8,749
75	361000E-Str & Improv	DDISPSUB	14,409,468	523,474	2,944,596	0	69,620	50,256	0	0	43,457
76	362000E-Other Eq	DDISPSUB	178,468,878	6,483,503	36,470,383	0	862,278	622,453	0	0	538,241
77	364000-Dist Poles, Towers & Fixt										
78	Primary	DDISTPOL	190,347,807	6,915,047	38,897,860	0	919,672	663,884	0	0	574,067
79	Secondary	DDISTSOL	22,640,676	1,020,037	0	0	138,120	99,705	0	0	0
80	Total Account 364		212,988,483	7,935,084	38,897,860	0	1,057,792	763,589	0	0	574,067
81	365000-Dist OH Conductor & Devic										
82	Primary	DDISTPOL	153,587,718	5,579,608	31,385,881	0	742,064	535,674	0	0	463,202
83	Secondary	DDISTSOL	18,268,294	823,047	0	0	111,446	80,450	0	0	0
84	Total Account 365		171,856,012	6,402,656	31,385,881	0	853,511	616,124	0	0	463,202
85	366000E-Dist Underground Cond										
86	Primary	DDISTPUL	17,271,550	627,449	3,529,467	0	83,448	60,239	0	0	52,089
87	Secondary	DDISTSUL	1,851,070	83,397	0	0	11,293	8,152	0	0	0
88	Total Account 366		19,122,619	710,846	3,529,467	0	94,741	68,390	0	0	52,089
89	367000E-Dist UG Conductor & D										
90	Primary	DDISTPUL	30,708,637	1,115,598	6,275,356	0	148,370	107,104	0	0	92,614
91	Secondary	DDISTSUL	3,291,183	148,279	0	0	20,078	14,494	0	0	0
92	Total Account 367		33,999,820	1,263,877	6,275,356	0	168,448	121,597	0	0	92,614
93	368000E-Dist Line Transformer										
94	Capacitors	DDISTPOL	8,494,770	308,602	1,735,919	0	41,043	29,628	0	0	25,619
95	Line Transformers	DDISTSLT	144,014,561	6,488,333	0	0	878,565	634,210	0	0	0
96	Total Account 368		152,509,331	6,796,935	1,735,919	0	919,608	663,838	0	0	25,619
97	369000E-Distribution Services	CSERVICE	(1)	(0)	0	0	0	0	0	0	0
98	369010-Distribution Services O	CSERVICE	32,735,554	235,809	0	0	0	0	0	0	0
99	369020-Distribution Services U	CSERVICE	28,537,617	205,569	0	0	0	0	0	0	0
100	370000E-Distribution Meter	CMETERS	42,181,082	596,021	4,180,267	420,520	0	0	74,608	345,912	152,790
101	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,834	0	0	0	0	8,129,834	0	0	0
102	373000-Dist Street Light & Sg Sy	CLIGHT	16,771,624	0	0	0	16,771,624	0	0	0	0
103	TOTAL DISTRIBUTION PLANT		920,837,598	31,485,355	127,284,903	420,520	20,841,720	11,067,915	74,608	345,912	1,969,606
104											
105	TOTAL PROD, TRANS, & DIST PLANT		4,014,352,571	61,134,357	472,165,278	1,010,478,271	26,023,689	14,808,099	172,622,860	837,855,411	7,675,421
106											

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
55	354000E-Tran Towers & Fixture	DTRAN	3,329,019	34,271	597	28,718	1,032,713	186,975
56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	282,404	3,847	516	3,885	91,249	16,214
57	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,427	1,543	27	1,342	42,228	7,868
58								
59	**ELECTRIC PLANT IN SERVICE CONTINUED**							
60	355000E-Tran Poles & Fixture	DTRAN	508,089,742	5,230,528	91,104	4,383,119	157,617,276	28,536,937
61	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	43,101,696	587,119	78,783	592,922	13,926,757	2,474,722
62	355045-Tran Poles & Fixtures-Wind	WIND	4,947,009	56,397	954	58,465	704,262	180,389
63	356010-Tran OH Cond & Device-Prod	DPRODTI	14,374	151	3	132	4,145	772
64	356045-Tran OH Cond & Device-Wind	WIND	2,625,617	29,933	506	31,030	373,786	95,741
65	356000E-Tran OH Conductor & D	DTRAN	189,610,789	1,951,947	33,999	1,635,709	58,820,192	10,649,519
66	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,084,849	219,103	29,400	221,269	5,197,238	923,526
67	357000E-Tran Underground Cond	DTRAN	118,994	1,225	21	1,027	36,914	6,683
68	358000-Tran UG Conductor & Devic	DTRAN	211,974	2,182	38	1,829	65,758	11,906
69	359000-Transmission Road & Trai	DTRAN	224,102	2,307	40	1,933	69,520	12,587
70	TOTAL TRANSMISSION PLANT		1,408,139,380	14,642,526	357,989	12,465,269	431,753,228	78,302,432
71								
72	DISTRIBUTION PLANT							
73	360001E-Dist Land Owned in Fee	DDISPSUB	6,226,206	93,780	4,028	222,161	2,281,432	463,521
74	360005-Dist Land Rights-TX	DDISPSUB	2,901,071	43,696	1,877	103,515	1,063,022	215,975
75	361000E-Str & Improv	DDISPSUB	14,409,468	217,037	9,321	514,153	5,279,976	1,072,739
76	362000E-Other Eq	DDISPSUB	178,468,878	2,688,114	115,452	6,368,052	65,395,297	13,286,437
77	364000-Dist Poles, Towers & Fixt							
78	Primary	DDISTPOL	190,347,807	2,867,035	123,136	6,791,911	69,748,023	14,170,785
79	Secondary	DDISTSOL	22,640,676	430,583	0	1,020,037	10,475,049	2,128,228
80	Total Account 364		212,988,483	3,297,619	123,136	7,811,948	80,223,072	16,299,012
81	365000-Dist OH Conductor & Devic							
82	Primary	DDISTPOL	153,587,718	2,313,352	99,356	5,480,252	56,278,240	11,434,114
83	Secondary	DDISTSOL	18,268,294	347,429	0	823,047	8,452,101	1,717,223
84	Total Account 365		171,856,012	2,660,780	99,356	6,303,300	64,730,341	13,151,337
85	366000E-Dist Underground Cond							
86	Primary	DDISTPUL	17,271,550	260,146	11,173	616,276	6,328,712	1,285,812
87	Secondary	DDISTSUL	1,851,070	35,204	0	83,397	856,425	174,001
88	Total Account 366		19,122,619	295,349	11,173	699,673	7,185,137	1,459,812
89	367000E-Dist UG Conductor & D							
90	Primary	DDISTPUL	30,708,637	462,536	19,865	1,095,733	11,252,385	2,286,160
91	Secondary	DDISTSUL	3,291,183	62,592	0	148,279	1,522,715	309,372
92	Total Account 367		33,999,820	525,128	19,865	1,244,011	12,775,100	2,595,531
93	368000E-Dist Line Transformer							
94	Capacitors	DDISTPOL	8,494,770	127,949	5,495	303,107	3,112,688	632,408
95	Line Transformers	DDISTSLT	144,014,561	2,738,888	0	6,488,333	66,630,501	13,537,394
96	Total Account 368		152,509,331	2,866,837	5,495	6,791,440	69,743,189	14,169,803
97	369000E-Distribution Services	CSERVICE	(1)	(0)	0	(0)	(1)	(0)
98	369010-Distribution Services O	CSERVICE	32,735,554	283,197	0	235,809	19,639,464	3,121,472
99	369020-Distribution Services U	CSERVICE	28,537,617	246,880	0	205,569	17,120,941	2,721,181
100	370000E-Distribution Meter	CMETERS	42,181,082	402,897	63,208	532,813	21,205,566	3,405,827
101	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,834	0	0	0	0	0
102	373000-Dist Street Light & Sg Sy	CLIGHT	16,771,624	0	0	0	0	0
103	TOTAL DISTRIBUTION PLANT		920,837,598	13,621,314	452,912	31,032,443	366,642,537	71,962,648
104								
105	TOTAL PROD, TRANS, & DIST PLANT		4,014,352,571	46,365,687	1,123,306	60,011,051	1,225,954,851	233,911,217
106								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
107	**ELECTRIC PLANT IN SERVICE CONTINUED**							
108								
109	GENERAL PLANT							
110	389001-General Land Owned in Fe	SALWAGXAG	632,571	245,203	27,699	107,161	1,940	7,747
111	389002-General Land Rights	SALWAGXAG	27,503	10,661	1,204	4,659	84	337
112	390000-Genl Structures & Improv	SALWAGXAG	40,126,513	15,554,184	1,757,080	6,797,669	123,076	491,437
113	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
114	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,532,587	981,703	110,898	429,035	7,768	31,017
115	390050-Genl Str & Imp-Call Center	CUST	6,306,463	5,024,801	785,515	296,244	69,350	22,220
116	391000-General Office Furn & E	SALWAGXAG	11,024,248	4,273,314	482,735	1,867,573	33,814	135,016
117	391004-General Info Sys Computer	SALWAGXAG	41,463,218	16,072,329	1,815,613	7,024,115	127,176	507,808
118	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
119	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
120	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
121	392010-General Transp Eq Grp	SALWAGXAG	2,151,063	833,813	94,192	364,403	6,598	26,344
122	392020-General Transp Eq Grp 2	SALWAGXAG	26,540,850	10,287,992	1,162,184	4,496,177	81,406	325,051
123	392030-General Transp Eq Trailer	SALWAGXAG	5,274,229	2,044,442	230,951	893,486	16,177	64,594
124	392040-General Transp Eq Grp 4	SALWAGXAG	34,615,915	13,418,118	1,515,780	5,864,141	106,174	423,948
125	393000-General Stores Equipmen	SALWAGXAG	257,687	99,887	11,284	43,654	790	3,156
126	394000-General Tools & Shop Equi	SALWAGXAG	27,465,516	10,646,419	1,202,674	4,652,821	84,242	336,375
127	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
128	395000-General Laboratory Equi	SALWAGXAG	6,646,786	2,576,484	291,053	1,126,005	20,387	81,404
129	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0
130	396000-General Power Operated E	SALWAGXAG	8,864,869	3,436,277	388,179	1,501,761	27,190	108,570
131	397000-General Communication E	SALWAGXAG	38,095,316	14,766,834	1,668,137	6,453,572	116,846	466,561
132	397010-General Comm Eq Two Wa	SALWAGXAG	24,149,294	9,360,957	1,057,462	4,091,033	74,071	295,761
133	397020-General Comm Eq AE	SALWAGXAG	29,098	11,279	1,274	4,929	89	356
134	397030-General Comm Eq EM	SALWAGXAG	12,002,027	4,652,329	525,551	2,033,214	36,813	146,991
135	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
136	398000-General Miscellaneous E	SALWAGXAG	1,667,355	646,314	73,011	282,460	5,114	20,420
137	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
138	TOTAL GENERAL PLANT		289,873,106	114,943,339	13,202,478	48,334,113	939,106	3,495,115
139								
140	**TOTAL ELECTRIC PLANT IN SERVICE**		4,437,381,717	1,630,021,745	149,736,248	848,669,294	8,405,812	59,090,308
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
107	**ELECTRIC PLANT IN SERVICE CONTINUED**										
108											
109	GENERAL PLANT										
110	389001-General Land Owned in Fe	SALWAGXAG	632,571	8,821	72,368	146,852	5,521	9,258	25,136	121,716	1,151
111	389002-General Land Rights	SALWAGXAG	27,503	384	3,146	6,385	240	403	1,093	5,292	50
112	390000-Genl Structures & Improv	SALWAGXAG	40,126,513	559,565	4,590,607	9,315,401	350,215	587,279	1,594,473	7,720,928	72,994
113	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0
114	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,532,587	35,317	289,736	587,942	22,104	37,066	100,635	487,307	4,607
115	390050-Genl Str & Imp-Call Center	CUST	6,306,463	17,864	88,952	1,517	0	0	269	1,248	318
116	391000-General Office Furn & E	SALWAGXAG	11,024,248	153,733	1,261,211	2,559,288	96,217	161,347	438,061	2,121,227	20,054
117	391004-General Info Sys Computer	SALWAGXAG	41,463,218	578,206	4,743,531	9,625,718	361,881	606,842	1,647,588	7,978,130	75,426
118	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
119	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
120	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
121	392010-General Transp Eq Grp	SALWAGXAG	2,151,063	29,997	246,089	499,371	18,774	31,482	85,475	413,896	3,913
122	392020-General Transp Eq Grp 2	SALWAGXAG	26,540,850	370,113	3,036,362	6,161,479	231,642	388,443	1,054,631	5,106,848	48,281
123	392030-General Transp Eq Trailer	SALWAGXAG	5,274,229	73,549	603,389	1,224,416	46,032	77,192	209,578	1,014,839	9,594
124	392040-General Transp Eq Grp 4	SALWAGXAG	34,615,915	482,720	3,960,176	8,036,111	302,120	506,627	1,375,503	6,660,608	62,970
125	393000-General Stores Equipmen	SALWAGXAG	257,687	3,593	29,480	59,822	2,249	3,771	10,239	49,583	469
126	394000-General Tools & Shop Equi	SALWAGXAG	27,465,516	383,007	3,142,147	6,376,141	239,713	401,976	1,091,374	5,284,767	49,963
127	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
128	395000-General Laboratory Equi	SALWAGXAG	6,646,786	92,690	760,415	1,543,056	58,012	97,280	264,118	1,278,939	12,091
129	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
130	396000-General Power Operated E	SALWAGXAG	8,864,869	123,621	1,014,171	2,057,986	77,370	129,743	352,256	1,705,730	16,126
131	397000-General Communication E	SALWAGXAG	38,095,316	531,240	4,358,232	8,843,857	332,487	557,551	1,513,761	7,330,096	69,300
132	397010-General Comm Eq Two Wa	SALWAGXAG	24,149,294	336,762	2,762,760	5,606,277	210,769	353,441	959,600	4,646,677	43,930
133	397020-General Comm Eq AE	SALWAGXAG	29,098	406	3,329	6,755	254	426	1,156	5,599	53
134	397030-General Comm Eq EM	SALWAGXAG	12,002,027	167,369	1,373,072	2,786,280	104,751	175,658	476,914	2,309,365	21,833
135	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
136	398000-General Miscellaneous E	SALWAGXAG	1,667,355	23,251	190,751	387,078	14,552	24,403	66,254	320,823	3,033
137	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
138	TOTAL GENERAL PLANT		289,873,106	3,972,207	32,529,925	65,831,731	2,474,903	4,150,189	11,268,114	54,563,617	516,157
139											
140	**TOTAL ELECTRIC PLANT IN SERVICE**		4,437,381,717	66,865,726	519,046,855	1,105,183,281	29,584,011	20,778,437	188,833,089	916,350,191	8,418,252
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
107	**ELECTRIC PLANT IN SERVICE CONTINUED**							
108								
109	GENERAL PLANT							
110	389001-General Land Owned in Fe	SALWAGXAG	632,571	6,597	188	8,633	206,784	38,419
111	389002-General Land Rights	SALWAGXAG	27,503	287	8	375	8,991	1,670
112	390000-Genl Structures & Improv	SALWAGXAG	40,126,513	418,443	11,951	547,614	13,117,130	2,437,053
113	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
114	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,532,587	26,410	754	34,563	827,888	153,815
115	390050-Genl Str & Imp-Call Center	CUST	6,306,463	21,901	98	17,766	4,334,527	690,275
116	391000-General Office Furn & E	SALWAGXAG	11,024,248	114,962	3,283	150,450	3,603,764	669,549
117	391004-General Info Sys Computer	SALWAGXAG	41,463,218	432,382	12,349	565,857	13,554,092	2,518,237
118	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
119	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
120	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
121	392010-General Transp Eq Grp	SALWAGXAG	2,151,063	22,431	641	29,356	703,170	130,643
122	392020-General Transp Eq Grp 2	SALWAGXAG	26,540,850	276,770	7,905	362,208	8,676,054	1,611,938
123	392030-General Transp Eq Trailer	SALWAGXAG	5,274,229	55,000	1,571	71,978	1,724,116	320,326
124	392040-General Transp Eq Grp 4	SALWAGXAG	34,615,915	360,978	10,310	472,410	11,315,747	2,102,371
125	393000-General Stores Equipmen	SALWAGXAG	257,687	2,687	77	3,517	84,236	15,650
126	394000-General Tools & Shop Equi	SALWAGXAG	27,465,516	286,413	8,180	374,827	8,978,322	1,668,097
127	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
128	395000-General Laboratory Equi	SALWAGXAG	6,646,786	69,313	1,980	90,710	2,172,797	403,688
129	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0
130	396000-General Power Operated E	SALWAGXAG	8,864,869	92,444	2,640	120,981	2,897,875	538,401
131	397000-General Communication E	SALWAGXAG	38,095,316	397,261	11,346	519,894	12,453,143	2,313,690
132	397010-General Comm Eq Two Wa	SALWAGXAG	24,149,294	251,831	7,192	329,570	7,894,268	1,466,689
133	397020-General Comm Eq AE	SALWAGXAG	29,098	303	9	397	9,512	1,767
134	397030-General Comm Eq EM	SALWAGXAG	12,002,027	125,158	3,575	163,794	3,923,395	728,934
135	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
136	398000-General Miscellaneous E	SALWAGXAG	1,667,355	17,387	497	22,755	545,049	101,266
137	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
138	TOTAL GENERAL PLANT		289,873,106	2,978,958	84,552	3,887,655	97,030,858	17,912,480
139								
140	**TOTAL ELECTRIC PLANT IN SERVICE**		4,437,381,717	50,672,056	1,245,034	65,620,691	1,369,682,553	260,339,192
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
155	**DEPRECIATION & AMORTIZATION RESERVE:**							
156	INTANGIBLE							
157	303003-Intg Misc Computr Softwar	SALWAGXAG	743,083	288,040	32,538	125,883	2,279	9,101
158	303004-Intg Misc Computr Softwar	SALWAGXAG	52,702,638	20,429,049	2,307,770	8,928,139	161,650	645,459
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,350,427	2,461,607	278,076	1,075,800	19,478	77,775
160	303010-Intg Misc Computr Softwar	SALWAGXAG	3,212,131	1,245,114	140,654	544,154	9,852	39,340
161	303014-Intg CRS Computr Softwar	CUST	8,329,996	6,637,092	1,037,561	391,299	91,603	29,349
162	TOTAL INTANGIBLE		71,338,275	31,060,902	3,796,600	11,065,275	284,862	801,024
163								
164	PRODUCTION							
165	Steam Production							
166	310002-Steam Prod Land Rights	DPROD	383,100	131,067	10,595	68,334	478	4,750
167	310003-Steam Prod Water Rights	DPROD	2,130,633	728,937	58,926	380,044	2,656	26,417
168	310004-Steam Prod Land Rights-NM	DPROD	38,971	13,333	1,078	6,951	49	483
169	311000E-Steam Prod Str & Improv	DPROD	69,707,326	23,848,439	1,927,868	12,433,803	86,885	864,261
170	312000E-Steam Prod Boiler Plant E	DPROD	316,336,815	108,225,914	8,748,801	56,425,484	394,290	3,922,080
171	314000-Steam Prod Turbogen Unit	DPROD	166,871,604	57,090,516	4,615,102	29,765,145	207,993	2,068,946
172	315000E-Steam Prod Acc Elec Eq	DPROD	25,892,294	8,858,334	716,093	4,618,448	32,273	321,024
173	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,262,356	3,853,104	311,478	2,008,884	14,038	139,636
174	Total Steam Production		592,623,097	202,749,644	16,389,941	105,707,094	738,661	7,347,596
175								
176	Other Production Equipment:							
177	340002-Other Prod Land Rights	DPROD	363	124	10	65	0	4
178	341000E-Other Prod Str & Impr	DPROD	2,198,888	752,289	60,814	392,219	2,741	27,263
179	341045-Other Prod Str & Imp-Wind	WIND	37,603	6,724	767	5,879	57	495
180	342000E-Other Prod Fuel Hldr	DPROD	2,442,930	835,781	67,563	435,749	3,045	30,288
181	343000-Other Prod Prime Mover	DPROD	13,002,663	4,448,502	359,609	2,319,305	16,207	161,213
182	344000E-Other Prod Generator	DPROD	24,527,898	8,391,544	678,358	4,375,079	30,572	304,107
183	344045-Other Prod Generator-Wind	WIND	517,698	92,578	10,556	80,944	785	6,821
184	345000E-Other Prod Access Elect Equip	DPROD	5,309,094	1,816,360	146,831	946,991	6,617	65,824
185	345045-Other Prod Acc El Eq-Wind	WIND	(5)	(1)	(0)	(1)	(0)	(0)
186	346045-Other Prod Misc P Eq-Wind	WIND	13	2	0	2	0	0
187	346000E-Other Prod Misc Pwr P	DPROD	676,476	231,438	18,709	120,664	843	8,387
188	Total Other Production Equipment		48,713,620	16,575,341	1,343,218	8,676,896	60,868	604,404
189	TOTAL PRODUCTION		641,336,718	219,324,985	17,733,159	114,383,990	799,529	7,952,000
190								
191	TRANSMISSION							
192	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
193	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0
194	350002E-Transmission Land Right	DTRAN	7,040,454	2,579,486	201,184	1,267,744	8,365	85,544
195	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,248	203,413	23,659	191,839	769	8,506
196	352000-Transmission Str & Improv	DTRAN	8,558,247	3,135,575	244,556	1,541,046	10,169	103,986
197	352010-Tran Str & Impr-Prod	DPRODTI	51,114	17,487	1,414	9,117	64	634
198	352045-Tran Str & Impr-Wind	WIND	419	75	9	65	1	6
199	353000E-Transmission Station	DTRAN	59,003,486	21,617,731	1,686,051	10,624,501	70,106	716,915
200	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	0	0	0
201	353010-Tran Station Equip Pro	DPRODTI	7,734,858	2,646,268	213,920	1,379,678	9,641	95,900
202	353045-Tran Station Equip-Wind	WIND	5,940	1,062	121	929	9	78
203	354000E-Tran Towers & Fixture	DTRAN	1,146,057	419,893	32,749	206,365	1,362	13,925
204	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	97,221	33,112	3,851	31,228	125	1,385
205	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,589	4,991	403	2,602	18	181
206	355045-Tran Poles & Fixtures-Wind	WIND	5,932	1,061	121	927	9	78
207	355000E-Tran Poles & Fixture	DTRAN	81,335,714	29,799,826	2,324,204	14,645,768	96,641	988,260
208	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,899,780	2,349,954	273,318	2,216,240	8,889	98,266

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
155	**DEPRECIATION & AMORTIZATION RESERVE:**										
156	INTANGIBLE										
157	303003-Intg Misc Computr Softwar	SALWAGXAG	743,083	10,362	85,011	172,507	6,485	10,876	29,527	142,980	1,352
158	303004-Intg Misc Computr Softwar	SALWAGXAG	52,702,638	734,940	6,029,358	12,234,958	459,976	771,339	2,094,200	10,140,758	95,872
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,350,427	88,557	726,510	1,474,256	55,425	92,943	252,341	1,221,915	11,552
160	303010-Intg Misc Computr Softwar	SALWAGXAG	3,212,131	44,793	367,479	745,699	28,035	47,012	127,638	618,061	5,843
161	303014-Intg CRS Computr Softwar	CUST	8,329,996	23,596	117,493	2,004	0	0	356	1,648	420
162	TOTAL INTANGIBLE		71,338,275	902,248	7,325,851	14,629,424	549,922	922,169	2,504,062	12,125,363	115,039
163											
164	PRODUCTION										
165	Steam Production										
166	310002-Steam Prod Land Rights	DPROD	383,100	3,583	41,117	122,099	626	452	20,754	101,345	714
167	310003-Steam Prod Water Rights	DPROD	2,130,633	19,924	228,672	679,059	3,483	2,514	115,422	563,637	3,970
168	310004-Steam Prod Land Rights-NM	DPROD	38,971	364	4,183	12,421	64	46	2,111	10,309	73
169	311000E-Steam Prod Str & Improv	DPROD	69,707,326	651,859	7,481,409	22,216,582	113,958	82,263	3,776,232	18,440,349	129,901
170	312000E-Steam Prod Boiler Plant E	DPROD	316,336,815	2,958,183	33,951,166	100,820,431	517,149	373,315	17,136,811	83,683,620	589,499
171	314000-Steam Prod Turbogen Unit	DPROD	166,871,604	1,560,478	17,909,662	53,184,031	272,803	196,928	9,039,881	44,144,151	310,968
172	315000E-Steam Prod Acc Elec Eq	DPROD	25,892,294	242,128	2,778,916	8,252,192	42,329	30,556	1,402,655	6,849,538	48,251
173	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,262,356	105,318	1,208,744	3,589,451	18,412	13,291	610,112	2,979,339	20,988
174	Total Steam Production		592,623,097	5,541,839	63,603,869	188,876,266	968,823	699,365	32,103,977	156,772,289	1,104,363
175											
176	Other Production Equipment:										
177	340002-Other Prod Land Rights	DPROD	363	3	39	116	1	0	20	96	1
178	341000E-Other Prod Str & Impr	DPROD	2,198,888	20,563	235,998	700,813	3,595	2,595	119,120	581,693	4,098
179	341045-Other Prod Str & Imp-Wind	WIND	37,603	452	5,911	17,156	93	67	2,982	14,174	67
180	342000E-Other Prod Fuel Hldr	DPROD	2,442,930	22,845	262,190	778,592	3,994	2,883	132,340	646,252	4,552
181	343000-Other Prod Prime Mover	DPROD	13,002,663	121,593	1,395,524	4,144,108	21,257	15,345	704,389	3,439,719	24,231
182	344000E-Other Prod Generator	DPROD	24,527,898	229,370	2,632,481	7,817,343	40,098	28,946	1,328,742	6,488,601	45,708
183	344045-Other Prod Generator-Wind	WIND	517,698	6,218	81,386	236,197	1,286	928	41,058	195,139	919
184	345000E-Other Prod Access Elect Equip	DPROD	5,309,094	49,647	569,804	1,692,073	8,679	6,265	287,608	1,404,466	9,894
185	345045-Other Prod Acc El Eq-Wind	WIND	(5)	(0)	(1)	(2)	(0)	(0)	(0)	(2)	(0)
186	346045-Other Prod Misc P Eq-Wind	WIND	13	0	2	6	0	0	1	5	0
187	346000E-Other Prod Misc Pwr P	DPROD	676,476	6,326	72,603	215,601	1,106	798	36,647	178,955	1,261
188	Total Other Production Equipment		48,713,620	457,016	5,255,938	15,602,002	80,109	57,828	2,652,905	12,949,097	90,729
189	TOTAL PRODUCTION		641,336,718	5,998,855	68,859,806	204,478,268	1,048,932	757,193	34,756,883	169,721,385	1,195,092
190											
191	TRANSMISSION										
192	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0	0
193	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0	0
194	350002E-Transmission Land Right	DTRAN	7,040,454	61,998	694,253	2,123,535	10,654	7,691	358,440	1,765,095	13,066
195	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,248	5,515	108,620	54,150	454	323	6,955	47,195	2,071
196	352000-Transmission Str & Improv	DTRAN	8,558,247	75,364	843,922	2,581,331	12,950	9,348	435,713	2,145,617	15,883
197	352010-Tran Str & Impr-Prod	DPRODTI	51,114	478	5,486	16,291	84	60	2,769	13,522	95
198	352045-Tran Str & Impr-Wind	WIND	419	5	66	191	1	1	33	158	1
199	353000E-Transmission Station	DTRAN	59,003,486	519,583	5,818,286	17,796,577	89,284	64,451	3,003,955	14,792,622	109,504
200	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	1,081,935	0	0	191,956	889,979	0
201	353010-Tran Station Equip Pro	DPRODTI	7,734,858	72,332	830,151	2,465,194	12,645	9,128	419,018	2,046,176	14,414
202	353045-Tran Station Equip-Wind	WIND	5,940	71	934	2,710	15	11	471	2,239	11
203	354000E-Tran Towers & Fixture	DTRAN	1,146,057	10,092	113,012	345,673	1,734	1,252	58,347	287,325	2,127
204	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	97,221	898	17,681	8,815	74	53	1,132	7,682	337
205	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,589	136	1,566	4,650	24	17	790	3,859	27
206	355045-Tran Poles & Fixtures-Wind	WIND	5,932	71	933	2,706	15	11	470	2,236	11
207	355000E-Tran Poles & Fixture	DTRAN	81,335,714	716,240	8,020,449	24,532,403	123,077	88,845	4,140,922	20,391,481	150,950
208	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,899,780	63,718	1,254,845	625,573	5,246	3,731	80,348	545,224	23,920

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
155	**DEPRECIATION & AMORTIZATION RESERVE:**							
156	INTANGIBLE							
157	303003-Intg Misc Computr Softwar	SALWAGXAG	743,083	7,749	221	10,141	242,910	45,131
158	303004-Intg Misc Computr Softwar	SALWAGXAG	52,702,638	549,588	15,696	719,243	17,228,194	3,200,855
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,350,427	66,223	1,891	86,666	2,075,919	385,688
160	303010-Intg Misc Computr Softwar	SALWAGXAG	3,212,131	33,496	957	43,837	1,050,028	195,086
161	303014-Intg CRS Computr Softwar	CUST	8,329,996	28,929	129	23,466	5,725,331	911,761
162	TOTAL INTANGIBLE		71,338,275	685,985	18,895	883,353	26,322,381	4,738,521
163								
164	PRODUCTION							
165	Steam Production							
166	310002-Steam Prod Land Rights	DPROD	383,100	4,036	70	3,512	110,481	20,586
167	310003-Steam Prod Water Rights	DPROD	2,130,633	22,446	390	19,534	614,449	114,488
168	310004-Steam Prod Land Rights-NM	DPROD	38,971	411	7	357	11,239	2,094
169	311000E-Steam Prod Str & Improv	DPROD	69,707,326	734,361	12,759	639,100	20,102,753	3,745,685
170	312000E-Steam Prod Boiler Plant E	DPROD	316,336,815	3,332,581	57,903	2,900,280	91,227,728	16,998,186
171	314000-Steam Prod Turbogen Unit	DPROD	166,871,604	1,757,978	30,545	1,529,934	48,123,761	8,966,755
172	315000E-Steam Prod Acc Elec Eq	DPROD	25,892,294	272,773	4,739	237,389	7,467,026	1,391,308
173	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,262,356	118,648	2,061	103,257	3,247,928	605,177
174	Total Steam Production		592,623,097	6,243,234	108,475	5,433,364	170,905,365	31,844,279
175								
176	Other Production Equipment:							
177	340002-Other Prod Land Rights	DPROD	363	4	0	3	105	19
178	341000E-Other Prod Str & Impr	DPROD	2,198,888	23,165	402	20,160	634,133	118,156
179	341045-Other Prod Str & Imp-Wind	WIND	37,603	429	7	444	5,353	1,371
180	342000E-Other Prod Fuel Hldr	DPROD	2,442,930	25,736	447	22,398	704,512	131,270
181	343000-Other Prod Prime Mover	DPROD	13,002,663	136,982	2,380	119,213	3,749,811	698,691
182	344000E-Other Prod Generator	DPROD	24,527,898	258,399	4,490	224,880	7,073,550	1,317,993
183	344045-Other Prod Generator-Wind	WIND	517,698	5,902	100	6,118	73,700	18,877
184	345000E-Other Prod Access Elect Equip	DPROD	5,309,094	55,931	972	48,676	1,531,079	285,281
185	345045-Other Prod Acc El Eq-Wind	WIND	(5)	(0)	(0)	(0)	(1)	(0)
186	346045-Other Prod Misc P Eq-Wind	WIND	13	0	0	0	2	0
187	346000E-Other Prod Misc Pwr P	DPROD	676,476	7,127	124	6,202	195,088	36,350
188	Total Other Production Equipment		48,713,620	513,674	8,922	448,094	13,967,332	2,608,010
189	TOTAL PRODUCTION		641,336,718	6,756,908	117,397	5,881,458	184,872,696	34,452,289
190								
191	TRANSMISSION							
192	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
193	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0
194	350002E-Transmission Land Right	DTRAN	7,040,454	72,478	1,262	60,736	2,184,057	395,428
195	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,248	6,435	478	5,037	164,901	38,512
196	352000-Transmission Str & Improv	DTRAN	8,558,247	88,103	1,535	73,829	2,654,900	480,675
197	352010-Tran Str & Impr-Prod	DPRODTI	51,114	538	9	469	14,741	2,747
198	352045-Tran Str & Impr-Wind	WIND	419	5	0	5	60	15
199	353000E-Transmission Station	DTRAN	59,003,486	607,411	10,580	509,003	18,303,792	3,313,940
200	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	0	0	0
201	353010-Tran Station Equip Pro	DPRODTI	7,734,858	81,486	1,416	70,916	2,230,640	415,628
202	353045-Tran Station Equip-Wind	WIND	5,940	68	1	70	846	217
203	354000E-Tran Towers & Fixture	DTRAN	1,146,057	11,798	205	9,887	355,525	64,368
204	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	97,221	1,048	78	820	26,843	6,269
205	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,589	154	3	134	4,207	784
206	355045-Tran Poles & Fixtures-Wind	WIND	5,932	68	1	70	844	216
207	355000E-Tran Poles & Fixture	DTRAN	81,335,714	837,310	14,584	701,656	25,231,593	4,568,233
208	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,899,780	74,346	5,525	58,192	1,905,041	444,913

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
209	356010-Tran OH Cond & Device-Prod	DPRODTI	2,240	766	62	400	3	28
210	356045-Tran OH Cond & Device-Wind	WIND	3,378	604	69	528	5	44
211	356000E-Tran OH Conductor & D	DTRAN	41,500,032	15,204,806	1,185,882	7,472,730	49,309	504,241
212	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,520,484	1,199,020	139,455	1,130,795	4,536	50,138
213	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
214	357000E-Tran Underground Cond	DTRAN	86,680	31,758	2,477	15,608	103	1,053
215	358000-Tran UG Conductor & Devic	DTRAN	171,103	62,689	4,889	30,810	203	2,079
216	359000-Transmission Road & Trai	DTRAN	8,615	3,156	246	1,551	10	105
217	TOTAL TRANSMISSION		218,865,524	79,312,735	6,338,640	40,770,473	260,337	2,671,353
218								
219	DISTRIBUTION							
220	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0
221	360005-Dist Land Rights-TX	DDISPSUB	566,669	249,828	22,088	142,218	1,190	10,244
222	361000E-Str & Improv	DDISPSUB	2,220,740	979,060	86,562	557,346	4,664	40,146
223	362000E-Other Eq	DDISPSUB	36,705,011	16,182,171	1,430,717	9,211,961	77,089	663,552
224	364000-Dist Poles, Towers & Fixt	PLT_364	54,443,603	24,672,743	2,181,395	14,045,356	117,537	989,671
225	365000-Dist OH Conductor & Devic	PLT_365	48,009,450	21,756,914	1,923,598	12,385,474	103,646	872,711
226	366000E-Dist Underground Cond	PLT_366	7,395,921	3,343,546	295,614	1,903,368	15,928	134,376
227	367000E-Dist UG Conductor & D	PLT_367	9,406,891	4,252,665	375,992	2,420,898	20,259	170,914
228	368000E-Dist Line Transformer	PLT_368	53,756,464	29,577,638	2,615,053	16,837,546	140,903	1,019,532
229	369000E-Distribution Services	CSERVICE	(0)	(0)	(0)	(0)	(0)	(0)
230	369010-Distribution Services O	CSERVICE	13,463,286	9,360,983	1,542,850	2,190,122	155,877	116,472
231	369020-Distribution Services U	CSERVICE	12,366,135	8,598,137	1,417,120	2,011,644	143,174	106,980
232	370000E-Distribution Meter	CMETERS	16,445,169	9,595,262	2,178,003	2,207,117	222,058	216,646
233	371000E-Dist Inst on Cust Premis	CUSTPREM	6,215,896	0	0	0	0	0
234	373000-Dist Street Light & Sg Sy	CLIGHT	5,068,243	0	0	0	0	0
235	TOTAL DISTRIBUTION		266,063,477	128,568,947	14,068,990	63,913,050	1,002,326	4,341,245
236								
237	GENERAL							
238	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0
239	389002-General Land Rights	SALWAGXAG	10,311	3,997	451	1,747	32	126
240	390000-Genl Structures & Improv	SALWAGXAG	10,503,141	4,071,318	459,917	1,779,294	32,215	128,634
241	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
242	390007-Genl Str & Imp Lease Bld	SALWAGXAG	608,738	235,964	26,656	103,124	1,867	7,455
243	390050-Genl Str & Imp-Call Center	CUST	2,320,901	1,849,225	289,085	109,024	25,522	8,177
244	391000-General Office Furn & E	SALWAGXAG	2,895,284	1,122,295	126,780	490,478	8,880	35,459
245	391004-General Info Sys Computer	SALWAGXAG	21,356,811	8,278,510	935,183	3,617,970	65,506	261,561
246	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(16)	(2)	(7)	(0)	(0)
247	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
248	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
249	392010-General Transp Eq Grp	SALWAGXAG	547,814	212,348	23,988	92,803	1,680	6,709
250	392020-General Transp Eq Grp 2	SALWAGXAG	16,582,737	6,427,943	726,133	2,809,214	50,863	203,092
251	392030-General Transp Eq Trailer	SALWAGXAG	1,964,756	761,596	86,034	332,841	6,026	24,063
252	392040-General Transp Eq Grp 4	SALWAGXAG	16,738,801	6,488,438	732,967	2,835,652	51,341	205,003
253	393000-General Stores Equipmen	SALWAGXAG	189,207	73,342	8,285	32,053	580	2,317
254	394000-General Tools & Shop Equi	SALWAGXAG	5,450,922	2,112,933	238,688	923,419	16,719	66,758
255	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
256	395000-General Laboratory Equi	SALWAGXAG	4,197,799	1,627,187	183,815	711,132	12,875	51,411
257	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0
258	396000-General Power Operated E	SALWAGXAG	3,724,618	1,443,768	163,095	630,972	11,424	45,616
259								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
209	356010-Tran OH Cond & Device-Prod	DPRODTI	2,240	21	240	714	4	3	121	593	4
210	356045-Tran OH Cond & Device-Wind	WIND	3,378	41	531	1,541	8	6	268	1,273	6
211	356000E-Tran OH Conductor & D	DTRAN	41,500,032	365,448	4,092,285	12,517,201	62,798	45,332	2,112,828	10,404,373	77,019
212	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,520,484	32,511	640,261	319,187	2,677	1,904	40,996	278,191	12,205
213	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**										
214	357000E-Tran Underground Cond	DTRAN	86,680	763	8,547	26,144	131	95	4,413	21,731	161
215	358000-Tran UG Conductor & Devic	DTRAN	171,103	1,507	16,872	51,608	259	187	8,711	42,897	318
216	359000-Transmission Road & Trai	DTRAN	8,615	76	850	2,598	13	9	439	2,160	16
217	TOTAL TRANSMISSION		218,865,524	1,926,867	22,469,791	64,560,726	322,145	232,457	10,869,097	53,691,630	422,145
218											
219	DISTRIBUTION										
220	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0	0
221	360005-Dist Land Rights-TX	DDISPSUB	566,669	20,586	115,800	0	2,738	1,976	0	0	1,709
222	361000E-Str & Improv	DDISPSUB	2,220,740	80,676	453,812	0	10,730	7,745	0	0	6,697
223	362000E-Other Eq	DDISPSUB	36,705,011	1,333,437	7,500,724	0	177,342	128,018	0	0	110,698
224	364000-Dist Poles, Towers & Fixt	PLT_364	54,443,603	2,028,347	9,942,977	0	270,390	195,187	0	0	146,741
225	365000-Dist OH Conductor & Devic	PLT_365	48,009,450	1,788,637	8,767,915	0	238,435	172,119	0	0	129,400
226	366000E-Dist Underground Cond	PLT_366	7,395,921	274,929	1,365,067	0	36,642	26,451	0	0	20,146
227	367000E-Dist UG Conductor & D	PLT_367	9,406,891	349,683	1,736,232	0	46,605	33,643	0	0	25,624
228	368000E-Dist Line Transformer	PLT_368	53,756,464	2,395,783	611,876	0	324,143	233,989	0	0	9,030
229	369000E-Distribution Services	CSERVICE	(0)	(0)	0	0	0	0	0	0	0
230	369010-Distribution Services O	CSERVICE	13,463,286	96,982	0	0	0	0	0	0	0
231	369020-Distribution Services U	CSERVICE	12,366,135	89,079	0	0	0	0	0	0	0
232	370000E-Distribution Meter	CMETERS	16,445,169	232,371	1,629,764	163,948	0	0	29,088	134,861	59,568
233	371000E-Dist Inst on Cust Premis	CUSTPREM	6,215,896	0	0	0	0	6,215,896	0	0	0
234	373000-Dist Street Light & Sg Sy	CLIGHT	5,068,243	0	0	0	5,068,243	0	0	0	0
235	TOTAL DISTRIBUTION		266,063,477	8,690,510	32,124,167	163,948	6,175,269	7,015,025	29,088	134,861	509,614
236											
237	GENERAL										
238	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0	0
239	389002-General Land Rights	SALWAGXAG	10,311	144	1,180	2,394	90	151	410	1,984	19
240	390000-Genl Structures & Improv	SALWAGXAG	10,503,141	146,467	1,201,594	2,438,312	91,669	153,721	417,354	2,020,958	19,106
241	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0
242	390007-Genl Str & Imp Lease Bld	SALWAGXAG	608,738	8,489	69,642	141,319	5,313	8,909	24,189	117,130	1,107
243	390050-Genl Str & Imp-Call Center	CUST	2,320,901	6,574	32,736	558	0	0	99	459	117
244	391000-General Office Furn & E	SALWAGXAG	2,895,284	40,375	331,230	672,142	25,269	42,374	115,047	557,095	5,267
245	391004-General Info Sys Computer	SALWAGXAG	21,356,811	297,821	2,443,291	4,958,000	186,397	312,571	848,637	4,109,363	38,850
246	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(1)	(5)	(9)	(0)	(1)	(2)	(8)	(0)
247	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
248	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
249	392010-General Transp Eq Grp	SALWAGXAG	547,814	7,639	62,672	127,176	4,781	8,018	21,768	105,407	997
250	392020-General Transp Eq Grp 2	SALWAGXAG	16,582,737	231,247	1,897,121	3,849,695	144,730	242,700	658,934	3,190,761	30,166
251	392030-General Transp Eq Trailer	SALWAGXAG	1,964,756	27,399	224,775	456,120	17,148	28,756	78,072	378,048	3,574
252	392040-General Transp Eq Grp 4	SALWAGXAG	16,738,801	233,423	1,914,975	3,885,926	146,092	244,984	665,135	3,220,790	30,450
253	393000-General Stores Equipmen	SALWAGXAG	189,207	2,638	21,646	43,924	1,651	2,769	7,518	36,406	344
254	394000-General Tools & Shop Equi	SALWAGXAG	5,450,922	76,013	623,604	1,265,436	47,574	79,778	216,599	1,048,837	9,916
255	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
256	395000-General Laboratory Equi	SALWAGXAG	4,197,799	58,538	480,242	974,522	36,637	61,438	166,804	807,718	7,636
257	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
258	396000-General Power Operated E	SALWAGXAG	3,724,618	51,940	426,109	864,673	32,508	54,512	148,002	716,671	6,775
259											

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
209	356010-Tran OH Cond & Device-Prod	DPRODTI	2,240	24	0	21	646	120
210	356045-Tran OH Cond & Device-Wind	WIND	3,378	39	1	40	481	123
211	356000E-Tran OH Conductor & D	DTRAN	41,500,032	427,222	7,441	358,007	12,873,950	2,330,856
212	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,520,484	37,934	2,819	29,692	972,012	227,009
213	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
214	357000E-Tran Underground Cond	DTRAN	86,680	892	16	748	26,890	4,868
215	358000-Tran UG Conductor & Devic	DTRAN	171,103	1,761	31	1,476	53,079	9,610
216	359000-Transmission Road & Trai	DTRAN	8,615	89	2	74	2,673	484
217	TOTAL TRANSMISSION		218,865,524	2,249,208	45,987	1,880,881	67,007,719	12,305,016
218								
219	DISTRIBUTION							
220	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0
221	360005-Dist Land Rights-TX	DDISPSUB	566,669	8,535	367	20,220	207,641	42,187
222	361000E-Str & Improv	DDISPSUB	2,220,740	33,449	1,437	79,240	813,733	165,327
223	362000E-Other Eq	DDISPSUB	36,705,011	552,854	23,744	1,309,693	13,449,600	2,732,571
224	364000-Dist Poles, Towers & Fixt	PLT_364	54,443,603	842,929	31,476	1,996,871	20,506,429	4,166,314
225	365000-Dist OH Conductor & Devic	PLT_365	48,009,450	743,312	27,756	1,760,881	18,082,976	3,673,939
226	366000E-Dist Underground Cond	PLT_366	7,395,921	114,230	4,321	270,608	2,778,945	564,601
227	367000E-Dist UG Conductor & D	PLT_367	9,406,891	145,290	5,496	344,186	3,534,547	718,118
228	368000E-Dist Line Transformer	PLT_368	53,756,464	1,010,502	1,937	2,393,846	24,583,068	4,994,570
229	369000E-Distribution Services	CSERVICE	(0)	(0)	0	(0)	(0)	(0)
230	369010-Distribution Services O	CSERVICE	13,463,286	116,472	0	96,982	8,077,203	1,283,781
231	369020-Distribution Services U	CSERVICE	12,366,135	106,980	0	89,079	7,418,975	1,179,163
232	370000E-Distribution Meter	CMETERS	16,445,169	157,078	24,643	207,728	8,267,430	1,327,832
233	371000E-Dist Inst on Cust Premis	CUSTPREM	6,215,896	0	0	0	0	0
234	373000-Dist Street Light & Sg Sy	CLIGHT	5,068,243	0	0	0	0	0
235	TOTAL DISTRIBUTION		266,063,477	3,831,631	121,177	8,569,333	107,720,545	20,848,402
236								
237	GENERAL							
238	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0
239	389002-General Land Rights	SALWAGXAG	10,311	108	3	141	3,371	626
240	390000-Genl Structures & Improv	SALWAGXAG	10,503,141	109,528	3,128	143,338	3,433,417	637,900
241	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0
242	390007-Genl Str & Imp Lease Bld	SALWAGXAG	608,738	6,348	181	8,308	198,993	36,971
243	390050-Genl Str & Imp-Call Center	CUST	2,320,901	8,060	36	6,538	1,595,190	254,034
244	391000-General Office Furn & E	SALWAGXAG	2,895,284	30,192	862	39,513	946,452	175,843
245	391004-General Info Sys Computer	SALWAGXAG	21,356,811	222,711	6,361	291,461	6,981,421	1,297,090
246	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(0)	(0)	(1)	(13)	(2)
247	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
248	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
249	392010-General Transp Eq Grp	SALWAGXAG	547,814	5,713	163	7,476	179,077	33,271
250	392020-General Transp Eq Grp 2	SALWAGXAG	16,582,737	172,926	4,939	226,308	5,420,803	1,007,140
251	392030-General Transp Eq Trailer	SALWAGXAG	1,964,756	20,489	585	26,813	642,268	119,328
252	392040-General Transp Eq Grp 4	SALWAGXAG	16,738,801	174,554	4,985	228,438	5,471,819	1,016,618
253	393000-General Stores Equipmen	SALWAGXAG	189,207	1,973	56	2,582	61,851	11,491
254	394000-General Tools & Shop Equi	SALWAGXAG	5,450,922	56,843	1,623	74,390	1,781,876	331,058
255	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
256	395000-General Laboratory Equi	SALWAGXAG	4,197,799	43,775	1,250	57,288	1,372,237	254,950
257	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0
258	396000-General Power Operated E	SALWAGXAG	3,724,618	38,841	1,109	50,831	1,217,556	226,212
259								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
260	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
261	397000-General Communication E	SALWAGXAG	28,392,851	11,005,881	1,243,281	4,809,917	87,087	347,733
262	397010-General Comm Eq Two Wa	SALWAGXAG	3,284,801	1,273,283	143,837	556,465	10,075	40,230
263	397020-General Comm Eq AE	SALWAGXAG	2,968	1,151	130	503	9	36
264	397030-General Comm Eq EM	SALWAGXAG	3,522,983	1,365,609	154,266	596,814	10,806	43,147
265	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
266	398000-General Miscellaneous E	SALWAGXAG	1,162,303	450,542	50,896	196,901	3,565	14,235
267	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
268	TOTAL GENERAL		123,457,707	48,805,314	5,593,486	20,630,316	397,073	1,491,763
269								
270	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,321,061,701	507,072,883	47,530,874	250,763,104	2,744,127	17,257,384
271								
272	**NET ELECTRIC PLANT IN SERVICE**							
273	NET PRODUCTION PLANT							
274	Net Steam Production Plant		520,021,295	177,910,940	14,382,022	92,756,999	648,168	6,447,448
275	Net Other Production Plant		524,017,581	113,969,298	11,586,115	84,663,747	761,442	6,807,604
276	TOTAL NET PRODUCTION PLANT		1,044,038,875	291,880,238	25,968,137	177,420,746	1,409,610	13,255,051
277	NET TRANSMISSION PLANT		1,189,273,856	430,742,925	34,508,980	219,230,154	1,470,867	14,571,784
278	NET DISTRIBUTION PLANT		654,774,121	310,036,238	31,375,026	163,135,786	2,045,903	11,249,675
279	NET GENERAL & INTANGIBLE PLANT		228,233,164	90,289,462	10,353,231	38,119,505	735,305	2,756,414
280	**TOTAL NET PLANT IN SERVICE**		3,116,320,016	1,122,948,862	102,205,374	597,906,190	5,661,686	41,832,924
281								
282	**PLANT HELD FOR FUTURE USE**							
283	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0
284	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0
285	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0
286								
287								
288	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0
289								
290	**TOTAL NET PLANT IN SERVICE**		3,116,320,017	1,122,948,862	102,205,374	597,906,190	5,661,686	41,832,924
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
260	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**										
261	397000-General Communication E	SALWAGXAG	28,392,851	395,939	3,248,237	6,591,422	247,806	415,549	1,128,222	5,463,200	51,650
262	397010-General Comm Eq Two Wa	SALWAGXAG	3,284,801	45,807	375,792	762,569	28,669	48,075	130,525	632,044	5,975
263	397020-General Comm Eq AE	SALWAGXAG	2,968	41	340	689	26	43	118	571	5
264	397030-General Comm Eq EM	SALWAGXAG	3,522,983	49,128	403,041	817,863	30,748	51,561	139,990	677,873	6,409
265	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
266	398000-General Miscellaneous E	SALWAGXAG	1,162,303	16,208	132,971	269,829	10,144	17,011	46,185	223,644	2,114
267	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
268	TOTAL GENERAL		123,457,707	1,695,830	13,891,192	28,122,561	1,057,254	1,772,919	4,813,609	23,308,952	220,478
269											
270	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,321,061,701	19,214,310	144,670,808	311,954,928	9,153,521	10,699,762	52,972,737	258,982,191	2,462,368
271											
272	**NET ELECTRIC PLANT IN SERVICE**										
273	NET PRODUCTION PLANT										
274	Net Steam Production Plant		520,021,295	4,862,913	55,811,807	165,737,179	850,134	613,686	28,170,944	137,566,235	969,068
275	Net Other Production Plant		524,017,581	5,963,976	76,190,197	222,015,449	1,196,230	863,523	38,440,465	183,574,984	941,044
276	TOTAL NET PRODUCTION PLANT		1,044,038,875	10,826,889	132,002,004	387,752,628	2,046,364	1,477,209	66,611,409	321,141,220	1,910,112
277	NET TRANSMISSION PLANT		1,189,273,856	10,896,391	121,548,773	353,266,128	1,764,529	1,273,326	60,310,864	292,955,264	2,178,466
278	NET DISTRIBUTION PLANT		654,774,121	22,794,845	95,160,735	256,572	14,666,451	4,052,890	45,521	211,051	1,459,992
279	NET GENERAL & INTANGIBLE PLANT		228,233,164	3,133,291	25,664,534	51,953,024	1,953,147	3,275,250	8,892,559	43,060,465	407,314
280	**TOTAL NET PLANT IN SERVICE**		3,116,320,016	47,651,416	374,376,047	793,228,352	20,430,490	10,078,675	135,860,352	657,368,000	5,955,884
281											
282	**PLANT HELD FOR FUTURE USE**										
283	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0	0
284	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0	0
285	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0	0	0
286											
287											
288	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0	0	0
289											
290	**TOTAL NET PLANT IN SERVICE**		3,116,320,017	47,651,416	374,376,047	793,228,352	20,430,490	10,078,675	135,860,352	657,368,000	5,955,884
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
260	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**							
261	397000-General Communication E	SALWAGXAG	28,392,851	296,083	8,456	387,483	9,281,463	1,724,418
262	397010-General Comm Eq Two Wa	SALWAGXAG	3,284,801	34,254	978	44,828	1,073,783	199,500
263	397020-General Comm Eq AE	SALWAGXAG	2,968	31	1	41	970	180
264	397030-General Comm Eq EM	SALWAGXAG	3,522,983	36,738	1,049	48,079	1,151,643	213,966
265	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
266	398000-General Miscellaneous E	SALWAGXAG	1,162,303	12,121	346	15,862	379,950	70,592
267	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
268	TOTAL GENERAL		123,457,707	1,271,285	36,114	1,659,716	41,194,127	7,611,187
269								
270	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,321,061,701	14,795,016	339,570	18,874,740	427,117,469	79,955,414
271								
272	**NET ELECTRIC PLANT IN SERVICE**							
273	NET PRODUCTION PLANT							
274	Net Steam Production Plant		520,021,295	5,478,380	95,186	4,767,727	149,967,879	27,943,061
275	Net Other Production Plant		524,017,581	5,866,560	99,822	5,864,154	92,718,510	21,250,788
276	TOTAL NET PRODUCTION PLANT		1,044,038,875	11,344,940	195,008	10,631,880	242,686,389	49,193,849
277	NET TRANSMISSION PLANT		1,189,273,856	12,393,318	312,002	10,584,388	364,745,509	65,997,416
278	NET DISTRIBUTION PLANT		654,774,121	9,789,683	331,735	22,463,110	258,921,992	51,114,246
279	NET GENERAL & INTANGIBLE PLANT		228,233,164	2,349,099	66,719	3,066,573	76,211,195	14,078,267
280	**TOTAL NET PLANT IN SERVICE**		3,116,320,016	35,877,040	905,464	46,745,952	942,565,084	180,383,778
281								
282	**PLANT HELD FOR FUTURE USE**							
283	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0
284	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0
285	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0
286								
287								
288	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0
289								
290	**TOTAL NET PLANT IN SERVICE**		3,116,320,017	35,877,040	905,464	46,745,952	942,565,084	180,383,778
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**							
308								
309	**PLUS: ADDITIONS TO RATE BASE**							
310	15100-Fuel Inventory	ENEFUEL	4,829,501	874,044	100,289	762,485	7,328	63,731
311								
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0
313	Utility Material and Supplies:							
314	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,289,213	2,210,951	189,007	1,262,049	9,554	91,720
315	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,097,492	759,753	60,845	387,283	2,579	25,684
316	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,581,132	1,229,422	127,381	636,424	8,544	43,702
317	Total Utility Material and Supplies		11,967,836	4,200,126	377,232	2,285,756	20,677	161,106
318	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,501,832)	(5,444,122)	(484,707)	(2,885,989)	(29,929)	(200,287)
319	Prepayments	SCH RBO, LN 62	2,202,906	782,989	70,841	411,346	3,881	28,776
320	TOTAL ADDITIONS TO RATE BASE		4,498,412	413,037	63,655	573,598	1,958	53,326
321								
322	**LESS: DEDUCTIONS TO RATE BASE**							
323	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0
324	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,466,122)	(35,842,512)	(4,048,954)	(15,664,309)	(283,612)	(1,132,450)
325	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(122,144)	(41,788)	(3,378)	(21,787)	(152)	(1,514)
326	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0
327	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0
328	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0
329	Accumulated Deferred Income Taxes							
330	Account 190	SCH RBO, LN 188	(67,269,917)	(26,822,197)	(2,492,180)	(13,889,533)	(142,959)	(954,933)
331	Account 281	SCH RBO, LN 192	646,940	196,229	16,775	112,011	848	8,140
332	Account 282	SCH RBO, LN 315	635,545,948	246,126,199	21,848,550	126,826,783	1,162,920	8,679,112
333	Account 283	SCH RBO, LN 347	50,075,627	19,307,521	2,139,839	8,589,234	147,614	618,487
334	ADIT - NOL	SCH RBO, LN 349	(961,562)	(353,219)	(32,447)	(183,903)	(1,822)	(12,805)
335	Total Accumulated Deferred Income Taxes		618,037,035	238,454,533	21,480,536	121,454,591	1,166,601	8,338,002
336	23500-Customer Deposits	CUSTDEP	5,479,306	4,442,842	694,539	261,934	0	0
337								
338	25410-Reg Liability - Retiree Medical	SALWAGES	366,258	141,972	16,038	62,046	1,123	4,486
339	25430-Retiree Liability FAS 158/106	SALWAGES	7,897,176	3,061,171	345,806	1,337,828	24,222	96,718
340								
341	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0
342	TOTAL DEDUCTIONS TO RATE BASE		539,191,509	210,216,217	18,484,586	107,430,305	908,183	7,305,242
343								
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345	**TOTAL RATE BASE**		2,581,626,920	913,145,682	83,784,443	491,049,483	4,755,461	34,581,008
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**										
308											
309	**PLUS: ADDITIONS TO RATE BASE**										
310	15100-Fuel Inventory	ENEFUEL	4,829,501	58,116	755,376	2,187,687	11,873	8,571	380,096	1,807,591	8,706
311											
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0	0
313	Utility Material and Supplies:										
314	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,289,213	72,771	868,723	2,561,386	13,387	9,664	438,416	2,122,970	13,430
315	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,097,492	19,101	214,523	622,373	3,108	2,243	106,026	516,347	3,874
316	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,581,132	88,254	356,783	1,179	58,420	31,024	209	970	5,521
317	Total Utility Material and Supplies		11,967,836	180,126	1,440,028	3,184,938	74,915	42,930	544,651	2,640,287	22,825
318	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,501,832)	(251,733)	(1,584,922)	(3,468,723)	(99,865)	(51,553)	(587,655)	(2,881,068)	(27,695)
319	Prepayments	SCH RBO, LN 62	2,202,906	29,953	255,800	598,581	11,877	8,862	102,296	496,285	4,143
320	TOTAL ADDITIONS TO RATE BASE		4,498,412	16,462	866,283	2,502,483	(1,199)	8,810	439,387	2,063,095	7,978
321											
322	**LESS: DEDUCTIONS TO RATE BASE**										
323	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0	0	0
324	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,466,122)	(1,289,442)	(10,578,434)	(21,466,081)	(807,023)	(1,353,304)	(3,674,247)	(17,791,834)	(168,206)
325	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(122,144)	(1,142)	(13,109)	(38,929)	(200)	(144)	(6,617)	(32,312)	(228)
326	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0	0	0
327	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0	0	0
328	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0	0	0
329	Accumulated Deferred Income Taxes										
330	Account 190	SCH RBO, LN 188	(67,269,917)	(1,299,486)	(8,094,312)	(12,855,832)	(438,723)	(279,763)	(2,193,962)	(10,661,869)	(131,683)
331	Account 281	SCH RBO, LN 192	646,940	6,459	77,102	227,331	1,188	858	38,911	188,420	1,192
332	Account 282	SCH RBO, LN 315	635,545,948	10,420,059	74,277,868	139,687,508	4,519,131	1,997,818	23,799,262	115,888,246	1,242,988
333	Account 283	SCH RBO, LN 347	50,075,627	703,301	5,736,910	11,730,021	424,954	677,746	2,007,232	9,722,789	91,404
334	ADIT - NOL	SCH RBO, LN 349	(961,562)	(14,490)	(112,475)	(239,489)	(6,411)	(4,503)	(40,919)	(198,569)	(1,824)
335	Total Accumulated Deferred Income Taxes		618,037,035	9,815,843	71,885,091	138,549,540	4,500,139	2,392,157	23,610,522	114,939,017	1,202,077
336	23500-Customer Deposits	CUSTDEP	5,479,306	0	78,649	1,341	0	0	238	1,103	0
337											
338	25410-Reg Liability - Retiree Medical	SALWAGES	366,258	5,107	41,901	85,027	3,197	5,360	14,554	70,473	666
339	25430-Retiree Liability FAS 158/106	SALWAGES	7,897,176	110,126	903,463	1,833,335	68,925	115,580	313,803	1,519,532	14,366
340											
341	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0	0
342	TOTAL DEDUCTIONS TO RATE BASE		539,191,509	8,640,493	62,317,562	118,964,233	3,765,038	1,159,650	20,258,253	98,705,980	1,048,675
343											
344											
345	**TOTAL RATE BASE**		2,581,626,920	39,027,385	312,924,768	676,766,601	16,664,254	8,927,835	116,041,486	560,725,116	4,915,187
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**							
308								
309	**PLUS: ADDITIONS TO RATE BASE**							
310	15100-Fuel Inventory	ENEFUEL	4,829,501	55,025	942	57,174	697,638	176,406
311								
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0
313	Utility Material and Supplies:							
314	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,289,213	78,290	1,351	71,420	1,849,184	361,768
315	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,097,492	21,811	533	18,568	643,117	116,635
316	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,581,132	38,181	1,270	86,985	1,027,709	201,713
317	Total Utility Material and Supplies		11,967,836	138,282	3,154	176,972	3,520,010	680,116
318	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,501,832)	(172,592)	(4,246)	(247,487)	(4,570,227)	(873,895)
319	Prepayments	SCH RBO, LN 62	2,202,906	24,633	575	29,378	657,915	125,074
320	TOTAL ADDITIONS TO RATE BASE		4,498,412	45,348	425	16,037	305,336	107,700
321								
322	**LESS: DEDUCTIONS TO RATE BASE**							
323	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0
324	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,466,122)	(964,245)	(27,539)	(1,261,903)	(30,226,652)	(5,615,860)
325	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(122,144)	(1,287)	(22)	(1,120)	(35,225)	(6,563)
326	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0
327	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0
328	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0
329	Accumulated Deferred Income Taxes							
330	Account 190	SCH RBO, LN 188	(67,269,917)	(823,250)	(22,259)	(1,277,227)	(22,528,210)	(4,293,987)
331	Account 281	SCH RBO, LN 192	646,940	6,948	120	6,339	164,121	32,108
332	Account 282	SCH RBO, LN 315	635,545,948	7,436,124	195,249	10,224,811	207,141,358	38,984,841
333	Account 283	SCH RBO, LN 347	50,075,627	527,083	14,786	688,516	16,276,203	3,031,318
334	ADIT - NOL	SCH RBO, LN 349	(961,562)	(10,980)	(270)	(14,220)	(296,805)	(56,414)
335	Total Accumulated Deferred Income Taxes		618,037,035	7,135,926	187,625	9,628,218	200,756,667	37,697,866
336	23500-Customer Deposits	CUSTDEP	5,479,306	0	0	0	3,832,513	610,329
337								
338	25410-Reg Liability - Retiree Medical	SALWAGES	366,258	3,819	109	4,998	119,728	22,244
339	25430-Retiree Liability FAS 158/106	SALWAGES	7,897,176	82,352	2,352	107,774	2,581,542	479,629
340								
341	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0
342	TOTAL DEDUCTIONS TO RATE BASE		539,191,509	6,256,566	162,525	8,477,968	177,028,573	33,187,645
343								
344								
345	**TOTAL RATE BASE**		2,581,626,920	29,665,821	743,364	38,284,021	765,841,848	147,303,834
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
353	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
354	Prepayments							
355	16510-Prepayments-Insurance	TOTPLT	1,469,494	539,802	49,587	281,047	2,784	19,568
356	16512-Prepayments-NERC Fees	TRANPLT	171,687	62,188	4,980	31,700	211	2,102
357	16515-Prepayments-Auto Licensing	TOTPLT	57,111	20,979	1,927	10,923	108	761
358	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0
359	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0
360	16518-Prepayments-Pollution Emissions	PRODPLT	413,890	125,540	10,732	71,661	543	5,208
361	16519-Prepayments-Benefits	SALWAGES	2,815	1,091	123	477	9	34
362	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0
363	16521-Prepayments-Transmission	TRANPLT	7,927	2,871	230	1,464	10	97
364	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0
365	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0
366	16526-Prepayments-Other Distribution Utility	SALWAGXAG	55,977	21,698	2,451	9,483	172	686
367	165295-Prepayments Hardware Maintenance	TOTPLT	24,006	8,818	810	4,591	45	320
368	Total Prepayments		2,202,906	782,989	70,841	411,346	3,881	28,776
369								
370	Accumulated Deferred Income Taxes							
371	**Account 190**							
372	INTANGIBLE							
373	303003-Intg Misc Computr Softwar	SALWAGXAG	(42)	(16)	(2)	(7)	(0)	(1)
374	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,806)	(700)	(79)	(306)	(6)	(22)
375	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,052)	(408)	(46)	(178)	(3)	(13)
376	303010-Intg Misc Computr Softwar	SALWAGXAG	(130)	(50)	(6)	(22)	(0)	(2)
377	TOTAL INTANGIBLE		(3,030)	(1,174)	(133)	(513)	(9)	(37)
378								
379	PRODUCTION							
380	Steam Production							
381	310001-Steam Prod Land Own in Fe	DPROD	(2,857)	(977)	(79)	(510)	(4)	(35)
382	310002-Steam Prod Land Rights	DPROD	(7,413)	(2,536)	(205)	(1,322)	(9)	(92)
383	310003-Steam Prod Water Rights	DPROD	(20,208)	(6,914)	(559)	(3,604)	(25)	(251)
384	310004-Steam Prod Land Rights-NM	DPROD	(493)	(169)	(14)	(88)	(1)	(6)
385	311000E-Steam Prod Str & Improv	DPROD	(375,413)	(128,437)	(10,383)	(66,963)	(468)	(4,655)
386	312000E-Steam Prod Boiler Plant E	DPROD	(1,314,106)	(449,585)	(36,344)	(234,399)	(1,638)	(16,293)
387	314000-Steam Prod Turbogen Unit	DPROD	(665,496)	(227,681)	(18,405)	(118,705)	(829)	(8,251)
388	315000E-Steam Prod Acc Elec Eq	DPROD	(109,217)	(37,366)	(3,021)	(19,481)	(136)	(1,354)
389	316000E-Steam Prod Misc Pwr Plt E	DPROD	(40,836)	(13,971)	(1,129)	(7,284)	(51)	(506)
390	Total Steam Production		(2,536,039)	(867,636)	(70,138)	(452,357)	(3,161)	(31,443)
391								
392	Other Production Equipment:							
393	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)
394	341000E-Other Prod Str & Impr	DPROD	(809,556)	(276,967)	(22,390)	(144,402)	(1,009)	(10,037)
395	341045-Other Prod Str & Imp-Wind	WIND	(89,221)	(15,955)	(1,819)	(13,950)	(135)	(1,175)
396	342000E-Other Prod Fuel Hldr	DPROD	(12,026)	(4,114)	(333)	(2,145)	(15)	(149)
397	343000-Other Prod Prime Mover	DPROD	(375,165)	(128,352)	(10,376)	(66,919)	(468)	(4,651)
398	344000E-Other Prod Generator	DPROD	(1,286,009)	(439,973)	(35,567)	(229,387)	(1,603)	(15,944)
399	344045-Other Prod Generator-Wind	WIND	(1,190,026)	(212,807)	(24,264)	(186,064)	(1,806)	(15,679)
400	345000E-Other Prod Access Elect Equip	DPROD	(226,268)	(77,411)	(6,258)	(40,360)	(282)	(2,805)
401	345045-Other Prod Acc El Eq-Wind	WIND	(38,408)	(6,868)	(783)	(6,005)	(58)	(506)
402	346045-Other Prod Misc P Eq-Wind	WIND	(31)	(6)	(1)	(5)	(0)	(0)
403	346000E-Other Prod Misc Pwr P	DPROD	(35,165)	(12,031)	(973)	(6,272)	(44)	(436)
404	Total Other Production Equipment		(4,061,877)	(1,174,485)	(102,762)	(695,510)	(5,420)	(51,384)
405	TOTAL PRODUCTION		(6,597,916)	(2,042,121)	(172,900)	(1,147,867)	(8,581)	(82,827)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
353	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
354	Prepayments										
355	16510-Prepayments-Insurance	TOTPLT	1,469,494	22,143	171,889	365,995	9,797	6,881	62,534	303,461	2,788
356	16512-Prepayments-NERC Fees	TRANPLT	171,687	1,563	17,559	50,943	254	184	8,679	42,265	317
357	16515-Prepayments-Auto Licensing	TOTPLT	57,111	861	6,680	14,224	381	267	2,430	11,794	108
358	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0	0	0	0
359	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0	0
360	16518-Prepayments-Pollution Emissions	PRODPLT	413,890	4,132	49,327	145,438	760	549	24,894	120,545	763
361	16519-Prepayments-Benefits	SALWAGES	2,815	39	322	653	25	41	112	542	5
362	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0	0	0
363	16521-Prepayments-Transmission	TRANPLT	7,927	72	811	2,352	12	8	401	1,951	15
364	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0	0	0
365	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0	0
366	16526-Prepayments-Other Distribution Utility	SALWAGXAG	55,977	781	6,404	12,995	489	819	2,224	10,771	102
367	165295-Prepayments Hardware Maintenance	TOTPLT	24,006	362	2,808	5,979	160	112	1,022	4,957	46
368	Total Prepayments		2,202,906	29,953	255,800	598,581	11,877	8,862	102,296	496,285	4,143
369											
370	Accumulated Deferred Income Taxes										
371	**Account 190**										
372	INTANGIBLE										
373	303003-Intg Misc Computr Softwar	SALWAGXAG	(42)	(1)	(5)	(10)	(0)	(1)	(2)	(8)	(0)
374	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,806)	(25)	(207)	(419)	(16)	(26)	(72)	(347)	(3)
375	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,052)	(15)	(120)	(244)	(9)	(15)	(42)	(202)	(2)
376	303010-Intg Misc Computr Softwar	SALWAGXAG	(130)	(2)	(15)	(30)	(1)	(2)	(5)	(25)	(0)
377	TOTAL INTANGIBLE		(3,030)	(42)	(347)	(703)	(26)	(44)	(120)	(583)	(6)
378											
379	PRODUCTION										
380	Steam Production										
381	310001-Steam Prod Land Own in Fe	DPROD	(2,857)	(27)	(307)	(911)	(5)	(3)	(155)	(756)	(5)
382	310002-Steam Prod Land Rights	DPROD	(7,413)	(69)	(796)	(2,363)	(12)	(9)	(402)	(1,961)	(14)
383	310003-Steam Prod Water Rights	DPROD	(20,208)	(189)	(2,169)	(6,440)	(33)	(24)	(1,095)	(5,346)	(38)
384	310004-Steam Prod Land Rights-NM	DPROD	(493)	(5)	(53)	(157)	(1)	(1)	(27)	(131)	(1)
385	311000E-Steam Prod Str & Improv	DPROD	(375,413)	(3,511)	(40,292)	(119,649)	(614)	(443)	(20,337)	(99,312)	(700)
386	312000E-Steam Prod Boiler Plant E	DPROD	(1,314,106)	(12,289)	(141,038)	(418,822)	(2,148)	(1,551)	(71,189)	(347,633)	(2,449)
387	314000-Steam Prod Turbogen Unit	DPROD	(665,496)	(6,223)	(71,425)	(212,102)	(1,088)	(785)	(36,052)	(176,050)	(1,240)
388	315000E-Steam Prod Acc Elec Eq	DPROD	(109,217)	(1,021)	(11,722)	(34,809)	(179)	(129)	(5,917)	(28,892)	(204)
389	316000E-Steam Prod Misc Pwr Plt E	DPROD	(40,836)	(382)	(4,383)	(13,015)	(67)	(48)	(2,212)	(10,803)	(76)
390	Total Steam Production		(2,536,039)	(23,715)	(272,183)	(808,267)	(4,146)	(2,993)	(137,384)	(670,883)	(4,726)
391											
392	Other Production Equipment:										
393	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
394	341000E-Other Prod Str & Impr	DPROD	(809,556)	(7,570)	(86,886)	(258,016)	(1,323)	(955)	(43,856)	(214,160)	(1,509)
395	341045-Other Prod Str & Imp-Wind	WIND	(89,221)	(1,072)	(14,026)	(40,707)	(222)	(160)	(7,076)	(33,631)	(158)
396	342000E-Other Prod Fuel Hldr	DPROD	(12,026)	(112)	(1,291)	(3,833)	(20)	(14)	(651)	(3,181)	(22)
397	343000-Other Prod Prime Mover	DPROD	(375,165)	(3,508)	(40,265)	(119,570)	(613)	(443)	(20,324)	(99,246)	(699)
398	344000E-Other Prod Generator	DPROD	(1,286,009)	(12,026)	(138,022)	(409,867)	(2,102)	(1,518)	(69,667)	(340,200)	(2,396)
399	344045-Other Prod Generator-Wind	WIND	(1,190,026)	(14,293)	(187,081)	(542,943)	(2,956)	(2,134)	(94,380)	(448,563)	(2,112)
400	345000E-Other Prod Access Elect Equip	DPROD	(226,268)	(2,116)	(24,284)	(72,114)	(370)	(267)	(12,258)	(59,857)	(422)
401	345045-Other Prod Acc El Eq-Wind	WIND	(38,408)	(461)	(6,038)	(17,523)	(95)	(69)	(3,046)	(14,477)	(68)
402	346045-Other Prod Misc P Eq-Wind	WIND	(31)	(0)	(5)	(14)	(0)	(0)	(2)	(12)	(0)
403	346000E-Other Prod Misc Pwr P	DPROD	(35,165)	(329)	(3,774)	(11,208)	(57)	(41)	(1,905)	(9,303)	(66)
404	Total Other Production Equipment		(4,061,877)	(41,489)	(501,673)	(1,475,795)	(7,759)	(5,601)	(253,165)	(1,222,630)	(7,453)
405	TOTAL PRODUCTION		(6,597,916)	(65,204)	(773,856)	(2,284,061)	(11,905)	(8,594)	(390,549)	(1,893,513)	(12,178)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
353	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
354	Prepayments							
355	16510-Prepayments-Insurance	TOTPLT	1,469,494	16,781	412	21,731	453,587	86,215
356	16512-Prepayments-NERC Fees	TRANPLT	171,687	1,785	44	1,520	52,641	9,547
357	16515-Prepayments-Auto Licensing	TOTPLT	57,111	652	16	845	17,628	3,351
358	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0
359	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0
360	16518-Prepayments-Pollution Emissions	PRODPLT	413,890	4,445	77	4,055	104,999	20,542
361	16519-Prepayments-Benefits	SALWAGES	2,815	29	1	38	920	171
362	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0
363	16521-Prepayments-Transmission	TRANPLT	7,927	82	2	70	2,430	441
364	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0
365	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0
366	16526-Prepayments-Other Distribution Utility	SALWAGXAG	55,977	584	17	764	18,299	3,400
367	165295-Prepayments Hardware Maintenance	TOTPLT	24,006	274	7	355	7,410	1,408
368	Total Prepayments		2,202,906	24,633	575	29,378	657,915	125,074
369								
370	Accumulated Deferred Income Taxes							
371	**Account 190**							
372	INTANGIBLE							
373	303003-Intg Misc Computr Softwar	SALWAGXAG	(42)	(0)	(0)	(1)	(14)	(3)
374	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,806)	(19)	(1)	(25)	(590)	(110)
375	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,052)	(11)	(0)	(14)	(344)	(64)
376	303010-Intg Misc Computr Softwar	SALWAGXAG	(130)	(1)	(0)	(2)	(43)	(8)
377	TOTAL INTANGIBLE		(3,030)	(32)	(1)	(41)	(990)	(184)
378								
379	PRODUCTION							
380	Steam Production							
381	310001-Steam Prod Land Own in Fe	DPROD	(2,857)	(30)	(1)	(26)	(824)	(154)
382	310002-Steam Prod Land Rights	DPROD	(7,413)	(78)	(1)	(68)	(2,138)	(398)
383	310003-Steam Prod Water Rights	DPROD	(20,208)	(213)	(4)	(185)	(5,828)	(1,086)
384	310004-Steam Prod Land Rights-NM	DPROD	(493)	(5)	(0)	(5)	(142)	(27)
385	311000E-Steam Prod Str & Improv	DPROD	(375,413)	(3,955)	(69)	(3,442)	(108,264)	(20,173)
386	312000E-Steam Prod Boiler Plant E	DPROD	(1,314,106)	(13,844)	(241)	(12,048)	(378,972)	(70,613)
387	314000-Steam Prod Turbogen Unit	DPROD	(665,496)	(7,011)	(122)	(6,101)	(191,921)	(35,760)
388	315000E-Steam Prod Acc Elec Eq	DPROD	(109,217)	(1,151)	(20)	(1,001)	(31,497)	(5,869)
389	316000E-Steam Prod Misc Pwr Plt E	DPROD	(40,836)	(430)	(7)	(374)	(11,777)	(2,194)
390	Total Steam Production		(2,536,039)	(26,717)	(464)	(23,251)	(731,363)	(136,273)
391								
392	Other Production Equipment:							
393	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)	(0)
394	341000E-Other Prod Str & Impr	DPROD	(809,556)	(8,529)	(148)	(7,422)	(233,466)	(43,501)
395	341045-Other Prod Str & Imp-Wind	WIND	(89,221)	(1,017)	(17)	(1,054)	(12,702)	(3,253)
396	342000E-Other Prod Fuel Hldr	DPROD	(12,026)	(127)	(2)	(110)	(3,468)	(646)
397	343000-Other Prod Prime Mover	DPROD	(375,165)	(3,952)	(69)	(3,440)	(108,193)	(20,159)
398	344000E-Other Prod Generator	DPROD	(1,286,009)	(13,548)	(235)	(11,791)	(370,870)	(69,103)
399	344045-Other Prod Generator-Wind	WIND	(1,190,026)	(13,567)	(229)	(14,064)	(169,414)	(43,393)
400	345000E-Other Prod Access Elect Equip	DPROD	(226,268)	(2,384)	(41)	(2,074)	(65,253)	(12,158)
401	345045-Other Prod Acc El Eq-Wind	WIND	(38,408)	(438)	(7)	(454)	(5,468)	(1,401)
402	346045-Other Prod Misc P Eq-Wind	WIND	(31)	(0)	(0)	(0)	(4)	(1)
403	346000E-Other Prod Misc Pwr P	DPROD	(35,165)	(370)	(6)	(322)	(10,141)	(1,890)
404	Total Other Production Equipment		(4,061,877)	(43,932)	(756)	(40,732)	(978,979)	(195,506)
405	TOTAL PRODUCTION		(6,597,916)	(70,649)	(1,221)	(63,984)	(1,710,342)	(331,779)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
406	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
407	TRANSMISSION							
408	105000-Held for Future Us	DTRAN	(16)	(6)	(0)	(3)	(0)	(0)
409	350001-Tran Land Owned in Fe	DTRAN	(849)	(311)	(24)	(153)	(1)	(10)
410	350002E-Transmission Land Right	DTRAN	(50,209)	(18,396)	(1,435)	(9,041)	(60)	(610)
411	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,259)	(1,650)	(192)	(1,316)	(10)	(67)
412	352000-Transmission Str & Improv	DTRAN	(755,334)	(276,740)	(21,584)	(136,010)	(897)	(9,178)
413	352010-Tran Str & Impr-Prod	DPRODTI	(2,445)	(837)	(68)	(436)	(3)	(30)
414	352045-Tran Str & Impr-Wind	WIND	(2,543)	(455)	(52)	(398)	(4)	(34)
415	353000E-Transmission Station	DTRAN	(7,772,258)	(2,847,605)	(222,096)	(1,399,517)	(9,235)	(94,436)
416	353010-Tran Station Equip Pro	DPRODTI	(100,228)	(34,290)	(2,772)	(17,878)	(125)	(1,243)
417	353045-Tran Station Equip-Wind	WIND	(27,542)	(4,925)	(562)	(4,306)	(42)	(363)
418	354000E-Tran Towers & Fixture	DTRAN	(875,101)	(320,620)	(25,006)	(157,576)	(1,040)	(10,633)
419	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(74,236)	(28,754)	(3,342)	(22,934)	(170)	(1,171)
420	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,400)	(821)	(66)	(428)	(3)	(30)
421	355045-Tran Poles & Fixtures-Wind	WIND	(15,559)	(2,782)	(317)	(2,433)	(24)	(205)
422	355000E-Tran Poles & Fixture	DTRAN	(5,578,456)	(2,043,838)	(159,407)	(1,004,488)	(6,628)	(67,780)
423	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(473,225)	(183,299)	(21,307)	(146,197)	(1,086)	(7,467)
424	356010-Tran OH Cond & Device-Prod	DPRODTI	(236)	(81)	(7)	(42)	(0)	(3)
425	356000E-Tran OH Conductor & D	DTRAN	(2,081,728)	(762,705)	(59,486)	(374,848)	(2,473)	(25,294)
426	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(176,595)	(68,402)	(7,951)	(54,557)	(405)	(2,786)
427	356045-Tran OH Cond & Device-Wind	WIND	(8,258)	(1,477)	(168)	(1,291)	(13)	(109)
428	357000E-Tran Underground Cond	DTRAN	(1,306)	(479)	(37)	(235)	(2)	(16)
429	358000-Tran UG Conductor & Devic	DTRAN	(2,327)	(853)	(66)	(419)	(3)	(28)
430	359000-Transmission Road & Trai	DTRAN	(2,460)	(901)	(70)	(443)	(3)	(30)
431	TOTAL TRANSMISSION		(18,007,568)	(6,600,224)	(526,016)	(3,334,948)	(22,226)	(221,522)
432								
433	DISTRIBUTION							
434	360001E-Dist Land Owned in Fee	DDISPSUB	(171)	(76)	(7)	(43)	(0)	(3)
435	360005-Dist Land Rights-TX	DDISPSUB	(2,120)	(935)	(83)	(532)	(4)	(38)
436	361000E-Str & Improv	DDISPSUB	502,057	221,342	19,570	126,003	1,054	9,076
437	362000E-Other Eq	DDISPSUB	(3,717,106)	(1,638,764)	(144,888)	(932,893)	(7,807)	(67,198)
438	364000-Dist Poles, Towers & Fixt	PLT_364	(5,399,755)	(2,447,060)	(216,352)	(1,393,028)	(11,657)	(98,156)
439	365000-Dist OH Conductor & Devic	PLT_365	(4,803,420)	(2,176,813)	(192,459)	(1,239,186)	(10,370)	(87,316)
440	366000E-Dist Underground Cond	PLT_366	(421,366)	(190,491)	(16,842)	(108,440)	(907)	(7,656)
441	367000E-Dist UG Conductor & D	PLT_367	(1,380,090)	(623,911)	(55,162)	(355,171)	(2,972)	(25,075)
442	368000E-Dist Line Transformer	PLT_368	(3,711,420)	(2,042,080)	(180,547)	(1,162,487)	(9,728)	(70,390)
443	369000E-Distribution Services	CSERVICE	42,573	29,601	4,879	6,925	493	368
444	369010-Distribution Services O	CSERVICE	(538,468)	(374,395)	(61,707)	(87,594)	(6,234)	(4,658)
445	369020-Distribution Services U	CSERVICE	(699,365)	(486,266)	(80,145)	(113,768)	(8,097)	(6,050)
446	370000E-Distribution Meter	CMETERS	(805,343)	(469,893)	(106,660)	(108,086)	(10,874)	(10,609)
447	371000E-Dist Inst on Cust Premis	CUSTPREM	(44,783)	0	0	0	0	0
448	373000-Dist Street Light & Sg Sy	CLIGHT	(151,546)	0	0	0	0	0
449	TOTAL DISTRIBUTION		(21,130,323)	(10,199,741)	(1,030,403)	(5,368,301)	(67,105)	(367,706)
450								
451	GENERAL							
452	389001-General Land Owned in Fe	SALWAGXAG	(758)	(294)	(33)	(128)	(2)	(9)
453	390000-Genl Structures & Improv	SALWAGXAG	(290,369)	(112,555)	(12,715)	(49,190)	(891)	(3,556)
454	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,932)	(4,238)	(479)	(1,852)	(34)	(134)
455	391000-General Office Furn & E	SALWAGXAG	(7,966)	(3,088)	(349)	(1,349)	(24)	(98)
456	391004-General Info Sys Computer	SALWAGXAG	(20,587)	(7,980)	(901)	(3,488)	(63)	(252)
457	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
406	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
407	TRANSMISSION										
408	105000-Held for Future Us	DTRAN	(16)	(0)	(2)	(5)	(0)	(0)	(1)	(4)	(0)
409	350001-Tran Land Owned in Fe	DTRAN	(849)	(7)	(84)	(256)	(1)	(1)	(43)	(213)	(2)
410	350002E-Transmission Land Right	DTRAN	(50,209)	(442)	(4,951)	(15,144)	(76)	(55)	(2,556)	(12,588)	(93)
411	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,259)	(71)	(738)	(210)	(3)	(2)	(79)	(131)	(7)
412	352000-Transmission Str & Improv	DTRAN	(755,334)	(6,651)	(74,483)	(227,823)	(1,143)	(825)	(38,455)	(189,368)	(1,402)
413	352010-Tran Str & Impr-Prod	DPRODTI	(2,445)	(23)	(262)	(779)	(4)	(3)	(132)	(647)	(5)
414	352045-Tran Str & Impr-Wind	WIND	(2,543)	(31)	(400)	(1,160)	(6)	(5)	(202)	(958)	(5)
415	353000E-Transmission Station	DTRAN	(7,772,258)	(68,442)	(766,416)	(2,344,261)	(11,761)	(8,490)	(395,697)	(1,948,564)	(14,424)
416	353010-Tran Station Equip Pro	DPRODTI	(100,228)	(937)	(10,757)	(31,944)	(164)	(118)	(5,430)	(26,514)	(187)
417	353045-Tran Station Equip-Wind	WIND	(27,542)	(331)	(4,330)	(12,566)	(68)	(49)	(2,184)	(10,381)	(49)
418	354000E-Tran Towers & Fixture	DTRAN	(875,101)	(7,706)	(86,293)	(263,947)	(1,324)	(956)	(44,553)	(219,394)	(1,624)
419	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(74,236)	(1,237)	(12,867)	(3,662)	(56)	(40)	(1,378)	(2,284)	(124)
420	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,400)	(22)	(258)	(765)	(4)	(3)	(130)	(635)	(4)
421	355045-Tran Poles & Fixtures-Wind	WIND	(15,559)	(187)	(2,446)	(7,099)	(39)	(28)	(1,234)	(5,865)	(28)
422	355000E-Tran Poles & Fixture	DTRAN	(5,578,456)	(49,124)	(550,087)	(1,682,569)	(8,441)	(6,094)	(284,007)	(1,398,561)	(10,353)
423	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(473,225)	(7,887)	(82,024)	(23,343)	(360)	(256)	(8,784)	(14,559)	(791)
424	356010-Tran OH Cond & Device-Prod	DPRODTI	(236)	(2)	(25)	(75)	(0)	(0)	(13)	(62)	(0)
425	356000E-Tran OH Conductor & D	DTRAN	(2,081,728)	(18,332)	(205,278)	(627,889)	(3,150)	(2,274)	(105,984)	(521,905)	(3,863)
426	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(176,595)	(2,943)	(30,609)	(8,711)	(134)	(95)	(3,278)	(5,433)	(295)
427	356045-Tran OH Cond & Device-Wind	WIND	(8,258)	(99)	(1,298)	(3,768)	(21)	(15)	(655)	(3,113)	(15)
428	357000E-Tran Underground Cond	DTRAN	(1,306)	(12)	(129)	(394)	(2)	(1)	(67)	(328)	(2)
429	358000-Tran UG Conductor & Devic	DTRAN	(2,327)	(20)	(229)	(702)	(4)	(3)	(118)	(583)	(4)
430	359000-Transmission Road & Trai	DTRAN	(2,460)	(22)	(243)	(742)	(4)	(3)	(125)	(617)	(5)
431	TOTAL TRANSMISSION		(18,007,568)	(164,529)	(1,834,208)	(5,257,813)	(26,766)	(19,315)	(895,106)	(4,362,707)	(33,282)
432											
433	DISTRIBUTION										
434	360001E-Dist Land Owned in Fee	DDISPSUB	(171)	(6)	(35)	0	(1)	(1)	0	0	(1)
435	360005-Dist Land Rights-TX	DDISPSUB	(2,120)	(77)	(433)	0	(10)	(7)	0	0	(6)
436	361000E-Str & Improv	DDISPSUB	502,057	18,239	102,596	0	2,426	1,751	0	0	1,514
437	362000E-Other Eq	DDISPSUB	(3,717,106)	(135,037)	(759,596)	0	(17,959)	(12,964)	0	0	(11,210)
438	364000-Dist Poles, Towers & Fixt	PLT_364	(5,399,755)	(201,173)	(986,152)	0	(26,817)	(19,359)	0	0	(14,554)
439	365000-Dist OH Conductor & Devic	PLT_365	(4,803,420)	(178,956)	(877,244)	0	(23,856)	(17,221)	0	0	(12,947)
440	366000E-Dist Underground Cond	PLT_366	(421,366)	(15,663)	(77,772)	0	(2,088)	(1,507)	0	0	(1,148)
441	367000E-Dist UG Conductor & D	PLT_367	(1,380,090)	(51,302)	(254,724)	0	(6,837)	(4,936)	0	0	(3,759)
442	368000E-Dist Line Transformer	PLT_368	(3,711,420)	(165,408)	(42,245)	0	(22,379)	(16,155)	0	0	(623)
443	369000E-Distribution Services	CSERVICE	42,573	307	0	0	0	0	0	0	0
444	369010-Distribution Services O	CSERVICE	(538,468)	(3,879)	0	0	0	0	0	0	0
445	369020-Distribution Services U	CSERVICE	(699,365)	(5,038)	0	0	0	0	0	0	0
446	370000E-Distribution Meter	CMETERS	(805,343)	(11,380)	(79,812)	(8,029)	0	0	(1,424)	(6,604)	(2,917)
447	371000E-Dist Inst on Cust Premis	CUSTPREM	(44,783)	0	0	0	0	(44,783)	0	0	0
448	373000-Dist Street Light & Sg Sy	CLIGHT	(151,546)	0	0	0	(151,546)	0	0	0	0
449	TOTAL DISTRIBUTION		(21,130,323)	(749,373)	(2,975,415)	(8,029)	(249,068)	(115,181)	(1,424)	(6,604)	(45,651)
450											
451	GENERAL										
452	389001-General Land Owned in Fe	SALWAGXAG	(758)	(11)	(87)	(176)	(7)	(11)	(30)	(146)	(1)
453	390000-Genl Structures & Improv	SALWAGXAG	(290,369)	(4,049)	(33,219)	(67,409)	(2,534)	(4,250)	(11,538)	(55,871)	(528)
454	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,932)	(152)	(1,251)	(2,538)	(95)	(160)	(434)	(2,104)	(20)
455	391000-General Office Furn & E	SALWAGXAG	(7,966)	(111)	(911)	(1,849)	(70)	(117)	(317)	(1,533)	(14)
456	391004-General Info Sys Computer	SALWAGXAG	(20,587)	(287)	(2,355)	(4,779)	(180)	(301)	(818)	(3,961)	(37)
457	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
406	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
407	TRANSMISSION							
408	105000-Held for Future Us	DTRAN	(16)	(0)	(0)	(0)	(5)	(1)
409	350001-Tran Land Owned in Fe	DTRAN	(849)	(9)	(0)	(7)	(263)	(48)
410	350002E-Transmission Land Right	DTRAN	(50,209)	(517)	(9)	(433)	(15,576)	(2,820)
411	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,259)	(60)	(9)	(62)	(1,410)	(239)
412	352000-Transmission Str & Improv	DTRAN	(755,334)	(7,776)	(135)	(6,516)	(234,316)	(42,423)
413	352010-Tran Str & Impr-Prod	DPRODTI	(2,445)	(26)	(0)	(22)	(705)	(131)
414	352045-Tran Str & Impr-Wind	WIND	(2,543)	(29)	(0)	(30)	(362)	(93)
415	353000E-Transmission Station	DTRAN	(7,772,258)	(80,011)	(1,394)	(67,049)	(2,411,074)	(436,530)
416	353010-Tran Station Equip Pro	DPRODTI	(100,228)	(1,056)	(18)	(919)	(28,904)	(5,386)
417	353045-Tran Station Equip-Wind	WIND	(27,542)	(314)	(5)	(325)	(3,921)	(1,004)
418	354000E-Tran Towers & Fixture	DTRAN	(875,101)	(9,009)	(157)	(7,549)	(271,470)	(49,150)
419	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(74,236)	(1,047)	(149)	(1,089)	(24,582)	(4,173)
420	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,400)	(25)	(0)	(22)	(692)	(129)
421	355045-Tran Poles & Fixtures-Wind	WIND	(15,559)	(177)	(3)	(184)	(2,215)	(567)
422	355000E-Tran Poles & Fixture	DTRAN	(5,578,456)	(57,427)	(1,000)	(48,123)	(1,730,523)	(313,315)
423	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(473,225)	(6,676)	(948)	(6,939)	(156,698)	(26,601)
424	356010-Tran OH Cond & Device-Prod	DPRODTI	(236)	(2)	(0)	(2)	(68)	(13)
425	356000E-Tran OH Conductor & D	DTRAN	(2,081,728)	(21,430)	(373)	(17,958)	(645,784)	(116,921)
426	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(176,595)	(2,491)	(354)	(2,590)	(58,476)	(9,927)
427	356045-Tran OH Cond & Device-Wind	WIND	(8,258)	(94)	(2)	(98)	(1,176)	(301)
428	357000E-Tran Underground Cond	DTRAN	(1,306)	(13)	(0)	(11)	(405)	(73)
429	358000-Tran UG Conductor & Devic	DTRAN	(2,327)	(24)	(0)	(20)	(722)	(131)
430	359000-Transmission Road & Trai	DTRAN	(2,460)	(25)	(0)	(21)	(763)	(138)
431	TOTAL TRANSMISSION		(18,007,568)	(188,240)	(4,558)	(159,971)	(5,590,111)	(1,010,113)
432								
433	DISTRIBUTION							
434	360001E-Dist Land Owned in Fee	DDISPSUB	(171)	(3)	(0)	(6)	(63)	(13)
435	360005-Dist Land Rights-TX	DDISPSUB	(2,120)	(32)	(1)	(76)	(777)	(158)
436	361000E-Str & Improv	DDISPSUB	502,057	7,562	325	17,914	183,966	37,377
437	362000E-Other Eq	DDISPSUB	(3,717,106)	(55,987)	(2,405)	(132,632)	(1,362,037)	(276,727)
438	364000-Dist Poles, Towers & Fixt	PLT_364	(5,399,755)	(83,602)	(3,122)	(198,051)	(2,033,842)	(413,218)
439	365000-Dist OH Conductor & Devic	PLT_365	(4,803,420)	(74,370)	(2,777)	(176,179)	(1,809,230)	(367,583)
440	366000E-Dist Underground Cond	PLT_366	(421,366)	(6,508)	(246)	(15,417)	(158,324)	(32,167)
441	367000E-Dist UG Conductor & D	PLT_367	(1,380,090)	(21,316)	(806)	(50,496)	(518,555)	(105,356)
442	368000E-Dist Line Transformer	PLT_368	(3,711,420)	(69,766)	(134)	(165,274)	(1,697,249)	(344,832)
443	369000E-Distribution Services	CSERVICE	42,573	368	0	307	25,541	4,060
444	369010-Distribution Services O	CSERVICE	(538,468)	(4,658)	0	(3,879)	(323,050)	(51,345)
445	369020-Distribution Services U	CSERVICE	(699,365)	(6,050)	0	(5,038)	(419,579)	(66,687)
446	370000E-Distribution Meter	CMETERS	(805,343)	(7,692)	(1,207)	(10,173)	(404,867)	(65,026)
447	371000E-Dist Inst on Cust Premis	CUSTPREM	(44,783)	0	0	0	0	0
448	373000-Dist Street Light & Sg Sy	CLIGHT	(151,546)	0	0	0	0	0
449	TOTAL DISTRIBUTION		(21,130,323)	(322,054)	(10,373)	(739,000)	(8,518,066)	(1,681,675)
450								
451	GENERAL							
452	389001-General Land Owned in Fe	SALWAGXAG	(758)	(8)	(0)	(10)	(248)	(46)
453	390000-Genl Structures & Improv	SALWAGXAG	(290,369)	(3,028)	(86)	(3,963)	(94,920)	(17,635)
454	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,932)	(114)	(3)	(149)	(3,574)	(664)
455	391000-General Office Furn & E	SALWAGXAG	(7,966)	(83)	(2)	(109)	(2,604)	(484)
456	391004-General Info Sys Computer	SALWAGXAG	(20,587)	(215)	(6)	(281)	(6,730)	(1,250)
457	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
458	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
459	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
460	392010-General Transp Eq Grp	SALWAGXAG	(4)	(2)	(0)	(1)	(0)	(0)
461	392020-General Transp Eq Grp 2	SALWAGXAG	(54)	(21)	(2)	(9)	(0)	(1)
462	392030-General Transp Eq Trailer	SALWAGXAG	(11)	(4)	(0)	(2)	(0)	(0)
463	392040-General Transp Eq Grp 4	SALWAGXAG	(71)	(27)	(3)	(12)	(0)	(1)
464	393000-General Stores Equipmen	SALWAGXAG	(712)	(276)	(31)	(121)	(2)	(9)
465	394000-General Tools & Shop Equi	SALWAGXAG	(75,731)	(29,355)	(3,316)	(12,829)	(232)	(927)
466	395000-General Laboratory Equi	SALWAGXAG	(18,370)	(7,121)	(804)	(3,112)	(56)	(225)
467	396000-General Power Operated E	SALWAGXAG	(18)	(7)	(1)	(3)	(0)	(0)
468	397000-General Communication E	SALWAGXAG	(105,289)	(40,813)	(4,610)	(17,837)	(323)	(1,289)
469	397010-General Comm Eq Two Wa	SALWAGXAG	(66,760)	(25,878)	(2,923)	(11,310)	(205)	(818)
470	397020-General Comm Eq AE	SALWAGXAG	(81)	(31)	(4)	(14)	(0)	(1)
471	397030-General Comm Eq EM	SALWAGXAG	(33,171)	(12,858)	(1,453)	(5,619)	(102)	(406)
472	398000-General Miscellaneous E	SALWAGXAG	(4,608)	(1,786)	(202)	(781)	(14)	(56)
473	TOTAL GENERAL		(635,493)	(246,335)	(27,827)	(107,656)	(1,949)	(7,783)
474								
475	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,059)	(410)	(46)	(179)	(3)	(13)
476	SchM-103 - Environmental Remediation	PRODPLT	(11,707)	(3,551)	(304)	(2,027)	(15)	(147)
477	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0
478	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0
479	SchM-109 - Employee Incentive	SALWAGES	(372,641)	(144,446)	(16,317)	(63,128)	(1,143)	(4,564)
480	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,498,767)	(968,594)	(109,417)	(423,306)	(7,664)	(30,603)
481	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(119,494)	(46,319)	(5,232)	(20,243)	(367)	(1,463)
482	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(1,768)	(200)	(773)	(14)	(56)
483	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0
484	SchM-118 - Inventory Reserve	TOTPLT	(48,694)	(17,887)	(1,643)	(9,313)	(92)	(648)
485	SchM-127 - Litigation Reserve	RATEBASE	(158,490)	(56,059)	(5,144)	(30,146)	(292)	(2,123)
486	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,952)	(1,532)	(173)	(669)	(12)	(48)
487	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0
488	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0
489	SchM-137 - R&E Credit	TOTPLT	(4,077,103)	(1,497,677)	(137,579)	(779,764)	(7,723)	(54,293)
490	SchM-174 - New Hire Retention Credit	SALWAGES	(6,627)	(2,569)	(290)	(1,123)	(20)	(81)
491	SchM-192 - Texas Margin Tax	NETPLT	(203,147)	(73,203)	(6,663)	(38,976)	(369)	(2,727)
492	SchM-226 - Performance Recognition Award	SALWAGES	(7,908)	(3,065)	(346)	(1,340)	(24)	(97)
493	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,381,436)	(4,915,518)	(451,547)	(2,559,260)	(25,349)	(178,194)
494	**Total Account 190**		(67,269,917)	(26,822,197)	(2,492,180)	(13,889,533)	(142,959)	(954,933)
495								
496	**Account 281**							
497	311000E-Steam Prod Str & Improv	PRODPLT	646,940	196,229	16,775	112,011	848	8,140
498	**Total Account 281**		646,940	196,229	16,775	112,011	848	8,140
499								
500	**Account 282**							
501	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
502								
503	INTANGIBLE							
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,682	3,753	424	1,640	30	119
505	303004-Intg Misc Computr Softwar	SALWAGXAG	468,180	181,480	20,501	79,312	1,436	5,734
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	244,985	94,963	10,728	41,502	751	3,000
507	303010-Intg Misc Computr Softwar	SALWAGXAG	30,216	11,713	1,323	5,119	93	370
508	303014-Intg CRS Computr Softwar	CUST	674	537	84	32	7	2
509	TOTAL INTANGIBLE		753,735	292,445	33,059	127,605	2,317	9,225

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
458	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
459	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
460	392010-General Transp Eq Grp	SALWAGXAG	(4)	(0)	(1)	(1)	(0)	(0)	(0)	(1)	(0)
461	392020-General Transp Eq Grp 2	SALWAGXAG	(54)	(1)	(6)	(13)	(0)	(1)	(2)	(10)	(0)
462	392030-General Transp Eq Trailer	SALWAGXAG	(11)	(0)	(1)	(2)	(0)	(0)	(0)	(2)	(0)
463	392040-General Transp Eq Grp 4	SALWAGXAG	(71)	(1)	(8)	(16)	(1)	(1)	(3)	(14)	(0)
464	393000-General Stores Equipmen	SALWAGXAG	(712)	(10)	(81)	(165)	(6)	(10)	(28)	(137)	(1)
465	394000-General Tools & Shop Equi	SALWAGXAG	(75,731)	(1,056)	(8,664)	(17,581)	(661)	(1,108)	(3,009)	(14,572)	(138)
466	395000-General Laboratory Equi	SALWAGXAG	(18,370)	(256)	(2,102)	(4,265)	(160)	(269)	(730)	(3,535)	(33)
467	396000-General Power Operated E	SALWAGXAG	(18)	(0)	(2)	(4)	(0)	(0)	(1)	(3)	(0)
468	397000-General Communication E	SALWAGXAG	(105,289)	(1,468)	(12,045)	(24,443)	(919)	(1,541)	(4,184)	(20,259)	(192)
469	397010-General Comm Eq Two Wa	SALWAGXAG	(66,760)	(931)	(7,638)	(15,498)	(583)	(977)	(2,653)	(12,846)	(121)
470	397020-General Comm Eq AE	SALWAGXAG	(81)	(1)	(9)	(19)	(1)	(1)	(3)	(16)	(0)
471	397030-General Comm Eq EM	SALWAGXAG	(33,171)	(463)	(3,795)	(7,701)	(290)	(485)	(1,318)	(6,383)	(60)
472	398000-General Miscellaneous E	SALWAGXAG	(4,608)	(64)	(527)	(1,070)	(40)	(67)	(183)	(887)	(8)
473	TOTAL GENERAL		(635,493)	(8,862)	(72,702)	(147,530)	(5,546)	(9,301)	(25,252)	(122,278)	(1,156)
474											
475	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,059)	(15)	(121)	(246)	(9)	(15)	(42)	(204)	(2)
476	SchM-103 - Environmental Remediation	PRODPLT	(11,707)	(117)	(1,395)	(4,114)	(22)	(16)	(704)	(3,410)	(22)
477	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0	0	0
478	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0
479	SchM-109 - Employee Incentive	SALWAGES	(372,641)	(5,196)	(42,631)	(86,509)	(3,252)	(5,454)	(14,807)	(71,702)	(678)
480	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,498,767)	(34,845)	(285,867)	(580,091)	(21,809)	(36,571)	(99,291)	(480,799)	(4,546)
481	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(119,494)	(1,666)	(13,671)	(27,741)	(1,043)	(1,749)	(4,748)	(22,992)	(217)
482	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(64)	(522)	(1,059)	(40)	(67)	(181)	(878)	(8)
483	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0
484	SchM-118 - Inventory Reserve	TOTPLT	(48,694)	(734)	(5,696)	(12,128)	(325)	(228)	(2,072)	(10,056)	(92)
485	SchM-127 - Litigation Reserve	RATEBASE	(158,490)	(2,396)	(19,211)	(41,548)	(1,023)	(548)	(7,124)	(34,424)	(302)
486	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,952)	(55)	(452)	(917)	(34)	(58)	(157)	(760)	(7)
487	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0	0
488	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0
489	SchM-137 - R&E Credit	TOTPLT	(4,077,103)	(61,437)	(476,904)	(1,015,451)	(27,182)	(19,091)	(173,501)	(841,950)	(7,735)
490	SchM-174 - New Hire Retention Credit	SALWAGES	(6,627)	(92)	(758)	(1,538)	(58)	(97)	(263)	(1,275)	(12)
491	SchM-192 - Texas Margin Tax	NETPLT	(203,147)	(3,106)	(24,405)	(51,709)	(1,332)	(657)	(8,856)	(42,853)	(388)
492	SchM-226 - Performance Recognition Award	SALWAGES	(7,908)	(110)	(905)	(1,836)	(69)	(116)	(314)	(1,522)	(14)
493	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,381,436)	(201,641)	(1,565,246)	(3,332,807)	(89,214)	(62,660)	(569,448)	(2,763,360)	(25,386)
494	**Total Account 190**		(67,269,917)	(1,299,486)	(8,094,312)	(12,855,832)	(438,723)	(279,763)	(2,193,962)	(10,661,869)	(131,683)
495											
496	**Account 281**										
497	311000E-Steam Prod Str & Improv	PRODPLT	646,940	6,459	77,102	227,331	1,188	858	38,911	188,420	1,192
498	**Total Account 281**		646,940	6,459	77,102	227,331	1,188	858	38,911	188,420	1,192
499											
500	**Account 282**										
501	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
502											
503	INTANGIBLE										
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,682	135	1,108	2,248	84	142	385	1,863	18
505	303004-Intg Misc Computr Softwar	SALWAGXAG	468,180	6,529	53,561	108,688	4,086	6,852	18,604	90,085	852
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	244,985	3,416	28,027	56,873	2,138	3,586	9,735	47,139	446
507	303010-Intg Misc Computr Softwar	SALWAGXAG	30,216	421	3,457	7,015	264	442	1,201	5,814	55
508	303014-Intg CRS Computr Softwar	CUST	674	2	9	0	0	0	0	0	0
509	TOTAL INTANGIBLE		753,735	10,503	86,162	174,824	6,573	11,022	29,924	144,900	1,370

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
458	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
459	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)
460	392010-General Transp Eq Grp	SALWAGXAG	(4)	(0)	(0)	(0)	(1)	(0)
461	392020-General Transp Eq Grp 2	SALWAGXAG	(54)	(1)	(0)	(1)	(18)	(3)
462	392030-General Transp Eq Trailer	SALWAGXAG	(11)	(0)	(0)	(0)	(4)	(1)
463	392040-General Transp Eq Grp 4	SALWAGXAG	(71)	(1)	(0)	(1)	(23)	(4)
464	393000-General Stores Equipmen	SALWAGXAG	(712)	(7)	(0)	(10)	(233)	(43)
465	394000-General Tools & Shop Equi	SALWAGXAG	(75,731)	(790)	(23)	(1,034)	(24,756)	(4,599)
466	395000-General Laboratory Equi	SALWAGXAG	(18,370)	(192)	(5)	(251)	(6,005)	(1,116)
467	396000-General Power Operated E	SALWAGXAG	(18)	(0)	(0)	(0)	(6)	(1)
468	397000-General Communication E	SALWAGXAG	(105,289)	(1,098)	(31)	(1,437)	(34,418)	(6,395)
469	397010-General Comm Eq Two Wa	SALWAGXAG	(66,760)	(696)	(20)	(911)	(21,824)	(4,055)
470	397020-General Comm Eq AE	SALWAGXAG	(81)	(1)	(0)	(1)	(26)	(5)
471	397030-General Comm Eq EM	SALWAGXAG	(33,171)	(346)	(10)	(453)	(10,844)	(2,015)
472	398000-General Miscellaneous E	SALWAGXAG	(4,608)	(48)	(1)	(63)	(1,506)	(280)
473	TOTAL GENERAL		(635,493)	(6,627)	(189)	(8,673)	(207,739)	(38,596)
474								
475	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,059)	(11)	(0)	(14)	(346)	(64)
476	SchM-103 - Environmental Remediation	PRODPLT	(11,707)	(126)	(2)	(115)	(2,970)	(581)
477	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0
478	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0
479	SchM-109 - Employee Incentive	SALWAGES	(372,641)	(3,886)	(111)	(5,086)	(121,814)	(22,632)
480	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,498,767)	(26,057)	(744)	(34,101)	(816,833)	(151,761)
481	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(119,494)	(1,246)	(36)	(1,631)	(39,062)	(7,257)
482	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(48)	(1)	(62)	(1,491)	(277)
483	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0
484	SchM-118 - Inventory Reserve	TOTPLT	(48,694)	(556)	(14)	(720)	(15,030)	(2,857)
485	SchM-127 - Litigation Reserve	RATEBASE	(158,490)	(1,821)	(46)	(2,350)	(47,016)	(9,043)
486	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,952)	(41)	(1)	(54)	(1,292)	(240)
487	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0
488	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0
489	SchM-137 - R&E Credit	TOTPLT	(4,077,103)	(46,558)	(1,144)	(60,293)	(1,258,476)	(239,202)
490	SchM-174 - New Hire Retention Credit	SALWAGES	(6,627)	(69)	(2)	(90)	(2,166)	(402)
491	SchM-192 - Texas Margin Tax	NETPLT	(203,147)	(2,339)	(59)	(3,047)	(61,444)	(11,759)
492	SchM-226 - Performance Recognition Award	SALWAGES	(7,908)	(82)	(2)	(108)	(2,585)	(480)
493	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,381,436)	(152,807)	(3,755)	(197,887)	(4,130,435)	(785,083)
494	**Total Account 190**		(67,269,917)	(823,250)	(22,259)	(1,277,227)	(22,528,210)	(4,293,987)
495								
496	**Account 281**							
497	311000E-Steam Prod Str & Improv	PRODPLT	646,940	6,948	120	6,339	164,121	32,108
498	**Total Account 281**		646,940	6,948	120	6,339	164,121	32,108
499								
500	**Account 282**							
501	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
502								
503	INTANGIBLE							
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,682	101	3	132	3,165	588
505	303004-Intg Misc Computr Softwar	SALWAGXAG	468,180	4,882	139	6,389	153,045	28,435
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	244,985	2,555	73	3,343	80,084	14,879
507	303010-Intg Misc Computr Softwar	SALWAGXAG	30,216	315	9	412	9,877	1,835
508	303014-Intg CRS Computr Softwar	CUST	674	2	0	2	463	74
509	TOTAL INTANGIBLE		753,735	7,855	224	10,279	246,635	45,810

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
511	PRODUCTION							
512	Steam Production							
513	310001-Steam Prod Land Own in Fe	DPROD	7,532	2,577	208	1,343	9	93
514	310002-Steam Prod Land Rights	DPROD	145,616	49,818	4,027	25,974	181	1,805
515	310003-Steam Prod Water Rights	DPROD	(86,266)	(29,514)	(2,386)	(15,387)	(108)	(1,070)
516	310004-Steam Prod Land Rights-NM	DPROD	9,690	3,315	268	1,729	12	120
517	311000E-Steam Prod Str & Improv	DPROD	16,460,705	5,631,576	455,247	2,936,121	20,517	204,087
518	312000E-Steam Prod Boiler Plant E	DPROD	72,747,086	24,888,408	2,011,937	12,976,010	90,674	901,950
519	314000-Steam Prod Turbogen Unit	DPROD	35,606,468	12,181,771	984,754	6,351,181	44,381	441,464
520	315000E-Steam Prod Acc Elec Eq	DPROD	5,636,229	1,928,280	155,879	1,005,343	7,025	69,880
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,142,898	733,134	59,265	382,232	2,671	26,569
522	Total Steam Production		132,669,958	45,389,366	3,669,200	23,664,545	165,363	1,644,899
523	Other Production Equipment:							
524	340001-Other Prod Land Own in Fee	DPROD	1,038	355	29	185	1	13
525	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0
526	341000E-Other Prod Str & Impr	DPROD	1,772,656	606,465	49,026	316,191	2,209	21,978
527	341045-Other Prod Str & Imp-Wind	WIND	582,137	104,101	11,869	91,019	883	7,670
528	342000E-Other Prod Fuel Hldr	DPROD	356,704	122,036	9,865	63,626	445	4,423
529	343000-Other Prod Prime Mover	DPROD	6,158,136	2,106,836	170,313	1,098,436	7,676	76,351
530	344000E-Other Prod Generator	DPROD	23,553,589	8,058,211	651,412	4,201,290	29,358	292,028
531	344045-Other Prod Generator-Wind	WIND	7,764,525	1,388,496	158,314	1,214,007	11,780	102,298
532	345000E-Other Prod Access Elect Equip	DPROD	4,068,983	1,392,090	112,534	725,791	5,072	50,449
533	345045-Other Prod Acc El Eq-Wind	WIND	250,599	44,814	5,110	39,182	380	3,302
534	346045-Other Prod Misc P Eq-Wind	WIND	205	37	4	32	0	3
535	346000E-Other Prod Misc Pwr P	DPROD	622,012	212,804	17,203	110,949	775	7,712
536	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0
537	Total Other Production Equipment		45,130,585	14,036,245	1,185,679	7,860,708	58,580	566,226
538	TOTAL PRODUCTION		177,800,543	59,425,612	4,854,880	31,525,253	223,943	2,211,125
539								
540	TRANSMISSION							
541	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
542	105000-Held for Future Us	DTRAN	21	8	1	4	0	0
543	350001-Tran Land Owned in Fe	DTRAN	(8,243)	(3,020)	(236)	(1,484)	(10)	(100)
544	350002E-Transmission Land Right	DTRAN	5,166,813	1,893,020	147,644	930,365	6,139	62,779
545	350045-Tran Land Fee-Wind	WIND	2	0	0	0	0	0
546	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	438,305	169,773	19,734	135,409	1,006	6,916
547	352000-Transmission Str & Improv	DTRAN	9,344,625	3,423,689	267,027	1,682,646	11,103	113,541
548	352010-Tran Str & Impr-Prod	DPRODTI	70,361	24,072	1,946	12,550	88	872
549	352045-Tran Str & Impr-Wind	WIND	3,975	711	81	621	6	52
550	353000E-Transmission Station	DTRAN	96,154,923	35,229,296	2,747,670	17,314,199	114,248	1,168,319
551	353010-Tran Station Equip Pro	DPRODTI	2,883,694	986,576	79,753	514,369	3,594	35,753
552	353045-Tran Station Equip-Wind	WIND	43,049	7,698	878	6,731	65	567
553	354000E-Tran Towers & Fixture	DTRAN	920,145	337,123	26,294	165,687	1,093	11,180
554	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	78,057	30,234	3,514	24,115	179	1,232
555	355010-Tran Poles & Fixtures-Prod	DPRODTI	28,135	9,626	778	5,018	35	349
556	355000E-Tran Poles & Fixture	DTRAN	93,061,482	34,095,920	2,659,273	16,757,176	110,573	1,130,733
557	355045-Tran Poles & Fixtures-Wind	WIND	25,931	4,637	529	4,054	39	342
558	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,894,487	3,057,849	355,443	2,438,909	18,119	124,560
559	356010-Tran OH Cond & Device-Prod	DPRODTI	2,762	945	76	493	3	34
560	356000E-Tran OH Conductor & D	DTRAN	34,728,002	12,723,665	992,368	6,253,320	41,263	421,959
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,946,007	1,141,106	132,642	910,134	6,761	46,482
562	356045-Tran OH Cond & Device-Wind	WIND	13,763	2,461	281	2,152	21	181
563	357000E-Tran Underground Cond	DTRAN	21,795	7,985	623	3,924	26	265

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
511	PRODUCTION										
512	Steam Production										
513	310001-Steam Prod Land Own in Fe	DPROD	7,532	70	808	2,400	12	9	408	1,992	14
514	310002-Steam Prod Land Rights	DPROD	145,616	1,362	15,628	46,410	238	172	7,888	38,521	271
515	310003-Steam Prod Water Rights	DPROD	(86,266)	(807)	(9,259)	(27,494)	(141)	(102)	(4,673)	(22,821)	(161)
516	310004-Steam Prod Land Rights-NM	DPROD	9,690	91	1,040	3,088	16	11	525	2,564	18
517	311000E-Steam Prod Str & Improv	DPROD	16,460,705	153,930	1,766,662	5,246,229	26,910	19,426	891,720	4,354,509	30,675
518	312000E-Steam Prod Boiler Plant E	DPROD	72,747,086	680,285	7,807,654	23,185,390	118,927	85,850	3,940,904	19,244,486	135,565
519	314000-Steam Prod Turbogen Unit	DPROD	35,606,468	332,969	3,821,500	11,348,219	58,210	42,020	1,928,898	9,419,322	66,353
520	315000E-Steam Prod Acc Elec Eq	DPROD	5,636,229	52,706	604,914	1,796,335	9,214	6,651	305,330	1,491,006	10,503
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,142,898	20,039	229,989	682,968	3,503	2,529	116,087	566,882	3,993
522	Total Steam Production		132,669,958	1,240,646	14,238,936	42,283,546	216,890	156,566	7,187,086	35,096,460	247,233
523	Other Production Equipment:										
524	340001-Other Prod Land Own in Fee	DPROD	1,038	10	111	331	2	1	56	275	2
525	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
526	341000E-Other Prod Str & Impr	DPROD	1,772,656	16,577	190,252	564,967	2,898	2,092	96,029	468,938	3,303
527	341045-Other Prod Str & Imp-Wind	WIND	582,137	6,992	91,516	265,597	1,446	1,044	46,169	219,428	1,033
528	342000E-Other Prod Fuel Hldr	DPROD	356,704	3,336	38,284	113,686	583	421	19,324	94,362	665
529	343000-Other Prod Prime Mover	DPROD	6,158,136	57,587	660,928	1,962,674	10,067	7,267	333,603	1,629,071	11,476
530	344000E-Other Prod Generator	DPROD	23,553,589	220,258	2,527,913	7,506,818	38,506	27,796	1,275,961	6,230,858	43,892
531	344045-Other Prod Generator-Wind	WIND	7,764,525	93,260	1,220,640	3,542,523	19,286	13,922	615,797	2,926,726	13,781
532	345000E-Other Prod Access Elect Equip	DPROD	4,068,983	38,051	436,708	1,296,835	6,652	4,802	220,428	1,076,407	7,583
533	345045-Other Prod Acc El Eq-Wind	WIND	250,599	3,010	39,396	114,334	622	449	19,875	94,460	445
534	346045-Other Prod Misc P Eq-Wind	WIND	205	2	32	93	1	0	16	77	0
535	346000E-Other Prod Misc Pwr P	DPROD	622,012	5,817	66,758	198,243	1,017	734	33,696	164,547	1,159
536	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0	0
537	Total Other Production Equipment		45,130,585	444,899	5,272,538	15,566,102	81,079	58,529	2,660,954	12,905,148	83,339
538	TOTAL PRODUCTION		177,800,543	1,685,545	19,511,474	57,849,648	297,969	215,095	9,848,040	48,001,608	330,572
539											
540	TRANSMISSION										
541	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0	0
542	105000-Held for Future Us	DTRAN	21	0	2	6	0	0	1	5	0
543	350001-Tran Land Owned in Fe	DTRAN	(8,243)	(73)	(813)	(2,486)	(12)	(9)	(420)	(2,067)	(15)
544	350002E-Transmission Land Right	DTRAN	5,166,813	45,499	509,495	1,558,409	7,818	5,644	263,050	1,295,359	9,589
545	350045-Tran Land Fee-Wind	WIND	2	0	0	1	0	0	0	1	0
546	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	438,305	7,305	75,971	21,621	333	237	8,136	13,485	732
547	352000-Transmission Str & Improv	DTRAN	9,344,625	82,288	921,466	2,818,517	14,140	10,207	475,749	2,342,768	17,343
548	352010-Tran Str & Impr-Prod	DPRODTI	70,361	658	7,552	22,425	115	83	3,812	18,613	131
549	352045-Tran Str & Impr-Wind	WIND	3,975	48	625	1,813	10	7	315	1,498	7
550	353000E-Transmission Station	DTRAN	96,154,923	846,737	9,481,760	29,002,159	145,501	105,033	4,895,389	24,106,770	178,453
551	353010-Tran Station Equip Pro	DPRODTI	2,883,694	26,966	309,495	919,069	4,714	3,403	156,217	762,851	5,374
552	353045-Tran Station Equip-Wind	WIND	43,049	517	6,768	19,641	107	77	3,414	16,227	76
553	354000E-Tran Towers & Fixture	DTRAN	920,145	8,103	90,735	277,533	1,392	1,005	46,846	230,687	1,708
554	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	78,057	1,301	13,529	3,850	59	42	1,449	2,401	130
555	355010-Tran Poles & Fixtures-Prod	DPRODTI	28,135	263	3,020	8,967	46	33	1,524	7,443	52
556	355000E-Tran Poles & Fixture	DTRAN	93,061,482	819,497	9,176,718	28,069,118	140,820	101,654	4,737,898	23,331,220	172,712
557	355045-Tran Poles & Fixtures-Wind	WIND	25,931	311	4,076	11,831	64	46	2,057	9,774	46
558	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,894,487	131,575	1,368,341	389,421	6,002	4,269	146,543	242,877	13,192
559	356010-Tran OH Cond & Device-Prod	DPRODTI	2,762	26	296	880	5	3	150	731	5
560	356000E-Tran OH Conductor & D	DTRAN	34,728,002	305,814	3,424,500	10,474,628	52,550	37,934	1,768,054	8,706,574	64,451
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,946,007	49,100	510,628	145,321	2,240	1,593	54,686	90,635	4,923
562	356045-Tran OH Cond & Device-Wind	WIND	13,763	165	2,164	6,279	34	25	1,091	5,188	24
563	357000E-Tran Underground Cond	DTRAN	21,795	192	2,149	6,574	33	24	1,110	5,464	40

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
511	PRODUCTION							
512	Steam Production							
513	310001-Steam Prod Land Own in Fe	DPROD	7,532	79	1	69	2,172	405
514	310002-Steam Prod Land Rights	DPROD	145,616	1,534	27	1,335	41,994	7,825
515	310003-Steam Prod Water Rights	DPROD	(86,266)	(909)	(16)	(791)	(24,878)	(4,635)
516	310004-Steam Prod Land Rights-NM	DPROD	9,690	102	2	89	2,795	521
517	311000E-Steam Prod Str & Improv	DPROD	16,460,705	173,412	3,013	150,917	4,747,069	884,507
518	312000E-Steam Prod Boiler Plant E	DPROD	72,747,086	766,384	13,316	666,969	20,979,383	3,909,025
519	314000-Steam Prod Turbogen Unit	DPROD	35,606,468	375,111	6,517	326,452	10,268,477	1,913,294
520	315000E-Steam Prod Acc Elec Eq	DPROD	5,636,229	59,377	1,032	51,675	1,625,420	302,860
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,142,898	22,575	392	19,647	617,986	115,147
522	Total Steam Production		132,669,958	1,397,667	24,284	1,216,362	38,260,418	7,128,948
523	Other Production Equipment:							
524	340001-Other Prod Land Own in Fee	DPROD	1,038	11	0	10	299	56
525	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0
526	341000E-Other Prod Str & Impr	DPROD	1,772,656	18,675	324	16,252	511,213	95,253
527	341045-Other Prod Str & Imp-Wind	WIND	582,137	6,637	112	6,880	82,874	21,227
528	342000E-Other Prod Fuel Hldr	DPROD	356,704	3,758	65	3,270	102,869	19,167
529	343000-Other Prod Prime Mover	DPROD	6,158,136	64,875	1,127	56,460	1,775,932	330,904
530	344000E-Other Prod Generator	DPROD	23,553,589	248,135	4,311	215,947	6,792,572	1,265,639
531	344045-Other Prod Generator-Wind	WIND	7,764,525	88,517	1,497	91,763	1,105,368	283,128
532	345000E-Other Prod Access Elect Equip	DPROD	4,068,983	42,866	745	37,306	1,173,446	218,645
533	345045-Other Prod Acc El Eq-Wind	WIND	250,599	2,857	48	2,962	35,676	9,138
534	346045-Other Prod Misc P Eq-Wind	WIND	205	2	0	2	29	7
535	346000E-Other Prod Misc Pwr P	DPROD	622,012	6,553	114	5,703	179,381	33,423
536	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0
537	Total Other Production Equipment		45,130,585	482,886	8,345	436,554	11,759,658	2,276,588
538	TOTAL PRODUCTION		177,800,543	1,880,553	32,629	1,652,916	50,020,076	9,405,536
539								
540	TRANSMISSION							
541	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0
542	105000-Held for Future Us	DTRAN	21	0	0	0	7	1
543	350001-Tran Land Owned in Fe	DTRAN	(8,243)	(85)	(1)	(71)	(2,557)	(463)
544	350002E-Transmission Land Right	DTRAN	5,166,813	53,190	926	44,572	1,602,825	290,195
545	350045-Tran Land Fee-Wind	WIND	2	0	0	0	0	0
546	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	438,305	6,183	878	6,427	145,135	24,638
547	352000-Transmission Str & Improv	DTRAN	9,344,625	96,198	1,676	80,613	2,898,847	524,842
548	352010-Tran Str & Impr-Prod	DPRODTI	70,361	741	13	645	20,291	3,781
549	352045-Tran Str & Impr-Wind	WIND	3,975	45	1	47	566	145
550	353000E-Transmission Station	DTRAN	96,154,923	989,866	17,241	829,496	29,828,741	5,400,556
551	353010-Tran Station Equip Pro	DPRODTI	2,883,694	30,379	528	26,439	831,623	154,954
552	353045-Tran Station Equip-Wind	WIND	43,049	491	8	509	6,128	1,570
553	354000E-Tran Towers & Fixture	DTRAN	920,145	9,472	165	7,938	285,443	51,680
554	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	78,057	1,101	156	1,145	25,847	4,388
555	355010-Tran Poles & Fixtures-Prod	DPRODTI	28,135	296	5	258	8,114	1,512
556	355000E-Tran Poles & Fixture	DTRAN	93,061,482	958,021	16,687	802,810	28,869,107	5,226,812
557	355045-Tran Poles & Fixtures-Wind	WIND	25,931	296	5	306	3,692	946
558	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,894,487	111,368	15,812	115,762	2,614,090	443,759
559	356010-Tran OH Cond & Device-Prod	DPRODTI	2,762	29	1	25	796	148
560	356000E-Tran OH Conductor & D	DTRAN	34,728,002	357,507	6,227	299,587	10,773,162	1,950,503
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,946,007	41,559	5,901	43,199	975,507	165,599
562	356045-Tran OH Cond & Device-Wind	WIND	13,763	157	3	163	1,959	502
563	357000E-Tran Underground Cond	DTRAN	21,795	224	4	188	6,761	1,224

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
564	358000-Tran UG Conductor & Devic	DTRANRADNET	38,822	15,037	1,748	11,994	89	613
565	359000-Transmission Road & Trai	DTRAN	41,043	15,038	1,173	7,391	49	499
566	Recoverable Meters	DTRAN	0	0	0	0	0	0
567	TOTAL TRANSMISSION		253,897,953	93,173,450	7,439,239	47,179,778	314,491	3,127,127
568	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
569	DISTRIBUTION							
570	360001E-Dist Land Owned in Fee	DDISPSUB	1,236	545	48	310	3	22
571	360005-Dist Land Rights-TX	DDISPSUB	347,627	153,259	13,550	87,245	730	6,284
572	361000E-Str & Improv	DDISPSUB	(9,997,681)	(4,407,687)	(389,698)	(2,509,147)	(20,998)	(180,738)
573	362000E-Other Eq	DDISPSUB	48,993,308	21,599,723	1,909,700	12,295,990	102,898	885,700
574	364000-Dist Poles, Towers & Fixt	PLT_364	42,664,181	19,334,546	1,709,428	11,006,502	92,107	775,546
575	365000-Dist OH Conductor & Devic	PLT_365	31,822,494	14,421,312	1,275,034	8,209,564	68,701	578,466
576	366000E-Dist Underground Cond	PLT_366	2,533,653	1,145,413	101,270	652,045	5,457	46,034
577	367000E-Dist UG Conductor & D	PLT_367	10,275,569	4,645,377	410,712	2,644,456	22,130	186,697
578	368000E-Dist Line Transformer	PLT_368	24,669,767	13,573,687	1,200,093	7,727,040	64,663	467,881
579	369000E-Distribution Services	CSERVICE	(238,727)	(165,986)	(27,357)	(38,835)	(2,764)	(2,065)
580	369010-Distribution Services O	CSERVICE	3,590,182	2,496,243	411,423	584,028	41,567	31,059
581	369020-Distribution Services U	CSERVICE	4,746,165	3,299,994	543,895	772,076	54,951	41,059
582	370000E-Distribution Meter	CMETERS	6,092,325	3,554,688	806,869	817,655	82,264	80,259
583	371000E-Dist Inst on Cust Premis	CUSTPREM	449,088	0	0	0	0	0
584	373000-Dist Street Light & Sg Sy	CLIGHT	2,771,825	0	0	0	0	0
585	TOTAL DISTRIBUTION		168,721,010	79,651,115	7,964,968	42,248,929	511,707	2,916,204
586								
587	GENERAL							
588	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0
589	389001-General Land Owned in Fe	SALWAGXAG	883	342	39	150	3	11
590	389002-General Land Rights	SALWAGXAG	6,138	2,379	269	1,040	19	75
591	390000-Genl Structures & Improv	SALWAGXAG	3,432,967	1,330,716	150,325	581,565	10,530	42,044
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(100,480)	(38,949)	(4,400)	(17,022)	(308)	(1,231)
593	390050-Genl Str & Imp-Call Center	CUST	634,826	505,811	79,072	29,821	6,981	2,237
594	391000-General Office Fum & E	SALWAGXAG	1,862,070	721,792	81,537	315,446	5,711	22,805
595	391004-General Info Sys Computer	SALWAGXAG	3,686,348	1,428,934	161,420	624,489	11,307	45,147
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
597	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
598	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
599	392010-General Transp Eq Grp	SALWAGXAG	266,770	103,408	11,681	45,192	818	3,267
600	392020-General Transp Eq Grp 2	SALWAGXAG	3,291,356	1,275,824	144,124	557,575	10,095	40,310
601	392030-General Transp Eq Trailer	SALWAGXAG	654,072	253,537	28,641	110,804	2,006	8,011
602	392040-General Transp Eq Grp 4	SALWAGXAG	4,292,720	1,663,981	187,972	727,212	13,167	52,574
603	393000-General Stores Equipmen	SALWAGXAG	35,759	13,861	1,566	6,058	110	438
604	394000-General Tools & Shop Equi	SALWAGXAG	3,748,276	1,452,939	164,131	634,980	11,497	45,906
605	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
606	395000-General Laboratory Equi	SALWAGXAG	922,376	357,539	40,389	156,256	2,829	11,297
607	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0
608	396000-General Power Operated E	SALWAGXAG	1,099,325	426,130	48,138	186,232	3,372	13,464
609	397000-General Communication E	SALWAGXAG	5,286,531	2,049,211	231,489	895,570	16,215	64,745
610	397010-General Comm Eq Two Wa	SALWAGXAG	3,351,808	1,299,257	146,771	567,816	10,281	41,050
611	397020-General Comm Eq AE	SALWAGXAG	4,045	1,568	177	685	12	50
612	397030-General Comm Eq EM	SALWAGXAG	1,665,536	645,609	72,931	282,152	5,109	20,398
613	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
614	398000-General Miscellaneous E	SALWAGXAG	231,379	89,689	10,132	39,197	710	2,834
615	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
616	TOTAL GENERAL		34,372,706	13,583,577	1,556,404	5,745,217	110,462	415,431

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
564	358000-Tran UG Conductor & Devic	DTRANRADNET	38,822	647	6,729	1,915	30	21	721	1,194	65
565	359000-Transmission Road & Trai	DTRAN	41,043	361	4,047	12,379	62	45	2,090	10,290	76
566	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0	0
567	TOTAL TRANSMISSION		253,897,953	2,327,302	25,919,254	73,769,872	376,064	271,377	12,569,882	61,199,990	469,116
568	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
569	DISTRIBUTION										
570	360001E-Dist Land Owned in Fee	DDISPSUB	1,236	45	253	0	6	4	0	0	4
571	360005-Dist Land Rights-TX	DDISPSUB	347,627	12,629	71,038	0	1,680	1,212	0	0	1,048
572	361000E-Str & Improv	DDISPSUB	(9,997,681)	(363,201)	(2,043,041)	0	(48,304)	(34,869)	0	0	(30,152)
573	362000E-Other Eq	DDISPSUB	48,993,308	1,779,852	10,011,856	0	236,713	170,876	0	0	147,758
574	364000-Dist Poles, Towers & Fixt	PLT_364	42,664,181	1,589,494	7,791,714	0	211,889	152,956	0	0	114,992
575	365000-Dist OH Conductor & Devic	PLT_365	31,822,494	1,185,577	5,811,708	0	158,044	114,087	0	0	85,771
576	366000E-Dist Underground Cond	PLT_366	2,533,653	94,184	467,637	0	12,553	9,061	0	0	6,902
577	367000E-Dist UG Conductor & D	PLT_367	10,275,569	381,974	1,896,565	0	50,909	36,750	0	0	27,990
578	368000E-Dist Line Transformer	PLT_368	24,669,767	1,099,466	280,801	0	148,755	107,382	0	0	4,144
579	369000E-Distribution Services	CSERVICE	(238,727)	(1,720)	0	0	0	0	0	0	0
580	369010-Distribution Services O	CSERVICE	3,590,182	25,862	0	0	0	0	0	0	0
581	369020-Distribution Services U	CSERVICE	4,746,165	34,189	0	0	0	0	0	0	0
582	370000E-Distribution Meter	CMETERS	6,092,325	86,085	603,767	60,737	0	0	10,776	49,961	22,068
583	371000E-Dist Inst on Cust Premis	CUSTPREM	449,088	0	0	0	0	449,088	0	0	0
584	373000-Dist Street Light & Sg Sy	CLIGHT	2,771,825	0	0	0	2,771,825	0	0	0	0
585	TOTAL DISTRIBUTION		168,721,010	5,924,435	24,892,297	60,737	3,544,069	1,006,548	10,776	49,961	380,525
586											
587	GENERAL										
588	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
589	389001-General Land Owned in Fe	SALWAGXAG	883	12	101	205	8	13	35	170	2
590	389002-General Land Rights	SALWAGXAG	6,138	86	702	1,425	54	90	244	1,181	11
591	390000-Genl Structures & Improv	SALWAGXAG	3,432,967	47,873	392,743	796,966	29,962	50,244	136,413	660,553	6,245
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(100,480)	(1,401)	(11,495)	(23,327)	(877)	(1,471)	(3,993)	(19,334)	(183)
593	390050-Genl Str & Imp-Call Center	CUST	634,826	1,798	8,954	153	0	0	27	126	32
594	391000-General Office Furn & E	SALWAGXAG	1,862,070	25,967	213,027	432,281	16,252	27,253	73,991	358,290	3,387
595	391004-General Info Sys Computer	SALWAGXAG	3,686,348	51,406	421,731	855,788	32,174	53,952	146,481	709,307	6,706
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
597	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
598	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
599	392010-General Transp Eq Grp	SALWAGXAG	266,770	3,720	30,519	61,931	2,328	3,904	10,600	51,330	485
600	392020-General Transp Eq Grp 2	SALWAGXAG	3,291,356	45,898	376,542	764,091	28,726	48,171	130,786	633,305	5,987
601	392030-General Transp Eq Trailer	SALWAGXAG	654,072	9,121	74,828	151,843	5,709	9,573	25,990	125,853	1,190
602	392040-General Transp Eq Grp 4	SALWAGXAG	4,292,720	59,862	491,102	996,558	37,466	62,827	170,576	825,982	7,809
603	393000-General Stores Equipmen	SALWAGXAG	35,759	499	4,091	8,302	312	523	1,421	6,881	65
604	394000-General Tools & Shop Equi	SALWAGXAG	3,748,276	52,270	428,815	870,165	32,714	54,859	148,942	721,223	6,819
605	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
606	395000-General Laboratory Equi	SALWAGXAG	922,376	12,863	105,523	214,130	8,050	13,500	36,652	177,479	1,678
607	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
608	396000-General Power Operated E	SALWAGXAG	1,099,325	15,330	125,766	255,209	9,595	16,089	43,683	211,526	2,000
609	397000-General Communication E	SALWAGXAG	5,286,531	73,721	604,797	1,227,272	46,140	77,372	210,066	1,017,206	9,617
610	397010-General Comm Eq Two Wa	SALWAGXAG	3,351,808	46,741	383,458	778,125	29,254	49,056	133,188	644,937	6,097
611	397020-General Comm Eq AE	SALWAGXAG	4,045	56	463	939	35	59	161	778	7
612	397030-General Comm Eq EM	SALWAGXAG	1,665,536	23,226	190,543	386,655	14,536	24,376	66,182	320,473	3,030
613	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
614	398000-General Miscellaneous E	SALWAGXAG	231,379	3,227	26,471	53,715	2,019	3,386	9,194	44,521	421
615	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
616	TOTAL GENERAL		34,372,706	472,274	3,868,681	7,832,428	294,456	493,777	1,340,640	6,491,787	61,405

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
564	358000-Tran UG Conductor & Devic	DTRANRADNET	38,822	548	78	569	12,855	2,182
565	359000-Transmission Road & Trai	DTRAN	41,043	423	7	354	12,732	2,305
566	Recoverable Meters	DTRAN	0	0	0	0	0	0
567	TOTAL TRANSMISSION		253,897,953	2,658,011	66,319	2,260,982	78,921,672	14,251,778
568	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
569	DISTRIBUTION							
570	360001E-Dist Land Owned in Fee	DDISPSUB	1,236	19	1	44	453	92
571	360005-Dist Land Rights-TX	DDISPSUB	347,627	5,236	225	12,404	127,379	25,880
572	361000E-Str & Improv	DDISPSUB	(9,997,681)	(150,586)	(6,468)	(356,733)	(3,663,391)	(744,295)
573	362000E-Other Eq	DDISPSUB	48,993,308	737,941	31,694	1,748,159	17,952,329	3,647,395
574	364000-Dist Poles, Towers & Fixt	PLT_364	42,664,181	660,553	24,666	1,564,828	16,069,656	3,264,890
575	365000-Dist OH Conductor & Devic	PLT_365	31,822,494	492,695	18,398	1,167,179	11,986,086	2,435,227
576	366000E-Dist Underground Cond	PLT_366	2,533,653	39,132	1,480	92,703	951,995	193,418
577	367000E-Dist UG Conductor & D	PLT_367	10,275,569	158,706	6,004	375,970	3,860,944	784,432
578	368000E-Dist Line Transformer	PLT_368	24,669,767	463,737	889	1,098,577	11,281,593	2,292,094
579	369000E-Distribution Services	CSERVICE	(238,727)	(2,065)	0	(1,720)	(143,222)	(22,764)
580	369010-Distribution Services O	CSERVICE	3,590,182	31,059	0	25,862	2,153,904	342,339
581	369020-Distribution Services U	CSERVICE	4,746,165	41,059	0	34,189	2,847,428	452,567
582	370000E-Distribution Meter	CMETERS	6,092,325	58,191	9,129	76,956	3,062,776	491,913
583	371000E-Dist Inst on Cust Premis	CUSTPREM	449,088	0	0	0	0	0
584	373000-Dist Street Light & Sg Sy	CLIGHT	2,771,825	0	0	0	0	0
585	TOTAL DISTRIBUTION		168,721,010	2,535,679	86,018	5,838,418	66,487,928	13,163,187
586								
587	GENERAL							
588	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0
589	389001-General Land Owned in Fe	SALWAGXAG	883	9	0	12	289	54
590	389002-General Land Rights	SALWAGXAG	6,138	64	2	84	2,007	373
591	390000-Genl Structures & Improv	SALWAGXAG	3,432,967	35,799	1,022	46,850	1,122,218	208,499
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(100,480)	(1,048)	(30)	(1,371)	(32,846)	(6,103)
593	390050-Genl Str & Imp-Call Center	CUST	634,826	2,205	10	1,788	436,326	69,485
594	391000-General Office Furn & E	SALWAGXAG	1,862,070	19,418	555	25,412	608,700	113,091
595	391004-General Info Sys Computer	SALWAGXAG	3,686,348	38,442	1,098	50,308	1,205,046	223,888
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0
597	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0
598	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0
599	392010-General Transp Eq Grp	SALWAGXAG	266,770	2,782	79	3,641	87,205	16,202
600	392020-General Transp Eq Grp 2	SALWAGXAG	3,291,356	34,323	980	44,918	1,075,926	199,898
601	392030-General Transp Eq Trailer	SALWAGXAG	654,072	6,821	195	8,926	213,812	39,725
602	392040-General Transp Eq Grp 4	SALWAGXAG	4,292,720	44,765	1,278	58,584	1,403,266	260,715
603	393000-General Stores Equipmen	SALWAGXAG	35,759	373	11	488	11,690	2,172
604	394000-General Tools & Shop Equi	SALWAGXAG	3,748,276	39,087	1,116	51,153	1,225,290	227,649
605	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0
606	395000-General Laboratory Equi	SALWAGXAG	922,376	9,619	275	12,588	301,520	56,020
607	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0
608	396000-General Power Operated E	SALWAGXAG	1,099,325	11,464	327	15,003	359,363	66,767
609	397000-General Communication E	SALWAGXAG	5,286,531	55,128	1,574	72,146	1,728,137	321,073
610	397010-General Comm Eq Two Wa	SALWAGXAG	3,351,808	34,953	998	45,743	1,095,687	203,570
611	397020-General Comm Eq AE	SALWAGXAG	4,045	42	1	55	1,322	246
612	397030-General Comm Eq EM	SALWAGXAG	1,665,536	17,368	496	22,730	544,454	101,155
613	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0
614	398000-General Miscellaneous E	SALWAGXAG	231,379	2,413	69	3,158	75,637	14,053
615	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0
616	TOTAL GENERAL		34,372,706	354,026	10,058	462,216	11,465,048	2,118,530

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
618								
619	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
620								
621	**Total Account 282**		635,545,948	246,126,199	21,848,550	126,826,783	1,162,920	8,679,112
622								
623	**Account 283**							
624								
625	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
626								
627	INTANGIBLE							
628	303003-Intg Misc Computr Softwar	SALWAGXAG	207,567	80,459	9,089	35,163	637	2,542
629	303004-Intg Misc Computr Softwar	SALWAGXAG	9,009,883	3,492,488	394,529	1,526,328	27,635	110,346
630	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,248,332	2,034,404	229,817	889,099	16,098	64,277
631	303010-Intg Misc Computr Softwar	SALWAGXAG	648,773	251,483	28,409	109,906	1,990	7,946
632	303014-Intg CRS Computr Softwar	CUST	40,983	32,654	5,105	1,925	451	144
633	TOTAL INTANGIBLE		15,155,540	5,891,488	666,949	2,562,421	46,810	185,255
634								
635	GENERAL							
636	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0
637	393000-General Stores Equipmen	SALWAGXAG	287	111	13	49	1	4
638	394000-General Tools & Shop Equi	SALWAGXAG	30,590	11,857	1,339	5,182	94	375
639	395000-General Laboratory Equi	SALWAGXAG	7,403	2,870	324	1,254	23	91
640	397000-General Communication E	SALWAGXAG	42,429	16,447	1,858	7,188	130	520
641	397010-General Comm Eq Two Wa	SALWAGXAG	26,903	10,428	1,178	4,558	83	329
642	397020-General Comm Eq AE	SALWAGXAG	32	13	1	6	0	0
643	397030-General Comm Eq EM	SALWAGXAG	13,367	5,182	585	2,265	41	164
644	398000-General Miscellaneous E	SALWAGXAG	1,857	720	81	315	6	23
645	TOTAL GENERAL		122,869	47,627	5,380	20,815	377	1,505
646								
647	NON-PLANT							
648	SchM-107 - Pension Expense	SALWAGES	29,010,696	11,245,375	1,270,335	4,914,584	88,982	355,300
649	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,714,576	1,364,507	125,346	710,429	7,037	49,465
650	SchM-138 - Rate Case Expense	CLAIMREV	2,071,946	758,522	71,829	380,986	4,408	26,963
651	TOTAL NON-PLANT		34,797,218	13,368,405	1,467,510	6,005,999	100,427	431,727
652								
653	**Total Account 283**		50,075,627	19,307,521	2,139,839	8,589,234	147,614	618,487
654								
655	ADIT - NOL	TOTPLT	(961,562)	(353,219)	(32,447)	(183,903)	(1,822)	(12,805)
656								
657	Total Accumulated Deferred Income Taxes		618,037,035	238,454,533	21,480,536	121,454,591	1,166,601	8,338,002
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
618											
619	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
620											
621	**Total Account 282**		635,545,948	10,420,059	74,277,868	139,687,508	4,519,131	1,997,818	23,799,262	115,888,246	1,242,988
622											
623	**Account 283**										
624											
625	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
626											
627	INTANGIBLE										
628	303003-Intg Misc Computr Softwar	SALWAGXAG	207,567	2,895	23,746	48,187	1,812	3,038	8,248	39,939	378
629	303004-Intg Misc Computr Softwar	SALWAGXAG	9,009,883	125,643	1,030,761	2,091,651	78,636	131,866	358,018	1,733,633	16,390
630	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,248,332	73,188	600,427	1,218,404	45,806	76,813	208,548	1,009,856	9,547
631	303010-Intg Misc Computr Softwar	SALWAGXAG	648,773	9,047	74,222	150,613	5,662	9,495	25,780	124,834	1,180
632	303014-Intg CRS Computr Softwar	CUST	40,983	116	578	10	0	0	2	8	2
633	TOTAL INTANGIBLE		15,155,540	210,889	1,729,734	3,508,866	131,916	221,212	600,596	2,908,270	27,497
634											
635	GENERAL										
636	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	0	0
637	393000-General Stores Equipmen	SALWAGXAG	287	4	33	67	3	4	11	55	1
638	394000-General Tools & Shop Equi	SALWAGXAG	30,590	427	3,500	7,101	267	448	1,216	5,886	56
639	395000-General Laboratory Equi	SALWAGXAG	7,403	103	847	1,719	65	108	294	1,424	13
640	397000-General Communication E	SALWAGXAG	42,429	592	4,854	9,850	370	621	1,686	8,164	77
641	397010-General Comm Eq Two Wa	SALWAGXAG	26,903	375	3,078	6,246	235	394	1,069	5,177	49
642	397020-General Comm Eq AE	SALWAGXAG	32	0	4	8	0	0	1	6	0
643	397030-General Comm Eq EM	SALWAGXAG	13,367	186	1,529	3,103	117	196	531	2,572	24
644	398000-General Miscellaneous E	SALWAGXAG	1,857	26	212	431	16	27	74	357	3
645	TOTAL GENERAL		122,869	1,713	14,057	28,524	1,072	1,798	4,882	23,642	224
646											
647	NON-PLANT										
648	SchM-107 - Pension Expense	SALWAGES	29,010,696	404,555	3,318,921	6,734,855	253,199	424,591	1,152,773	5,582,082	52,774
649	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,714,576	55,974	434,499	925,160	24,765	17,394	158,074	767,086	7,047
650	SchM-138 - Rate Case Expense	CLAIMREV	2,071,946	30,170	239,699	532,616	14,002	12,751	90,906	441,709	3,863
651	TOTAL NON-PLANT		34,797,218	490,699	3,993,119	8,192,631	291,965	454,736	1,401,753	6,790,878	63,683
652											
653	**Total Account 283**		50,075,627	703,301	5,736,910	11,730,021	424,954	677,746	2,007,232	9,722,789	91,404
654											
655	ADIT - NOL	TOTPLT	(961,562)	(14,490)	(112,475)	(239,489)	(6,411)	(4,503)	(40,919)	(198,569)	(1,824)
656											
657	Total Accumulated Deferred Income Taxes		618,037,035	9,815,843	71,885,091	138,549,540	4,500,139	2,392,157	23,610,522	114,939,017	1,202,077
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**							
618								
619	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
620								
621	**Total Account 282**		635,545,948	7,436,124	195,249	10,224,811	207,141,358	38,984,841
622								
623	**Account 283**							
624								
625	105000-Held for Future Us	DTRAN	0	0	0	0	0	0
626								
627	INTANGIBLE							
628	303003-Intg Misc Computr Softwar	SALWAGXAG	207,567	2,165	62	2,833	67,853	12,606
629	303004-Intg Misc Computr Softwar	SALWAGXAG	9,009,883	93,956	2,683	122,960	2,945,280	547,208
630	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,248,332	54,730	1,563	71,625	1,715,650	318,753
631	303010-Intg Misc Computr Softwar	SALWAGXAG	648,773	6,765	193	8,854	212,080	39,403
632	303014-Intg CRS Computr Softwar	CUST	40,983	142	1	115	28,168	4,486
633	TOTAL INTANGIBLE		15,155,540	157,758	4,502	206,387	4,969,031	922,457
634								
635	GENERAL							
636	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0
637	393000-General Stores Equipmen	SALWAGXAG	287	3	0	4	94	17
638	394000-General Tools & Shop Equi	SALWAGXAG	30,590	319	9	417	10,000	1,858
639	395000-General Laboratory Equi	SALWAGXAG	7,403	77	2	101	2,420	450
640	397000-General Communication E	SALWAGXAG	42,429	442	13	579	13,870	2,577
641	397010-General Comm Eq Two Wa	SALWAGXAG	26,903	281	8	367	8,794	1,634
642	397020-General Comm Eq AE	SALWAGXAG	32	0	0	0	11	2
643	397030-General Comm Eq EM	SALWAGXAG	13,367	139	4	182	4,370	812
644	398000-General Miscellaneous E	SALWAGXAG	1,857	19	1	25	607	113
645	TOTAL GENERAL		122,869	1,281	37	1,677	40,165	7,462
646								
647	NON-PLANT							
648	SchM-107 - Pension Expense	SALWAGES	29,010,696	302,526	8,640	395,915	9,483,433	1,761,943
649	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,714,576	42,418	1,042	54,932	1,146,575	217,933
650	SchM-138 - Rate Case Expense	CLAIMREV	2,071,946	23,100	564	29,606	636,999	121,523
651	TOTAL NON-PLANT		34,797,218	368,044	10,247	480,452	11,267,006	2,101,399
652								
653	**Total Account 283**		50,075,627	527,083	14,786	688,516	16,276,203	3,031,318
654								
655	ADIT - NOL	TOTPLT	(961,562)	(10,980)	(270)	(14,220)	(296,805)	(56,414)
656								
657	Total Accumulated Deferred Income Taxes		618,037,035	7,135,926	187,625	9,628,218	200,756,667	37,697,866
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Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
667	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**							
668	**CASH WORKING CAPITAL (LEAD LAG)**							
669	SPS CWC-Fossil Fuel for Generation	ENERGY1	78,045,418	14,124,679	1,620,682	12,321,859	118,429	1,029,899
670	Multiplied by Factor of 0.000000		0.013945	0.013945				0.013945
671	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,088,359	196,972	22,601	171,831	1,652	14,362
672								
673	SPS CWC-Fuel Oil for Generation	ENERGY1	42,724	7,732	887	6,745	65	564
674	Multiplied by Factor of 0.000000		0.074466	0.074466				0.074466
675	SPS CWC-Fuel Oil for Generation - CWC Amount		3,181	576	66	502	5	42
676								
677	SPS CWC-Gas for Generation	ENERGY1	75,244,831	13,617,828	1,562,525	11,879,701	114,179	992,942
678	Multiplied by Factor of 0.000000		(0.009753)	(0.009753)				(0.009753)
679	SPS CWC-Gas for Generation - CWC Amount		(733,895)	(132,820)	(15,240)	(115,868)	(1,114)	(9,685)
680								
681	Total O&M Expense	CALCULATED	288,738,837	105,694,240	10,163,608	49,860,996	629,490	3,580,519
682	Multiplied by Factor of 0.000000		(0.000858)	(0.000858)				(0.000858)
683	Total O&M Expense CWC Amount		(247,595)	(90,633)	(8,715)	(42,756)	(540)	(3,070)
684								
685	SPS CWC-Payroll	SALWAGES	5,186,963	2,010,615	227,129	878,702	15,909	63,526
686	Multiplied by Factor of 0.000000		0.044548	0.044548				0.044548
687	SPS CWC-Payroll - CWC Amount		231,069	89,569	10,118	39,144	709	2,830
688								
689	SPS CWC-Property Tax	CALCULATED	29,265,741	10,545,750	959,823	5,615,010	53,170	392,858
690	Multiplied by Factor of 0.000000		(0.393260)	(0.393260)				(0.393260)
691	SPS CWC-Property Tax - CWC Amount		(11,509,053)	(4,147,224)	(377,460)	(2,208,160)	(20,909)	(154,495)
692								
693	SPS CWC-Purchased Power Capacity	DPURCH	36,861,646	12,611,195	1,019,468	6,575,069	45,945	457,027
694	Multiplied by Factor of 0.000000		(0.005808)	(0.005808)				(0.005808)
695	SPS CWC-Purchased Power Capacity - CWC Amount		(214,101)	(73,249)	(5,921)	(38,189)	(267)	(2,655)
696								
697	SPS CWC-Purchased Power Energy	ENERGY1	202,457,193	36,640,752	4,204,202	31,964,068	307,217	2,671,655
698	Multiplied by Factor of 0.000000		(0.005808)	(0.005808)				(0.005808)
699	SPS CWC-Purchased Power Energy - CWC Amount		(1,175,916)	(212,818)	(24,419)	(185,654)	(1,784)	(15,518)
700								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
667	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**										
668	**CASH WORKING CAPITAL (LEAD LAG)**										
669	SPS CWC-Fossil Fuel for Generation	ENERGY1	78,045,418	939,161	12,206,990	35,353,338	191,873	138,508	6,142,407	29,210,931	140,689
670	Multiplied by Factor of 0.000000		0.013945	0.013945		0.013945					
671	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,088,359	13,097	170,229	493,010	2,676	1,932	85,657	407,352	1,962
672											
673	SPS CWC-Fuel Oil for Generation	ENERGY1	42,724	514	6,682	19,353	105	76	3,363	15,991	77
674	Multiplied by Factor of 0.000000		0.074466	0.074466		0.074466					
675	SPS CWC-Fuel Oil for Generation - CWC Amount		3,181	38	498	1,441	8	6	250	1,191	6
676											
677	SPS CWC-Gas for Generation	ENERGY1	75,244,831	905,460	11,768,953	34,084,717	184,988	133,537	5,921,993	28,162,724	135,640
678	Multiplied by Factor of 0.000000		(0.009753)	(0.009753)		(0.009753)					
679	SPS CWC-Gas for Generation - CWC Amount		(733,895)	(8,831)	(114,788)	(332,443)	(1,804)	(1,302)	(57,760)	(274,683)	(1,323)
680											
681	Total O&M Expense	CALCULATED	288,738,837	3,644,360	33,276,281	78,072,669	1,770,338	2,046,337	13,302,247	64,770,422	524,779
682	Multiplied by Factor of 0.000000		(0.000858)	(0.000858)		(0.000858)					
683	Total O&M Expense CWC Amount		(247,595)	(3,125)	(28,535)	(66,948)	(1,518)	(1,755)	(11,407)	(55,541)	(450)
684											
685	SPS CWC-Payroll	SALWAGES	5,186,963	72,332	593,406	1,204,158	45,271	75,915	206,110	998,048	9,436
686	Multiplied by Factor of 0.000000		0.044548	0.044548		0.044548					
687	SPS CWC-Payroll - CWC Amount		231,069	3,222	26,435	53,643	2,017	3,382	9,182	44,461	420
688											
689	SPS CWC-Property Tax	CALCULATED	29,265,741	447,500	3,515,811	7,449,304	191,865	94,650	1,275,881	6,173,423	55,932
690	Multiplied by Factor of 0.000000		(0.393260)	(0.393260)		(0.393260)					
691	SPS CWC-Property Tax - CWC Amount		(11,509,053)	(175,984)	(1,382,629)	(2,929,515)	(75,453)	(37,222)	(501,753)	(2,427,762)	(21,996)
692											
693	SPS CWC-Purchased Power Capacity	DPURCH	36,861,646	344,707	3,956,213	11,748,260	60,262	43,501	1,996,894	9,751,366	68,692
694	Multiplied by Factor of 0.000000		(0.005808)	(0.005808)		(0.005808)					
695	SPS CWC-Purchased Power Capacity - CWC Amount		(214,101)	(2,002)	(22,979)	(68,236)	(350)	(253)	(11,598)	(56,638)	(399)
696											
697	SPS CWC-Purchased Power Energy	ENERGY1	202,457,193	2,436,273	31,666,086	91,709,902	497,738	359,302	15,933,985	75,775,916	364,960
698	Multiplied by Factor of 0.000000		(0.005808)	(0.005808)		(0.005808)					
699	SPS CWC-Purchased Power Energy - CWC Amount		(1,175,916)	(14,150)	(183,924)	(532,671)	(2,891)	(2,087)	(92,548)	(440,123)	(2,120)
700											

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
667	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**							
668	**CASH WORKING CAPITAL (LEAD LAG)**							
669	SPS CWC-Fossil Fuel for Generation	ENERGY1	78,045,418	889,210	15,227	923,934	11,273,936	2,850,742
670	Multiplied by Factor of 0.000000		0.013945					
671	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,088,359	12,400	212	12,884	157,217	39,754
672								
673	SPS CWC-Fuel Oil for Generation	ENERGY1	42,724	487	8	506	6,172	1,561
674	Multiplied by Factor of 0.000000		0.074466					
675	SPS CWC-Fuel Oil for Generation - CWC Amount		3,181	36	1	38	460	116
676								
677	SPS CWC-Gas for Generation	ENERGY1	75,244,831	857,302	14,681	890,779	10,869,382	2,748,446
678	Multiplied by Factor of 0.000000		(0.009753)					
679	SPS CWC-Gas for Generation - CWC Amount		(733,895)	(8,362)	(143)	(8,688)	(106,014)	(26,807)
680								
681	Total O&M Expense	CALCULATED	288,738,837	3,055,739	70,425	3,573,935	88,814,005	16,880,235
682	Multiplied by Factor of 0.000000		(0.000858)					
683	Total O&M Expense CWC Amount		(247,595)	(2,620)	(60)	(3,065)	(76,158)	(14,475)
684								
685	SPS CWC-Payroll	SALWAGES	5,186,963	54,090	1,545	70,787	1,695,589	315,026
686	Multiplied by Factor of 0.000000		0.044548					
687	SPS CWC-Payroll - CWC Amount		231,069	2,410	69	3,153	75,535	14,034
688								
689	SPS CWC-Property Tax	CALCULATED	29,265,741	336,926	8,503	438,997	8,851,744	1,694,006
690	Multiplied by Factor of 0.000000		(0.393260)					
691	SPS CWC-Property Tax - CWC Amount		(11,509,053)	(132,499)	(3,344)	(172,640)	(3,481,039)	(666,185)
692								
693	SPS CWC-Purchased Power Capacity	DPURCH	36,861,646	388,334	6,747	337,960	10,630,455	1,980,740
694	Multiplied by Factor of 0.000000		(0.005808)					
695	SPS CWC-Purchased Power Capacity - CWC Amount		(214,101)	(2,256)	(39)	(1,963)	(61,744)	(11,505)
696								
697	SPS CWC-Purchased Power Energy	ENERGY1	202,457,193	2,306,695	39,501	2,396,772	29,245,657	7,395,095
698	Multiplied by Factor of 0.000000		(0.005808)					
699	SPS CWC-Purchased Power Energy - CWC Amount		(1,175,916)	(13,398)	(229)	(13,921)	(169,865)	(42,952)
700								

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
701	SPS CWC-Sales Tax	CALCULATED	368,465	132,774	12,084	70,695	669	4,946
702	Multiplied by Factor of 0.000000		(0.003014)	(0.003014)				(0.003014)
703	SPS CWC-Sales Tax - CWC Amount		(1,110)	(400)	(36)	(213)	(2)	(15)
704								
705	SPS CWC-Franchise Fee	CALCULATED	11,200,413	6,339,490	511,614	3,051,151	47,509	189,864
706	Multiplied by Factor of 0.000000		(0.044932)	(0.044932)				(0.044932)
707	SPS CWC-Payroll Tax Adjustment - CWC Amount		(503,251)	(284,843)	(22,988)	(137,093)	(2,135)	(8,531)
708								
709	SPS CWC-Gross Receipts	CALCULATED	8,093,441	4,580,928	369,694	2,204,768	34,330	137,196
710	Multiplied by Factor of 0.000000		(0.188164)	(0.188164)				(0.188164)
711	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,522,897)	(861,967)	(69,563)	(414,859)	(6,460)	(25,815)
712								
713	SPS CWC-Federal Income Tax	CALCULATED	(28,257,179)	(10,707,809)	(607,334)	(2,863,146)	4,347	(299,779)
714	Multiplied by Factor of 0.000000		0.004137	0.004137				0.004137
715	SPS CWC-Payroll Tax Adjustment - CWC Amount		(116,900)	(44,298)	(2,513)	(11,845)	18	(1,240)
716								
717	SPS CWC-State Income Tax	CALCULATED	(1,918,311)	(726,927)	(41,230)	(194,372)	295	(20,351)
718	Multiplied by Factor of 0.000000		0.004137	0.004137				0.004137
719	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,936)	(3,007)	(171)	(804)	1	(84)
720								
721	SPS CWC-Payroll Tax Adjustment	CALCULATED	(273,368)	(105,965)	(11,970)	(46,310)	(838)	(3,348)
722	Multiplied by Factor of 0.000000		0.044548	0.044548				0.044548
723	SPS CWC-Payroll Tax Adjustment - CWC Amount		(12,178)	(4,721)	(533)	(2,063)	(37)	(149)
724								
725	SPS CWC-Franchise Tax	INCITYREV	1,075,294	608,622	49,117	292,925	4,561	18,228
726	Multiplied by Factor of 0.000000		0.204959	0.204959				0.204959
727	SPS CWC-Federal Income Tax - CWC Amount		220,391	124,742	10,067	60,038	935	3,736
728	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,501,832)	(5,444,122)	(484,707)	(2,885,989)	(29,929)	(200,287)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
701	SPS CWC-Sales Tax	CALCULATED	368,465	5,634	44,265	93,789	2,416	1,192	16,064	77,725	704
702	Multiplied by Factor of 0.000000		(0.003014)	(0.003014)		(0.003014)					
703	SPS CWC-Sales Tax - CWC Amount		(1,110)	(17)	(133)	(283)	(7)	(4)	(48)	(234)	(2)
704											
705	SPS CWC-Franchise Fee	CALCULATED	11,200,413	399,623	215,708	219,382	133,863	92,209	0	219,382	22,671
706	Multiplied by Factor of 0.000000		(0.044932)	(0.044932)		(0.044932)					
707	SPS CWC-Payroll Tax Adjustment - CWC Amount		(503,251)	(17,956)	(9,692)	(9,857)	(6,015)	(4,143)	0	(9,857)	(1,019)
708											
709	SPS CWC-Gross Receipts	CALCULATED	8,093,441	288,768	155,871	158,526	96,730	66,630	0	158,526	16,382
710	Multiplied by Factor of 0.000000		(0.188164)	(0.188164)		(0.188164)					
711	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,522,897)	(54,336)	(29,329)	(29,829)	(18,201)	(12,537)	0	(29,829)	(3,083)
712											
713	SPS CWC-Federal Income Tax	CALCULATED	(28,257,179)	139,720	(2,926,122)	(10,983,691)	(193,181)	179,815	(1,617,502)	(9,366,189)	(26,242)
714	Multiplied by Factor of 0.000000		0.004137	0.004137		0.004137					
715	SPS CWC-Payroll Tax Adjustment - CWC Amount		(116,900)	578	(12,105)	(45,439)	(799)	744	(6,692)	(38,748)	(109)
716											
717	SPS CWC-State Income Tax	CALCULATED	(1,918,311)	9,485	(198,647)	(745,656)	(13,115)	12,207	(109,808)	(635,848)	(1,781)
718	Multiplied by Factor of 0.000000		0.004137	0.004137		0.004137					
719	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,936)	39	(822)	(3,085)	(54)	51	(454)	(2,630)	(7)
720											
721	SPS CWC-Payroll Tax Adjustment	CALCULATED	(273,368)	(3,812)	(31,274)	(63,463)	(2,386)	(4,001)	(10,863)	(52,600)	(497)
722	Multiplied by Factor of 0.000000		0.044548	0.044548		0.044548					
723	SPS CWC-Payroll Tax Adjustment - CWC Amount		(12,178)	(170)	(1,393)	(2,827)	(106)	(178)	(484)	(2,343)	(22)
724											
725	SPS CWC-Franchise Tax	INCITYREV	1,075,294	38,366	20,709	21,062	12,852	8,853	0	21,062	2,177
726	Multiplied by Factor of 0.000000		0.204959	0.204959		0.204959					
727	SPS CWC-Federal Income Tax - CWC Amount		220,391	7,863	4,244	4,317	2,634	1,814	0	4,317	446
728	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,501,832)	(251,733)	(1,584,922)	(3,468,723)	(99,865)	(51,553)	(587,655)	(2,881,068)	(27,695)

Southwestern Public Service Company

Allocation of Rate Base to Proposed Rate Classes

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(q)	(r)	(s)	(t)	(u)
701	SPS CWC-Sales Tax	CALCULATED	368,465	4,242	107	5,527	111,446	21,328
702	Multiplied by Factor of 0.000000		(0.003014)					
703	SPS CWC-Sales Tax - CWC Amount		(1,110)	(13)	(0)	(17)	(336)	(64)
704								
705	SPS CWC-Franchise Fee	CALCULATED	11,200,413	167,193	4,040	395,583	5,355,240	984,249
706	Multiplied by Factor of 0.000000		(0.044932)					
707	SPS CWC-Payroll Tax Adjustment - CWC Amount		(503,251)	(7,512)	(182)	(17,774)	(240,619)	(44,224)
708								
709	SPS CWC-Gross Receipts	CALCULATED	8,093,441	120,814	2,920	285,849	3,869,707	711,220
710	Multiplied by Factor of 0.000000		(0.188164)					
711	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,522,897)	(22,733)	(549)	(53,787)	(728,141)	(133,826)
712								
713	SPS CWC-Federal Income Tax	CALCULATED	(28,257,179)	(273,537)	(12,768)	152,489	(9,261,666)	(1,446,142)
714	Multiplied by Factor of 0.000000		0.004137					
715	SPS CWC-Payroll Tax Adjustment - CWC Amount		(116,900)	(1,132)	(53)	631	(38,315)	(5,983)
716								
717	SPS CWC-State Income Tax	CALCULATED	(1,918,311)	(18,570)	(867)	10,352	(628,752)	(98,175)
718	Multiplied by Factor of 0.000000		0.004137					
719	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,936)	(77)	(4)	43	(2,601)	(406)
720								
721	SPS CWC-Payroll Tax Adjustment	CALCULATED	(273,368)	(2,851)	(81)	(3,731)	(89,362)	(16,603)
722	Multiplied by Factor of 0.000000		0.044548					
723	SPS CWC-Payroll Tax Adjustment - CWC Amount		(12,178)	(127)	(4)	(166)	(3,981)	(740)
724								
725	SPS CWC-Franchise Tax	INCITYREV	1,075,294	16,051	388	37,978	514,129	94,493
726	Multiplied by Factor of 0.000000		0.204959					
727	SPS CWC-Federal Income Tax - CWC Amount		220,391	3,290	80	7,784	105,375	19,367
728	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,501,832)	(172,592)	(4,246)	(247,487)	(4,570,227)	(873,895)

Note: Please refer to Attachment RML-RD-U4 to the Update Testimony of Richard M. Luth for definitions of all allocators.

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
1	**OPERATION & MAINTENANCE EXPENSE**											
2												
3	**COST OF SALES**											
4												
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0
6												
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0
8												
9	Other Power Supply											
10	55509-Pur Pwr Variable O&M	ENERGY1	7,487,826	0	7,487,826	0	0	0	0	7,487,826	0	0
11	55501-Purchased Power-Demand	DPURCH	36,861,646	36,861,646	0	0	0	36,861,646	0	0	0	0
12	Total Other Power Supply		44,349,472	36,861,646	7,487,826	0	0	36,861,646	0	7,487,826	0	0
13												
14	**TOTAL COST OF SALES**		44,349,472	36,861,646	7,487,826	0	0	36,861,646	0	7,487,826	0	0
15												
16												
17	PRODUCTION EXPENSE											
18												
19	Steam Production Operation											
20	50000-Stm Prod Op & Supr	SALWAGPO	1,248,992	1,185,918	63,074	0	1,185,918	0	0	63,074	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,697,247	0	20,697,247	0	0	0	0	20,697,247	0	0
22	50170-Stm Gen Fuel	ENEFUEL	(135,564)	0	(135,564)	0	0	0	0	(135,564)	0	0
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,843,150	5,843,150	0	0	5,843,150	0	0	0	0	0
25	50500-Stm Gen Elec Exp Major	DPROD	5,691,029	5,691,029	0	0	5,691,029	0	0	0	0	0
26	50600-Misc Steam Pwr Exp	DPROD	7,823,727	7,823,727	0	0	7,823,727	0	0	0	0	0
27	50700-Stm Pow Gen Rents	DPROD	3,373,872	3,373,872	0	0	3,373,872	0	0	0	0	0
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,590	72,590	0	0	72,590	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0	0
30	Total Steam Production Operation		44,615,045	23,990,287	20,624,757	0	23,990,287	0	0	20,624,757	0	0
31												
32	Steam Production Maintenance											
33	51000-Stm Maint Super&Eng	SALWAGPM	874,775	371,856	502,919	0	371,856	0	0	502,919	0	0
34	51100-Stm Maint of Structures	DPROD	2,888,561	2,888,561	0	0	2,888,561	0	0	0	0	0
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,577,016	0	10,577,016	0	0	0	0	10,577,016	0	0
36	51300-Stm Maint of Elec Plant	ENERGY1	7,849,725	0	7,849,725	0	0	0	0	7,849,725	0	0
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,509,180	6,509,180	0	0	6,509,180	0	0	0	0	0
38	Total Steam Production Maintenance		28,699,256	9,769,597	18,929,659	0	9,769,597	0	0	18,929,659	0	0
39												
40	Total Steam Production O&M		73,314,301	33,759,884	39,554,417	0	33,759,884	0	0	39,554,417	0	0
41												
42												
43												
44												
45												
46												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	METREAD (18)	CUSTOMER COSTS CUSTACCTSS (19)	CUSTOTH (20)
1	**OPERATION & MAINTENANCE EXPENSE**												
2													
3	**COST OF SALES**												
4													
5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0	0
6													
7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0	0
8													
9	Other Power Supply												
10	55509-Pur Pwr Variable O&M	ENERGY1	7,487,826	0	0	0	0	0	0	0	0	0	0
11	55501-Purchased Power-Demand	DPURCH	36,861,646	0	0	0	0	0	0	0	0	0	0
12	Total Other Power Supply		44,349,472	0	0	0	0	0	0	0	0	0	0
13													
14	**TOTAL COST OF SALES**		44,349,472	0	0	0	0	0	0	0	0	0	0
15													
16													
17	PRODUCTION EXPENSE												
18													
19	Steam Production Operation												
20	50000-Stm Prod Op & Supr	SALWAGPO	1,248,992	0	0	0	0	0	0	0	0	0	0
21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	20,697,247	0	0	0	0	0	0	0	0	0	0
22	50170-Stm Gen Fuel	ENEFUEL	(135,564)	0	0	0	0	0	0	0	0	0	0
23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0	0	0	0
24	50200-Steam Expenses Major	DPROD	5,843,150	0	0	0	0	0	0	0	0	0	0
25	50500-Stm Gen Elec Exp Major	DPROD	5,691,029	0	0	0	0	0	0	0	0	0	0
26	50600-Misc Steam Pwr Exp	DPROD	7,823,727	0	0	0	0	0	0	0	0	0	0
27	50700-Stm Pow Gen Rents	DPROD	3,373,872	0	0	0	0	0	0	0	0	0	0
28	50900-Stm Op SO2 Allowance Exp	DPROD	72,590	0	0	0	0	0	0	0	0	0	0
29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0	0	0
30	Total Steam Production Operation		44,615,045	0	0	0	0	0	0	0	0	0	0
31													
32	Steam Production Maintenance												
33	51000-Stm Maint Super&Eng	SALWAGPM	874,775	0	0	0	0	0	0	0	0	0	0
34	51100-Stm Maint of Structures	DPROD	2,888,561	0	0	0	0	0	0	0	0	0	0
35	51200-Stm Maint of Boiler Plt	ENERGY1	10,577,016	0	0	0	0	0	0	0	0	0	0
36	51300-Stm Maint of Elec Plant	ENERGY1	7,849,725	0	0	0	0	0	0	0	0	0	0
37	51400-Stm Maint of Misc Stm Plt	DPROD	6,509,180	0	0	0	0	0	0	0	0	0	0
38	Total Steam Production Maintenance		28,699,256	0	0	0	0	0	0	0	0	0	0
39													
40	Total Steam Production O&M		73,314,301	0	0	0	0	0	0	0	0	0	0
41													
42													
43													
44													
45													
46													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
48												
49	PRODUCTION EXPENSE CONTINUED											
50												
51	Other Production Operation											
52	54600-Oth Oper Super&Eng	SALWAGPO	19,151	18,184	967	0	18,184	0	0	967	0	0
53	54600W-Oth Oper Super&Eng	WIND	16,487	0	16,487	0	0	0	0	16,487	0	0
54	54800-Oth Oper Gen Exp	DPROD	190,808	190,808	0	0	190,808	0	0	0	0	0
55	54900-Oth Oper Misc Gen Exp	DPROD	224,259	224,259	0	0	224,259	0	0	0	0	0
56	54900W-Oth Oper Misc Gen Exp	WIND	3,456,464	0	3,456,464	0	0	0	0	3,456,464	0	0
57	55000-Oth Oper Rents	DPROD	294,467	294,467	0	0	294,467	0	0	0	0	0
58	Total Other Production Operation		4,201,635	727,717	3,473,918	0	727,717	0	0	3,473,918	0	0
59												
60	Other Production Maintenance											
61	55100-Oth Mtce Supervision&Eng	SALWAGPM	102,191	43,440	58,751	0	43,440	0	0	58,751	0	0
62	55200-Oth Maint of Structures	DPROD	212,455	212,455	0	0	212,455	0	0	0	0	0
63	55300-Oth Mtc of Gen & Ele Plant	DPROD	725,627	725,627	0	0	725,627	0	0	0	0	0
64	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,290,157	0	2,290,157	0	0	0	0	2,290,157	0	0
65	55400W-Oth Mtc Misc Gen Plt Mjr	WIND	18,730	0	18,730	0	0	0	0	18,730	0	0
66	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	207,444	207,444	0	0	207,444	0	0	0	0	0
67	Total Other Production Maintenance		3,556,604	1,188,966	2,367,638	0	1,188,966	0	0	2,367,638	0	0
68												
69	Total Other Production O&M		7,758,239	1,916,683	5,841,556	0	1,916,683	0	0	5,841,556	0	0
70												
71												
72	System Control and Dispatch											
73	55600-Load Dispatch	DPRODLD	598,484	598,484	0	0	598,484	0	0	0	0	0
74	55700-Purchased Power Other	DPROD	666,149	666,149	0	0	666,149	0	0	0	0	0
75	55790REC - REC Costs	ENERGYREC	2,543,109	0	2,543,109	0	0	0	0	2,543,109	0	0
76	Total System Control and Dispatch		3,807,742	1,264,633	2,543,109	0	1,264,633	0	0	2,543,109	0	0
77												
78	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,880,282	36,941,200	47,939,082	0	36,941,200	0	0	47,939,082	0	0
79												
80	TRANSMISSION EXPENSE											
81												
82	Transmission Operations:											
83	56000-Trans Oper Super & Eng	SALWAGTO	4,093,401	4,050,908	14,543	27,950	0	0	54,689	14,543	3,936,359	59,860
84	56110-Load Disp-Reliability	DTRANLD	99,536	99,536	0	0	0	0	0	0	99,536	0
85	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0	0	0	0
86	56120-Load Disp-Monitor/Operate	DTRANLD	1,290,125	1,290,125	0	0	0	0	0	0	1,290,125	0
87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,098,215	2,098,215	0	0	0	0	0	0	2,098,215	0
88	56150-Rel/Plan/Standards Dev	DTRAN	366	366	0	0	0	0	0	0	366	0
89	56160-Trans Service Studies	DTRAN	31,988	31,988	0	0	0	0	0	0	31,988	0
90	56170-Gen Interconn Studies	DTRAN	(1,482)	(1,482)	0	0	0	0	0	0	(1,482)	0
91	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,771,072	1,771,072	0	0	0	0	0	0	1,771,072	0
92	56200-Trans Oper Station Exp	PLT_353	781,016	767,400	0	13,616	0	0	26,397	0	741,003	0
93	56300-Trans Oper OH Lines	OHTRAN	422,244	418,082	4,162	0	0	0	88	4,162	385,308	32,686
94	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0	0
95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,426	55,426	0	0	0	0	0	0	55,426	0
96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(114,532)	(114,532)	0	0	0	0	0	0	(114,532)	0
97	56600-Trans Oper Misc Exp	TRANPLT	1,459,101	1,432,845	17,036	9,219	0	0	18,475	17,036	1,347,237	67,134
98	56700-Trans Rents	TRANPLT	751,524	738,000	8,775	4,748	0	0	9,516	8,775	693,907	34,578
99	Total Transmission Operations		12,738,000	12,637,949	44,516	55,534	0	0	109,165	44,516	12,334,527	194,257
100												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	METREAD (18)	CUSTOMER COSTS CUSTACCTSS (19)	CUSTOTH (20)
47	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
48													
49	PRODUCTION EXPENSE CONTINUED												
50													
51	Other Production Operation												
52	54600-Oth Oper Super&Eng	SALWAGPO	19,151	0	0	0	0	0	0	0	0	0	0
53	54600W-Oth Oper Super&Eng	WIND	16,487	0	0	0	0	0	0	0	0	0	0
54	54800-Oth Oper Gen Exp	DPROD	190,808	0	0	0	0	0	0	0	0	0	0
55	54900-Oth Oper Misc Gen Exp	DPROD	224,259	0	0	0	0	0	0	0	0	0	0
56	54900W-Oth Oper Misc Gen Exp	WIND	3,456,464	0	0	0	0	0	0	0	0	0	0
57	55000-Oth Oper Rents	DPROD	294,467	0	0	0	0	0	0	0	0	0	0
58	Total Other Production Operation		4,201,635	0	0	0	0	0	0	0	0	0	0
59													
60	Other Production Maintenance												
61	55100-Oth Mtce Supervision&Eng	SALWAGPM	102,191	0	0	0	0	0	0	0	0	0	0
62	55200-Oth Maint of Structures	DPROD	212,455	0	0	0	0	0	0	0	0	0	0
63	55300-Oth Mtc of Gen & Ele Plant	DPROD	725,627	0	0	0	0	0	0	0	0	0	0
64	55300W-Oth Mtc of Gen & Ele Plant	WIND	2,290,157	0	0	0	0	0	0	0	0	0	0
65	55400W-Oth Mtc Misc Gen Plt Mjr	WIND	18,730	0	0	0	0	0	0	0	0	0	0
66	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	207,444	0	0	0	0	0	0	0	0	0	0
67	Total Other Production Maintenance		3,556,604	0	0	0	0	0	0	0	0	0	0
68													
69	Total Other Production O&M		7,758,239	0	0	0	0	0	0	0	0	0	0
70													
71													
72	System Control and Dispatch												
73	55600-Load Dispatch	DPRODLD	598,484	0	0	0	0	0	0	0	0	0	0
74	55700-Purchased Power Other	DPROD	666,149	0	0	0	0	0	0	0	0	0	0
75	55790REC - REC Costs	ENERGYREC	2,543,109	0	0	0	0	0	0	0	0	0	0
76	Total System Control and Dispatch		3,807,742	0	0	0	0	0	0	0	0	0	0
77													
78	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		84,880,282	0	0	0	0	0	0	0	0	0	0
79													
80	TRANSMISSION EXPENSE												
81													
82	Transmission Operations:												
83	56000-Trans Oper Super & Eng	SALWAGTO	4,093,401	0	0	0	0	0	27,950	0	0	0	0
84	56110-Load Disp-Reliability	DTRANLD	99,536	0	0	0	0	0	0	0	0	0	0
85	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0	0	0	0	0
86	56120-Load Disp-Monitor/Operate	DTRANLD	1,290,125	0	0	0	0	0	0	0	0	0	0
87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,098,215	0	0	0	0	0	0	0	0	0	0
88	56150-Rel/Plan/Standards Dev	DTRAN	366	0	0	0	0	0	0	0	0	0	0
89	56160-Trans Service Studies	DTRAN	31,988	0	0	0	0	0	0	0	0	0	0
90	56170-Gen Interconn Studies	DTRAN	(1,482)	0	0	0	0	0	0	0	0	0	0
91	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,771,072	0	0	0	0	0	0	0	0	0	0
92	56200-Trans Oper Station Exp	PLT_353	781,016	0	0	0	0	0	13,616	0	0	0	0
93	56300-Trans Oper OH Lines	OHTRAN	422,244	0	0	0	0	0	0	0	0	0	0
94	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0	0	0
95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DTRAN	55,426	0	0	0	0	0	0	0	0	0	0
96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	(114,532)	0	0	0	0	0	0	0	0	0	0
97	56600-Trans Oper Misc Exp	TRANPLT	1,459,101	0	0	0	0	0	9,219	0	0	0	0
98	56700-Trans Rents	TRANPLT	751,524	0	0	0	0	0	4,748	0	0	0	0
99	Total Transmission Operations		12,738,000	0	0	0	0	0	55,534	0	0	0	0
100													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
102												
103	TRANSMISSION EXPENSE CONTINUED											
104												
105	Wheeling:											
106	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	(244)	0	0	(244)	0	0	0	0	0
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0	0
108	56500S2-Wheeling Schedule 2	DTRAN	2,003	2,003	0	0	0	0	0	0	2,003	0
109	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0	0
110	56500S9-Wheeling Schedule 9	DTRAN	4,081,587	4,081,587	0	0	0	0	0	0	4,081,587	0
111	56500S11-Wheeling Schedule 11	DTRAN	69,372,541	69,372,541	0	0	0	0	0	0	69,372,541	0
112	56500S12-Wheeling Schedule 12	DTRAN	1,388,723	1,388,723	0	0	0	0	0	0	1,388,723	0
113	56500MISC-Wheeling Miscellaneous	DTRAN	14,449	14,449	0	0	0	0	0	0	14,449	0
114	Total Wheeling		74,859,058	74,859,058	0	0	(244)	0	0	0	74,859,303	0
115												
116												
117	Transmission Maintenance											
118	56800-Trans Mtce Super & Eng	SALWAGTM	1,575	1,551	3	21	0	0	41	3	1,482	27
119	57000-Tran Mnt of Station Equip	PLT_353	838,674	824,052	0	14,622	0	0	28,345	0	795,707	0
120	57100-Trans Mt of Overhead Lines	OHTRAN	656,194	649,726	6,468	0	0	0	137	6,468	598,792	50,796
121	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0	0	0
122	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0	0
123	Total Transmission Maintenance		1,496,443	1,475,328	6,472	14,643	0	0	28,524	6,472	1,395,981	50,823
124												
125	TOTAL TRANSMISSION EXPENSE		89,093,501	88,972,336	50,988	70,177	(244)	0	137,689	50,988	88,589,811	245,081
126												
127												
128	REGIONAL MARKET EXPENSE											
129	57510-Operations Supervision	ENERGY1	81,749	0	81,749	0	0	0	0	81,749	0	0
130	57520-DA & RT Mkt Admin	ENERGY1	180,550	0	180,550	0	0	0	0	180,550	0	0
131	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	0	13,785	0	0	0	0	13,785	0	0
132	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	0	27,667	0	0	0	0	27,667	0	0
133	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,164,934	4,164,934	0	0	0	0	0	0	4,164,934	0
134	575700W-Market facilitation monitoring and compliance serv - \	DTRAN	0	0	0	0	0	0	0	0	0	0
135	57580-Regional Market Rents	ENERGY1	30,426	0	30,426	0	0	0	0	30,426	0	0
136	TOTAL REGIONAL MARKET EXPENSE		4,499,111	4,164,934	334,177	0	0	0	0	334,177	4,164,934	0
137												
138												
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	METREAD (18)	CUSTOMER COSTS CUSTACCTSS (19)	CUSTOTH (20)
101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
102													
103	TRANSMISSION EXPENSE CONTINUED												
104													
105	Wheeling:												
106	56500LDC-Wheeling Lamar DC Tie	DPROD	(244)	0	0	0	0	0	0	0	0	0	0
107	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0	0	0
108	56500S2-Wheeling Schedule 2	DTRAN	2,003	0	0	0	0	0	0	0	0	0	0
109	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0	0	0
110	56500S9-Wheeling Schedule 9	DTRAN	4,081,587	0	0	0	0	0	0	0	0	0	0
111	56500S11-Wheeling Schedule 11	DTRAN	69,372,541	0	0	0	0	0	0	0	0	0	0
112	56500S12-Wheeling Schedule 12	DTRAN	1,388,723	0	0	0	0	0	0	0	0	0	0
113	56500MISC-Wheeling Miscellaneous	DTRAN	14,449	0	0	0	0	0	0	0	0	0	0
114	Total Wheeling		74,859,058	0	0	0	0	0	0	0	0	0	0
115													
116													
117	Transmission Maintenance												
118	56800-Trans Mtce Super & Eng	SALWAGTM	1,575	0	0	0	0	0	21	0	0	0	0
119	57000-Tran Mnt of Station Equip	PLT_353	838,674	0	0	0	0	0	14,622	0	0	0	0
120	57100-Trans Mt of Overhead Lines	OHTRAN	656,194	0	0	0	0	0	0	0	0	0	0
121	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0	0	0	0
122	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0	0	0
123	Total Transmission Maintenance		1,496,443	0	0	0	0	0	14,643	0	0	0	0
124													
125	TOTAL TRANSMISSION EXPENSE		89,093,501	0	0	0	0	0	70,177	0	0	0	0
126													
127													
128	REGIONAL MARKET EXPENSE												
129	57510-Operations Supervision	ENERGY1	81,749	0	0	0	0	0	0	0	0	0	0
130	57520-DA & RT Mkt Admin	ENERGY1	180,550	0	0	0	0	0	0	0	0	0	0
131	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	0	0	0	0	0	0	0	0	0	0
132	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	0	0	0	0	0	0	0	0	0	0
133	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,164,934	0	0	0	0	0	0	0	0	0	0
134	575700W-Market facilitation monitoring and compliance serv - \	DTRAN	0	0	0	0	0	0	0	0	0	0	0
135	57580-Regional Market Rents	ENERGY1	30,426	0	0	0	0	0	0	0	0	0	0
136	TOTAL REGIONAL MARKET EXPENSE		4,499,111	0	0	0	0	0	0	0	0	0	0
137													
138													
139													
140													
141													
142													
143													
144													
145													
146													
147													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
148	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
149												
150	DISTRIBUTION EXPENSES											
151												
152	Operation											
153	58000-Dist Oper Sup & Eng	SALWAGDO	2,367,802	1,318,286	0	1,049,516	0	0	0	0	0	0
154	58100-Dist Load Dispatching	DDISTLD	175,070	175,070	0	0	0	0	0	0	0	0
155	58200-Dist Op Station Exp	PLT_362	1,015,375	1,015,375	0	0	0	0	0	0	0	0
156	58300-Dist Oper Overhead Lines	OHDIST	2,353,961	2,353,961	0	0	0	0	0	0	0	0
157	58400-Dist Op UG Elec lines	UGDIST	172,793	172,793	0	0	0	0	0	0	0	0
158	58500-Dist Oper Streetlight	PLT_373	227,368	0	0	227,368	0	0	0	0	0	0
159	58600-Dist Oper Meter Exp	CMETERS	1,706,450	0	0	1,706,450	0	0	0	0	0	0
160	58700-Dist Oper Cust Install	PLT_371	560,870	0	0	560,870	0	0	0	0	0	0
161	58800-Dist Oper Misc Exp	DISTPLT	8,348,874	7,185,123	0	1,163,751	0	0	0	0	0	0
162	58900-Dist Rents	DISTPLT	1,765,383	1,519,306	0	246,077	0	0	0	0	0	0
163	Total Distribution Operation		18,693,946	13,739,914	0	4,954,032	0	0	0	0	0	0
164												
165	Maintenance											
166	59000-Dist Mtc Super & Eng	SALWAGDM	15,927	15,462	0	465	0	0	0	0	0	0
167	59100-Dist Mt of Structures	PLT_361	7,356	7,356	0	0	0	0	0	0	0	0
168	59200-Dist Mt of Station Equip	PLT_362	496,440	496,440	0	0	0	0	0	0	0	0
169	59300-Dist Mtc of Overhead Lines	OHDIST	8,064,944	8,064,944	0	0	0	0	0	0	0	0
170	59400-Dist Mt of Undergmd Line	UGDIST	189,142	189,142	0	0	0	0	0	0	0	0
171	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0	0	0
172	59600-Dist Mtc of Streetlights	PLT_373	296,524	0	0	296,524	0	0	0	0	0	0
173	59700-Dist Mtc of Meters	CMETERS	9,536	0	0	9,536	0	0	0	0	0	0
174	59800-Dist Mtce of Dist Plant	DISTPLT	(283,102)	(243,641)	0	(39,462)	0	0	0	0	0	0
175	Total Distribution Maintenance		8,796,767	8,529,703	0	267,064	0	0	0	0	0	0
176												
177	TOTAL DISTRIBUTION EXPENSES		27,490,714	22,269,617	0	5,221,096	0	0	0	0	0	0
178												
179	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		205,963,608	152,348,087	48,324,247	5,291,274	36,940,955	0	137,689	48,324,247	92,754,745	245,081
180												
181												
182	CUSTOMER ACCOUNTS EXPENSES											
183	90100-Cust Acct Supervise	SALWAGCA	20,473	0	0	20,473	0	0	0	0	0	0
184	90200-Cust Acct Meter Read	CMETRDG	3,316,807	0	0	3,316,807	0	0	0	0	0	0
185	90300-Cust Acct Recrds &Coll	CUSTREC	4,898,406	0	0	4,898,406	0	0	0	0	0	0
186	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0	0	0
187	90400-Cust Acct Uncollect	EXP_904	3,064,811	2,219,840	455,061	389,910	882,163	201,324	4,897	455,061	564,209	26,182
188	904001-Uncollectable Accounts - Non Commodity	EXP_904	815,068	590,353	121,021	103,694	234,606	53,541	1,302	121,021	150,048	6,963
189	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0	0	0	0
190	DEPINT - Customer Deposit Interest Expense	CUSTDEP	105,234	0	0	105,234	0	0	0	0	0	0
191	TOTAL CUSTOMER ACCTS EXPENSE		12,220,800	2,810,194	576,081	8,834,525	1,116,769	254,865	6,200	576,081	714,257	33,145
192												
193												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
148	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
149													
150	DISTRIBUTION EXPENSES												
151													
152	Operation												
153	58000-Dist Oper Sup & Eng	SALWAGDO	2,367,802	428,626	638,920	74,022	176,717	75,187	732,749	241,580	0	0	0
154	58100-Dist Load Dispatching	DDISTLD	175,070	175,070	0	0	0	0	0	0	0	0	0
155	58200-Dist Op Station Exp	PLT_362	1,015,375	1,015,375	0	0	0	0	0	0	0	0	0
156	58300-Dist Oper Overhead Lines	OHDIST	2,353,961	0	2,103,735	250,226	0	0	0	0	0	0	0
157	58400-Dist Op UG Elec lines	UGDIST	172,793	0	156,067	16,726	0	0	0	0	0	0	0
158	58500-Dist Oper Streetlight	PLT_373	227,368	0	0	0	0	0	0	227,368	0	0	0
159	58600-Dist Oper Meter Exp	CMETERS	1,706,450	0	0	0	0	0	1,706,450	0	0	0	0
160	58700-Dist Oper Cust Install	PLT_371	560,870	0	0	0	0	0	0	560,870	0	0	0
161	58800-Dist Oper Misc Exp	DISTPLT	8,348,874	1,831,506	3,630,365	417,528	1,305,724	555,540	382,439	225,772	0	0	0
162	58900-Dist Rents	DISTPLT	1,765,383	387,275	767,646	88,287	276,097	117,470	80,867	47,740	0	0	0
163	Total Distribution Operation		18,693,946	3,837,853	7,296,733	846,790	1,758,538	748,197	2,902,506	1,303,330	0	0	0
164													
165	Maintenance												
166	59000-Dist Mtc Super & Eng	SALWAGDM	15,927	846	13,127	1,558	(69)	(29)	6	489	0	0	0
167	59100-Dist Mt of Structures	PLT_361	7,356	7,356	0	0	0	0	0	0	0	0	0
168	59200-Dist Mt of Station Equip	PLT_362	496,440	496,440	0	0	0	0	0	0	0	0	0
169	59300-Dist Mtc of Overhead Lines	OHDIST	8,064,944	0	7,207,640	857,304	0	0	0	0	0	0	0
170	59400-Dist Mt of Undergrnd Line	UGDIST	189,142	0	170,833	18,309	0	0	0	0	0	0	0
171	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0	0	0	0
172	59600-Dist Mtc of Streetlights	PLT_373	296,524	0	0	0	0	0	0	296,524	0	0	0
173	59700-Dist Mtc of Meters	CMETERS	9,536	0	0	0	0	0	9,536	0	0	0	0
174	59800-Dist Mtce of Dist Plant	DISTPLT	(283,102)	(62,105)	(123,102)	(14,158)	(44,276)	(18,838)	(12,968)	(7,656)	0	0	0
175	Total Distribution Maintenance		8,796,767	442,538	7,268,498	863,012	(44,345)	(18,867)	(3,426)	289,358	0	0	0
176													
177	TOTAL DISTRIBUTION EXPENSES		27,490,714	4,280,391	14,565,231	1,709,803	1,714,193	729,329	2,899,080	1,592,687	0	0	0
178													
179	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		205,963,608	4,280,391	14,565,231	1,709,803	1,714,193	729,329	2,969,257	1,592,687	0	0	0
180													
181													
182	CUSTOMER ACCOUNTS EXPENSES												
183	90100-Cust Acct Supervise	SALWAGCA	20,473	0	0	0	0	0	0	0	9,098	11,375	0
184	90200-Cust Acct Meter Read	CMETRDG	3,316,807	0	0	0	0	0	0	0	3,316,807	0	0
185	90300-Cust Acct Recrds &Coll	CUSTREC	4,898,406	0	0	0	0	0	0	0	0	4,898,406	0
186	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0	0	0	0
187	90400-Cust Acct Uncollect	EXP_904	3,064,811	110,064	313,398	45,498	72,105	40,750	92,207	1,685	86,034	170,159	(925)
188	904001-Uncollectable Accounts - Non Commodity	EXP_904	815,068	29,271	83,346	12,100	19,176	10,837	24,522	448	22,880	45,253	(246)
189	90500-Cust Acct Misc	CSERVICE	0	0	0	0	0	0	0	0	0	0	0
190	DEPINT - Customer Deposit Interest Expense	CUSTDEP	105,234	0	0	0	0	0	0	0	0	0	105,234
191	TOTAL CUSTOMER ACCTS EXPENSE		12,220,800	139,335	396,745	57,597	91,281	51,587	116,729	2,134	3,434,820	5,125,193	104,063
192													
193													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
194	**OPERATION & MAINTENANCE EXPENSE CONTINUED**											
195	CUSTOMER SERVICE EXPENSES											
196	90800EE-Customer Assistance Hist EE Amort	ENETRKR	258,825	0	258,825	0	0	0	0	258,825	0	0
197	90804EE-Customer Assistance SaversSwitch	PRODPLT	716,021	545,873	170,148	0	545,873	0	0	170,148	0	0
198	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	0	0	732,846	0	0	0	0	0	0
199	90800-Customer Asst Expense	CUSTASST	683,479	0	0	683,479	0	0	0	0	0	0
200	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0	0	0	0
201	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0	0
202	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0	0
203	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0	0
204	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0	0
205	910000-Misc Cust Serv Expense	CUSTASST	11,712	0	0	11,712	0	0	0	0	0	0
206	TOTAL CUSTOMER SERVICE EXPENSE		2,402,882	545,873	428,972	1,428,036	545,873	0	0	428,972	0	0
207												
208	SALES EXPENSES											
209	91200-Economic Development	OX_902_3	185,161	0	0	185,161	0	0	0	0	0	0
210	SALES EXPENSES TOTAL		185,161	0	0	185,161	0	0	0	0	0	0
211												
212	TOTAL CUSTOMER OPERATIONS EXPENSE		14,808,843	3,356,067	1,005,053	10,447,723	1,662,642	254,865	6,200	1,005,053	714,257	33,145
213												
214	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		220,772,451	155,704,154	49,329,300	15,738,997	38,603,597	254,865	143,889	49,329,300	93,469,003	278,226
215												
216	ADMINISTRATIVE & GENERAL EXPENSE											
217	92000-A&G Salaries	SALWAGXAG	16,718,004	10,955,099	2,602,331	3,160,574	6,267,602	0	25,873	2,602,331	1,761,375	26,747
218	92100-A&G Office & Supplies	SALWAGXAG	11,501,355	7,536,694	1,790,305	2,174,355	4,311,873	0	17,800	1,790,305	1,211,759	18,401
219	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,795,995)	(5,763,906)	(1,369,188)	(1,662,901)	(3,297,630)	0	(13,613)	(1,369,188)	(926,728)	(14,073)
220	92300-A&G Outside Services	SALWAGXAG	6,587,666	4,316,815	1,025,439	1,245,412	2,469,725	0	10,195	1,025,439	694,063	10,539
221	92400-A&G Property Insurance	TOTPLT	1,676,900	1,408,624	181,558	86,718	543,354	0	6,977	181,558	507,584	24,731
222	92500-A&G Injuries & Damages	SALWAGXAG	4,456,492	2,920,284	693,699	842,509	1,670,745	0	6,897	693,699	469,527	7,130
223	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	11,306,886	2,685,896	3,262,065	6,468,865	0	26,704	2,685,896	1,817,936	27,606
224	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
225	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	1,032,061	245,161	297,752	590,460	0	2,437	245,161	165,936	2,520
226	92800R-Regulatory Commision Expense TX	CLAIMREV	8,564,866	6,225,055	1,715,079	624,733	2,457,251	463,765	16,864	1,715,079	1,891,158	86,493
227	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	133,861	23,231	20,833	48,203	9,116	330	23,231	39,631	1,909
228	92803R-Regulatory Commision Expense Tran Related	TRANPLT	79,577	78,145	929	503	0	0	1,008	929	73,476	3,661
229	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,420	46,095	12,700	4,626	18,195	3,434	125	12,700	14,003	640
230	92805R-Regulatory Commission Expense Energy Related	ENERGY1	2,180	0	2,180	0	0	0	0	2,180	0	0
231	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(738,180)	(483,720)	(114,905)	(139,554)	(276,745)	0	(1,142)	(114,905)	(77,773)	(1,181)
232	93020-A&G Misc General Exp	SALWAGXAG	170,485	111,717	26,538	32,231	63,915	0	264	26,538	17,962	273
233	93100-A&G Rents	GENLPLT	6,583,334	4,220,122	1,002,470	1,360,742	2,414,405	0	9,967	1,002,470	678,517	10,303
234	93500-A&G Maint of Gen PLT	GENLPLT	53,792	34,482	8,191	11,119	19,728	0	81	8,191	5,544	84
235	Recoverable Contributions and Donations	SALWAGES	2,034,743	1,333,342	316,729	384,672	762,828	0	3,149	316,729	214,376	3,255
236	TOTAL A&G EXPENSE		67,966,385	45,411,655	10,848,341	11,706,389	24,532,775	476,315	113,916	10,848,341	8,558,348	209,038
237												
238	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		333,088,308	237,977,455	67,665,467	27,445,386	63,136,372	37,592,826	257,804	67,665,467	102,027,350	487,264
239												
240	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		288,738,837	201,115,809	60,177,641	27,445,386	63,136,372	731,180	257,804	60,177,641	102,027,350	487,264
241												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
194	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
195	CUSTOMER SERVICE EXPENSES												
196	90800EE-Customer Assistance Hist EE Amort	ENETRKR	258,825	0	0	0	0	0	0	0	0	0	0
197	90804EE-Customer Assistance SaversSwitch	PRODPLT	716,021	0	0	0	0	0	0	0	0	0	0
198	908-Customer Assistance - Major Acct Rep	MAJACCT	732,846	0	0	0	0	0	0	0	0	732,846	0
199	90800-Customer Asst Expense	CUSTASST	683,479	0	0	0	0	0	0	0	0	683,479	0
200	909000-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0	0	0	0	0	0
201	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0	0	0
202	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0	0	0
203	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0	0	0
204	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0	0	0
205	910000-Misc Cust Serv Expense	CUSTASST	11,712	0	0	0	0	0	0	0	0	11,712	0
206	TOTAL CUSTOMER SERVICE EXPENSE		2,402,882	0	0	0	0	0	0	0	0	1,428,036	0
207													
208	SALES EXPENSES												
209	91200-Economic Development	OX_902_3	185,161	0	0	0	0	0	0	0	74,757	110,404	0
210	SALES EXPENSES TOTAL		185,161	0	0	0	0	0	0	0	74,757	110,404	0
211													
212	TOTAL CUSTOMER OPERATIONS EXPENSE		14,808,843	139,335	396,745	57,597	91,281	51,587	116,729	2,134	3,509,577	6,663,634	104,063
213													
214	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		220,772,451	4,419,725	14,961,976	1,767,400	1,805,474	780,916	3,085,986	1,594,821	3,509,577	6,663,634	104,063
215													
216	ADMINISTRATIVE & GENERAL EXPENSE												
217	92000-A&G Salaries	SALWAGXAG	16,718,004	588,016	1,859,212	218,477	207,797	88,410	899,134	332,397	640,124	1,200,508	0
218	92100-A&G Office & Supplies	SALWAGXAG	11,501,355	404,533	1,279,067	150,304	142,957	60,823	618,570	228,676	440,381	825,904	0
219	92200-A&G Admn Transfer Crdt	SALWAGXAG	(8,795,995)	(309,378)	(978,204)	(114,949)	(109,330)	(46,516)	(473,070)	(174,887)	(336,794)	(631,634)	0
220	92300-A&G Outside Services	SALWAGXAG	6,587,666	231,705	732,615	86,090	81,882	34,838	354,300	130,980	252,238	473,056	0
221	92400-A&G Property Insurance	TOTPLT	1,676,900	81,761	168,460	19,417	56,340	23,971	27,594	12,475	5,903	16,776	0
222	92500-A&G Injuries & Damages	SALWAGXAG	4,456,492	156,746	495,607	58,239	55,392	23,567	239,681	88,606	170,637	320,018	0
223	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	606,898	1,918,914	225,493	214,470	91,250	928,007	343,071	660,680	1,239,059	0
224	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
225	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	55,396	175,153	20,582	19,576	8,329	84,706	31,315	60,305	113,098	0
226	92800R-Regulatory Commision Expense TX	CLAIMREV	8,564,866	300,755	757,456	88,391	162,922	71,132	168,859	74,848	97,292	217,630	(5,028)
227	92800R-Regulatory Commision Expense TX	CLAIMREVR	177,925	7,579	19,106	2,810	5,176	2,818	5,146	0	4,415	8,686	(232)
228	92803R-Regulatory Commision Expense Tran Related	TRANPLT	79,577	0	0	0	0	0	503	0	0	0	0
229	92804R-Regulatory Commision Expense Misc	CLAIMREV	63,420	2,227	5,609	655	1,206	527	1,250	554	720	1,611	(37)
230	92805R-Regulatory Commission Expense Energy Related	ENERGY1	2,180	0	0	0	0	0	0	0	0	0	0
231	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(738,180)	(25,964)	(82,093)	(9,647)	(9,175)	(3,904)	(39,701)	(14,677)	(28,265)	(53,008)	0
232	93020-A&G Misc General Exp	SALWAGXAG	170,485	5,996	18,960	2,228	2,119	902	9,169	3,390	6,528	12,242	0
233	93100-A&G Rents	GENLPLT	6,583,334	226,515	716,205	84,162	80,048	34,057	346,364	128,046	246,589	605,686	0
234	93500-A&G Maint of Gen PLT	GENLPLT	53,792	1,851	5,852	688	654	278	2,830	1,046	2,015	4,949	0
235	Recoverable Contributions and Donations	SALWAGES	2,034,743	71,567	226,284	26,591	25,291	10,760	109,433	40,456	77,909	146,113	0
236	TOTAL A&G EXPENSE		67,966,385	2,406,204	7,318,203	859,532	937,324	401,243	3,282,776	1,226,296	2,300,677	4,500,694	(5,296)
237													
238	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		333,088,308	6,825,930	22,280,179	2,626,931	2,742,799	1,182,159	6,368,762	2,821,117	5,810,254	11,164,328	98,767
239													
240	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		288,738,837	6,825,930	22,280,179	2,626,931	2,742,799	1,182,159	6,368,762	2,821,117	5,810,254	11,164,328	98,767
241													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
242	**DEPRECIATION AND AMORTIZATION EXPENSE**											
243	INTANGIBLE											
244	303003-Intg Misc Computr Softwar	SALWAGXAG	339,180	222,261	52,797	64,123	127,159	0	525	52,797	35,735	543
245	303004-Intg Misc Computr Softwar	SALWAGXAG	11,270,370	7,385,333	1,754,350	2,130,687	4,225,277	0	17,442	1,754,350	1,187,423	18,031
246	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,744,537	1,798,461	427,216	518,861	1,028,931	0	4,248	427,216	289,159	4,391
247	303010-Intg Misc Computr Softwar	SALWAGXAG	415,956	272,571	64,748	78,637	155,942	0	644	64,748	43,824	665
248	303014-Intg CRS Computr Softwar	CUST	95,002	0	0	95,002	0	0	0	0	0	0
249	TOTAL INTANGIBLE		14,865,046	9,678,625	2,299,111	2,887,310	5,537,309	0	22,859	2,299,111	1,556,142	23,630
250												
251	PRODUCTION											
252	Steam Production											
253	310002-Steam Prod Land Rights	DPROD	25,777	25,777	0	0	25,777	0	0	0	0	0
254	310003-Steam Prod Water Rights	DPROD	328,106	328,106	0	0	328,106	0	0	0	0	0
255	310004-Steam Prod Land Rights-NM	DPROD	973	973	0	0	973	0	0	0	0	0
256	311000E-Steam Prod Str & Improv	DPROD	7,769,056	7,769,056	0	0	7,769,056	0	0	0	0	0
257	312000E-Steam Prod Boiler Plant E	DPROD	27,211,866	27,211,866	0	0	27,211,866	0	0	0	0	0
258	314000-Steam Prod Turbogen Unit	DPROD	14,005,501	14,005,501	0	0	14,005,501	0	0	0	0	0
259	315000E-Steam Prod Acc Elec Eq	DPROD	2,302,674	2,302,674	0	0	2,302,674	0	0	0	0	0
260	316000E-Steam Prod Misc Pwr Plt E	DPROD	784,735	784,735	0	0	784,735	0	0	0	0	0
261	Total Steam Production		52,428,689	52,428,689	0	0	52,428,689	0	0	0	0	0
262	Other Production Equipment:											
263	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
264	341000E-Other Prod Str & Impr	DPROD	1,080,560	1,080,560	0	0	1,080,560	0	0	0	0	0
265	341045-Other Prod Str & Imp-Wind	WIND	197,547	0	197,547	0	0	0	0	197,547	0	0
266	342000E-Other Prod Fuel Hldr	DPROD	99,256	99,256	0	0	99,256	0	0	0	0	0
267	343000-Other Prod Prime Mover	DPROD	842,679	842,679	0	0	842,679	0	0	0	0	0
268	344000E-Other Prod Generator	DPROD	14,410,071	14,410,071	0	0	14,410,071	0	0	0	0	0
269	344045-Other Prod Generator-Wind	WIND	2,943,556	0	2,943,556	0	0	0	0	2,943,556	0	0
270	345000E-Other Prod Access Elect Equip	DPROD	935,920	935,920	0	0	935,920	0	0	0	0	0
271	346045-Other Prod Misc P Eq-Wind	WIND	14	0	14	0	0	0	0	14	0	0
272	346000E-Other Prod Misc Pwr P	DPROD	78,526	78,526	0	0	78,526	0	0	0	0	0
273	Total Other Production Equipment		20,588,129	17,447,012	3,141,117	0	17,447,012	0	0	3,141,117	0	0
274	TOTAL PRODUCTION		73,016,818	69,875,701	3,141,117	0	69,875,701	0	0	3,141,117	0	0
275												
276	TRANSMISSION											
277	350002E-Transmission Land Right	DTRAN	796,458	796,458	0	0	0	0	0	0	796,458	0
278	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	67,564	67,564	0	0	0	0	0	0	0	67,564
279	352000-Transmission Str & Improv	DTRAN	924,663	924,663	0	0	0	0	0	0	924,663	0
280	352045-Tran Str & Impr-Wind	WIND	650	0	650	0	0	0	0	650	0	0
281	352010-Tran Str & Impr-Prod	DPRODTI	8,796	8,796	0	0	0	0	8,796	0	0	0
282	353000E-Transmission Station	DTRAN	11,345,801	11,345,801	0	0	0	0	0	0	11,345,801	0
283	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	208,591	0	0	0	0	0	0
284	353010-Tran Station Equip Pro	DPRODTI	422,280	422,280	0	0	0	0	422,280	0	0	0
285	353045-Tran Station Equip-Wind	WIND	8,295	0	8,295	0	0	0	0	8,295	0	0
286	354000E-Tran Towers & Fixture	DTRAN	50,934	50,934	0	0	0	0	0	0	50,934	0
287	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,321	4,321	0	0	0	0	0	0	0	4,321
288	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,889	6,889	0	0	0	0	6,889	0	0	0
289	355045-Tran Poles & Fixtures-Wind	WIND	7,862	0	7,862	0	0	0	0	7,862	0	0
290	355000E-Tran Poles & Fixture	DTRAN	18,049,711	18,049,711	0	0	0	0	0	0	18,049,711	0
291	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,531,173	1,531,173	0	0	0	0	0	0	0	1,531,173
292	356010-Tran OH Cond & Device-Prod	DPRODTI	456	456	0	0	0	0	456	0	0	0
293	356045-Tran OH Cond & Device-Wind	WIND	3,473	0	3,473	0	0	0	0	3,473	0	0
294	356000E-Tran OH Conductor & D	DTRAN	5,759,172	5,759,172	0	0	0	0	0	0	5,759,172	0
295	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	488,556	488,556	0	0	0	0	0	0	0	488,556
296	357000E-Tran Underground Cond	DTRAN	1,928	1,928	0	0	0	0	0	0	1,928	0
297	358000-Tran UG Conductor & Devic	DTRAN	5,808	5,808	0	0	0	0	0	0	5,808	0
298	359000-Transmission Road & Trai	DTRAN	3,474	3,474	0	0	0	0	0	0	3,474	0
299	TOTAL TRANSMISSION		39,696,855	39,467,984	20,279	208,591	0	0	438,421	20,279	36,937,950	2,091,613

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
242	**DEPRECIATION AND AMORTIZATION EXPENSE**												
243	INTANGIBLE												
244	303003-Intg Misc Computr Softwar	SALWAGXAG	339,180	11,930	37,720	4,433	4,216	1,794	18,242	6,744	12,987	24,356	0
245	303004-Intg Misc Computr Softwar	SALWAGXAG	11,270,370	396,408	1,253,379	147,285	140,086	59,602	606,147	224,084	431,537	809,318	0
246	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,744,537	96,533	305,220	35,867	34,113	14,514	147,608	54,568	105,087	197,083	0
247	303010-Intg Misc Computr Softwar	SALWAGXAG	415,956	14,630	46,259	5,436	5,170	2,200	22,371	8,270	15,927	29,870	0
248	303014-Intg CRS Computr Softwar	CUST	95,002	0	0	0	0	0	0	0	0	95,002	0
249	TOTAL INTANGIBLE		14,865,046	519,501	1,642,579	193,021	183,585	78,109	794,368	293,666	565,538	1,155,629	0
250													
251	PRODUCTION												
252	Steam Production												
253	310002-Steam Prod Land Rights	DPROD	25,777	0	0	0	0	0	0	0	0	0	0
254	310003-Steam Prod Water Rights	DPROD	328,106	0	0	0	0	0	0	0	0	0	0
255	310004-Steam Prod Land Rights-NM	DPROD	973	0	0	0	0	0	0	0	0	0	0
256	311000E-Steam Prod Str & Improv	DPROD	7,769,056	0	0	0	0	0	0	0	0	0	0
257	312000E-Steam Prod Boiler Plant E	DPROD	27,211,866	0	0	0	0	0	0	0	0	0	0
258	314000-Steam Prod Turbogen Unit	DPROD	14,005,501	0	0	0	0	0	0	0	0	0	0
259	315000E-Steam Prod Acc Elec Eq	DPROD	2,302,674	0	0	0	0	0	0	0	0	0	0
260	316000E-Steam Prod Misc Pwr Plt E	DPROD	784,735	0	0	0	0	0	0	0	0	0	0
261	Total Steam Production		52,428,689	0	0	0	0	0	0	0	0	0	0
262	Other Production Equipment:												
263	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0	0
264	341000E-Other Prod Str & Impr	DPROD	1,080,560	0	0	0	0	0	0	0	0	0	0
265	341045-Other Prod Str & Imp-Wind	WIND	197,547	0	0	0	0	0	0	0	0	0	0
266	342000E-Other Prod Fuel Hldr	DPROD	99,256	0	0	0	0	0	0	0	0	0	0
267	343000-Other Prod Prime Mover	DPROD	842,679	0	0	0	0	0	0	0	0	0	0
268	344000E-Other Prod Generator	DPROD	14,410,071	0	0	0	0	0	0	0	0	0	0
269	344045-Other Prod Generator-Wind	WIND	2,943,556	0	0	0	0	0	0	0	0	0	0
270	345000E-Other Prod Access Elect Equip	DPROD	935,920	0	0	0	0	0	0	0	0	0	0
271	346045-Other Prod Misc P Eq-Wind	WIND	14	0	0	0	0	0	0	0	0	0	0
272	346000E-Other Prod Misc Pwr P	DPROD	78,526	0	0	0	0	0	0	0	0	0	0
273	Total Other Production Equipment		20,588,129	0	0	0	0	0	0	0	0	0	0
274	TOTAL PRODUCTION		73,016,818	0	0	0	0	0	0	0	0	0	0
275													
276	TRANSMISSION												
277	350002E-Transmission Land Right	DTRAN	796,458	0	0	0	0	0	0	0	0	0	0
278	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	67,564	0	0	0	0	0	0	0	0	0	0
279	352000-Transmission Str & Improv	DTRAN	924,663	0	0	0	0	0	0	0	0	0	0
280	352045-Tran Str & Impr-Wind	WIND	650	0	0	0	0	0	0	0	0	0	0
281	352010-Tran Str & Impr-Prod	DPRODTI	8,796	0	0	0	0	0	0	0	0	0	0
282	353000E-Transmission Station	DTRAN	11,345,801	0	0	0	0	0	0	0	0	0	0
283	353000E-Transmission Station - Retail Meters	TRANSMET	208,591	0	0	0	0	0	208,591	0	0	0	0
284	353010-Tran Station Equip Pro	DPRODTI	422,280	0	0	0	0	0	0	0	0	0	0
285	353045-Tran Station Equip-Wind	WIND	8,295	0	0	0	0	0	0	0	0	0	0
286	354000E-Tran Towers & Fixture	DTRAN	50,934	0	0	0	0	0	0	0	0	0	0
287	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,321	0	0	0	0	0	0	0	0	0	0
288	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,889	0	0	0	0	0	0	0	0	0	0
289	355045-Tran Poles & Fixtures-Wind	WIND	7,862	0	0	0	0	0	0	0	0	0	0
290	355000E-Tran Poles & Fixture	DTRAN	18,049,711	0	0	0	0	0	0	0	0	0	0
291	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,531,173	0	0	0	0	0	0	0	0	0	0
292	356010-Tran OH Cond & Device-Prod	DPRODTI	456	0	0	0	0	0	0	0	0	0	0
293	356045-Tran OH Cond & Device-Wind	WIND	3,473	0	0	0	0	0	0	0	0	0	0
294	356000E-Tran OH Conductor & D	DTRAN	5,759,172	0	0	0	0	0	0	0	0	0	0
295	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	488,556	0	0	0	0	0	0	0	0	0	0
296	357000E-Tran Underground Cond	DTRAN	1,928	0	0	0	0	0	0	0	0	0	0
297	358000-Tran UG Conductor & Devic	DTRAN	5,808	0	0	0	0	0	0	0	0	0	0
298	359000-Transmission Road & Trai	DTRAN	3,474	0	0	0	0	0	0	0	0	0	0
299	TOTAL TRANSMISSION		39,696,855	0	0	0	0	0	208,591	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
300	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**											
301	DISTRIBUTION											
302	360005-Dist Land Rights-TX	DDISPSUB	41,513	41,513	0	0	0	0	0	0	0	0
303	361000E-Str & Improv	DDISPSUB	226,237	226,237	0	0	0	0	0	0	0	0
304	362000E-Other Eq	DDISPSUB	4,051,646	4,051,646	0	0	0	0	0	0	0	0
305	364000-Dist Poles, Towers & Fixt	PLT_364	7,030,182	7,030,182	0	0	0	0	0	0	0	0
306	365000-Dist OH Conductor & Devic	PLT_365	5,482,822	5,482,822	0	0	0	0	0	0	0	0
307	366000E-Dist Underground Cond	PLT_366	336,583	336,583	0	0	0	0	0	0	0	0
308	367000E-Dist UG Conductor & D	PLT_367	833,140	833,140	0	0	0	0	0	0	0	0
309	368000E-Dist Line Transformer	PLT_368	3,644,985	3,644,985	0	0	0	0	0	0	0	0
310	369010-Distribution Services O	CSERVICE	955,650	0	0	955,650	0	0	0	0	0	0
311	369020-Distribution Services U	CSERVICE	827,748	0	0	827,748	0	0	0	0	0	0
312	370000E-Distribution Meter	CMETERS	1,588,300	0	0	1,588,300	0	0	0	0	0	0
313	371000E-Dist Inst on Cust Premis	CUSTPREM	359,339	0	0	359,339	0	0	0	0	0	0
314	373000-Dist Street Light & Sg Sy	CLIGHT	687,977	0	0	687,977	0	0	0	0	0	0
315	TOTAL DISTRIBUTION		26,066,122	21,647,108	0	4,419,014	0	0	0	0	0	0
316												
317	GENERAL											
318	389002-General Land Rights	SALWAGXAG	484	317	75	92	181	0	1	75	51	1
319	390000-Genl Structures & Improv	SALWAGXAG	727,749	476,885	113,282	137,582	272,834	0	1,126	113,282	76,674	1,164
320	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
321	390007-Genl Str & Imp Lease Bld	SALWAGXAG	137,850	90,332	21,458	26,061	51,680	0	213	21,458	14,524	221
322	390050-Genl Str & Imp-Call Center	CUST	121,758	0	0	121,758	0	0	0	0	0	0
323	391000-General Office Furn & E	SALWAGXAG	584,113	382,762	90,923	110,428	218,985	0	904	90,923	61,541	935
324	391004-General Info Sys Computer	SALWAGXAG	8,469,659	5,550,062	1,318,390	1,601,207	3,175,287	0	13,108	1,318,390	892,346	13,550
325	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
326	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
327	392010-General Transp Eq Grp	CUST	105,406	0	0	105,406	0	0	0	0	0	0
328	392020-General Transp Eq Grp 2	CUST	1,135,506	0	0	1,135,506	0	0	0	0	0	0
329	392030-General Transp Eq Trailer	CUST	166,159	0	0	166,159	0	0	0	0	0	0
330	392040-General Transp Eq Grp 4	CUST	1,177,161	0	0	1,177,161	0	0	0	0	0	0
331	393000-General Stores Equipmen	SALWAGXAG	8,133	5,329	1,266	1,538	3,049	0	13	1,266	857	13
332	394000-General Tools & Shop Equi	SALWAGXAG	852,334	558,524	132,675	161,136	319,541	0	1,319	132,675	89,800	1,364
333	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
334	395000-General Laboratory Equi	SALWAGXAG	201,896	132,300	31,427	38,169	75,691	0	312	31,427	21,271	323
335	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
336	396000-General Power Operated E	SALWAGXAG	233,917	153,283	36,412	44,222	87,696	0	362	36,412	24,645	374
337	397000-General Communication E	SALWAGXAG	1,773,574	1,162,201	276,075	335,298	664,915	0	2,745	276,075	186,860	2,837
338	397010-General Comm Eq Two Wa	SALWAGXAG	1,770,542	1,160,214	275,603	334,725	663,779	0	2,740	275,603	186,541	2,833
339	397020-General Comm Eq AE	SALWAGXAG	1,562	1,024	243	295	586	0	2	243	165	2
340	397030-General Comm Eq EM	SALWAGXAG	165,263	108,295	25,725	31,243	61,957	0	256	25,725	17,412	264
341	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
342	398000-General Miscellaneous E	SALWAGXAG	67,632	44,319	10,528	12,786	25,355	0	105	10,528	7,126	108
343	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
344	TOTAL GENERAL		17,700,698	9,825,845	2,334,082	5,540,770	5,621,536	0	23,206	2,334,082	1,579,812	23,990
345												
346	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0	0	0
347												
348	40730-Amortization of Regulatory Debits	TOTPLT	2,822,059	2,370,577	305,544	145,938	914,412	0	11,741	305,544	854,215	41,619
349	40740-Amortization of Regulatory Credits	TOTPLT	(3,849,421)	(3,233,578)	(416,776)	(199,066)	(1,247,302)	0	(16,015)	(416,776)	(1,165,190)	(56,770)
350												
351	**TOTAL DEPRECIATION EXPENSE**		171,345,539	150,495,264	7,794,589	13,055,685	81,034,547	0	484,486	7,794,589	40,073,904	2,139,233
352	**TOTAL AMORTIZATION EXPENSE**		(1,027,362)	(863,002)	(111,232)	(53,128)	(332,889)	0	(4,274)	(111,232)	(310,975)	(15,151)
353	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		170,318,177	149,632,263	7,683,357	13,002,557	80,701,658	0	480,212	7,683,357	39,762,929	2,124,082
354	**OTHER OPERATING EXPENSES**											
355												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
300	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**												
301	DISTRIBUTION												
302	360005-Dist Land Rights-TX	DDISPSUB	41,513	41,513	0	0	0	0	0	0	0	0	0
303	361000E-Str & Improv	DDISPSUB	226,237	226,237	0	0	0	0	0	0	0	0	0
304	362000E-Other Eq	DDISPSUB	4,051,646	4,051,646	0	0	0	0	0	0	0	0	0
305	364000-Dist Poles, Towers & Fixt	PLT_364	7,030,182	0	6,282,873	747,308	0	0	0	0	0	0	0
306	365000-Dist OH Conductor & Devic	PLT_365	5,482,822	0	4,899,998	582,824	0	0	0	0	0	0	0
307	366000E-Dist Underground Cond	PLT_366	336,583	0	304,001	32,581	0	0	0	0	0	0	0
308	367000E-Dist UG Conductor & D	PLT_367	833,140	0	752,492	80,648	0	0	0	0	0	0	0
309	368000E-Dist Line Transformer	PLT_368	3,644,985	0	203,026	0	3,441,960	0	0	0	0	0	0
310	369010-Distribution Services O	CSERVICE	955,650	0	0	0	0	955,650	0	0	0	0	0
311	369020-Distribution Services U	CSERVICE	827,748	0	0	0	0	827,748	0	0	0	0	0
312	370000E-Distribution Meter	CMETERS	1,588,300	0	0	0	0	0	1,588,300	0	0	0	0
313	371000E-Dist Inst on Cust Premis	CUSTPREM	359,339	0	0	0	0	0	0	359,339	0	0	0
314	373000-Dist Street Light & Sg Sy	CLIGHT	687,977	0	0	0	0	0	0	687,977	0	0	0
315	TOTAL DISTRIBUTION		26,066,122	4,319,396	12,442,391	1,443,361	3,441,960	1,783,398	1,588,300	1,047,316	0	0	0
316													
317	GENERAL												
318	389002-General Land Rights	SALWAGXAG	484	17	54	6	6	3	26	10	19	35	0
319	390000-Genl Structures & Improv	SALWAGXAG	727,749	25,597	80,933	9,510	9,046	3,849	39,140	14,470	27,865	52,259	0
320	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
321	390007-Genl Str & Imp Lease Bld	SALWAGXAG	137,850	4,849	15,330	1,801	1,713	729	7,414	2,741	5,278	9,899	0
322	390050-Genl Str & Imp-Call Center	CUST	121,758	0	0	0	0	0	0	0	0	121,758	0
323	391000-General Office Furn & E	SALWAGXAG	584,113	20,545	64,959	7,633	7,260	3,089	31,415	11,614	22,365	41,945	0
324	391004-General Info Sys Computer	SALWAGXAG	8,469,659	297,900	941,912	110,685	105,274	44,790	455,518	168,399	324,299	608,200	0
325	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
326	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
327	392010-General Transp Eq Grp	CUST	105,406	0	0	0	0	0	0	0	0	105,406	0
328	392020-General Transp Eq Grp 2	CUST	1,135,506	0	0	0	0	0	0	0	0	1,135,506	0
329	392030-General Transp Eq Trailer	CUST	166,159	0	0	0	0	0	0	0	0	166,159	0
330	392040-General Transp Eq Grp 4	CUST	1,177,161	0	0	0	0	0	0	0	0	1,177,161	0
331	393000-General Stores Equipmen	SALWAGXAG	8,133	286	904	106	101	43	437	162	311	584	0
332	394000-General Tools & Shop Equi	SALWAGXAG	852,334	29,979	94,788	11,139	10,594	4,507	45,841	16,947	32,635	61,206	0
333	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
334	395000-General Laboratory Equi	SALWAGXAG	201,896	7,101	22,453	2,638	2,509	1,068	10,858	4,014	7,730	14,498	0
335	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
336	396000-General Power Operated E	SALWAGXAG	233,917	8,227	26,014	3,057	2,907	1,237	12,581	4,651	8,957	16,797	0
337	397000-General Communication E	SALWAGXAG	1,773,574	62,381	197,239	23,178	22,045	9,379	95,387	35,263	67,909	127,359	0
338	397010-General Comm Eq Two Wa	SALWAGXAG	1,770,542	62,275	196,902	23,138	22,007	9,363	95,224	35,203	67,793	127,141	0
339	397020-General Comm Eq AE	SALWAGXAG	1,562	55	174	20	19	8	84	31	60	112	0
340	397030-General Comm Eq EM	SALWAGXAG	165,263	5,813	18,379	2,160	2,054	874	8,888	3,286	6,328	11,867	0
341	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
342	398000-General Miscellaneous E	SALWAGXAG	67,632	2,379	7,521	884	841	358	3,637	1,345	2,590	4,857	0
343	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
344	TOTAL GENERAL		17,700,698	527,403	1,667,564	195,957	186,377	79,297	806,451	298,133	574,140	3,782,749	0
345													
346	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
347													
348	40730-Amortization of Regulatory Debits	TOTPLT	2,822,059	137,595	283,502	32,678	94,814	40,340	46,437	20,995	9,934	28,232	0
349	40740-Amortization of Regulatory Credits	TOTPLT	(3,849,421)	(187,686)	(386,710)	(44,574)	(129,331)	(55,026)	(63,343)	(28,638)	(13,550)	(38,510)	0
350													
351	**TOTAL DEPRECIATION EXPENSE**		171,345,539	5,366,300	15,752,533	1,832,339	3,811,922	1,940,804	3,397,710	1,639,115	1,139,678	4,938,378	0
352	**TOTAL AMORTIZATION EXPENSE**		(1,027,362)	(50,091)	(103,208)	(11,896)	(34,517)	(14,686)	(16,905)	(7,643)	(3,616)	(10,278)	0
353	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		170,318,177	5,316,209	15,649,325	1,820,442	3,777,405	1,926,119	3,380,805	1,631,472	1,136,061	4,928,100	0
354	**OTHER OPERATING EXPENSES**												
355													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
356	**TAXES OTHER THAN INCOME TAXES**											
357												
358	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,186,963	3,398,952	807,405	980,606	1,944,599	0	8,027	807,405	546,488	8,299
359	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0	0	0	0
360	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0	0	0	0
361	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0	0	0	0
362	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0	0	0	0
363	408100-Tax Other Than Income Tax - Property	NETPLT	29,265,741	23,813,566	4,237,272	1,214,903	6,836,707	0	97,418	4,237,272	10,564,159	507,422
364	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0	0	0
365	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0	0
366	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,200,413	0	11,200,413	0	0	0	0	11,200,413	0	0
367	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	8,093,441	0	8,093,441	0	0	0	0	8,093,441	0	0
368	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	368,465	299,820	53,349	15,296	86,076	0	1,227	53,349	133,006	6,389
369	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0	0	0
370												
371	Payroll Tax Adjustment	SALWAGES	(273,368)	(179,135)	(42,553)	(51,681)	(102,486)	0	(423)	(42,553)	(28,802)	(437)
372	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		42,272,777	27,033,384	13,095,565	2,143,828	8,678,820	0	105,022	13,095,565	11,081,846	515,284
373												
374	**TOTAL TAXES OTHER THAN INCOME**		53,841,655	27,333,204	24,349,327	2,159,124	8,764,897	0	106,249	24,349,327	11,214,852	521,672
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
356	**TAXES OTHER THAN INCOME TAXES**												
357													
358	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,186,963	182,439	576,843	67,785	64,472	27,430	278,967	103,130	198,606	372,472	0
359	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0	0	0	0	0	0
360	40812-Property Tax KS	NETPLT	0	0	0	0	0	0	0	0	0	0	0
361	40815-Property Tax NM	NETPLT	0	0	0	0	0	0	0	0	0	0	0
362	40817-Property Tax OK	NETPLT	0	0	0	0	0	0	0	0	0	0	0
363	408100-Tax Other Than Income Tax - Property	NETPLT	29,265,741	1,600,100	2,963,508	342,386	901,866	343,971	428,113	169,667	80,469	192,684	0
364	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0	0	0	0
365	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
366	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	11,200,413	0	0	0	0	0	0	0	0	0	0
367	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	8,093,441	0	0	0	0	0	0	0	0	0	0
368	408102OTH-Taxes Other Than Income - Other Miscellaneous T	NETPLT	368,465	20,146	37,311	4,311	11,355	4,331	5,390	2,136	1,013	2,426	0
369	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0	0	0	0
370													
371	Payroll Tax Adjustment	SALWAGES	(273,368)	(9,615)	(30,401)	(3,572)	(3,398)	(1,446)	(14,702)	(5,435)	(10,467)	(19,630)	0
372	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		42,272,777	1,772,924	3,509,950	406,599	962,940	369,955	692,377	267,362	268,608	545,526	0
373													
374	**TOTAL TAXES OTHER THAN INCOME**		53,841,655	1,793,070	3,547,261	410,909	974,294	374,286	697,768	269,498	269,621	547,951	0
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
400	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**											
401	OPERATING REVENUES											
402	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	558,276,448	399,174,995	114,156,031	44,945,422	167,898,718	37,636,849	954,661	114,156,031	103,921,082	4,994,966
403	OTHER OPERATING REVENUE	SCH REV, LN 30	88,382,569	86,589,772	342,583	1,450,214	872,238	74,183	6,400	342,583	80,669,460	25,861
404	TOTAL OPERATING REVENUES	SCH REV, LN 32	646,659,017	485,764,766	114,498,614	46,395,637	168,770,956	37,711,032	961,061	114,498,614	184,590,541	5,020,827
405	Less:											
406	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 238	333,088,308	237,977,455	67,665,467	27,445,386	63,136,372	37,592,826	257,804	67,665,467	102,027,350	487,264
407	DEPRECIATION EXPENSE	SCH DAX, LN 110	171,345,539	150,495,264	7,794,589	13,055,685	81,034,547	0	484,486	7,794,589	40,073,904	2,139,233
408	AMORTIZATION EXPENSE	SCH DAX, LN 111	(1,027,362)	(863,002)	(111,232)	(53,128)	(332,889)	0	(4,274)	(111,232)	(310,975)	(15,151)
409	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,841,655	27,333,204	24,349,327	2,159,124	8,764,897	0	106,249	24,349,327	11,214,852	521,672
410	**NET OPERATING INCOME BEFORE TAXES**		89,410,876	70,821,845	14,800,463	3,788,569	16,168,030	118,206	116,795	14,800,463	31,585,410	1,887,808
411	Less:											
412	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.97%)		50,858,050	39,840,494	8,843,652	2,173,905	11,329,790	(6,430)	149,001	8,843,652	17,848,126	857,104
413												
414												
415	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		38,552,826	30,981,351	5,956,811	1,614,664	4,838,241	124,636	(32,205)	5,956,811	13,737,284	1,030,704
416												
417	**SCHEDULE M ITEMS**											
418	Sched M: Plant Temporary											
419	303003-Intg Misc Computr Softwar	SALWAGXAG	(459,165)	(300,885)	(71,474)	(86,806)	(172,142)	0	(711)	(71,474)	(48,377)	(735)
420	303004-Intg Misc Computr Softwar	SALWAGXAG	876,664	574,467	136,462	165,735	328,662	0	1,357	136,462	92,364	1,403
421	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(5,559,132)	(3,642,830)	(865,337)	(1,050,966)	(2,084,126)	0	(8,603)	(865,337)	(585,699)	(8,894)
422	303010-Intg Misc Computr Softwar	SALWAGXAG	(1,406,760)	(921,832)	(218,977)	(265,951)	(527,396)	0	(2,177)	(218,977)	(148,213)	(2,251)
423	303014-Intg CRS Computr Softwar	CUST	74,020	0	0	74,020	0	0	0	0	0	0
424	TOTAL INTANGIBLE		(6,474,373)	(4,291,080)	(1,019,325)	(1,163,967)	(2,455,001)	0	(10,134)	(1,019,325)	(689,925)	(10,477)
425												
426	310001-Steam Prod Land Own in Fe	DPROD	(1,266)	(1,266)	0	0	(1,266)	0	0	0	0	0
427	310002-Steam Prod Land Rights	DPROD	(11,363)	(11,363)	0	0	(11,363)	0	0	0	0	0
428	310003-Steam Prod Water Rights	DPROD	243,313	243,313	0	0	243,313	0	0	0	0	0
429	310004-Steam Prod Land Rights-NM	DPROD	(837)	(837)	0	0	(837)	0	0	0	0	0
430	311000E-Steam Prod Str & Improv	DPROD	395,324	395,324	0	0	395,324	0	0	0	0	0
431	312000E-Steam Prod Boiler Plant E	DPROD	1,246,813	1,246,813	0	0	1,246,813	0	0	0	0	0
432	314000-Steam Prod Turbogen Unit	DPROD	476,735	476,735	0	0	476,735	0	0	0	0	0
433	315000E-Steam Prod Acc Elec Eq	DPROD	(671,906)	(671,906)	0	0	(671,906)	0	0	0	0	0
434	316000E-Steam Prod Misc Pwr Plt E	DPROD	(236,174)	(236,174)	0	0	(236,174)	0	0	0	0	0
435	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0	0	0
436	Total Steam Production		1,440,640	1,440,640	0	0	1,440,640	0	0	0	0	0
437												
438	340001-Other Prod Land Own in Fee	DPROD	(991)	(991)	0	0	(991)	0	0	0	0	0
439	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
440	341000E-Other Prod Str & Impr	DPROD	(887,350)	(887,350)	0	0	(887,350)	0	0	0	0	0
441	341045-Other Prod Str & Imp-Wind	WIND	(2,135,525)	0	(2,135,525)	0	0	0	0	(2,135,525)	0	0
442	342000E-Other Prod Fuel Hldr	DPROD	20,395	20,395	0	0	20,395	0	0	0	0	0
443	343000-Other Prod Prime Mover	DPROD	806,003	806,003	0	0	806,003	0	0	0	0	0
444	344000E-Other Prod Generator	DPROD	(366,195)	(366,195)	0	0	(366,195)	0	0	0	0	0
445	344045-Other Prod Generator-Wind	WIND	(28,483,560)	0	(28,483,560)	0	0	0	0	(28,483,560)	0	0
446	345000E-Other Prod Access Elect Equip	DPROD	112,335	112,335	0	0	112,335	0	0	0	0	0
447	345045-Other Prod Acc El Eq-Wind	WIND	(919,304)	0	(919,304)	0	0	0	0	(919,304)	0	0
448	346045-Other Prod Misc P Eq-Wind	WIND	(751)	0	(751)	0	0	0	0	(751)	0	0
449	346000E-Other Prod Misc Pwr P	DPROD	(22,248)	(22,248)	0	0	(22,248)	0	0	0	0	0
450	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0	0	0
451	Total Other Production Equipment		(31,877,192)	(338,051)	(31,539,141)	0	(338,051)	0	0	(31,539,141)	0	0
452												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
400	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**												
401	OPERATING REVENUES												
402	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	558,276,448	18,209,248	50,030,678	5,845,428	9,683,364	4,214,630	11,485,839	5,443,283	7,398,880	16,503,434	(100,644)
403	OTHER OPERATING REVENUE	SCH REV, LN 30	88,382,569	1,252,575	2,514,435	289,393	885,227	376,820	283,510	162,263	18,406	609,414	(198)
404	TOTAL OPERATING REVENUES	SCH REV, LN 32	646,659,017	19,461,823	52,545,114	6,134,822	10,568,591	4,591,449	11,769,350	5,605,546	7,417,286	17,112,848	(100,843)
405	Less:												
406	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 238	333,088,308	6,825,930	22,280,179	2,626,931	2,742,799	1,182,159	6,368,762	2,821,117	5,810,254	11,164,328	98,767
407	DEPRECIATION EXPENSE	SCH DAX, LN 110	171,345,539	5,366,300	15,752,533	1,832,339	3,811,922	1,940,804	3,397,710	1,639,115	1,139,678	4,938,378	0
408	AMORTIZATION EXPENSE	SCH DAX, LN 111	(1,027,362)	(50,091)	(103,208)	(11,896)	(34,517)	(14,686)	(16,905)	(7,643)	(3,616)	(10,278)	0
409	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,841,655	1,793,070	3,547,261	410,909	974,294	374,286	697,768	269,498	269,621	547,951	0
410	**NET OPERATING INCOME BEFORE TAXES**		89,410,876	5,526,615	11,068,348	1,276,539	3,074,093	1,108,885	1,322,015	883,459	201,350	472,468	(199,609)
411	Less:												
412	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.97%)		50,858,050	2,664,564	4,914,670	568,262	1,515,408	591,577	807,619	302,103	175,847	404,688	(107,928)
413													
414													
415	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		38,552,826	2,862,051	6,153,679	708,277	1,558,684	517,309	514,396	581,356	25,503	67,781	(91,681)
416													
417	**SCHEDULE M ITEMS**												
418	Sched M: Plant Temporary												
419	303003-Intg Misc Computr Softwar	SALWAGXAG	(459,165)	(16,150)	(51,064)	(6,001)	(5,707)	(2,428)	(24,695)	(9,129)	(17,581)	(32,972)	0
420	303004-Intg Misc Computr Softwar	SALWAGXAG	876,664	30,835	97,494	11,457	10,897	4,636	47,149	17,430	33,567	62,953	0
421	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(5,559,132)	(195,529)	(618,232)	(72,649)	(69,098)	(29,399)	(298,983)	(110,530)	(212,856)	(399,197)	0
422	303010-Intg Misc Computr Softwar	SALWAGXAG	(1,406,760)	(49,479)	(156,446)	(18,384)	(17,485)	(7,439)	(75,659)	(27,970)	(53,864)	(101,018)	0
423	303014-Intg CRS Computr Softwar	CUST	74,020	0	0	0	0	0	0	0	0	74,020	0
424	TOTAL INTANGIBLE		(6,474,373)	(230,324)	(728,248)	(85,577)	(81,394)	(34,630)	(352,188)	(130,199)	(250,735)	(396,216)	0
425													
426	310001-Steam Prod Land Own in Fe	DPROD	(1,266)	0	0	0	0	0	0	0	0	0	0
427	310002-Steam Prod Land Rights	DPROD	(11,363)	0	0	0	0	0	0	0	0	0	0
428	310003-Steam Prod Water Rights	DPROD	243,313	0	0	0	0	0	0	0	0	0	0
429	310004-Steam Prod Land Rights-NM	DPROD	(837)	0	0	0	0	0	0	0	0	0	0
430	311000E-Steam Prod Str & Improv	DPROD	395,324	0	0	0	0	0	0	0	0	0	0
431	312000E-Steam Prod Boiler Plant E	DPROD	1,246,813	0	0	0	0	0	0	0	0	0	0
432	314000-Steam Prod Turbogen Unit	DPROD	476,735	0	0	0	0	0	0	0	0	0	0
433	315000E-Steam Prod Acc Elec Eq	DPROD	(671,906)	0	0	0	0	0	0	0	0	0	0
434	316000E-Steam Prod Misc Pwr Plt E	DPROD	(236,174)	0	0	0	0	0	0	0	0	0	0
435	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0	0	0	0
436	Total Steam Production		1,440,640	0	0	0	0	0	0	0	0	0	0
437													
438	340001-Other Prod Land Own in Fee	DPROD	(991)	0	0	0	0	0	0	0	0	0	0
439	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0	0
440	341000E-Other Prod Str & Impr	DPROD	(887,350)	0	0	0	0	0	0	0	0	0	0
441	341045-Other Prod Str & Imp-Wind	WIND	(2,135,525)	0	0	0	0	0	0	0	0	0	0
442	342000E-Other Prod Fuel Hldr	DPROD	20,395	0	0	0	0	0	0	0	0	0	0
443	343000-Other Prod Prime Mover	DPROD	806,003	0	0	0	0	0	0	0	0	0	0
444	344000E-Other Prod Generator	DPROD	(366,195)	0	0	0	0	0	0	0	0	0	0
445	344045-Other Prod Generator-Wind	WIND	(28,483,560)	0	0	0	0	0	0	0	0	0	0
446	345000E-Other Prod Access Elect Equip	DPROD	112,335	0	0	0	0	0	0	0	0	0	0
447	345045-Other Prod Acc El Eq-Wind	WIND	(919,304)	0	0	0	0	0	0	0	0	0	0
448	346045-Other Prod Misc P Eq-Wind	WIND	(751)	0	0	0	0	0	0	0	0	0	0
449	346000E-Other Prod Misc Pwr P	DPROD	(22,248)	0	0	0	0	0	0	0	0	0	0
450	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0	0	0	0
451	Total Other Production Equipment		(31,877,192)	0	0	0	0	0	0	0	0	0	0
452													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
453	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
454	**SCHEDULE M ITEMS CONTINUED**											
455	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0
456	350001-Tran Land Owned in Fe	DTRAN	(2,836)	(2,836)	0	0	0	0	0	0	(2,836)	0
457	350002E-Transmission Land Right	DTRAN	(3,053,354)	(3,053,354)	0	0	0	0	0	0	(3,053,354)	0
458	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(259,019)	(259,019)	0	0	0	0	0	0	0	(259,019)
459	350045-Tran Land Fee-Wind	WIND	(13)	0	(13)	0	0	0	0	(13)	0	0
460	352000-Transmission Str & Improv	DTRAN	(4,803,658)	(4,803,658)	0	0	0	0	0	0	(4,803,658)	0
461	352010-Tran Str & Impr-Prod	DPRODTI	23,160	23,160	0	0	0	0	23,160	0	0	0
462	352045-Tran Str & Impr-Wind	WIND	(13,417)	0	(13,417)	0	0	0	0	(13,417)	0	0
463	353000E-Transmission Station	DTRAN	(19,254,122)	(19,254,122)	0	0	0	0	0	0	(19,254,122)	0
464	353010-Tran Station Equip Pro	DPRODTI	343,057	343,057	0	0	0	0	343,057	0	0	0
465	353045-Tran Station Equip-Wind	WIND	(145,320)	0	(145,320)	0	0	0	0	(145,320)	0	0
466	354000E-Tran Towers & Fixture	DTRAN	(261,183)	(261,183)	0	0	0	0	0	0	(261,183)	0
467	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(22,156)	(22,156)	0	0	0	0	0	0	0	(22,156)
468	355010-Tran Poles & Fixtures-Prod	DPRODTI	(47,921)	(47,921)	0	0	0	0	(47,921)	0	0	0
469	355000E-Tran Poles & Fixture	DTRAN	(18,037,218)	(18,037,218)	0	0	0	0	0	0	(18,037,218)	0
470	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(1,530,113)	(1,530,113)	0	0	0	0	0	0	0	(1,530,113)
471	355045-Tran Poles & Fixtures-Wind	WIND	(95,556)	0	(95,556)	0	0	0	0	(95,556)	0	0
472	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,961)	(3,961)	0	0	0	0	(3,961)	0	0	0
473	356000E-Tran OH Conductor & D	DTRAN	(9,063,854)	(9,063,854)	0	0	0	0	0	0	(9,063,854)	0
474	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(768,895)	(768,895)	0	0	0	0	0	0	0	(768,895)
475	356045-Tran OH Cond & Device-Wind	WIND	(50,716)	0	(50,716)	0	0	0	0	(50,716)	0	0
476	357000E-Tran Underground Cond	DTRAN	(1,938)	(1,938)	0	0	0	0	0	0	(1,938)	0
477	358000-Tran UG Conductor & Devic	DTRAN	1,677	1,677	0	0	0	0	0	0	1,677	0
478	359000-Transmission Road & Trai	DTRAN	(39,909)	(39,909)	0	0	0	0	0	0	(39,909)	0
479	TOTAL TRANSMISSION		(57,087,264)	(56,782,243)	(305,021)	0	0	0	314,335	(305,021)	(54,516,395)	(2,580,183)
480												
481	DISTRIBUTION											
482	360001E-Dist Land Owned in Fee	DDISPSUB	(1,429)	(1,429)	0	0	0	0	0	0	0	0
483	360005-Dist Land Rights-TX	DDISPSUB	(39,450)	(39,450)	0	0	0	0	0	0	0	0
484	361000E-Str & Improv	DDISPSUB	26,937,830	26,937,830	0	0	0	0	0	0	0	0
485	362000E-Other Eq	DDISPSUB	(29,597,973)	(29,597,973)	0	0	0	0	0	0	0	0
486	364000-Dist Poles, Towers & Fixt	PLT_364	(3,889,103)	(3,889,103)	0	0	0	0	0	0	0	0
487	365000-Dist OH Conductor & Devic	PLT_365	2,501,239	2,501,239	0	0	0	0	0	0	0	0
488	366000E-Dist Underground Cond	PLT_366	(45,150)	(45,150)	0	0	0	0	0	0	0	0
489	367000E-Dist UG Conductor & D	PLT_367	34,918	34,918	0	0	0	0	0	0	0	0
490	368000E-Dist Line Transformer	PLT_368	(812,676)	(812,676)	0	0	0	0	0	0	0	0
491	369000E-Distribution Services	CSERVICE	45,559	0	0	45,559	0	0	0	0	0	0
492	369010-Distribution Services O	CSERVICE	(27,141)	0	0	(27,141)	0	0	0	0	0	0
493	369020-Distribution Services U	CSERVICE	(404,248)	0	0	(404,248)	0	0	0	0	0	0
494	370000E-Distribution Meter	CMETERS	(178,720)	0	0	(178,720)	0	0	0	0	0	0
495	371000E-Dist Inst on Cust Premis	CUSTPREM	891,639	0	0	891,639	0	0	0	0	0	0
496	373000-Dist Street Light & Sg Sy	CLIGHT	(569,918)	0	0	(569,918)	0	0	0	0	0	0
497	TOTAL DISTRIBUTION		(5,154,625)	(4,911,794)	0	(242,830)	0	0	0	0	0	0
498												
499	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
500	389001-General Land Owned in Fe	SALWAGXAG	(135)	(88)	(21)	(25)	(51)	0	(0)	(21)	(14)	(0)
501	389002-General Land Rights	SALWAGXAG	477	313	74	90	179	0	1	74	50	1
502	390000-Genl Structures & Improv	SALWAGXAG	121,240	79,447	18,872	22,921	45,453	0	188	18,872	12,774	194
503	390007-Genl Str & Imp Lease Bld	SALWAGXAG	780,418	511,398	121,480	147,540	292,580	0	1,208	121,480	82,223	1,249
504	390050-Genl Str & Imp-Call Center	SALWAGXAG	82,618	54,138	12,860	15,619	30,974	0	128	12,860	8,704	132
505	391000-General Office Furn & E	SALWAGXAG	(550,355)	(360,641)	(85,668)	(104,046)	(206,329)	0	(852)	(85,668)	(57,984)	(881)

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
453	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
454	**SCHEDULE M ITEMS CONTINUED**												
455	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0	0
456	350001-Tran Land Owned in Fe	DTRAN	(2,836)	0	0	0	0	0	0	0	0	0	0
457	350002E-Transmission Land Right	DTRAN	(3,053,354)	0	0	0	0	0	0	0	0	0	0
458	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(259,019)	0	0	0	0	0	0	0	0	0	0
459	350045-Tran Land Fee-Wind	WIND	(13)	0	0	0	0	0	0	0	0	0	0
460	352000-Transmission Str & Improv	DTRAN	(4,803,658)	0	0	0	0	0	0	0	0	0	0
461	352010-Tran Str & Impr-Prod	DPRODTI	23,160	0	0	0	0	0	0	0	0	0	0
462	352045-Tran Str & Impr-Wind	WIND	(13,417)	0	0	0	0	0	0	0	0	0	0
463	353000E-Transmission Station	DTRAN	(19,254,122)	0	0	0	0	0	0	0	0	0	0
464	353010-Tran Station Equip Pro	DPRODTI	343,057	0	0	0	0	0	0	0	0	0	0
465	353045-Tran Station Equip-Wind	WIND	(145,320)	0	0	0	0	0	0	0	0	0	0
466	354000E-Tran Towers & Fixture	DTRAN	(261,183)	0	0	0	0	0	0	0	0	0	0
467	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(22,156)	0	0	0	0	0	0	0	0	0	0
468	355010-Tran Poles & Fixtures-Prod	DPRODTI	(47,921)	0	0	0	0	0	0	0	0	0	0
469	355000E-Tran Poles & Fixture	DTRAN	(18,037,218)	0	0	0	0	0	0	0	0	0	0
470	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(1,530,113)	0	0	0	0	0	0	0	0	0	0
471	355045-Tran Poles & Fixtures-Wind	WIND	(95,556)	0	0	0	0	0	0	0	0	0	0
472	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,961)	0	0	0	0	0	0	0	0	0	0
473	356000E-Tran OH Conductor & D	DTRAN	(9,063,854)	0	0	0	0	0	0	0	0	0	0
474	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(768,895)	0	0	0	0	0	0	0	0	0	0
475	356045-Tran OH Cond & Device-Wind	WIND	(50,716)	0	0	0	0	0	0	0	0	0	0
476	357000E-Tran Underground Cond	DTRAN	(1,938)	0	0	0	0	0	0	0	0	0	0
477	358000-Tran UG Conductor & Devic	DTRAN	1,677	0	0	0	0	0	0	0	0	0	0
478	359000-Transmission Road & Trai	DTRAN	(39,909)	0	0	0	0	0	0	0	0	0	0
479	TOTAL TRANSMISSION		(57,087,264)	0	0	0	0	0	0	0	0	0	0
480													
481	DISTRIBUTION												
482	360001E-Dist Land Owned in Fee	DDISPSUB	(1,429)	(1,429)	0	0	0	0	0	0	0	0	0
483	360005-Dist Land Rights-TX	DDISPSUB	(39,450)	(39,450)	0	0	0	0	0	0	0	0	0
484	361000E-Str & Improv	DDISPSUB	26,937,830	26,937,830	0	0	0	0	0	0	0	0	0
485	362000E-Other Eq	DDISPSUB	(29,597,973)	(29,597,973)	0	0	0	0	0	0	0	0	0
486	364000-Dist Poles, Towers & Fixt	PLT_364	(3,889,103)	0	(3,475,691)	(413,412)	0	0	0	0	0	0	0
487	365000-Dist OH Conductor & Devic	PLT_365	2,501,239	0	2,235,357	265,882	0	0	0	0	0	0	0
488	366000E-Dist Underground Cond	PLT_366	(45,150)	0	(40,780)	(4,371)	0	0	0	0	0	0	0
489	367000E-Dist UG Conductor & D	PLT_367	34,918	0	31,538	3,380	0	0	0	0	0	0	0
490	368000E-Dist Line Transformer	PLT_368	(812,676)	0	(45,266)	0	(767,410)	0	0	0	0	0	0
491	369000E-Distribution Services	CSERVICE	45,559	0	0	0	0	45,559	0	0	0	0	0
492	369010-Distribution Services O	CSERVICE	(27,141)	0	0	0	0	(27,141)	0	0	0	0	0
493	369020-Distribution Services U	CSERVICE	(404,248)	0	0	0	0	(404,248)	0	0	0	0	0
494	370000E-Distribution Meter	CMETERS	(178,720)	0	0	0	0	0	(178,720)	0	0	0	0
495	371000E-Dist Inst on Cust Premis	CUSTPREM	891,639	0	0	0	0	0	0	891,639	0	0	0
496	373000-Dist Street Light & Sg Sy	CLIGHT	(569,918)	0	0	0	0	0	0	(569,918)	0	0	0
497	TOTAL DISTRIBUTION		(5,154,625)	(2,701,023)	(1,294,841)	(148,520)	(767,410)	(385,831)	(178,720)	321,721	0	0	0
498													
499	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
500	389001-General Land Owned in Fe	SALWAGXAG	(135)	(5)	(15)	(2)	(2)	(1)	(7)	(3)	(5)	(10)	0
501	389002-General Land Rights	SALWAGXAG	477	17	53	6	6	3	26	9	18	34	0
502	390000-Genl Structures & Improv	SALWAGXAG	121,240	4,264	13,483	1,584	1,507	641	6,521	2,411	4,642	8,706	0
503	390007-Genl Str & Imp Lease Bld	SALWAGXAG	780,418	27,449	86,790	10,199	9,700	4,127	41,973	15,517	29,882	56,041	0
504	390050-Genl Str & Imp-Call Center	SALWAGXAG	82,618	2,906	9,188	1,080	1,027	437	4,443	1,643	3,163	5,933	0
505	391000-General Office Furn & E	SALWAGXAG	(550,355)	(19,357)	(61,205)	(7,192)	(6,841)	(2,910)	(29,599)	(10,942)	(21,073)	(39,521)	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
507	391004-General Info Sys Computer	SALWAGXAG	1,139,930	746,982	177,442	215,506	427,361	0	1,764	177,442	120,101	1,824
508	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
509	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
510	392010-General Transp Eq Grp	SALWAGXAG	(156,537)	(102,577)	(24,367)	(29,594)	(58,686)	0	(242)	(24,367)	(16,492)	(250)
511	392020-General Transp Eq Grp 2	SALWAGXAG	(260,105)	(170,444)	(40,488)	(49,173)	(97,514)	0	(403)	(40,488)	(27,404)	(416)
512	392030-General Transp Eq Trailer	SALWAGXAG	(50,769)	(33,269)	(7,903)	(9,598)	(19,034)	0	(79)	(7,903)	(5,349)	(81)
513	392040-General Transp Eq Grp 4	SALWAGXAG	406,133	266,134	63,219	76,780	152,260	0	629	63,219	42,789	650
514	393000-General Stores Equipmen	SALWAGXAG	12,535	8,214	1,951	2,370	4,700	0	19	1,951	1,321	20
515	394000-General Tools & Shop Equi	SALWAGXAG	(658,630)	(431,592)	(102,523)	(124,515)	(246,921)	0	(1,019)	(102,523)	(69,392)	(1,054)
516	395000-General Laboratory Equi	SALWAGXAG	276,621	181,266	43,059	52,296	103,706	0	428	43,059	29,144	443
517	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
518	396000-General Power Operated E	SALWAGXAG	305,615	200,266	47,572	57,777	114,576	0	473	47,572	32,199	489
519	397000-General Communication E	SALWAGXAG	854,641	560,036	133,034	161,572	320,406	0	1,323	133,034	90,043	1,367
520	397010-General Comm Eq Two Wa	SALWAGXAG	(3,836,281)	(2,513,867)	(597,157)	(725,257)	(1,438,227)	0	(5,937)	(597,157)	(404,183)	(6,138)
521	397020-General Comm Eq AE	SALWAGXAG	(2,941)	(1,927)	(458)	(556)	(1,103)	0	(5)	(458)	(310)	(5)
522	397030-General Comm Eq EM	SALWAGXAG	2,336,909	1,531,347	363,764	441,798	876,110	0	3,617	363,764	246,212	3,739
523	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
524	398000-General Miscellaneous E	SALWAGXAG	81,113	53,152	12,626	15,335	30,409	0	126	12,626	8,546	130
525	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
526	TOTAL GENERAL		882,497	578,289	137,370	166,838	330,849	0	1,366	137,370	92,978	1,412
527	Total Sched M: Plant Temporary		(98,270,317)	(64,304,239)	(32,726,117)	(1,239,960)	(1,021,563)	0	305,566	(32,726,117)	(55,113,342)	(2,589,247)
528												
529	Sched M: Non-Plant Temporary											
530	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	832	107	51	321	0	4	107	300	15
531	SchM-103 - Environmental Remediation	PRODPLT	(8,456)	(6,447)	(2,010)	0	(6,447)	0	0	(2,010)	0	0
532	SchM-107 - Pension Expense	SALWAGES	(3,572,412)	(2,340,957)	(556,083)	(675,372)	(1,339,302)	0	(5,529)	(556,083)	(376,382)	(5,715)
533	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0
534	SchM-109 - Employee Incentive	SALWAGES	76,430	50,083	11,897	14,449	28,654	0	118	11,897	8,052	122
535	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(327,481)	(214,594)	(50,976)	(61,911)	(122,773)	0	(507)	(50,976)	(34,503)	(524)
536	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,762)	(45,714)	(10,859)	(13,189)	(26,154)	0	(108)	(10,859)	(7,350)	(112)
537	SchM-114 - Severance Accrual	SALWAGES	20,631	13,519	3,211	3,900	7,735	0	32	3,211	2,174	33
538	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0
539	SchM-118 - Inventory Reserve	TOTPLT	(35,878)	(30,138)	(3,885)	(1,855)	(11,625)	0	(149)	(3,885)	(10,860)	(529)
540	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,547	357,467	46,074	22,006	137,887	0	1,770	46,074	128,810	6,276
541	SchM-127 - Litigation Reserve	RATEBASE	65,865	51,596	11,453	2,815	14,673	(8)	193	11,453	23,115	1,110
542	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0	0
543	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0	0
544	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
545	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0	0
546	SchM-138 - Rate Case Expense	CLAIMREV	8,488,528	6,169,571	1,699,793	619,164	2,435,350	459,631	16,714	1,699,793	1,874,302	85,722
547	SchM-192 - Texas Margin Tax	TOTPLT	73,465	61,712	7,954	3,799	23,804	0	306	7,954	22,237	1,083
548	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0	0	0
549	SchM-226 - Performance Recognition Award	SALWAGES	5,590	3,663	870	1,057	2,096	0	9	870	589	9
550	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0	0
551	Total Sched M: Non-Plant Temporary		5,143,056	4,070,593	1,157,547	(85,084)	1,144,217	459,623	12,853	1,157,547	1,630,483	87,490
552												
553	Sched M: Plant Permanent											
554	303003-Intg Misc Computr Softwar	SALWAGXAG	(12,424)	(8,141)	(1,934)	(2,349)	(4,658)	0	(19)	(1,934)	(1,309)	(20)
555	303004-Intg Misc Computr Softwar	SALWAGXAG	342,605	224,505	53,330	64,770	128,443	0	530	53,330	36,096	548
556	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(110,277)	(72,263)	(17,166)	(20,848)	(41,343)	0	(171)	(17,166)	(11,619)	(176)
557	303010-Intg Misc Computr Softwar	CUST	(37,038)	0	0	(37,038)	0	0	0	0	0	0
558	TOTAL INTANGIBLE		182,865	144,100	34,230	4,535	82,442	0	340	34,230	23,169	352
559												
560	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0	0
561	310002-Steam Prod Land Rights	DPROD	1,115	1,115	0	0	1,115	0	0	0	0	0
562	310003-Steam Prod Water Rights	DPROD	122	122	0	0	122	0	0	0	0	0
563	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS				DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
506	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
507	391004-General Info Sys Computer	SALWAGXAG	1,139,930	40,094	126,772	14,897	14,169	6,028	61,308	22,665	43,647	81,858	0
508	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
509	391050-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
510	392010-General Transp Eq Grp	SALWAGXAG	(156,537)	(5,506)	(17,409)	(2,046)	(1,946)	(828)	(8,419)	(3,112)	(5,994)	(11,241)	0
511	392020-General Transp Eq Grp 2	SALWAGXAG	(260,105)	(9,149)	(28,926)	(3,399)	(3,233)	(1,376)	(13,989)	(5,172)	(9,959)	(18,678)	0
512	392030-General Transp Eq Trailer	SALWAGXAG	(50,769)	(1,786)	(5,646)	(663)	(631)	(268)	(2,730)	(1,009)	(1,944)	(3,646)	0
513	392040-General Transp Eq Grp 4	SALWAGXAG	406,133	14,285	45,166	5,308	5,048	2,148	21,843	8,075	15,551	29,164	0
514	393000-General Stores Equipmen	SALWAGXAG	12,535	441	1,394	164	156	66	674	249	480	900	0
515	394000-General Tools & Shop Equi	SALWAGXAG	(658,630)	(23,166)	(73,246)	(8,607)	(8,186)	(3,483)	(35,423)	(13,095)	(25,219)	(47,296)	0
516	395000-General Laboratory Equi	SALWAGXAG	276,621	9,729	30,763	3,615	3,438	1,463	14,877	5,500	10,592	19,864	0
517	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
518	396000-General Power Operated E	SALWAGXAG	305,615	10,749	33,987	3,994	3,799	1,616	16,437	6,076	11,702	21,946	0
519	397000-General Communication E	SALWAGXAG	854,641	30,060	95,045	11,169	10,623	4,520	45,965	16,992	32,724	61,371	0
520	397010-General Comm Eq Two Wa	SALWAGXAG	(3,836,281)	(134,932)	(426,633)	(50,134)	(47,683)	(20,288)	(206,324)	(76,275)	(146,889)	(275,481)	0
521	397020-General Comm Eq AE	SALWAGXAG	(2,941)	(103)	(327)	(38)	(37)	(16)	(158)	(58)	(113)	(211)	0
522	397030-General Comm Eq EM	SALWAGXAG	2,336,909	82,195	259,888	30,540	29,047	12,358	125,685	46,464	89,479	167,812	0
523	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
524	398000-General Miscellaneous E	SALWAGXAG	81,113	2,853	9,021	1,060	1,008	429	4,362	1,613	3,106	5,825	0
525	398050-Genl Misc. Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
526	TOTAL GENERAL		882,497	31,040	98,143	11,533	10,969	4,667	47,463	17,546	33,790	63,371	0
527	Total Sched M: Plant Temporary		(98,270,317)	(2,900,307)	(1,924,947)	(222,564)	(837,834)	(415,794)	(483,446)	209,068	(216,944)	(332,844)	0
528													
529	Sched M: Non-Plant Temporary												
530	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	990	48	99	11	33	14	16	7	3	10	0
531	SchM-103 - Environmental Remediation	PRODPLT	(8,456)	0	0	0	0	0	0	0	0	0	0
532	SchM-107 - Pension Expense	SALWAGES	(3,572,412)	(125,651)	(397,288)	(46,686)	(44,403)	(18,892)	(192,133)	(71,029)	(136,786)	(256,532)	0
533	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0	0
534	SchM-109 - Employee Incentive	SALWAGES	76,430	2,688	8,500	999	950	404	4,111	1,520	2,926	5,488	0
535	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(327,481)	(11,518)	(36,419)	(4,280)	(4,070)	(1,732)	(17,613)	(6,511)	(12,539)	(23,516)	0
536	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,762)	(2,454)	(7,758)	(912)	(867)	(369)	(3,752)	(1,387)	(2,671)	(5,010)	0
537	SchM-114 - Severance Accrual	SALWAGES	20,631	726	2,294	270	256	109	1,110	410	790	1,482	0
538	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0	0
539	SchM-118 - Inventory Reserve	TOTPLT	(35,878)	(1,749)	(3,604)	(415)	(1,205)	(513)	(590)	(267)	(126)	(359)	0
540	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	425,547	20,748	42,750	4,928	14,297	6,083	7,002	3,166	1,498	4,257	0
541	SchM-127 - Litigation Reserve	RATEBASE	65,865	3,451	6,365	736	1,963	766	1,046	391	228	524	(140)
542	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
543	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0	0	0
544	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
545	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0	0	0
546	SchM-138 - Rate Case Expense	CLAIMREV	8,488,528	298,074	750,705	87,604	161,470	70,498	167,354	74,181	96,425	215,690	(4,983)
547	SchM-192 - Texas Margin Tax	TOTPLT	73,465	3,582	7,380	851	2,468	1,050	1,209	547	259	735	0
548	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
549	SchM-226 - Performance Recognition Award	SALWAGES	5,590	197	622	73	69	30	301	111	214	401	0
550	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
551	Total Sched M: Non-Plant Temporary		5,143,056	188,142	373,645	43,178	130,961	57,449	(31,940)	1,139	(49,779)	(56,830)	(5,123)
552													
553	Sched M: Plant Permanent												
554	303003-Intg Misc Computr Softwar	SALWAGXAG	(12,424)	(437)	(1,382)	(162)	(154)	(66)	(668)	(247)	(476)	(892)	0
555	303004-Intg Misc Computr Softwar	SALWAGXAG	342,605	12,050	38,101	4,477	4,258	1,812	18,426	6,812	13,118	24,602	0
556	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(110,277)	(3,879)	(12,264)	(1,441)	(1,371)	(583)	(5,931)	(2,193)	(4,222)	(7,919)	0
557	303010-Intg Misc Computr Softwar	CUST	(37,038)	0	0	0	0	0	0	0	0	(37,038)	0
558	TOTAL INTANGIBLE		182,865	7,735	24,455	2,874	2,733	1,163	11,827	4,372	8,420	(21,247)	0
559													
560	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0	0	0
561	310002-Steam Prod Land Rights	DPROD	1,115	0	0	0	0	0	0	0	0	0	0
562	310003-Steam Prod Water Rights	DPROD	122	0	0	0	0	0	0	0	0	0	0
563	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
564	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
565	311000E-Steam Prod Str & Improv	DPROD	(13,112)	(13,112)	0	0	(13,112)	0	0	0	0	0
566	312000E-Steam Prod Boiler Plant E	DPROD	429,549	429,549	0	0	429,549	0	0	0	0	0
567	314000-Steam Prod Turbogen Unit	DPROD	201,304	201,304	0	0	201,304	0	0	0	0	0
568	315000E-Steam Prod Acc Elec Eq	DPROD	12,302	12,302	0	0	12,302	0	0	0	0	0
569	316000E-Steam Prod Misc Pwr Plt E	DPROD	12,707	12,707	0	0	12,707	0	0	0	0	0
570	Total Steam Production		643,988	643,988	0	0	643,988	0	0	0	0	0
571												
572	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
573	341000E-Other Prod Str & Impr	DPROD	(2,823,072)	(2,823,072)	0	0	(2,823,072)	0	0	0	0	0
574	341045-Other Prod Str & Imp-Wind	WIND	(250,042)	0	(250,042)	0	0	0	0	(250,042)	0	0
575	342000E-Other Prod Fuel Hldr	DPROD	(187)	(187)	0	0	(187)	0	0	0	0	0
576	343000-Other Prod Prime Mover	DPROD	(4,834)	(4,834)	0	0	(4,834)	0	0	0	0	0
577	344000E-Other Prod Generator	DPROD	43,704	43,704	0	0	43,704	0	0	0	0	0
578	344045-Other Prod Generator-Wind	WIND	(3,335,056)	0	(3,335,056)	0	0	0	0	(3,335,056)	0	0
579	345000E-Other Prod Access Elect Equip	DPROD	7,596	7,596	0	0	7,596	0	0	0	0	0
580	345045-Other Prod Acc El Eq-Wind	WIND	(107,639)	0	(107,639)	0	0	0	0	(107,639)	0	0
581	346045-Other Prod Misc P Eq-Wind	WIND	(88)	0	(88)	0	0	0	0	(88)	0	0
582	346000E-Other Prod Misc Pwr P	DPROD	910	910	0	0	910	0	0	0	0	0
583	Total Other Production Equipment		(6,468,708)	(2,775,884)	(3,692,824)	0	(2,775,884)	0	0	(3,692,824)	0	0
584												
585	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0
586	350001-Tran Land Owned in Fe	DTRAN	(99)	(99)	0	0	0	0	0	0	(99)	0
587	350002E-Transmission Land Right	DTRAN	(54,786)	(54,786)	0	0	0	0	0	0	(54,786)	0
588	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,648)	(4,648)	0	0	0	0	0	0	0	(4,648)
589	352000-Transmission Str & Improv	DTRAN	(172,496)	(172,496)	0	0	0	0	0	0	(172,496)	0
590	352010-Tran Str & Impr-Prod	DPRODTI	789	789	0	0	0	0	789	0	0	0
591	352045-Tran Str & Impr-Wind	WIND	(7,969)	0	(7,969)	0	0	0	0	(7,969)	0	0
592	353000E-Transmission Station	DTRAN	(794,269)	(794,269)	0	0	0	0	0	0	(794,269)	0
593	353010-Tran Station Equip Pro	DPRODTI	13,626	13,626	0	0	0	0	13,626	0	0	0
594	353045-Tran Station Equip-Wind	WIND	(86,316)	0	(86,316)	0	0	0	0	(86,316)	0	0
595	354000E-Tran Towers & Fixture	DTRAN	(829,330)	(829,330)	0	0	0	0	0	0	(829,330)	0
596	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(70,353)	(70,353)	0	0	0	0	0	0	0	(70,353)
597	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,702)	(2,702)	0	0	0	0	(2,702)	0	0	0
598	355000E-Tran Poles & Fixture	DTRAN	(809,300)	(809,300)	0	0	0	0	0	0	(809,300)	0
599	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(68,654)	(68,654)	0	0	0	0	0	0	0	(68,654)
600	355045-Tran Poles & Fixtures-Wind	WIND	(73,847)	0	(73,847)	0	0	0	0	(73,847)	0	0
601	356010-Tran OH Cond & Device-Prod	DPRODTI	(200)	(200)	0	0	0	0	(200)	0	0	0
602	356000E-Tran OH Conductor & D	DTRAN	(371,609)	(371,609)	0	0	0	0	0	0	(371,609)	0
603	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(31,524)	(31,524)	0	0	0	0	0	0	0	(31,524)
604	356045-Tran OH Cond & Device-Wind	WIND	(39,194)	0	(39,194)	0	0	0	0	(39,194)	0	0
605	357000E-Tran Underground Cond	DTRAN	(128)	(128)	0	0	0	0	0	0	(128)	0
606	358000-Tran UG Conductor & Devic	DTRAN	(81)	(81)	0	0	0	0	0	0	(81)	0
607	359000-Transmission Road & Trai	DTRAN	(1,282)	(1,282)	0	0	0	0	0	0	(1,282)	0
608	TOTAL TRANSMISSION		(3,404,371)	(3,197,044)	(207,327)	0	0	0	11,513	(207,327)	(3,033,379)	(175,178)
609												
610	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	0	0	0	0	0	0	0	0
611	360005-Dist Land Rights-TX	DDISPSUB	23	23	0	0	0	0	0	0	0	0
612	361000E-Str & Improv	DDISPSUB	46,513	46,513	0	0	0	0	0	0	0	0
613	362000E-Other Eq	DDISPSUB	(229,855)	(229,855)	0	0	0	0	0	0	0	0
614	364000-Dist Poles, Towers & Fixt	PLT_364	(294,983)	(294,983)	0	0	0	0	0	0	0	0
615	365000-Dist OH Conductor & Devic	PLT_365	(9,597)	(9,597)	0	0	0	0	0	0	0	0
616	366000E-Dist Underground Cond	PLT_366	8,596	8,596	0	0	0	0	0	0	0	0
617	367000E-Dist UG Conductor & D	PLT_367	57,325	57,325	0	0	0	0	0	0	0	0
618	368000E-Dist Line Transformer	PLT_368	48,870	48,870	0	0	0	0	0	0	0	0
619	369000E-Distribution Services	CSERVICE	127	0	0	127	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
564	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
565	311000E-Steam Prod Str & Improv	DPROD	(13,112)	0	0	0	0	0	0	0	0	0	0
566	312000E-Steam Prod Boiler Plant E	DPROD	429,549	0	0	0	0	0	0	0	0	0	0
567	314000-Steam Prod Turbogen Unit	DPROD	201,304	0	0	0	0	0	0	0	0	0	0
568	315000E-Steam Prod Acc Elec Eq	DPROD	12,302	0	0	0	0	0	0	0	0	0	0
569	316000E-Steam Prod Misc Pwr Plt E	DPROD	12,707	0	0	0	0	0	0	0	0	0	0
570	Total Steam Production		643,988	0	0	0	0	0	0	0	0	0	0
571													
572	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0	0
573	341000E-Other Prod Str & Impr	DPROD	(2,823,072)	0	0	0	0	0	0	0	0	0	0
574	341045-Other Prod Str & Imp-Wind	WIND	(250,042)	0	0	0	0	0	0	0	0	0	0
575	342000E-Other Prod Fuel Hldr	DPROD	(187)	0	0	0	0	0	0	0	0	0	0
576	343000-Other Prod Prime Mover	DPROD	(4,834)	0	0	0	0	0	0	0	0	0	0
577	344000E-Other Prod Generator	DPROD	43,704	0	0	0	0	0	0	0	0	0	0
578	344045-Other Prod Generator-Wind	WIND	(3,335,056)	0	0	0	0	0	0	0	0	0	0
579	345000E-Other Prod Access Elect Equip	DPROD	7,596	0	0	0	0	0	0	0	0	0	0
580	345045-Other Prod Acc El Eq-Wind	WIND	(107,639)	0	0	0	0	0	0	0	0	0	0
581	346045-Other Prod Misc P Eq-Wind	WIND	(88)	0	0	0	0	0	0	0	0	0	0
582	346000E-Other Prod Misc Pwr P	DPROD	910	0	0	0	0	0	0	0	0	0	0
583	Total Other Production Equipment		(6,468,708)	0	0	0	0	0	0	0	0	0	0
584													
585	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0	0
586	350001-Tran Land Owned in Fe	DTRAN	(99)	0	0	0	0	0	0	0	0	0	0
587	350002E-Transmission Land Right	DTRAN	(54,786)	0	0	0	0	0	0	0	0	0	0
588	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,648)	0	0	0	0	0	0	0	0	0	0
589	352000-Transmission Str & Improv	DTRAN	(172,496)	0	0	0	0	0	0	0	0	0	0
590	352010-Tran Str & Impr-Prod	DPRODTI	789	0	0	0	0	0	0	0	0	0	0
591	352045-Tran Str & Impr-Wind	WIND	(7,969)	0	0	0	0	0	0	0	0	0	0
592	353000E-Transmission Station	DTRAN	(794,269)	0	0	0	0	0	0	0	0	0	0
593	353010-Tran Station Equip Pro	DPRODTI	13,626	0	0	0	0	0	0	0	0	0	0
594	353045-Tran Station Equip-Wind	WIND	(86,316)	0	0	0	0	0	0	0	0	0	0
595	354000E-Tran Towers & Fixture	DTRAN	(829,330)	0	0	0	0	0	0	0	0	0	0
596	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(70,353)	0	0	0	0	0	0	0	0	0	0
597	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,702)	0	0	0	0	0	0	0	0	0	0
598	355000E-Tran Poles & Fixture	DTRAN	(809,300)	0	0	0	0	0	0	0	0	0	0
599	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(68,654)	0	0	0	0	0	0	0	0	0	0
600	355045-Tran Poles & Fixtures-Wind	WIND	(73,847)	0	0	0	0	0	0	0	0	0	0
601	356010-Tran OH Cond & Device-Prod	DPRODTI	(200)	0	0	0	0	0	0	0	0	0	0
602	356000E-Tran OH Conductor & D	DTRAN	(371,609)	0	0	0	0	0	0	0	0	0	0
603	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(31,524)	0	0	0	0	0	0	0	0	0	0
604	356045-Tran OH Cond & Device-Wind	WIND	(39,194)	0	0	0	0	0	0	0	0	0	0
605	357000E-Tran Underground Cond	DTRAN	(128)	0	0	0	0	0	0	0	0	0	0
606	358000-Tran UG Conductor & Devic	DTRAN	(81)	0	0	0	0	0	0	0	0	0	0
607	359000-Transmission Road & Trai	DTRAN	(1,282)	0	0	0	0	0	0	0	0	0	0
608	TOTAL TRANSMISSION		(3,404,371)	0	0	0	0	0	0	0	0	0	0
609													
610	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	0	0	0	0	0	0	0	0	0
611	360005-Dist Land Rights-TX	DDISPSUB	23	23	0	0	0	0	0	0	0	0	0
612	361000E-Str & Improv	DDISPSUB	46,513	46,513	0	0	0	0	0	0	0	0	0
613	362000E-Other Eq	DDISPSUB	(229,855)	(229,855)	0	0	0	0	0	0	0	0	0
614	364000-Dist Poles, Towers & Fixt	PLT_364	(294,983)	0	(263,626)	(31,357)	0	0	0	0	0	0	0
615	365000-Dist OH Conductor & Devic	PLT_365	(9,597)	0	(8,577)	(1,020)	0	0	0	0	0	0	0
616	366000E-Dist Underground Cond	PLT_366	8,596	0	7,764	832	0	0	0	0	0	0	0
617	367000E-Dist UG Conductor & D	PLT_367	57,325	0	51,776	5,549	0	0	0	0	0	0	0
618	368000E-Dist Line Transformer	PLT_368	48,870	0	2,722	0	46,147	0	0	0	0	0	0
619	369000E-Distribution Services	CSERVICE	127	0	0	0	0	127	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
620	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
621												
622	369010-Distribution Services O	CSERVICE	(156)	0	0	(156)	0	0	0	0	0	0
623	369020-Distribution Services U	CSERVICE	277	0	0	277	0	0	0	0	0	0
624	370000E-Distribution Meter	CMETERS	7,052	0	0	7,052	0	0	0	0	0	0
625	371000E-Dist Inst on Cust Premis	CUSTPREM	28,040	0	0	28,040	0	0	0	0	0	0
626	373000-Dist Street Light & Sg Sy	CLIGHT	(4,778)	0	0	(4,778)	0	0	0	0	0	0
627	TOTAL DISTRIBUTION		(342,547)	(373,109)	0	30,562	0	0	0	0	0	0
628												
629	389001-General Land Owned in Fe	SALWAGXAG	(1)	(1)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
630	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
631	390000-Genl Structures & Improv	SALWAGXAG	(132,711)	(86,964)	(20,658)	(25,089)	(49,754)	0	(205)	(20,658)	(13,982)	(212)
632	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,542	1,010	240	291	578	0	2	240	162	2
633	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,645	5,010	1,190	1,445	2,866	0	12	1,190	806	12
634	391000-General Office Furn & E	SALWAGXAG	1,194	783	186	226	448	0	2	186	126	2
635	391004-General Info Sys Computer	SALWAGXAG	31,080	20,366	4,838	5,876	11,652	0	48	4,838	3,275	50
636	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
637	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
638	392010-General Transp Eq Grp	SALWAGXAG	1	0	0	0	0	0	0	0	0	0
639	392020-General Transp Eq Grp 2	SALWAGXAG	181	118	28	34	68	0	0	28	19	0
640	392030-General Transp Eq Trailer	SALWAGXAG	35	23	5	7	13	0	0	5	4	0
641	392040-General Transp Eq Grp 4	SALWAGXAG	310	203	48	59	116	0	0	48	33	0
642	393000-General Stores Equipmen	SALWAGXAG	(10)	(6)	(1)	(2)	(4)	0	(0)	(1)	(1)	(0)
643	394000-General Tools & Shop Equi	SALWAGXAG	(33,442)	(21,914)	(5,206)	(6,322)	(12,538)	0	(52)	(5,206)	(3,523)	(54)
644	395000-General Laboratory Equi	SALWAGXAG	(1,057)	(693)	(165)	(200)	(396)	0	(2)	(165)	(111)	(2)
645	396000-General Power Operated E	SALWAGXAG	100	65	16	19	37	0	0	16	11	0
646	397000-General Communication E	SALWAGXAG	(18,122)	(11,875)	(2,821)	(3,426)	(6,794)	0	(28)	(2,821)	(1,909)	(29)
647	397010-General Comm Eq Two Wa	SALWAGXAG	(81,654)	(53,507)	(12,710)	(15,437)	(30,612)	0	(126)	(12,710)	(8,603)	(131)
648	397020-General Comm Eq AE	SALWAGXAG	(72)	(47)	(11)	(14)	(27)	0	(0)	(11)	(8)	(0)
649	397030-General Comm Eq EM	SALWAGXAG	28,271	18,525	4,401	5,345	10,599	0	44	4,401	2,979	45
650	398000-General Miscellaneous E	SALWAGXAG	(60)	(39)	(9)	(11)	(22)	0	(0)	(9)	(6)	(0)
651	TOTAL GENERAL		(196,769)	(128,940)	(30,629)	(37,200)	(73,769)	0	(305)	(30,629)	(20,731)	(315)
652	Total Sched M: Plant Permanent		(9,585,543)	(5,686,890)	(3,896,550)	(2,103)	(2,123,223)	0	11,549	(3,896,550)	(3,030,942)	(175,141)
653												
654	Sched M: Non-Plant Permanent											
655	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0	0	0
656	SchM-124 - Meals and Entertainment	SALWAGES	150,410	98,562	23,413	28,435	56,389	0	233	23,413	15,847	241
657	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0	0	0	0
658	Total Sched M: Non-Plant Permanent		150,410	98,562	23,413	28,435	56,389	0	233	23,413	15,847	241
659												
660	Schedule M NOL	TOTPLT	(72,466,737)	(60,873,276)	(7,845,966)	(3,747,496)	(23,480,902)	0	(301,489)	(7,845,966)	(21,935,114)	(1,068,723)
661												
662	**SUBTOTAL SCHEDULE M ITEMS**		(175,029,132)	(126,695,251)	(43,287,673)	(5,046,207)	(25,425,082)	459,623	28,711	(43,287,673)	(78,433,069)	(3,745,380)
663												
664	**TAXABLE INCOME**		(136,476,306)	(95,713,900)	(37,330,862)	(3,431,543)	(20,586,841)	584,259	(3,494)	(37,330,862)	(64,695,784)	(2,714,676)
665	State Income Tax @ 1.92%		(1,918,311)	(1,345,355)	(524,723)	(48,234)	(289,369)	8,212	(49)	(524,723)	(909,364)	(38,157)
666	Federal Income Tax @ 21%		(28,257,179)	(19,817,395)	(7,729,289)	(710,495)	(4,262,469)	120,970	(723)	(7,729,289)	(13,395,148)	(562,069)
667	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0	0	0
668	Total Current Federal Income Tax Expense		(28,257,179)	(19,817,395)	(7,729,289)	(710,495)	(4,262,469)	120,970	(723)	(7,729,289)	(13,395,148)	(562,069)
669												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
620	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
621													
622	369010-Distribution Services O	CSERVICE	(156)	0	0	0	0	(156)	0	0	0	0	0
623	369020-Distribution Services U	CSERVICE	277	0	0	0	0	277	0	0	0	0	0
624	370000E-Distribution Meter	CMETERS	7,052	0	0	0	0	0	7,052	0	0	0	0
625	371000E-Dist Inst on Cust Premis	CUSTPREM	28,040	0	0	0	0	0	0	28,040	0	0	0
626	373000-Dist Street Light & Sg Sy	CLIGHT	(4,778)	0	0	0	0	0	0	(4,778)	0	0	0
627	TOTAL DISTRIBUTION		(342,547)	(183,319)	(209,941)	(25,996)	46,147	248	7,052	23,262	0	0	0
628													
629	389001-General Land Owned in Fe	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
630	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
631	390000-Genl Structures & Improv	SALWAGXAG	(132,711)	(4,668)	(14,759)	(1,734)	(1,650)	(702)	(7,138)	(2,639)	(5,081)	(9,530)	0
632	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,542	54	171	20	19	8	83	31	59	111	0
633	390050-Genl Str & Imp-Call Center	SALWAGXAG	7,645	269	850	100	95	40	411	152	293	549	0
634	391000-General Office Furn & E	SALWAGXAG	1,194	42	133	16	15	6	64	24	46	86	0
635	391004-General Info Sys Computer	SALWAGXAG	31,080	1,093	3,456	406	386	164	1,672	618	1,190	2,232	0
636	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
637	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
638	392010-General Transp Eq Grp	SALWAGXAG	1	0	0	0	0	0	0	0	0	0	0
639	392020-General Transp Eq Grp 2	SALWAGXAG	181	6	20	2	2	1	10	4	7	13	0
640	392030-General Transp Eq Trailer	SALWAGXAG	35	1	4	0	0	0	2	1	1	3	0
641	392040-General Transp Eq Grp 4	SALWAGXAG	310	11	34	4	4	2	17	6	12	22	0
642	393000-General Stores Equipmen	SALWAGXAG	(10)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	(0)	(1)	0
643	394000-General Tools & Shop Equi	SALWAGXAG	(33,442)	(1,176)	(3,719)	(437)	(416)	(177)	(1,799)	(665)	(1,280)	(2,401)	0
644	395000-General Laboratory Equi	SALWAGXAG	(1,057)	(37)	(118)	(14)	(13)	(6)	(57)	(21)	(40)	(76)	0
645	396000-General Power Operated E	SALWAGXAG	100	4	11	1	1	1	5	2	4	7	0
646	397000-General Communication E	SALWAGXAG	(18,122)	(637)	(2,015)	(237)	(225)	(96)	(975)	(360)	(694)	(1,301)	0
647	397010-General Comm Eq Two Wa	SALWAGXAG	(81,654)	(2,872)	(9,081)	(1,067)	(1,015)	(432)	(4,392)	(1,623)	(3,126)	(5,863)	0
648	397020-General Comm Eq AE	SALWAGXAG	(72)	(3)	(8)	(1)	(1)	(0)	(4)	(1)	(3)	(5)	0
649	397030-General Comm Eq EM	SALWAGXAG	28,271	994	3,144	369	351	150	1,520	562	1,082	2,030	0
650	398000-General Miscellaneous E	SALWAGXAG	(60)	(2)	(7)	(1)	(1)	(0)	(3)	(1)	(2)	(4)	0
651	TOTAL GENERAL		(196,769)	(6,921)	(21,883)	(2,571)	(2,446)	(1,041)	(10,583)	(3,912)	(7,534)	(14,130)	0
652	Total Sched M: Plant Permanent		(9,585,543)	(182,505)	(207,369)	(25,693)	46,435	371	8,296	23,722	886	(35,377)	0
653													
654	Sched M: Non-Plant Permanent												
655	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
656	SchM-124 - Meals and Entertainment	SALWAGES	150,410	5,290	16,727	1,966	1,870	795	8,089	2,991	5,759	10,801	0
657	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
658	Total Sched M: Non-Plant Permanent		150,410	5,290	16,727	1,966	1,870	795	8,089	2,991	5,759	10,801	0
659													
660	Schedule M NOL	TOTPLT	(72,466,737)	(3,533,264)	(7,279,961)	(839,121)	(2,434,702)	(1,035,881)	(1,192,452)	(539,121)	(255,081)	(724,962)	0
661													
662	**SUBTOTAL SCHEDULE M ITEMS**		(175,029,132)	(6,422,644)	(9,021,904)	(1,042,235)	(3,093,271)	(1,393,060)	(1,691,452)	(302,201)	(515,160)	(1,139,212)	(5,123)
663													
664	**TAXABLE INCOME**		(136,476,306)	(3,560,593)	(2,868,226)	(333,959)	(1,534,587)	(875,751)	(1,177,056)	279,155	(489,657)	(1,071,432)	(96,803)
665	State Income Tax @ 1.92%		(1,918,311)	(50,048)	(40,316)	(4,694)	(21,570)	(12,310)	(16,545)	3,924	(6,883)	(15,060)	(1,361)
666	Federal Income Tax @ 21%		(28,257,179)	(737,214)	(593,861)	(69,146)	(317,733)	(181,323)	(243,707)	57,799	(101,383)	(221,838)	(20,043)
667	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0	0	0	0
668	Total Current Federal Income Tax Expense		(28,257,179)	(737,214)	(593,861)	(69,146)	(317,733)	(181,323)	(243,707)	57,799	(101,383)	(221,838)	(20,043)
669													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
670	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
671	**DEFERRED INCOME TAX EXPENSE**											
672	Deferred Income Tax Plant Related											
673	303003-Intg Misc Computr Softwar	SALWAGXAG	8,825	5,783	1,374	1,668	3,309	0	14	1,374	930	14
674	303004-Intg Misc Computr Softwar	SALWAGXAG	381,036	249,688	59,312	72,036	142,851	0	590	59,312	40,145	610
675	303005-Intg Misc Computr Soft 15y	SALWAGXAG	227,678	149,194	35,440	43,043	85,357	0	352	35,440	23,988	364
676	303010-Intg Misc Computr Softwar	SALWAGXAG	27,342	17,917	4,256	5,169	10,251	0	42	4,256	2,881	44
677	303014-Intg CRS Computr Softwar	CUST	(1,694)	0	0	(1,694)	0	0	0	0	0	0
678	TOTAL INTANGIBLE		643,187	422,583	100,382	120,222	241,767	0	998	100,382	67,943	1,032
679												
680	310001-Steam Prod Land Own in Fe	DPROD	209	209	0	0	209	0	0	0	0	0
681	310002-Steam Prod Land Rights	DPROD	(1,992)	(1,992)	0	0	(1,992)	0	0	0	0	0
682	310003-Steam Prod Water Rights	DPROD	(54,008)	(54,008)	0	0	(54,008)	0	0	0	0	0
683	310004-Steam Prod Land Rights-NM	DPROD	(133)	(133)	0	0	(133)	0	0	0	0	0
684	311000E-Steam Prod Str & Improv	DPROD	(238,197)	(238,197)	0	0	(238,197)	0	0	0	0	0
685	312000E-Steam Prod Boiler Plant E	DPROD	(1,500,067)	(1,500,067)	0	0	(1,500,067)	0	0	0	0	0
686	314000-Steam Prod Turbogen Unit	DPROD	(656,547)	(656,547)	0	0	(656,547)	0	0	0	0	0
687	315000E-Steam Prod Acc Elec Eq	DPROD	(29,072)	(29,072)	0	0	(29,072)	0	0	0	0	0
688	316000E-Steam Prod Misc Pwr Plt E	DPROD	59,914	59,914	0	0	59,914	0	0	0	0	0
689	Total Steam Production		(2,419,892)	(2,419,892)	0	0	(2,419,892)	0	0	0	0	0
690	340001-Other Prod Land Own in Fee	DPROD	217	217	0	0	217	0	0	0	0	0
691	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0
692	341000E-Other Prod Str & Impr	DPROD	212,205	212,205	0	0	212,205	0	0	0	0	0
693	341045-Other Prod Str & Imp-Wind	WIND	467,973	0	467,973	0	0	0	0	467,973	0	0
694	342000E-Other Prod Fuel Hldr	DPROD	(5,928)	(5,928)	0	0	(5,928)	0	0	0	0	0
695	343000-Other Prod Prime Mover	DPROD	(7,172)	(7,172)	0	0	(7,172)	0	0	0	0	0
696	344000E-Other Prod Generator	DPROD	(318,894)	(318,894)	0	0	(318,894)	0	0	0	0	0
697	344045-Other Prod Generator-Wind	WIND	6,241,811	0	6,241,811	0	0	0	0	6,241,811	0	0
698	345000E-Other Prod Access Elect Equip	DPROD	(44,226)	(44,226)	0	0	(44,226)	0	0	0	0	0
699	345045-Other Prod Acc El Eq-Wind	WIND	201,454	0	201,454	0	0	0	0	201,454	0	0
700	346045-Other Prod Misc P Eq-Wind	WIND	165	0	165	0	0	0	0	165	0	0
701	346000E-Other Prod Misc Pwr P	DPROD	(5,443)	(5,443)	0	0	(5,443)	0	0	0	0	0
702	Total Other Production Equipment		6,742,162	(169,241)	6,911,403	0	(169,241)	0	0	6,911,403	0	0
703												
704	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0
705	350001-Tran Land Owned in Fe	DTRAN	811	811	0	0	0	0	0	0	811	0
706	350002E-Transmission Land Right	DTRAN	818,501	818,501	0	0	0	0	0	0	818,501	0
707	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	69,434	69,434	0	0	0	0	0	0	0	69,434
708	350045-Tran Land Fee-Wind	WIND	4	0	4	0	0	0	0	4	0	0
709	352000-Transmission Str & Improv	DTRAN	432,866	432,866	0	0	0	0	0	0	432,866	0
710	352010-Tran Str & Impr-Prod	DPRODTI	(4,716)	(4,716)	0	0	0	0	(4,716)	0	0	0
711	352045-Tran Str & Impr-Wind	WIND	3,842	0	3,842	0	0	0	0	3,842	0	0
712	353000E-Transmission Station	DTRAN	4,527,764	4,527,764	0	0	0	0	0	0	4,527,764	0
713	353010-Tran Station Equip Pro	DPRODTI	(192,639)	(192,639)	0	0	0	0	(192,639)	0	0	0
714	353045-Tran Station Equip-Wind	WIND	41,618	0	41,618	0	0	0	0	41,618	0	0
715	354000E-Tran Towers & Fixture	DTRAN	121,339	121,339	0	0	0	0	0	0	121,339	0
716	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	10,293	10,293	0	0	0	0	0	0	0	10,293
717	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,248	6,248	0	0	0	0	6,248	0	0	0
718	355000E-Tran Poles & Fixture	DTRAN	4,045,270	4,045,270	0	0	0	0	0	0	4,045,270	0
719	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	343,164	343,164	0	0	0	0	0	0	0	343,164
720	355045-Tran Poles & Fixtures-Wind	WIND	27,415	0	27,415	0	0	0	0	27,415	0	0
721	356010-Tran OH Cond & Device-Prod	DPRODTI	602	602	0	0	0	0	602	0	0	0
722	356000E-Tran OH Conductor & D	DTRAN	1,542,572	1,542,572	0	0	0	0	0	0	1,542,572	0
723	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	130,858	130,858	0	0	0	0	0	0	0	130,858
724	356045-Tran OH Cond & Device-Wind	WIND	14,551	0	14,551	0	0	0	0	14,551	0	0
725	357000E-Tran Underground Cond	DTRAN	994	994	0	0	0	0	0	0	994	0
726	358000-Tran UG Conductor & Devic	DTRAN	1,781	1,781	0	0	0	0	0	0	1,781	0
727	359000-Transmission Road & Trai	DTRAN	1,883	1,883	0	0	0	0	0	0	1,883	0
728	TOTAL TRANSMISSION		11,944,456	11,857,026	87,430	0	0	0	(190,505)	87,430	11,493,782	553,749

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
670	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
671	**DEFERRED INCOME TAX EXPENSE**												
672	Deferred Income Tax Plant Related												
673	303003-Intg Misc Computr Softwar	SALWAGXAG	8,825	310	981	115	110	47	475	175	338	634	0
674	303004-Intg Misc Computr Softwar	SALWAGXAG	381,036	13,402	42,375	4,980	4,736	2,015	20,493	7,576	14,590	27,362	0
675	303005-Intg Misc Computr Soft 15y	SALWAGXAG	227,678	8,008	25,320	2,975	2,830	1,204	12,245	4,527	8,718	16,349	0
676	303010-Intg Misc Computr Softwar	SALWAGXAG	27,342	962	3,041	357	340	145	1,471	544	1,047	1,963	0
677	303014-Intg CRS Computr Softwar	CUST	(1,694)	0	0	0	0	0	0	0	0	(1,694)	0
678	TOTAL INTANGIBLE		643,187	22,682	71,717	8,428	8,016	3,410	34,683	12,822	24,692	44,614	0
679													
680	310001-Steam Prod Land Own in Fe	DPROD	209	0	0	0	0	0	0	0	0	0	0
681	310002-Steam Prod Land Rights	DPROD	(1,992)	0	0	0	0	0	0	0	0	0	0
682	310003-Steam Prod Water Rights	DPROD	(54,008)	0	0	0	0	0	0	0	0	0	0
683	310004-Steam Prod Land Rights-NM	DPROD	(133)	0	0	0	0	0	0	0	0	0	0
684	311000E-Steam Prod Str & Improv	DPROD	(238,197)	0	0	0	0	0	0	0	0	0	0
685	312000E-Steam Prod Boiler Plant E	DPROD	(1,500,067)	0	0	0	0	0	0	0	0	0	0
686	314000-Steam Prod Turbogen Unit	DPROD	(656,547)	0	0	0	0	0	0	0	0	0	0
687	315000E-Steam Prod Acc Elec Eq	DPROD	(29,072)	0	0	0	0	0	0	0	0	0	0
688	316000E-Steam Prod Misc Pwr Plt E	DPROD	59,914	0	0	0	0	0	0	0	0	0	0
689	Total Steam Production		(2,419,892)	0	0	0	0	0	0	0	0	0	0
690	340001-Other Prod Land Own in Fee	DPROD	217	0	0	0	0	0	0	0	0	0	0
691	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0	0	0
692	341000E-Other Prod Str & Impr	DPROD	212,205	0	0	0	0	0	0	0	0	0	0
693	341045-Other Prod Str & Imp-Wind	WIND	467,973	0	0	0	0	0	0	0	0	0	0
694	342000E-Other Prod Fuel Hldr	DPROD	(5,928)	0	0	0	0	0	0	0	0	0	0
695	343000-Other Prod Prime Mover	DPROD	(7,172)	0	0	0	0	0	0	0	0	0	0
696	344000E-Other Prod Generator	DPROD	(318,894)	0	0	0	0	0	0	0	0	0	0
697	344045-Other Prod Generator-Wind	WIND	6,241,811	0	0	0	0	0	0	0	0	0	0
698	345000E-Other Prod Access Elect Equip	DPROD	(44,226)	0	0	0	0	0	0	0	0	0	0
699	345045-Other Prod Acc El Eq-Wind	WIND	201,454	0	0	0	0	0	0	0	0	0	0
700	346045-Other Prod Misc P Eq-Wind	WIND	165	0	0	0	0	0	0	0	0	0	0
701	346000E-Other Prod Misc Pwr P	DPROD	(5,443)	0	0	0	0	0	0	0	0	0	0
702	Total Other Production Equipment		6,742,162	0	0	0	0	0	0	0	0	0	0
703													
704	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0	0
705	350001-Tran Land Owned in Fe	DTRAN	811	0	0	0	0	0	0	0	0	0	0
706	350002E-Transmission Land Right	DTRAN	818,501	0	0	0	0	0	0	0	0	0	0
707	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	69,434	0	0	0	0	0	0	0	0	0	0
708	350045-Tran Land Fee-Wind	WIND	4	0	0	0	0	0	0	0	0	0	0
709	352000-Transmission Str & Improv	DTRAN	432,866	0	0	0	0	0	0	0	0	0	0
710	352010-Tran Str & Impr-Prod	DPRODTI	(4,716)	0	0	0	0	0	0	0	0	0	0
711	352045-Tran Str & Impr-Wind	WIND	3,842	0	0	0	0	0	0	0	0	0	0
712	353000E-Transmission Station	DTRAN	4,527,764	0	0	0	0	0	0	0	0	0	0
713	353010-Tran Station Equip Pro	DPRODTI	(192,639)	0	0	0	0	0	0	0	0	0	0
714	353045-Tran Station Equip-Wind	WIND	41,618	0	0	0	0	0	0	0	0	0	0
715	354000E-Tran Towers & Fixture	DTRAN	121,339	0	0	0	0	0	0	0	0	0	0
716	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	10,293	0	0	0	0	0	0	0	0	0	0
717	355010-Tran Poles & Fixtures-Prod	DPRODTI	6,248	0	0	0	0	0	0	0	0	0	0
718	355000E-Tran Poles & Fixture	DTRAN	4,045,270	0	0	0	0	0	0	0	0	0	0
719	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	343,164	0	0	0	0	0	0	0	0	0	0
720	355045-Tran Poles & Fixtures-Wind	WIND	27,415	0	0	0	0	0	0	0	0	0	0
721	356010-Tran OH Cond & Device-Prod	DPRODTI	602	0	0	0	0	0	0	0	0	0	0
722	356000E-Tran OH Conductor & D	DTRAN	1,542,572	0	0	0	0	0	0	0	0	0	0
723	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	130,858	0	0	0	0	0	0	0	0	0	0
724	356045-Tran OH Cond & Device-Wind	WIND	14,551	0	0	0	0	0	0	0	0	0	0
725	357000E-Tran Underground Cond	DTRAN	994	0	0	0	0	0	0	0	0	0	0
726	358000-Tran UG Conductor & Devic	DTRAN	1,781	0	0	0	0	0	0	0	0	0	0
727	359000-Transmission Road & Trai	DTRAN	1,883	0	0	0	0	0	0	0	0	0	0
728	TOTAL TRANSMISSION		11,944,456	0	0	0	0	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANRAD (10)
729	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
730	360001E-Dist Land Owned in Fee	DDISPSUB	183	183	0	0	0	0	0	0	0	0
731	360005-Dist Land Rights-TX	DDISPSUB	3,948	3,948	0	0	0	0	0	0	0	0
732	361000E-Str & Improv	DDISPSUB	212,379	212,379	0	0	0	0	0	0	0	0
733	362000E-Other Eq	DDISPSUB	(3,179)	(3,179)	0	0	0	0	0	0	0	0
734	364000-Dist Poles, Towers & Fixt	PLT_364	192,086	192,086	0	0	0	0	0	0	0	0
735	365000-Dist OH Conductor & Devic	PLT_365	192,692	192,692	0	0	0	0	0	0	0	0
736	366000E-Dist Underground Cond	PLT_366	11,150	11,150	0	0	0	0	0	0	0	0
737	367000E-Dist UG Conductor & D	PLT_367	4,837	4,837	0	0	0	0	0	0	0	0
738	368000E-Dist Line Transformer	PLT_368	(137,562)	(137,562)	0	0	0	0	0	0	0	0
739	369000E-Distribution Services	CSERVICE	(4,247)	0	0	(4,247)	0	0	0	0	0	0
740	369010-Distribution Services O	CSERVICE	10,893	0	0	10,893	0	0	0	0	0	0
741	369020-Distribution Services U	CSERVICE	34,828	0	0	34,828	0	0	0	0	0	0
742	370000E-Distribution Meter	CMETERS	9,840	0	0	9,840	0	0	0	0	0	0
743	371000E-Dist Inst on Cust Premis	CUSTPREM	(4,860)	0	0	(4,860)	0	0	0	0	0	0
744	373000-Dist Street Light & Sg Sy	CLIGHT	66,114	0	0	66,114	0	0	0	0	0	0
745	TOTAL DISTRIBUTION		589,102	476,534	0	112,568	0	0	0	0	0	0
746	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0	0
747	389001-General Land Owned in Fe	SALWAGXAG	28	19	4	5	11	0	0	4	3	0
748	389002-General Land Rights	SALWAGXAG	(175)	(115)	(27)	(33)	(66)	0	(0)	(27)	(18)	(0)
749	390000-Genl Structures & Improv	SALWAGXAG	(35,288)	(23,124)	(5,493)	(6,671)	(13,230)	0	(55)	(5,493)	(3,718)	(56)
750	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(14,934)	(9,786)	(2,325)	(2,823)	(5,599)	0	(23)	(2,325)	(1,573)	(24)
751	390050-Genl Str & Imp-Call Center	CUST	(28,996)	0	0	(28,996)	0	0	0	0	0	0
752	391000-General Office Furn & E	SALWAGXAG	19,890	13,034	3,096	3,760	7,457	0	31	3,096	2,096	32
753	391004-General Info Sys Computer	SALWAGXAG	(626,280)	(410,394)	(97,487)	(118,400)	(234,793)	0	(969)	(97,487)	(65,984)	(1,002)
754	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
755	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
756	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
757	392010-General Transp Eq Grp	SALWAGXAG	(16,920)	(11,088)	(2,634)	(3,199)	(6,343)	0	(26)	(2,634)	(1,783)	(27)
758	392020-General Transp Eq Grp 2	SALWAGXAG	(214,180)	(140,350)	(33,339)	(40,491)	(80,297)	0	(331)	(33,339)	(22,566)	(343)
759	392030-General Transp Eq Trailer	SALWAGXAG	(41,950)	(27,490)	(6,530)	(7,931)	(15,727)	0	(65)	(6,530)	(4,420)	(67)
760	392040-General Transp Eq Grp 4	SALWAGXAG	(279,978)	(183,466)	(43,581)	(52,930)	(104,964)	0	(433)	(43,581)	(29,498)	(448)
761	393000-General Stores Equipmen	SALWAGXAG	(351)	(230)	(55)	(66)	(131)	0	(1)	(55)	(37)	(1)
762	394000-General Tools & Shop Equi	SALWAGXAG	(56,567)	(37,068)	(8,805)	(10,694)	(21,207)	0	(88)	(8,805)	(5,960)	(91)
763	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
764	395000-General Laboratory Equi	SALWAGXAG	(9,082)	(5,952)	(1,414)	(1,717)	(3,405)	0	(14)	(1,414)	(957)	(15)
765	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
766	396000-General Power Operated E	SALWAGXAG	(72,092)	(47,241)	(11,222)	(13,629)	(27,027)	0	(112)	(11,222)	(7,595)	(115)
767	397000-General Communication E	SALWAGXAG	(51,864)	(33,986)	(8,073)	(9,805)	(19,444)	0	(80)	(8,073)	(5,464)	(83)
768	397010-General Comm Eq Two Wa	SALWAGXAG	(28,776)	(18,856)	(4,479)	(5,440)	(10,788)	0	(45)	(4,479)	(3,032)	(46)
769	397020-General Comm Eq AE	SALWAGXAG	(36)	(24)	(6)	(7)	(14)	0	(0)	(6)	(4)	(0)
770	397030-General Comm Eq EM	SALWAGXAG	(17,096)	(11,203)	(2,661)	(3,232)	(6,409)	0	(26)	(2,661)	(1,801)	(27)
771	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
772	398000-General Miscellaneous E	SALWAGXAG	(2,265)	(1,484)	(353)	(428)	(849)	0	(4)	(353)	(239)	(4)
773	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0
774	TOTAL GENERAL		(1,476,914)	(948,802)	(225,383)	(302,728)	(542,826)	0	(2,241)	(225,383)	(152,550)	(2,316)
775												

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTRIBUTION COSTS DISTSUB (11)	DISTPRI (12)	DISTSEC (13)	DISTLT (14)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
729	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
730	360001E-Dist Land Owned in Fee	DDISPSUB	183	183	0	0	0	0	0	0	0	0	0
731	360005-Dist Land Rights-TX	DDISPSUB	3,948	3,948	0	0	0	0	0	0	0	0	0
732	361000E-Str & Improv	DDISPSUB	212,379	212,379	0	0	0	0	0	0	0	0	0
733	362000E-Other Eq	DDISPSUB	(3,179)	(3,179)	0	0	0	0	0	0	0	0	0
734	364000-Dist Poles, Towers & Fixt	PLT_364	192,086	0	171,668	20,419	0	0	0	0	0	0	0
735	365000-Dist OH Conductor & Devic	PLT_365	192,692	0	172,209	20,483	0	0	0	0	0	0	0
736	366000E-Dist Underground Cond	PLT_366	11,150	0	10,071	1,079	0	0	0	0	0	0	0
737	367000E-Dist UG Conductor & D	PLT_367	4,837	0	4,368	468	0	0	0	0	0	0	0
738	368000E-Dist Line Transformer	PLT_368	(137,562)	0	(7,662)	0	(129,900)	0	0	0	0	0	0
739	369000E-Distribution Services	CSERVICE	(4,247)	0	0	0	0	(4,247)	0	0	0	0	0
740	369010-Distribution Services O	CSERVICE	10,893	0	0	0	0	10,893	0	0	0	0	0
741	369020-Distribution Services U	CSERVICE	34,828	0	0	0	0	34,828	0	0	0	0	0
742	370000E-Distribution Meter	CMETERS	9,840	0	0	0	0	0	9,840	0	0	0	0
743	371000E-Dist Inst on Cust Premis	CUSTPREM	(4,860)	0	0	0	0	0	0	(4,860)	0	0	0
744	373000-Dist Street Light & Sg Sy	CLIGHT	66,114	0	0	0	0	0	0	66,114	0	0	0
745	TOTAL DISTRIBUTION		589,102	213,331	350,654	42,449	(129,900)	41,475	9,840	61,253	0	0	0
746	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0
747	389001-General Land Owned in Fe	SALWAGXAG	28	1	3	0	0	0	2	1	1	2	0
748	389002-General Land Rights	SALWAGXAG	(175)	(6)	(19)	(2)	(2)	(1)	(9)	(3)	(7)	(13)	0
749	390000-Genl Structures & Improv	SALWAGXAG	(35,288)	(1,241)	(3,924)	(461)	(439)	(187)	(1,898)	(702)	(1,351)	(2,534)	0
750	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(14,934)	(525)	(1,661)	(195)	(186)	(79)	(803)	(297)	(572)	(1,072)	0
751	390050-Genl Str & Imp-Call Center	CUST	(28,996)	0	0	0	0	0	0	0	0	(28,996)	0
752	391000-General Office Furn & E	SALWAGXAG	19,890	700	2,212	260	247	105	1,070	395	762	1,428	0
753	391004-General Info Sys Computer	SALWAGXAG	(626,280)	(22,028)	(69,649)	(8,184)	(7,784)	(3,312)	(33,683)	(12,452)	(23,980)	(44,973)	0
754	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
755	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
756	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
757	392010-General Transp Eq Grp	SALWAGXAG	(16,920)	(595)	(1,882)	(221)	(210)	(89)	(910)	(336)	(648)	(1,215)	0
758	392020-General Transp Eq Grp 2	SALWAGXAG	(214,180)	(7,533)	(23,819)	(2,799)	(2,662)	(1,133)	(11,519)	(4,258)	(8,201)	(15,380)	0
759	392030-General Transp Eq Trailer	SALWAGXAG	(41,950)	(1,476)	(4,665)	(548)	(521)	(222)	(2,256)	(834)	(1,606)	(3,012)	0
760	392040-General Transp Eq Grp 4	SALWAGXAG	(279,978)	(9,848)	(31,136)	(3,659)	(3,480)	(1,481)	(15,058)	(5,567)	(10,720)	(20,105)	0
761	393000-General Stores Equipmen	SALWAGXAG	(351)	(12)	(39)	(5)	(4)	(2)	(19)	(7)	(13)	(25)	0
762	394000-General Tools & Shop Equi	SALWAGXAG	(56,567)	(1,990)	(6,291)	(739)	(703)	(299)	(3,042)	(1,125)	(2,166)	(4,062)	0
763	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
764	395000-General Laboratory Equi	SALWAGXAG	(9,082)	(319)	(1,010)	(119)	(113)	(48)	(488)	(181)	(348)	(652)	0
765	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
766	396000-General Power Operated E	SALWAGXAG	(72,092)	(2,536)	(8,017)	(942)	(896)	(381)	(3,877)	(1,433)	(2,760)	(5,177)	0
767	397000-General Communication E	SALWAGXAG	(51,864)	(1,824)	(5,768)	(678)	(645)	(274)	(2,789)	(1,031)	(1,986)	(3,724)	0
768	397010-General Comm Eq Two Wa	SALWAGXAG	(28,776)	(1,012)	(3,200)	(376)	(358)	(152)	(1,548)	(572)	(1,102)	(2,066)	0
769	397020-General Comm Eq AE	SALWAGXAG	(36)	(1)	(4)	(0)	(0)	(0)	(2)	(1)	(1)	(3)	0
770	397030-General Comm Eq EM	SALWAGXAG	(17,096)	(601)	(1,901)	(223)	(212)	(90)	(919)	(340)	(655)	(1,228)	0
771	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
772	398000-General Miscellaneous E	SALWAGXAG	(2,265)	(80)	(252)	(30)	(28)	(12)	(122)	(45)	(87)	(163)	0
773	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0	0	0
774	TOTAL GENERAL		(1,476,914)	(50,927)	(161,023)	(18,922)	(17,997)	(7,657)	(77,872)	(28,788)	(55,440)	(132,970)	0
775													

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
776	Total Deferred Income Tax Plant Related		16,022,101	9,218,207	6,873,832	(69,938)	(2,890,192)	0	(191,748)	6,873,832	11,409,176	552,464
777	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
778	Deferred Income Tax Non-Plant											
779	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(33)	(8)	(10)	(19)	0	(0)	(8)	(5)	(0)
780	SchM-103 - Environmental Remediation	PRODPLT	2,936	2,238	698	0	2,238	0	0	698	0	0
781	SchM-107 - Pension Expense	SALWAGES	(1,293,083)	(847,341)	(201,282)	(244,460)	(484,779)	0	(2,001)	(201,282)	(136,237)	(2,069)
782	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0
783	SchM-109 - Employee Incentive	SALWAGES	45,578	29,867	7,095	8,617	17,087	0	71	7,095	4,802	73
784	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	286,848	187,968	44,651	54,229	107,540	0	444	44,651	30,222	459
785	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	27,398	17,954	4,265	5,180	10,272	0	42	4,265	2,887	44
786	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(2,989)	(710)	(862)	(1,710)	0	(7)	(710)	(481)	(7)
787	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0
788	SchM-118 - Inventory Reserve	TOTPLT	12,438	10,448	1,347	643	4,030	0	52	1,347	3,765	183
789	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,830)	(336,704)	(43,398)	(20,728)	(129,878)	0	(1,668)	(43,398)	(121,328)	(5,911)
790	SchM-127 - Litigation Reserve	TOTPLT	(14,735)	(12,378)	(1,595)	(762)	(4,775)	0	(61)	(1,595)	(4,460)	(217)
791	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0	0
792	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0	0
793	SchM-137 - R&E Credit	TOTPLT	(434,147)	(364,691)	(47,005)	(22,451)	(140,674)	0	(1,806)	(47,005)	(131,413)	(6,403)
794	SchM-138 - Rate Case Expense	TOTPLT	(2,208,671)	(1,855,320)	(239,133)	(114,218)	(715,660)	0	(9,189)	(239,133)	(668,547)	(32,573)
795	SchM-192 - Texas Margin Tax	NETPLT	(60,535)	(49,257)	(8,765)	(2,513)	(14,141)	0	(202)	(8,765)	(21,852)	(1,050)
796	SchM-226 - Performance Recognition Award	SALWAGES	(22,369)	(14,658)	(3,482)	(4,229)	(8,386)	0	(35)	(3,482)	(2,357)	(36)
797	SchM-257 - Texas R&E Credit	SALWAGES	(173,676)	(113,808)	(27,034)	(32,834)	(65,111)	0	(269)	(27,034)	(18,298)	(278)
798	TXGMT-Texas Gross Margin Tax	SALWAGES	1,075,294	704,627	167,381	203,287	403,129	0	1,664	167,381	113,291	1,720
799	SchM_NOL - NOL Excess ADIT	TOTPLT	312,194	262,248	33,801	16,145	101,158	0	1,299	33,801	94,499	4,604
800	Total Deferred Income Tax Non-Plant		(2,849,972)	(2,381,830)	(313,175)	(154,967)	(919,679)	0	(11,666)	(313,175)	(855,513)	(41,460)
801												
802	NOL Carryforward	TOTPLT	16,022,703	13,459,339	1,734,776	828,587	5,191,727	0	66,661	1,734,776	4,849,947	236,299
803												
804	**TOTAL DEFERRED INCOME TAX EXPENSE**		29,194,832	20,295,716	8,295,434	603,682	1,381,855	0	(136,753)	8,295,434	15,403,610	747,303
805												
806	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0	0	0
807	ITC Amortization	TOTPLT	(27,622)	(23,203)	(2,991)	(1,428)	(8,950)	0	(115)	(2,991)	(8,361)	(407)
808												
809	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(1,008,279)	(890,236)	38,431	(156,475)	(3,178,933)	129,182	(137,641)	38,431	1,090,737	146,669
810												
811	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0	0
812												
813	**TOTAL OPERATING DEDUCTIONS**		556,239,861	414,052,686	99,736,582	42,450,593	149,423,993	37,722,008	706,624	99,736,582	154,095,868	3,279,688
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTIBUTION COSTS DISTSERV	METERING	LIGHTING	CUSTOMER COSTS METREAD	CUSTACCTSS	CUSTOTH
			(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
776	Total Deferred Income Tax Plant Related		16,022,101	185,086	261,348	31,955	(139,881)	37,228	(33,349)	45,287	(30,748)	(88,356)	0
777	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
778	Deferred Income Tax Non-Plant												
779	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(51)	(2)	(6)	(1)	(1)	(0)	(3)	(1)	(2)	(4)	0
780	SchM-103 - Environmental Remediation	PRODPLT	2,936	0	0	0	0	0	0	0	0	0	0
781	SchM-107 - Pension Expense	SALWAGES	(1,293,083)	(45,481)	(143,804)	(16,898)	(16,072)	(6,838)	(69,545)	(25,710)	(49,512)	(92,855)	0
782	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0	0
783	SchM-109 - Employee Incentive	SALWAGES	45,578	1,603	5,069	596	567	241	2,451	906	1,745	3,273	0
784	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	286,848	10,089	31,900	3,749	3,565	1,517	15,427	5,703	10,983	20,598	0
785	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	27,398	964	3,047	358	341	145	1,474	545	1,049	1,967	0
786	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(160)	(507)	(60)	(57)	(24)	(245)	(91)	(175)	(328)	0
787	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0	0
788	SchM-118 - Inventory Reserve	TOTPLT	12,438	606	1,250	144	418	178	205	93	44	124	0
789	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(400,830)	(19,543)	(40,267)	(4,641)	(13,467)	(5,730)	(6,596)	(2,982)	(1,411)	(4,010)	0
790	SchM-127 - Litigation Reserve	TOTPLT	(14,735)	(718)	(1,480)	(171)	(495)	(211)	(242)	(110)	(52)	(147)	0
791	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
792	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0	0	0
793	SchM-137 - R&E Credit	TOTPLT	(434,147)	(21,168)	(43,614)	(5,027)	(14,586)	(6,206)	(7,144)	(3,230)	(1,528)	(4,343)	0
794	SchM-138 - Rate Case Expense	TOTPLT	(2,208,671)	(107,688)	(221,882)	(25,575)	(74,206)	(31,572)	(36,344)	(16,432)	(7,774)	(22,096)	0
795	SchM-192 - Texas Margin Tax	NETPLT	(60,535)	(3,310)	(6,130)	(708)	(1,865)	(711)	(886)	(351)	(166)	(399)	0
796	SchM-226 - Performance Recognition Award	SALWAGES	(22,369)	(787)	(2,488)	(292)	(278)	(118)	(1,203)	(445)	(856)	(1,606)	0
797	SchM-257 - Texas R&E Credit	SALWAGES	(173,676)	(6,109)	(19,315)	(2,270)	(2,159)	(918)	(9,341)	(3,453)	(6,650)	(12,472)	0
798	TXGMT-Texas Gross Margin Tax	SALWAGES	1,075,294	37,821	119,584	14,052	13,365	5,687	57,832	21,380	41,172	77,216	0
799	SchM_NOL - NOL Excess ADIT	TOTPLT	312,194	15,222	31,363	3,615	10,489	4,463	5,137	2,323	1,099	3,123	0
800	Total Deferred Income Tax Non-Plant		(2,849,972)	(138,661)	(287,280)	(33,129)	(94,441)	(40,099)	(49,023)	(21,854)	(12,034)	(31,957)	0
801													
802	NOL Carryforward	TOTPLT	16,022,703	781,220	1,609,630	185,533	538,323	229,038	263,656	119,202	56,399	160,292	0
803													
804	**TOTAL DEFERRED INCOME TAX EXPENSE**		29,194,832	827,645	1,583,698	184,359	304,000	226,167	181,284	142,634	13,618	39,979	0
805													
806	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
807	ITC Amortization	TOTPLT	(27,622)	(1,347)	(2,775)	(320)	(928)	(395)	(455)	(205)	(97)	(276)	0
808													
809	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(1,008,279)	39,036	946,746	110,199	(36,232)	32,139	(79,422)	204,151	(94,745)	(197,195)	(21,404)
810													
811	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0	0	0	0
812													
813	**TOTAL OPERATING DEDUCTIONS**		556,239,861	13,974,244	42,423,512	4,968,482	7,458,267	3,514,703	10,367,912	4,926,238	7,121,192	16,443,185	77,363
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Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
825	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**											
826												
827	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**											
828	Rate Base times Pretax Claimed ROR	7.62%	196,719,971	154,103,840	34,207,424	8,408,708	43,823,856	(24,872)	576,338	34,207,424	69,036,914	3,315,297
829	Less: Synchronized Interest	SCH ITX, LN 13	50,858,050	39,840,494	8,843,652	2,173,905	11,329,790	(6,430)	149,001	8,843,652	17,848,126	857,104
830	Plus: Schedule M Items	SCH ITX	(175,029,132)	(126,695,251)	(43,287,673)	(5,046,207)	(25,425,082)	459,623	28,711	(43,287,673)	(78,433,069)	(3,745,380)
831	Plus: State Income Tax @ 1.41%	1.41%	(409,974)	(174,743)	(251,938)	16,707	99,362	6,201	6,410	(251,938)	(382,946)	(18,093)
832	Taxable Income		(28,757,236)	(12,257,162)	(17,671,963)	1,171,889	6,969,623	434,980	449,638	(17,671,963)	(26,861,335)	(1,269,095)
833	Federal Income Tax @ 21%		(6,039,020)	(2,574,004)	(3,711,112)	246,097	1,463,621	91,346	94,424	(3,711,112)	(5,640,880)	(266,510)
834	Impact of Production Tax Deduction	SCH ITX, LN 268	0	0	0	0	0	0	0	0	0	0
835	Total Current Federal Income Tax Expense		(6,039,020)	(2,574,004)	(3,711,112)	246,097	1,463,621	91,346	94,424	(3,711,112)	(5,640,880)	(266,510)
836	Plus:											
837	Deferred Income Taxes	SCH ITX, LN 405	29,194,832	20,295,716	8,295,434	603,682	1,381,855	0	(136,753)	8,295,434	15,403,610	747,303
838	ITC		(27,622)	(23,203)	(2,991)	(1,428)	(8,950)	0	(115)	(2,991)	(8,361)	(407)
839	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		22,718,217	17,523,767	4,329,393	865,057	2,935,888	97,547	(36,034)	4,329,393	9,371,423	462,293
840												
841	**Tax Gross-up Factor**		1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688
842	Total Income Tax Expense		29,167,211	22,498,218	5,558,372	1,110,620	3,769,295	125,238	(46,263)	5,558,372	12,031,678	593,524
843												
844	**TOTAL PROPOSED OPERATING DEDUCTIONS**		586,415,351	437,441,140	105,256,523	43,717,688	156,372,221	37,718,063	798,002	105,256,523	165,036,809	3,726,542
845												
846	**TAX RATES**											
847	STATE TAX RATE		1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%
848	FEDERAL TAX RATE - CURRENT		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
849	TAX GROSS-UP FACTOR		1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885
850	EFFECTIVE TAX RATE - CITTX		1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
851	**COMPOSITE COST OF DEBT**		1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
852	EFFECTIVE TAX RATE		0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424

Southwestern Public Service Company

Separation of Expenses

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTRIBUTION COSTS			DISTIBUTION COSTS				CUSTOMER COSTS		
				DISTSUB	DISTPRI	DISTSEC	DISTLT	DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
825	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
826													
827	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**												
828	Rate Base times Pretax Claimed ROR	7.62%	196,719,971	10,306,587	19,010,042	2,198,048	5,861,630	2,288,231	3,123,887	1,168,540	680,180	1,565,340	(417,469)
829	Less: Synchronized Interest	SCH ITX, LN 13	50,858,050	2,664,564	4,914,670	568,262	1,515,408	591,577	807,619	302,103	175,847	404,688	(107,928)
830	Plus: Schedule M Items	SCH ITX	(175,029,132)	(6,422,644)	(9,021,904)	(1,042,235)	(3,093,271)	(1,393,060)	(1,691,452)	(302,201)	(515,160)	(1,139,212)	(5,123)
831	Plus: State Income Tax @ 1.41%	1.41%	(409,974)	17,140	71,313	8,259	17,611	4,267	8,782	7,931	(152)	301	(4,423)
832	Taxable Income		(28,757,236)	1,202,239	5,002,155	579,293	1,235,340	299,327	616,033	556,305	(10,675)	21,139	(310,241)
833	Federal Income Tax @ 21%		(6,039,020)	252,470	1,050,453	121,651	259,421	62,859	129,367	116,824	(2,242)	4,439	(65,151)
834	Impact of Production Tax Deduction	SCH ITX, LN 268	0	0	0	0	0	0	0	0	0	0	0
835	Total Current Federal Income Tax Expense		(6,039,020)	252,470	1,050,453	121,651	259,421	62,859	129,367	116,824	(2,242)	4,439	(65,151)
836	Plus:												
837	Deferred Income Taxes	SCH ITX, LN 405	29,194,832	827,645	1,583,698	184,359	304,000	226,167	181,284	142,634	13,618	39,979	0
838	ITC		(27,622)	(1,347)	(2,775)	(320)	(928)	(395)	(455)	(205)	(97)	(276)	0
839	**TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC**		22,718,217	1,095,908	2,702,688	313,949	580,105	292,898	318,979	267,184	11,127	44,443	(69,573)
840													
841	**Tax Gross-up Factor**		1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688	1.2838688
842	Total Income Tax Expense		29,167,211	1,407,002	3,469,897	403,069	744,779	376,042	409,527	343,029	14,285	57,060	(89,323)
843													
844	**TOTAL PROPOSED OPERATING DEDUCTIONS**		586,415,351	15,342,210	44,946,663	5,261,353	8,239,277	3,858,606	10,856,862	5,065,116	7,230,221	16,697,439	9,443
845													
846	**TAX RATES**												
847	STATE TAX RATE		1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%	1.41%
848	FEDERAL TAX RATE - CURRENT		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
849	TAX GROSS-UP FACTOR		1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885	1.28386885
850	EFFECTIVE TAX RATE - CITTX		1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278	1.26582278
851	**COMPOSITE COST OF DEBT**		1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
852	EFFECTIVE TAX RATE		0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424	0.22110424

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,707,874	1,119,148	265,848	322,877	640,284	0	2,643
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,128,779	48,575,662	11,538,914	14,014,202	27,790,979	0	114,724
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,190,941	28,302,484	6,723,118	8,165,339	16,192,342	0	66,843
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,336,254	3,496,780	830,643	1,008,830	2,000,569	0	8,259
10	303014-Intg CRS Computr Softwar	CUST	8,792,193	0	0	8,792,193	0	0	0
11	TOTAL INTANGIBLE		133,156,040	81,494,075	19,358,524	32,303,441	46,624,173	0	192,469
12									
13	PRODUCTION PLANT								
14	Steam Production								
15	310001-Steam Prod Land Own in Fe	DPROD	2,532,610	2,532,610	0	0	2,532,610	0	0
16	310002-Steam Prod Land Rights	DPROD	638,509	638,509	0	0	638,509	0	0
17	310003-Steam Prod Water Rights	DPROD	6,717,482	6,717,482	0	0	6,717,482	0	0
18	310004-Steam Prod Land Rights-NM	DPROD	42,492	42,492	0	0	42,492	0	0
19	311000E-Steam Prod Str & Improv	DPROD	140,701,917	140,701,917	0	0	140,701,917	0	0
20	312000E-Steam Prod Boiler Plant E	DPROD	591,835,452	591,835,452	0	0	591,835,452	0	0
21	314000-Steam Prod Turbogen Unit	DPROD	301,279,089	301,279,089	0	0	301,279,089	0	0
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,911,795	49,911,795	0	0	49,911,795	0	0
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,985,047	18,985,047	0	0	18,985,047	0	0
24	Total Steam Production		1,112,644,392	1,112,644,392	0	0	1,112,644,392	0	0
25									
26	Other Production Equipment:								
27	340001-Other Prod Land Own in Fee	DPROD	98,900	98,900	0	0	98,900	0	0
28	340002-Other Prod Land Rights	DPROD	393	393	0	0	393	0	0
29	341000E-Other Prod Str & Impr	DPROD	8,374,625	8,374,625	0	0	8,374,625	0	0
30	341045-Other Prod Str & Imp-Wind	WIND	26,551,251	0	26,551,251	0	0	0	0
31	342000E-Other Prod Fuel Hldr	DPROD	3,539,107	3,539,107	0	0	3,539,107	0	0
32	343000-Other Prod Prime Mover	DPROD	31,888,745	31,888,745	0	0	31,888,745	0	0
33	344000E-Other Prod Generator	DPROD	107,107,284	107,107,284	0	0	107,107,284	0	0
34	344045-Other Prod Generator-Wind	WIND	362,504,402	0	362,504,402	0	0	0	0
35	345000E-Other Prod Access Elect Equip	DPROD	18,467,762	18,467,762	0	0	18,467,762	0	0
36	345045-Other Prod Acc El Eq-Wind	WIND	11,429,821	0	11,429,821	0	0	0	0
37	346000E-Other Prod Misc Pwr P	DPROD	2,759,568	2,759,568	0	0	2,759,568	0	0
38	346045-Other Prod Misc P Eq-Wind	WIND	9,343	0	9,343	0	0	0	0
39	Total Other Production Equipment		572,731,201	172,236,385	400,494,816	0	172,236,385	0	0
40	TOTAL PRODUCTION PLANT		1,685,375,593	1,284,880,777	400,494,816	0	1,284,880,777	0	0
41									
42	TRANSMISSION PLANT:								
43	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
44	350001-Tran Land Owned in Fe	DTRAN	3,778,926	3,778,926	0	0	0	0	0
45	350002E-Transmission Land Right	DTRAN	62,711,711	62,711,711	0	0	0	0	0
46	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,319,889	5,319,889	0	0	0	0	0
47	350045-Tran Land Fee-Wind	WIND	37,587	0	37,587	0	0	0	0
48	352000-Transmission Str & Improv	DTRAN	47,919,843	47,919,843	0	0	0	0	0
49	352010-Tran Str & Impr-Prod	DPRODTI	420,998	420,998	0	0	0	0	420,998
50	352045-Tran Str & Impr-Wind	WIND	746,442	0	746,442	0	0	0	0
51	353000E-Transmission Station	DTRAN	484,186,898	484,186,898	0	0	0	0	0
52	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	8,897,256	0	0	0
53	353010-Tran Station Equip Pro	DPRODTI	17,248,069	17,248,069	0	0	0	0	17,248,069
54	353045-Tran Station Equip-Wind	WIND	8,084,767	0	8,084,767	0	0	0	0
55	354000E-Tran Towers & Fixture	DTRAN	3,329,019	3,329,019	0	0	0	0	0
56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	282,404	282,404	0	0	0	0	0
57	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,427	146,427	0	0	0	0	146,427
58									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
1	**DEVELOPMENT OF RATE BASE**									
2										
3	**ELECTRIC PLANT IN SERVICE**									
4										
5	INTANGIBLE PLANT									
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,707,874	265,848	179,938	2,732	60,070	189,933	22,319	21,228
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,128,779	11,538,914	7,810,058	118,597	2,607,303	8,243,872	968,743	921,387
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,190,941	6,723,118	4,550,510	69,100	1,519,138	4,803,271	564,436	536,844
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,336,254	830,643	562,217	8,537	187,690	593,446	69,736	66,327
10	303014-Intg CRS Computr Softwar	CUST	8,792,193	0	0	0	0	0	0	0
11	TOTAL INTANGIBLE		133,156,040	19,358,524	13,102,724	198,967	4,374,201	13,830,521	1,625,234	1,545,787
12										
13	PRODUCTION PLANT									
14	Steam Production									
15	310001-Steam Prod Land Own in Fe	DPROD	2,532,610	0	0	0	0	0	0	0
16	310002-Steam Prod Land Rights	DPROD	638,509	0	0	0	0	0	0	0
17	310003-Steam Prod Water Rights	DPROD	6,717,482	0	0	0	0	0	0	0
18	310004-Steam Prod Land Rights-NM	DPROD	42,492	0	0	0	0	0	0	0
19	311000E-Steam Prod Str & Improv	DPROD	140,701,917	0	0	0	0	0	0	0
20	312000E-Steam Prod Boiler Plant E	DPROD	591,835,452	0	0	0	0	0	0	0
21	314000-Steam Prod Turbogen Unit	DPROD	301,279,089	0	0	0	0	0	0	0
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,911,795	0	0	0	0	0	0	0
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,985,047	0	0	0	0	0	0	0
24	Total Steam Production		1,112,644,392	0	0	0	0	0	0	0
25										
26	Other Production Equipment:									
27	340001-Other Prod Land Own in Fee	DPROD	98,900	0	0	0	0	0	0	0
28	340002-Other Prod Land Rights	DPROD	393	0	0	0	0	0	0	0
29	341000E-Other Prod Str & Impr	DPROD	8,374,625	0	0	0	0	0	0	0
30	341045-Other Prod Str & Imp-Wind	WIND	26,551,251	26,551,251	0	0	0	0	0	0
31	342000E-Other Prod Fuel Hldr	DPROD	3,539,107	0	0	0	0	0	0	0
32	343000-Other Prod Prime Mover	DPROD	31,888,745	0	0	0	0	0	0	0
33	344000E-Other Prod Generator	DPROD	107,107,284	0	0	0	0	0	0	0
34	344045-Other Prod Generator-Wind	WIND	362,504,402	362,504,402	0	0	0	0	0	0
35	345000E-Other Prod Access Elect Equip	DPROD	18,467,762	0	0	0	0	0	0	0
36	345045-Other Prod Acc El Eq-Wind	WIND	11,429,821	11,429,821	0	0	0	0	0	0
37	346000E-Other Prod Misc Pwr P	DPROD	2,759,568	0	0	0	0	0	0	0
38	346045-Other Prod Misc P Eq-Wind	WIND	9,343	9,343	0	0	0	0	0	0
39	Total Other Production Equipment		572,731,201	400,494,816	0	0	0	0	0	0
40	TOTAL PRODUCTION PLANT		1,685,375,593	400,494,816	0	0	0	0	0	0
41										
42	TRANSMISSION PLANT:									
43	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
44	350001-Tran Land Owned in Fe	DTRAN	3,778,926	0	3,778,926	0	0	0	0	0
45	350002E-Transmission Land Right	DTRAN	62,711,711	0	62,711,711	0	0	0	0	0
46	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,319,889	0	0	5,319,889	0	0	0	0
47	350045-Tran Land Fee-Wind	WIND	37,587	37,587	0	0	0	0	0	0
48	352000-Transmission Str & Improv	DTRAN	47,919,843	0	47,919,843	0	0	0	0	0
49	352010-Tran Str & Impr-Prod	DPRODTI	420,998	0	0	0	0	0	0	0
50	352045-Tran Str & Impr-Wind	WIND	746,442	746,442	0	0	0	0	0	0
51	353000E-Transmission Station	DTRAN	484,186,898	0	484,186,898	0	0	0	0	0
52	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	0	0	0	0	0	0
53	353010-Tran Station Equip Pro	DPRODTI	17,248,069	0	0	0	0	0	0	0
54	353045-Tran Station Equip-Wind	WIND	8,084,767	8,084,767	0	0	0	0	0	0
55	354000E-Tran Towers & Fixture	DTRAN	3,329,019	0	3,329,019	0	0	0	0	0
56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	282,404	0	0	282,404	0	0	0	0
57	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,427	0	0	0	0	0	0	0
58										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
1	**DEVELOPMENT OF RATE BASE**								
2									
3	**ELECTRIC PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	303003-Intg Misc Computr Softwar	SALWAGXAG	1,707,874	9,032	91,854	33,957	65,394	122,641	0
7	303004-Intg Misc Computr Softwar	SALWAGXAG	74,128,779	392,018	3,986,823	1,473,870	2,838,354	5,323,137	0
8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	43,190,941	228,408	2,322,912	858,747	1,653,760	3,101,512	0
9	303010-Intg Misc Computr Softwar	SALWAGXAG	5,336,254	28,220	286,996	106,098	204,323	383,193	0
10	303014-Intg CRS Computr Softwar	CUST	8,792,193	0	0	0	0	8,792,193	0
11	TOTAL INTANGIBLE		133,156,040	657,678	6,688,585	2,472,672	4,761,830	17,722,676	0
12									
13	PRODUCTION PLANT								
14	Steam Production								
15	310001-Steam Prod Land Own in Fe	DPROD	2,532,610	0	0	0	0	0	0
16	310002-Steam Prod Land Rights	DPROD	638,509	0	0	0	0	0	0
17	310003-Steam Prod Water Rights	DPROD	6,717,482	0	0	0	0	0	0
18	310004-Steam Prod Land Rights-NM	DPROD	42,492	0	0	0	0	0	0
19	311000E-Steam Prod Str & Improv	DPROD	140,701,917	0	0	0	0	0	0
20	312000E-Steam Prod Boiler Plant E	DPROD	591,835,452	0	0	0	0	0	0
21	314000-Steam Prod Turbogen Unit	DPROD	301,279,089	0	0	0	0	0	0
22	315000E-Steam Prod Acc Elec Eq	DPROD	49,911,795	0	0	0	0	0	0
23	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,985,047	0	0	0	0	0	0
24	Total Steam Production		1,112,644,392	0	0	0	0	0	0
25									
26	Other Production Equipment:								
27	340001-Other Prod Land Own in Fee	DPROD	98,900	0	0	0	0	0	0
28	340002-Other Prod Land Rights	DPROD	393	0	0	0	0	0	0
29	341000E-Other Prod Str & Impr	DPROD	8,374,625	0	0	0	0	0	0
30	341045-Other Prod Str & Imp-Wind	WIND	26,551,251	0	0	0	0	0	0
31	342000E-Other Prod Fuel Hldr	DPROD	3,539,107	0	0	0	0	0	0
32	343000-Other Prod Prime Mover	DPROD	31,888,745	0	0	0	0	0	0
33	344000E-Other Prod Generator	DPROD	107,107,284	0	0	0	0	0	0
34	344045-Other Prod Generator-Wind	WIND	362,504,402	0	0	0	0	0	0
35	345000E-Other Prod Access Elect Equip	DPROD	18,467,762	0	0	0	0	0	0
36	345045-Other Prod Acc El Eq-Wind	WIND	11,429,821	0	0	0	0	0	0
37	346000E-Other Prod Misc Pwr P	DPROD	2,759,568	0	0	0	0	0	0
38	346045-Other Prod Misc P Eq-Wind	WIND	9,343	0	0	0	0	0	0
39	Total Other Production Equipment		572,731,201	0	0	0	0	0	0
40	TOTAL PRODUCTION PLANT		1,685,375,593	0	0	0	0	0	0
41									
42	TRANSMISSION PLANT:								
43	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
44	350001-Tran Land Owned in Fe	DTRAN	3,778,926	0	0	0	0	0	0
45	350002E-Transmission Land Right	DTRAN	62,711,711	0	0	0	0	0	0
46	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,319,889	0	0	0	0	0	0
47	350045-Tran Land Fee-Wind	WIND	37,587	0	0	0	0	0	0
48	352000-Transmission Str & Improv	DTRAN	47,919,843	0	0	0	0	0	0
49	352010-Tran Str & Impr-Prod	DPRODTI	420,998	0	0	0	0	0	0
50	352045-Tran Str & Impr-Wind	WIND	746,442	0	0	0	0	0	0
51	353000E-Transmission Station	DTRAN	484,186,898	0	0	0	0	0	0
52	353000E-Transmission Station - Retail Meters	TRANSMET	8,897,256	0	8,897,256	0	0	0	0
53	353010-Tran Station Equip Pro	DPRODTI	17,248,069	0	0	0	0	0	0
54	353045-Tran Station Equip-Wind	WIND	8,084,767	0	0	0	0	0	0
55	354000E-Tran Towers & Fixture	DTRAN	3,329,019	0	0	0	0	0	0
56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	282,404	0	0	0	0	0	0
57	355010-Tran Poles & Fixtures-Prod	DPRODTI	146,427	0	0	0	0	0	0
58									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
59	**ELECTRIC PLANT IN SERVICE CONTINUED**								
60	355000E-Tran Poles & Fixture	DTRAN	508,089,742	508,089,742	0	0	0	0	0
61	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	43,101,696	43,101,696	0	0	0	0	0
62	355045-Tran Poles & Fixtures-Wind	WIND	4,947,009	0	4,947,009	0	0	0	0
63	356010-Tran OH Cond & Device-Prod	DPRODTI	14,374	14,374	0	0	0	0	14,374
64	356045-Tran OH Cond & Device-Wind	WIND	2,625,617	0	2,625,617	0	0	0	0
65	356000E-Tran OH Conductor & D	DTRAN	189,610,789	189,610,789	0	0	0	0	0
66	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,084,849	16,084,849	0	0	0	0	0
67	357000E-Tran Underground Cond	DTRAN	118,994	118,994	0	0	0	0	0
68	358000-Tran UG Conductor & Devic	DTRAN	211,974	211,974	0	0	0	0	0
69	359000-Transmission Road & Trai	DTRAN	224,102	224,102	0	0	0	0	0
70	TOTAL TRANSMISSION PLANT		1,408,139,380	1,382,800,701	16,441,423	8,897,256	0	0	17,829,867
71									
72	DISTRIBUTION PLANT								
73	360001E-Dist Land Owned in Fee	DDISPSUB	6,226,206	6,226,206	0	0	0	0	0
74	360005-Dist Land Rights-TX	DDISPSUB	2,901,071	2,901,071	0	0	0	0	0
75	361000E-Str & Improv	DDISPSUB	14,409,468	14,409,468	0	0	0	0	0
76	362000E-Other Eq	DDISPSUB	178,468,878	178,468,878	0	0	0	0	0
77	364000-Dist Poles, Towers & Fixt								
78	Primary	DDISTPOL	190,347,807	190,347,807	0	0	0	0	0
79	Secondary	DDISTSOL	22,640,676	22,640,676	0	0	0	0	0
80	Total Account 364		212,988,483	212,988,483	0	0	0	0	0
81	365000-Dist OH Conductor & Devic								
82	Primary	DDISTPOL	153,587,718	153,587,718	0	0	0	0	0
83	Secondary	DDISTSOL	18,268,294	18,268,294	0	0	0	0	0
84	Total Account 365		171,856,012	171,856,012	0	0	0	0	0
85	366000E-Dist Underground Cond								
86	Primary	DDISTPUL	17,271,550	17,271,550	0	0	0	0	0
87	Secondary	DDISTSUL	1,851,070	1,851,070	0	0	0	0	0
88	Total Account 366		19,122,619	19,122,619	0	0	0	0	0
89	367000E-Dist UG Conductor & D								
90	Primary	DDISTPUL	30,708,637	30,708,637	0	0	0	0	0
91	Secondary	DDISTSUL	3,291,183	3,291,183	0	0	0	0	0
92	Total Account 367		33,999,820	33,999,820	0	0	0	0	0
93	368000E-Dist Line Transformer								
94	Capacitors	DDISTPOL	8,494,770	8,494,770	0	0	0	0	0
95	Line Transformers	DDISTSLT	144,014,561	144,014,561	0	0	0	0	0
96	Total Account 368		152,509,331	152,509,331	0	0	0	0	0
97	369000E-Distribution Services	CSERVICE	(1)	0	0	(1)	0	0	0
98	369010-Distribution Services O	CSERVICE	32,735,554	0	0	32,735,554	0	0	0
99	369020-Distribution Services U	CSERVICE	28,537,617	0	0	28,537,617	0	0	0
100	370000E-Distribution Meter	CMETERS	42,181,082	0	0	42,181,082	0	0	0
101	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,834	0	0	8,129,834	0	0	0
102	373000-Dist Street Light & Sg Sy	CLIGHT	16,771,624	0	0	16,771,624	0	0	0
103	TOTAL DISTRIBUTION PLANT		920,837,598	792,481,888	0	128,355,710	0	0	0
104									
105	TOTAL PROD, TRANS, & DIST PLANT		4,014,352,571	3,460,163,366	416,936,239	137,252,966	1,284,880,777	0	17,829,867
106									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
59	**ELECTRIC PLANT IN SERVICE CONTINUED**									
60	355000E-Tran Poles & Fixture	DTRAN	508,089,742	0	508,089,742	0	0	0	0	0
61	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	43,101,696	0	0	43,101,696	0	0	0	0
62	355045-Tran Poles & Fixtures-Wind	WIND	4,947,009	4,947,009	0	0	0	0	0	0
63	356010-Tran OH Cond & Device-Prod	DPRODTI	14,374	0	0	0	0	0	0	0
64	356045-Tran OH Cond & Device-Wind	WIND	2,625,617	2,625,617	0	0	0	0	0	0
65	356000E-Tran OH Conductor & D	DTRAN	189,610,789	0	189,610,789	0	0	0	0	0
66	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,084,849	0	0	16,084,849	0	0	0	0
67	357000E-Tran Underground Cond	DTRAN	118,994	0	118,994	0	0	0	0	0
68	358000-Tran UG Conductor & Devic	DTRAN	211,974	0	211,974	0	0	0	0	0
69	359000-Transmission Road & Trai	DTRAN	224,102	0	224,102	0	0	0	0	0
70	TOTAL TRANSMISSION PLANT		1,408,139,380	16,441,423	1,300,181,996	64,788,837	0	0	0	0
71										
72	DISTRIBUTION PLANT									
73	360001E-Dist Land Owned in Fee	DDISPSUB	6,226,206	0	0	0	6,226,206	0	0	0
74	360005-Dist Land Rights-TX	DDISPSUB	2,901,071	0	0	0	2,901,071	0	0	0
75	361000E-Str & Improv	DDISPSUB	14,409,468	0	0	0	14,409,468	0	0	0
76	362000E-Other Eq	DDISPSUB	178,468,878	0	0	0	178,468,878	0	0	0
77	364000-Dist Poles, Towers & Fixt									
78	Primary	DDISTPOL	190,347,807	0	0	0	0	190,347,807	0	0
79	Secondary	DDISTSOL	22,640,676	0	0	0	0	0	22,640,676	0
80	Total Account 364		212,988,483	0	0	0	0	190,347,807	22,640,676	0
81	365000-Dist OH Conductor & Devic									
82	Primary	DDISTPOL	153,587,718	0	0	0	0	153,587,718	0	0
83	Secondary	DDISTSOL	18,268,294	0	0	0	0	0	18,268,294	0
84	Total Account 365		171,856,012	0	0	0	0	153,587,718	18,268,294	0
85	366000E-Dist Underground Cond									
86	Primary	DDISTPUL	17,271,550	0	0	0	0	17,271,550	0	0
87	Secondary	DDISTSUL	1,851,070	0	0	0	0	0	1,851,070	0
88	Total Account 366		19,122,619	0	0	0	0	17,271,550	1,851,070	0
89	367000E-Dist UG Conductor & D									
90	Primary	DDISTPUL	30,708,637	0	0	0	0	30,708,637	0	0
91	Secondary	DDISTSUL	3,291,183	0	0	0	0	0	3,291,183	0
92	Total Account 367		33,999,820	0	0	0	0	30,708,637	3,291,183	0
93	368000E-Dist Line Transformer									
94	Capacitors	DDISTPOL	8,494,770	0	0	0	0	8,494,770	0	0
95	Line Transformers	DDISTSLT	144,014,561	0	0	0	0	0	0	144,014,561
96	Total Account 368		152,509,331	0	0	0	0	8,494,770	0	144,014,561
97	369000E-Distribution Services	CSERVICE	(1)	0	0	0	0	0	0	0
98	369010-Distribution Services O	CSERVICE	32,735,554	0	0	0	0	0	0	0
99	369020-Distribution Services U	CSERVICE	28,537,617	0	0	0	0	0	0	0
100	370000E-Distribution Meter	CMETERS	42,181,082	0	0	0	0	0	0	0
101	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,834	0	0	0	0	0	0	0
102	373000-Dist Street Light & Sg Sy	CLIGHT	16,771,624	0	0	0	0	0	0	0
103	TOTAL DISTRIBUTION PLANT		920,837,598	0	0	0	202,005,623	400,410,482	46,051,222	144,014,561
104										
105	TOTAL PROD, TRANS, & DIST PLANT		4,014,352,571	416,936,239	1,300,181,996	64,788,837	202,005,623	400,410,482	46,051,222	144,014,561
106										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
59	**ELECTRIC PLANT IN SERVICE CONTINUED**								
60	355000E-Tran Poles & Fixture	DTRAN	508,089,742	0	0	0	0	0	0
61	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	43,101,696	0	0	0	0	0	0
62	355045-Tran Poles & Fixtures-Wind	WIND	4,947,009	0	0	0	0	0	0
63	356010-Tran OH Cond & Device-Prod	DPRODTI	14,374	0	0	0	0	0	0
64	356045-Tran OH Cond & Device-Wind	WIND	2,625,617	0	0	0	0	0	0
65	356000E-Tran OH Conductor & D	DTRAN	189,610,789	0	0	0	0	0	0
66	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,084,849	0	0	0	0	0	0
67	357000E-Tran Underground Cond	DTRAN	118,994	0	0	0	0	0	0
68	358000-Tran UG Conductor & Devic	DTRAN	211,974	0	0	0	0	0	0
69	359000-Transmission Road & Trai	DTRAN	224,102	0	0	0	0	0	0
70	TOTAL TRANSMISSION PLANT		1,408,139,380	0	8,897,256	0	0	0	0
71									
72	DISTRIBUTION PLANT								
73	360001E-Dist Land Owned in Fee	DDISPSUB	6,226,206	0	0	0	0	0	0
74	360005-Dist Land Rights-TX	DDISPSUB	2,901,071	0	0	0	0	0	0
75	361000E-Str & Improv	DDISPSUB	14,409,468	0	0	0	0	0	0
76	362000E-Other Eq	DDISPSUB	178,468,878	0	0	0	0	0	0
77	364000-Dist Poles, Towers & Fixt								
78	Primary	DDISTPOL	190,347,807	0	0	0	0	0	0
79	Secondary	DDISTSOL	22,640,676	0	0	0	0	0	0
80	Total Account 364		212,988,483	0	0	0	0	0	0
81	365000-Dist OH Conductor & Devic								
82	Primary	DDISTPOL	153,587,718	0	0	0	0	0	0
83	Secondary	DDISTSOL	18,268,294	0	0	0	0	0	0
84	Total Account 365		171,856,012	0	0	0	0	0	0
85	366000E-Dist Underground Cond								
86	Primary	DDISTPUL	17,271,550	0	0	0	0	0	0
87	Secondary	DDISTSUL	1,851,070	0	0	0	0	0	0
88	Total Account 366		19,122,619	0	0	0	0	0	0
89	367000E-Dist UG Conductor & D								
90	Primary	DDISTPUL	30,708,637	0	0	0	0	0	0
91	Secondary	DDISTSUL	3,291,183	0	0	0	0	0	0
92	Total Account 367		33,999,820	0	0	0	0	0	0
93	368000E-Dist Line Transformer								
94	Capacitors	DDISTPOL	8,494,770	0	0	0	0	0	0
95	Line Transformers	DDISTSLT	144,014,561	0	0	0	0	0	0
96	Total Account 368		152,509,331	0	0	0	0	0	0
97	369000E-Distribution Services	CSERVICE	(1)	(1)	0	0	0	0	0
98	369010-Distribution Services O	CSERVICE	32,735,554	32,735,554	0	0	0	0	0
99	369020-Distribution Services U	CSERVICE	28,537,617	28,537,617	0	0	0	0	0
100	370000E-Distribution Meter	CMETERS	42,181,082	0	42,181,082	0	0	0	0
101	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,834	0	0	8,129,834	0	0	0
102	373000-Dist Street Light & Sg Sy	CLIGHT	16,771,624	0	0	16,771,624	0	0	0
103	TOTAL DISTRIBUTION PLANT		920,837,598	61,273,171	42,181,082	24,901,457	0	0	0
104									
105	TOTAL PROD, TRANS, & DIST PLANT		4,014,352,571	61,273,171	51,078,338	24,901,457	0	0	0
106									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
107	**ELECTRIC PLANT IN SERVICE CONTINUED**								
108									
109	GENERAL PLANT								
110	389001-General Land Owned in Fe	SALWAGXAG	632,571	414,516	98,466	119,589	237,152	0	979
111	389002-General Land Rights	SALWAGXAG	27,503	18,023	4,281	5,200	10,311	0	43
112	390000-Genl Structures & Improv	SALWAGXAG	40,126,513	26,294,402	6,246,108	7,586,002	15,043,483	0	62,101
113	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
114	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,532,587	1,659,573	394,223	478,791	949,470	0	3,920
115	390050-Genl Str & Imp-Call Center	CUST	6,306,463	0	0	6,306,463	0	0	0
116	391000-General Office Furn & E	SALWAGXAG	11,024,248	7,224,052	1,716,039	2,084,157	4,133,005	0	17,061
117	391004-General Info Sys Computer	SALWAGXAG	41,463,218	27,170,329	6,454,180	7,838,709	15,544,616	0	64,170
118	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
119	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
120	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
121	392010-General Transp Eq Grp	SALWAGXAG	2,151,063	1,409,565	334,835	406,663	806,436	0	3,329
122	392020-General Transp Eq Grp 2	SALWAGXAG	26,540,850	17,391,887	4,131,359	5,017,604	9,950,200	0	41,075
123	392030-General Transp Eq Trailer	SALWAGXAG	5,274,229	3,456,136	820,988	997,104	1,977,315	0	8,163
124	392040-General Transp Eq Grp 4	SALWAGXAG	34,615,915	22,683,376	5,388,327	6,544,212	12,977,553	0	53,573
125	393000-General Stores Equipmen	SALWAGXAG	257,687	168,859	40,112	48,716	96,607	0	399
126	394000-General Tools & Shop Equi	SALWAGXAG	27,465,516	17,997,809	4,275,293	5,192,414	10,296,859	0	42,506
127	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
128	395000-General Laboratory Equi	SALWAGXAG	6,646,786	4,355,556	1,034,641	1,256,589	2,491,889	0	10,287
129	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
130	396000-General Power Operated E	SALWAGXAG	8,864,869	5,809,038	1,379,909	1,675,922	3,323,451	0	13,720
131	397000-General Communication E	SALWAGXAG	38,095,316	24,963,385	5,929,932	7,202,000	14,281,985	0	58,957
132	397010-General Comm Eq Two Wa	SALWAGXAG	24,149,294	15,824,730	3,759,088	4,565,475	9,053,603	0	37,374
133	397020-General Comm Eq AE	SALWAGXAG	29,098	19,067	4,529	5,501	10,909	0	45
134	397030-General Comm Eq EM	SALWAGXAG	12,002,027	7,864,778	1,868,240	2,269,009	4,499,576	0	18,575
135	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
136	398000-General Miscellaneous E	SALWAGXAG	1,667,355	1,092,597	259,541	315,217	625,094	0	2,580
137	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
138	TOTAL GENERAL PLANT		289,873,106	185,817,677	44,140,093	59,915,336	106,309,514	0	438,855
139									
140	**TOTAL ELECTRIC PLANT IN SERVICE**		4,437,381,717	3,727,475,118	480,434,856	229,471,743	1,437,814,464	0	18,461,192
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
107	**ELECTRIC PLANT IN SERVICE CONTINUED**									
108										
109	GENERAL PLANT									
110	389001-General Land Owned in Fe	SALWAGXAG	632,571	98,466	66,646	1,012	22,249	70,348	8,267	7,863
111	389002-General Land Rights	SALWAGXAG	27,503	4,281	2,898	44	967	3,059	359	342
112	390000-Genl Structures & Improv	SALWAGXAG	40,126,513	6,246,108	4,227,648	64,197	1,411,354	4,462,475	524,388	498,755
113	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
114	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,532,587	394,223	266,828	4,052	89,078	281,649	33,097	31,479
115	390050-Genl Str & Imp-Call Center	CUST	6,306,463	0	0	0	0	0	0	0
116	391000-General Office Furn & E	SALWAGXAG	11,024,248	1,716,039	1,161,493	17,637	387,752	1,226,008	144,069	137,026
117	391004-General Info Sys Computer	SALWAGXAG	41,463,218	6,454,180	4,368,481	66,336	1,458,370	4,611,130	541,857	515,369
118	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
119	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
120	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
121	392010-General Transp Eq Grp	SALWAGXAG	2,151,063	334,835	226,632	3,441	75,658	239,220	28,111	26,737
122	392020-General Transp Eq Grp 2	SALWAGXAG	26,540,850	4,131,359	2,796,290	42,462	933,511	2,951,612	346,846	329,891
123	392030-General Transp Eq Trailer	SALWAGXAG	5,274,229	820,988	555,682	8,438	185,508	586,548	68,926	65,556
124	392040-General Transp Eq Grp 4	SALWAGXAG	34,615,915	5,388,327	3,647,063	55,381	1,217,532	3,849,641	452,374	430,260
125	393000-General Stores Equipmen	SALWAGXAG	257,687	40,112	27,149	412	9,064	28,657	3,368	3,203
126	394000-General Tools & Shop Equi	SALWAGXAG	27,465,516	4,275,293	2,893,711	43,941	966,034	3,054,444	358,930	341,384
127	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
128	395000-General Laboratory Equi	SALWAGXAG	6,646,786	1,034,641	700,292	10,634	233,785	739,190	86,863	82,617
129	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
130	396000-General Power Operated E	SALWAGXAG	8,864,869	1,379,909	933,985	14,183	311,801	985,863	115,849	110,186
131	397000-General Communication E	SALWAGXAG	38,095,316	5,929,932	4,013,646	60,948	1,339,912	4,236,586	497,844	473,508
132	397010-General Comm Eq Two Wa	SALWAGXAG	24,149,294	3,759,088	2,544,321	38,636	849,394	2,685,646	315,592	300,165
133	397020-General Comm Eq AE	SALWAGXAG	29,098	4,529	3,066	47	1,023	3,236	380	362
134	397030-General Comm Eq EM	SALWAGXAG	12,002,027	1,868,240	1,264,509	19,202	422,143	1,334,747	156,847	149,180
135	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
136	398000-General Miscellaneous E	SALWAGXAG	1,667,355	259,541	175,669	2,668	58,645	185,427	21,790	20,724
137	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
138	TOTAL GENERAL PLANT		289,873,106	44,140,093	29,876,008	453,672	9,973,779	31,535,487	3,705,756	3,524,606
139										
140	**TOTAL ELECTRIC PLANT IN SERVICE**		4,437,381,717	480,434,856	1,343,160,729	65,441,476	216,353,603	445,776,489	51,382,212	149,084,954
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
107	**ELECTRIC PLANT IN SERVICE CONTINUED**								
108									
109	GENERAL PLANT								
110	389001-General Land Owned in Fe	SALWAGXAG	632,571	3,345	34,021	12,577	24,221	45,424	0
111	389002-General Land Rights	SALWAGXAG	27,503	145	1,479	547	1,053	1,975	0
112	390000-Genl Structures & Improv	SALWAGXAG	40,126,513	212,203	2,158,100	797,818	1,536,424	2,881,457	0
113	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
114	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,532,587	13,393	136,209	50,354	96,972	181,863	0
115	390050-Genl Str & Imp-Call Center	CUST	6,306,463	0	0	0	0	6,306,463	0
116	391000-General Office Furn & E	SALWAGXAG	11,024,248	58,300	592,910	219,190	422,113	791,644	0
117	391004-General Info Sys Computer	SALWAGXAG	41,463,218	219,272	2,229,991	824,395	1,587,606	2,977,445	0
118	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
119	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
120	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
121	392010-General Transp Eq Grp	SALWAGXAG	2,151,063	11,376	115,689	42,769	82,363	154,466	0
122	392020-General Transp Eq Grp 2	SALWAGXAG	26,540,850	140,357	1,427,430	527,700	1,016,236	1,905,880	0
123	392030-General Transp Eq Trailer	SALWAGXAG	5,274,229	27,892	283,661	104,865	201,948	378,739	0
124	392040-General Transp Eq Grp 4	SALWAGXAG	34,615,915	183,061	1,861,727	688,253	1,325,426	2,485,745	0
125	393000-General Stores Equipmen	SALWAGXAG	257,687	1,363	13,859	5,123	9,867	18,504	0
126	394000-General Tools & Shop Equi	SALWAGXAG	27,465,516	145,247	1,477,161	546,085	1,051,641	1,972,280	0
127	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
128	395000-General Laboratory Equi	SALWAGXAG	6,646,786	35,150	357,480	132,155	254,502	477,301	0
129	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
130	396000-General Power Operated E	SALWAGXAG	8,864,869	46,880	476,774	176,256	339,431	636,580	0
131	397000-General Communication E	SALWAGXAG	38,095,316	201,461	2,048,857	757,433	1,458,651	2,735,599	0
132	397010-General Comm Eq Two Wa	SALWAGXAG	24,149,294	127,710	1,298,807	480,150	924,665	1,734,144	0
133	397020-General Comm Eq AE	SALWAGXAG	29,098	154	1,565	579	1,114	2,089	0
134	397030-General Comm Eq EM	SALWAGXAG	12,002,027	63,471	645,498	238,631	459,552	861,857	0
135	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
136	398000-General Miscellaneous E	SALWAGXAG	1,667,355	8,818	89,674	33,151	63,842	119,732	0
137	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
138	TOTAL GENERAL PLANT		289,873,106	1,499,597	15,250,891	5,638,032	10,857,627	26,669,189	0
139									
140	**TOTAL ELECTRIC PLANT IN SERVICE**		4,437,381,717	63,430,446	73,017,814	33,012,161	15,619,457	44,391,865	0
141									
142									
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
155	**DEPRECIATION & AMORTIZATION RESERVE:**								
156	INTANGIBLE								
157	303003-Intg Misc Computr Softwar	SALWAGXAG	743,083	486,933	115,669	140,481	278,583	0	1,150
158	303004-Intg Misc Computr Softwar	SALWAGXAG	52,702,638	34,535,380	8,203,713	9,963,545	19,758,290	0	81,564
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,350,427	4,161,355	988,510	1,200,562	2,380,784	0	9,828
160	303010-Intg Misc Computr Softwar	SALWAGXAG	3,212,131	2,104,870	500,002	607,260	1,204,232	0	4,971
161	303014-Intg CRS Computr Softwar	CUST	8,329,996	0	0	8,329,996	0	0	0
162	TOTAL INTANGIBLE		71,338,275	41,288,538	9,807,893	20,241,845	23,621,888	0	97,513
163									
164	PRODUCTION								
165	Steam Production								
166	310002-Steam Prod Land Rights	DPROD	383,100	383,100	0	0	383,100	0	0
167	310003-Steam Prod Water Rights	DPROD	2,130,633	2,130,633	0	0	2,130,633	0	0
168	310004-Steam Prod Land Rights-NM	DPROD	38,971	38,971	0	0	38,971	0	0
169	311000E-Steam Prod Str & Improv	DPROD	69,707,326	69,707,326	0	0	69,707,326	0	0
170	312000E-Steam Prod Boiler Plant E	DPROD	316,336,815	316,336,815	0	0	316,336,815	0	0
171	314000-Steam Prod Turbogen Unit	DPROD	166,871,604	166,871,604	0	0	166,871,604	0	0
172	315000E-Steam Prod Acc Elec Eq	DPROD	25,892,294	25,892,294	0	0	25,892,294	0	0
173	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,262,356	11,262,356	0	0	11,262,356	0	0
174	Total Steam Production		592,623,097	592,623,097	0	0	592,623,097	0	0
175									
176	Other Production Equipment:								
177	340002-Other Prod Land Rights	DPROD	363	363	0	0	363	0	0
178	341000E-Other Prod Str & Impr	DPROD	2,198,888	2,198,888	0	0	2,198,888	0	0
179	341045-Other Prod Str & Imp-Wind	WIND	37,603	0	37,603	0	0	0	0
180	342000E-Other Prod Fuel Hldr	DPROD	2,442,930	2,442,930	0	0	2,442,930	0	0
181	343000-Other Prod Prime Mover	DPROD	13,002,663	13,002,663	0	0	13,002,663	0	0
182	344000E-Other Prod Generator	DPROD	24,527,898	24,527,898	0	0	24,527,898	0	0
183	344045-Other Prod Generator-Wind	WIND	517,698	0	517,698	0	0	0	0
184	345000E-Other Prod Access Elect Equip	DPROD	5,309,094	5,309,094	0	0	5,309,094	0	0
185	345045-Other Prod Acc El Eq-Wind	WIND	(5)	0	(5)	0	0	0	0
186	346045-Other Prod Misc P Eq-Wind	WIND	13	0	13	0	0	0	0
187	346000E-Other Prod Misc Pwr P	DPROD	676,476	676,476	0	0	676,476	0	0
188	Total Other Production Equipment		48,713,620	48,158,311	555,309	0	48,158,311	0	0
189	TOTAL PRODUCTION		641,336,718	640,781,409	555,309	0	640,781,409	0	0
190									
191	TRANSMISSION								
192	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
193	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
194	350002E-Transmission Land Right	DTRAN	7,040,454	7,040,454	0	0	0	0	0
195	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,248	597,248	0	0	0	0	0
196	352000-Transmission Str & Improv	DTRAN	8,558,247	8,558,247	0	0	0	0	0
197	352010-Tran Str & Impr-Prod	DPRODTI	51,114	51,114	0	0	0	0	51,114
198	352045-Tran Str & Impr-Wind	WIND	419	0	419	0	0	0	0
199	353000E-Transmission Station	DTRAN	59,003,486	59,003,486	0	0	0	0	0
200	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	1,081,935	0	0	0
201	353010-Tran Station Equip Pro	DPRODTI	7,734,858	7,734,858	0	0	0	0	7,734,858
202	353045-Tran Station Equip-Wind	WIND	5,940	0	5,940	0	0	0	0
203	354000E-Tran Towers & Fixture	DTRAN	1,146,057	1,146,057	0	0	0	0	0
204	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	97,221	97,221	0	0	0	0	0
205	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,589	14,589	0	0	0	0	14,589
206	355045-Tran Poles & Fixtures-Wind	WIND	5,932	0	5,932	0	0	0	0
207	355000E-Tran Poles & Fixture	DTRAN	81,335,714	81,335,714	0	0	0	0	0
208	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,899,780	6,899,780	0	0	0	0	0
209	356010-Tran OH Cond & Device-Prod	DPRODTI	2,240	2,240	0	0	0	0	2,240
210	356045-Tran OH Cond & Device-Wind	WIND	3,378	0	3,378	0	0	0	0
211	356000E-Tran OH Conductor & D	DTRAN	41,500,032	41,500,032	0	0	0	0	0
212	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,520,484	3,520,484	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
155	**DEPRECIATION & AMORTIZATION RESERVE:**									
156	INTANGIBLE									
157	303003-Intg Misc Computr Softwar	SALWAGXAG	743,083	115,669	78,290	1,189	26,136	82,638	9,711	9,236
158	303004-Intg Misc Computr Softwar	SALWAGXAG	52,702,638	8,203,713	5,552,643	84,318	1,853,689	5,861,068	688,738	655,070
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,350,427	988,510	669,068	10,160	223,361	706,232	82,990	78,933
160	303010-Intg Misc Computr Softwar	SALWAGXAG	3,212,131	500,002	338,424	5,139	112,979	357,222	41,977	39,925
161	303014-Intg CRS Computr Softwar	CUST	8,329,996	0	0	0	0	0	0	0
162	TOTAL INTANGIBLE		71,338,275	9,807,893	6,638,425	100,805	2,216,166	7,007,160	823,416	783,165
163										
164	PRODUCTION									
165	Steam Production									
166	310002-Steam Prod Land Rights	DPROD	383,100	0	0	0	0	0	0	0
167	310003-Steam Prod Water Rights	DPROD	2,130,633	0	0	0	0	0	0	0
168	310004-Steam Prod Land Rights-NM	DPROD	38,971	0	0	0	0	0	0	0
169	311000E-Steam Prod Str & Improv	DPROD	69,707,326	0	0	0	0	0	0	0
170	312000E-Steam Prod Boiler Plant E	DPROD	316,336,815	0	0	0	0	0	0	0
171	314000-Steam Prod Turbogen Unit	DPROD	166,871,604	0	0	0	0	0	0	0
172	315000E-Steam Prod Acc Elec Eq	DPROD	25,892,294	0	0	0	0	0	0	0
173	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,262,356	0	0	0	0	0	0	0
174	Total Steam Production		592,623,097	0	0	0	0	0	0	0
175										
176	Other Production Equipment:									
177	340002-Other Prod Land Rights	DPROD	363	0	0	0	0	0	0	0
178	341000E-Other Prod Str & Impr	DPROD	2,198,888	0	0	0	0	0	0	0
179	341045-Other Prod Str & Imp-Wind	WIND	37,603	37,603	0	0	0	0	0	0
180	342000E-Other Prod Fuel Hldr	DPROD	2,442,930	0	0	0	0	0	0	0
181	343000-Other Prod Prime Mover	DPROD	13,002,663	0	0	0	0	0	0	0
182	344000E-Other Prod Generator	DPROD	24,527,898	0	0	0	0	0	0	0
183	344045-Other Prod Generator-Wind	WIND	517,698	517,698	0	0	0	0	0	0
184	345000E-Other Prod Access Elect Equip	DPROD	5,309,094	0	0	0	0	0	0	0
185	345045-Other Prod Acc El Eq-Wind	WIND	(5)	(5)	0	0	0	0	0	0
186	346045-Other Prod Misc P Eq-Wind	WIND	13	13	0	0	0	0	0	0
187	346000E-Other Prod Misc Pwr P	DPROD	676,476	0	0	0	0	0	0	0
188	Total Other Production Equipment		48,713,620	555,309	0	0	0	0	0	0
189	TOTAL PRODUCTION		641,336,718	555,309	0	0	0	0	0	0
190										
191	TRANSMISSION									
192	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0
193	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
194	350002E-Transmission Land Right	DTRAN	7,040,454	0	7,040,454	0	0	0	0	0
195	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,248	0	0	597,248	0	0	0	0
196	352000-Transmission Str & Improv	DTRAN	8,558,247	0	8,558,247	0	0	0	0	0
197	352010-Tran Str & Impr-Prod	DPRODTI	51,114	0	0	0	0	0	0	0
198	352045-Tran Str & Impr-Wind	WIND	419	419	0	0	0	0	0	0
199	353000E-Transmission Station	DTRAN	59,003,486	0	59,003,486	0	0	0	0	0
200	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	0	0	0	0	0	0
201	353010-Tran Station Equip Pro	DPRODTI	7,734,858	0	0	0	0	0	0	0
202	353045-Tran Station Equip-Wind	WIND	5,940	5,940	0	0	0	0	0	0
203	354000E-Tran Towers & Fixture	DTRAN	1,146,057	0	1,146,057	0	0	0	0	0
204	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	97,221	0	0	97,221	0	0	0	0
205	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,589	0	0	0	0	0	0	0
206	355045-Tran Poles & Fixtures-Wind	WIND	5,932	5,932	0	0	0	0	0	0
207	355000E-Tran Poles & Fixture	DTRAN	81,335,714	0	81,335,714	0	0	0	0	0
208	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,899,780	0	0	6,899,780	0	0	0	0
209	356010-Tran OH Cond & Device-Prod	DPRODTI	2,240	0	0	0	0	0	0	0
210	356045-Tran OH Cond & Device-Wind	WIND	3,378	3,378	0	0	0	0	0	0
211	356000E-Tran OH Conductor & D	DTRAN	41,500,032	0	41,500,032	0	0	0	0	0
212	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,520,484	0	0	3,520,484	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
155	**DEPRECIATION & AMORTIZATION RESERVE:**								
156	INTANGIBLE								
157	303003-Intg Misc Computr Softwar	SALWAGXAG	743,083	3,930	39,965	14,774	28,452	53,360	0
158	303004-Intg Misc Computr Softwar	SALWAGXAG	52,702,638	278,709	2,834,474	1,047,864	2,017,958	3,784,540	0
159	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,350,427	33,583	341,541	126,263	243,155	456,020	0
160	303010-Intg Misc Computr Softwar	SALWAGXAG	3,212,131	16,987	172,756	63,865	122,991	230,661	0
161	303014-Intg CRS Computr Softwar	CUST	8,329,996	0	0	0	0	8,329,996	0
162	TOTAL INTANGIBLE		71,338,275	333,209	3,388,736	1,252,766	2,412,556	12,854,578	0
163									
164	PRODUCTION								
165	Steam Production								
166	310002-Steam Prod Land Rights	DPROD	383,100	0	0	0	0	0	0
167	310003-Steam Prod Water Rights	DPROD	2,130,633	0	0	0	0	0	0
168	310004-Steam Prod Land Rights-NM	DPROD	38,971	0	0	0	0	0	0
169	311000E-Steam Prod Str & Improv	DPROD	69,707,326	0	0	0	0	0	0
170	312000E-Steam Prod Boiler Plant E	DPROD	316,336,815	0	0	0	0	0	0
171	314000-Steam Prod Turbogen Unit	DPROD	166,871,604	0	0	0	0	0	0
172	315000E-Steam Prod Acc Elec Eq	DPROD	25,892,294	0	0	0	0	0	0
173	316000E-Steam Prod Misc Pwr Plt E	DPROD	11,262,356	0	0	0	0	0	0
174	Total Steam Production		592,623,097	0	0	0	0	0	0
175									
176	Other Production Equipment:								
177	340002-Other Prod Land Rights	DPROD	363	0	0	0	0	0	0
178	341000E-Other Prod Str & Impr	DPROD	2,198,888	0	0	0	0	0	0
179	341045-Other Prod Str & Imp-Wind	WIND	37,603	0	0	0	0	0	0
180	342000E-Other Prod Fuel Hldr	DPROD	2,442,930	0	0	0	0	0	0
181	343000-Other Prod Prime Mover	DPROD	13,002,663	0	0	0	0	0	0
182	344000E-Other Prod Generator	DPROD	24,527,898	0	0	0	0	0	0
183	344045-Other Prod Generator-Wind	WIND	517,698	0	0	0	0	0	0
184	345000E-Other Prod Access Elect Equip	DPROD	5,309,094	0	0	0	0	0	0
185	345045-Other Prod Acc El Eq-Wind	WIND	(5)	0	0	0	0	0	0
186	346045-Other Prod Misc P Eq-Wind	WIND	13	0	0	0	0	0	0
187	346000E-Other Prod Misc Pwr P	DPROD	676,476	0	0	0	0	0	0
188	Total Other Production Equipment		48,713,620	0	0	0	0	0	0
189	TOTAL PRODUCTION		641,336,718	0	0	0	0	0	0
190									
191	TRANSMISSION								
192	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
193	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0
194	350002E-Transmission Land Right	DTRAN	7,040,454	0	0	0	0	0	0
195	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	597,248	0	0	0	0	0	0
196	352000-Transmission Str & Improv	DTRAN	8,558,247	0	0	0	0	0	0
197	352010-Tran Str & Impr-Prod	DPRODTI	51,114	0	0	0	0	0	0
198	352045-Tran Str & Impr-Wind	WIND	419	0	0	0	0	0	0
199	353000E-Transmission Station	DTRAN	59,003,486	0	0	0	0	0	0
200	353000E-Transmission Station - Retail Meters	TRANSMET	1,081,935	0	1,081,935	0	0	0	0
201	353010-Tran Station Equip Pro	DPRODTI	7,734,858	0	0	0	0	0	0
202	353045-Tran Station Equip-Wind	WIND	5,940	0	0	0	0	0	0
203	354000E-Tran Towers & Fixture	DTRAN	1,146,057	0	0	0	0	0	0
204	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	97,221	0	0	0	0	0	0
205	355010-Tran Poles & Fixtures-Prod	DPRODTI	14,589	0	0	0	0	0	0
206	355045-Tran Poles & Fixtures-Wind	WIND	5,932	0	0	0	0	0	0
207	355000E-Tran Poles & Fixture	DTRAN	81,335,714	0	0	0	0	0	0
208	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	6,899,780	0	0	0	0	0	0
209	356010-Tran OH Cond & Device-Prod	DPRODTI	2,240	0	0	0	0	0	0
210	356045-Tran OH Cond & Device-Wind	WIND	3,378	0	0	0	0	0	0
211	356000E-Tran OH Conductor & D	DTRAN	41,500,032	0	0	0	0	0	0
212	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,520,484	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
213	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
214	357000E-Tran Underground Cond	DTRAN	86,680	86,680	0	0	0	0	0
215	358000-Tran UG Conductor & Devic	DTRAN	171,103	171,103	0	0	0	0	0
216	359000-Transmission Road & Trai	DTRAN	8,615	8,615	0	0	0	0	0
217	TOTAL TRANSMISSION		218,865,524	217,767,920	15,668	1,081,935	0	0	7,802,801
218									
219	DISTRIBUTION								
220	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
221	360005-Dist Land Rights-TX	DDISPSUB	566,669	566,669	0	0	0	0	0
222	361000E-Str & Improv	DDISPSUB	2,220,740	2,220,740	0	0	0	0	0
223	362000E-Other Eq	DDISPSUB	36,705,011	36,705,011	0	0	0	0	0
224	364000-Dist Poles, Towers & Fixt	PLT_364	54,443,603	54,443,603	0	0	0	0	0
225	365000-Dist OH Conductor & Devic	PLT_365	48,009,450	48,009,450	0	0	0	0	0
226	366000E-Dist Underground Cond	PLT_366	7,395,921	7,395,921	0	0	0	0	0
227	367000E-Dist UG Conductor & D	PLT_367	9,406,891	9,406,891	0	0	0	0	0
228	368000E-Dist Line Transformer	PLT_368	53,756,464	53,756,464	0	0	0	0	0
229	369000E-Distribution Services	CSERVICE	(0)	0	0	(0)	0	0	0
230	369010-Distribution Services O	CSERVICE	13,463,286	0	0	13,463,286	0	0	0
231	369020-Distribution Services U	CSERVICE	12,366,135	0	0	12,366,135	0	0	0
232	370000E-Distribution Meter	CMETERS	16,445,169	0	0	16,445,169	0	0	0
233	371000E-Dist Inst on Cust Premis	CUSTPREM	6,215,896	0	0	6,215,896	0	0	0
234	373000-Dist Street Light & Sg Sy	CLIGHT	5,068,243	0	0	5,068,243	0	0	0
235	TOTAL DISTRIBUTION		266,063,477	212,504,749	0	53,558,728	0	0	0
236									
237	GENERAL								
238	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
239	389002-General Land Rights	SALWAGXAG	10,311	6,757	1,605	1,949	3,866	0	16
240	390000-Genl Structures & Improv	SALWAGXAG	10,503,141	6,882,577	1,634,923	1,985,641	3,937,641	0	16,255
241	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
242	390007-Genl Str & Imp Lease Bld	SALWAGXAG	608,738	398,899	94,756	115,083	228,217	0	942
243	390050-Genl Str & Imp-Call Center	CUST	2,320,901	0	0	2,320,901	0	0	0
244	391000-General Office Furn & E	SALWAGXAG	2,895,284	1,897,244	450,681	547,360	1,085,446	0	4,481
245	391004-General Info Sys Computer	SALWAGXAG	21,356,811	13,994,851	3,324,409	4,037,550	8,006,697	0	33,052
246	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(26)	(6)	(8)	(15)	0	(0)
247	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
248	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
249	392010-General Transp Eq Grp	SALWAGXAG	547,814	358,976	85,273	103,565	205,376	0	848
250	392020-General Transp Eq Grp 2	SALWAGXAG	16,582,737	10,866,460	2,581,275	3,135,001	6,216,890	0	25,664
251	392030-General Transp Eq Trailer	SALWAGXAG	1,964,756	1,287,480	305,835	371,441	736,590	0	3,041
252	392040-General Transp Eq Grp 4	SALWAGXAG	16,738,801	10,968,727	2,605,568	3,164,506	6,275,399	0	25,905
253	393000-General Stores Equipmen	SALWAGXAG	189,207	123,985	29,452	35,770	70,934	0	293
254	394000-General Tools & Shop Equi	SALWAGXAG	5,450,922	3,571,921	848,493	1,030,508	2,043,558	0	8,436
255	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
256	395000-General Laboratory Equi	SALWAGXAG	4,197,799	2,750,765	653,431	793,603	1,573,760	0	6,497
257	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
258	396000-General Power Operated E	SALWAGXAG	3,724,618	2,440,695	579,775	704,147	1,396,364	0	5,764
259									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
213	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
214	357000E-Tran Underground Cond	DTRAN	86,680	0	86,680	0	0	0	0	0
215	358000-Tran UG Conductor & Devic	DTRAN	171,103	0	171,103	0	0	0	0	0
216	359000-Transmission Road & Trai	DTRAN	8,615	0	8,615	0	0	0	0	0
217	TOTAL TRANSMISSION		218,865,524	15,668	198,850,387	11,114,732	0	0	0	0
218										
219	DISTRIBUTION									
220	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
221	360005-Dist Land Rights-TX	DDISPSUB	566,669	0	0	0	566,669	0	0	0
222	361000E-Str & Improv	DDISPSUB	2,220,740	0	0	0	2,220,740	0	0	0
223	362000E-Other Eq	DDISPSUB	36,705,011	0	0	0	36,705,011	0	0	0
224	364000-Dist Poles, Towers & Fixt	PLT_364	54,443,603	0	0	0	0	48,656,248	5,787,355	0
225	365000-Dist OH Conductor & Devic	PLT_365	48,009,450	0	0	0	0	42,906,046	5,103,405	0
226	366000E-Dist Underground Cond	PLT_366	7,395,921	0	0	0	0	6,679,996	715,925	0
227	367000E-Dist UG Conductor & D	PLT_367	9,406,891	0	0	0	0	8,496,304	910,587	0
228	368000E-Dist Line Transformer	PLT_368	53,756,464	0	0	0	0	2,994,235	0	50,762,229
229	369000E-Distribution Services	CSERVICE	(0)	0	0	0	0	0	0	0
230	369010-Distribution Services O	CSERVICE	13,463,286	0	0	0	0	0	0	0
231	369020-Distribution Services U	CSERVICE	12,366,135	0	0	0	0	0	0	0
232	370000E-Distribution Meter	CMETERS	16,445,169	0	0	0	0	0	0	0
233	371000E-Dist Inst on Cust Premis	CUSTPREM	6,215,896	0	0	0	0	0	0	0
234	373000-Dist Street Light & Sg Sy	CLIGHT	5,068,243	0	0	0	0	0	0	0
235	TOTAL DISTRIBUTION		266,063,477	0	0	0	39,492,420	109,732,828	12,517,272	50,762,229
236										
237	GENERAL									
238	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
239	389002-General Land Rights	SALWAGXAG	10,311	1,605	1,086	16	363	1,147	135	128
240	390000-Genl Structures & Improv	SALWAGXAG	10,503,141	1,634,923	1,106,590	16,804	369,423	1,168,056	137,259	130,549
241	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0
242	390007-Genl Str & Imp Lease Bld	SALWAGXAG	608,738	94,756	64,135	974	21,411	67,698	7,955	7,566
243	390050-Genl Str & Imp-Call Center	CUST	2,320,901	0	0	0	0	0	0	0
244	391000-General Office Furn & E	SALWAGXAG	2,895,284	450,681	305,041	4,632	101,835	321,985	37,837	35,987
245	391004-General Info Sys Computer	SALWAGXAG	21,356,811	3,324,409	2,250,110	34,168	751,175	2,375,094	279,099	265,456
246	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(6)	(4)	(0)	(1)	(4)	(1)	(0)
247	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
248	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
249	392010-General Transp Eq Grp	SALWAGXAG	547,814	85,273	57,717	876	19,268	60,923	7,159	6,809
250	392020-General Transp Eq Grp 2	SALWAGXAG	16,582,737	2,581,275	1,747,124	26,530	583,258	1,844,169	216,709	206,116
251	392030-General Transp Eq Trailer	SALWAGXAG	1,964,756	305,835	207,003	3,143	69,106	218,501	25,676	24,421
252	392040-General Transp Eq Grp 4	SALWAGXAG	16,738,801	2,605,568	1,763,566	26,780	588,747	1,861,524	218,749	208,056
253	393000-General Stores Equipmen	SALWAGXAG	189,207	29,452	19,934	303	6,655	21,042	2,473	2,352
254	394000-General Tools & Shop Equi	SALWAGXAG	5,450,922	848,493	574,298	8,721	191,723	606,198	71,235	67,753
255	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
256	395000-General Laboratory Equi	SALWAGXAG	4,197,799	653,431	442,272	6,716	147,648	466,838	54,858	52,177
257	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
258	396000-General Power Operated E	SALWAGXAG	3,724,618	579,775	392,418	5,959	131,005	414,215	48,675	46,295
259										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
213	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
214	357000E-Tran Underground Cond	DTRAN	86,680	0	0	0	0	0	0
215	358000-Tran UG Conductor & Devic	DTRAN	171,103	0	0	0	0	0	0
216	359000-Transmission Road & Trai	DTRAN	8,615	0	0	0	0	0	0
217	TOTAL TRANSMISSION		218,865,524	0	1,081,935	0	0	0	0
218									
219	DISTRIBUTION								
220	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0
221	360005-Dist Land Rights-TX	DDISPSUB	566,669	0	0	0	0	0	0
222	361000E-Str & Improv	DDISPSUB	2,220,740	0	0	0	0	0	0
223	362000E-Other Eq	DDISPSUB	36,705,011	0	0	0	0	0	0
224	364000-Dist Poles, Towers & Fixt	PLT_364	54,443,603	0	0	0	0	0	0
225	365000-Dist OH Conductor & Devic	PLT_365	48,009,450	0	0	0	0	0	0
226	366000E-Dist Underground Cond	PLT_366	7,395,921	0	0	0	0	0	0
227	367000E-Dist UG Conductor & D	PLT_367	9,406,891	0	0	0	0	0	0
228	368000E-Dist Line Transformer	PLT_368	53,756,464	0	0	0	0	0	0
229	369000E-Distribution Services	CSERVICE	(0)	(0)	0	0	0	0	0
230	369010-Distribution Services O	CSERVICE	13,463,286	13,463,286	0	0	0	0	0
231	369020-Distribution Services U	CSERVICE	12,366,135	12,366,135	0	0	0	0	0
232	370000E-Distribution Meter	CMETERS	16,445,169	0	16,445,169	0	0	0	0
233	371000E-Dist Inst on Cust Premis	CUSTPREM	6,215,896	0	0	6,215,896	0	0	0
234	373000-Dist Street Light & Sg Sy	CLIGHT	5,068,243	0	0	5,068,243	0	0	0
235	TOTAL DISTRIBUTION		266,063,477	25,829,420	16,445,169	11,284,139	0	0	0
236									
237	GENERAL								
238	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0
239	389002-General Land Rights	SALWAGXAG	10,311	55	555	205	395	740	0
240	390000-Genl Structures & Improv	SALWAGXAG	10,503,141	55,544	564,884	208,829	402,160	754,223	0
241	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0
242	390007-Genl Str & Imp Lease Bld	SALWAGXAG	608,738	3,219	32,739	12,103	23,308	43,713	0
243	390050-Genl Str & Imp-Call Center	CUST	2,320,901	0	0	0	0	2,320,901	0
244	391000-General Office Furn & E	SALWAGXAG	2,895,284	15,311	155,715	57,566	110,859	207,908	0
245	391004-General Info Sys Computer	SALWAGXAG	21,356,811	112,942	1,148,620	424,628	817,742	1,533,618	0
246	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(40)	(0)	(2)	(1)	(2)	(3)	0
247	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
248	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
249	392010-General Transp Eq Grp	SALWAGXAG	547,814	2,897	29,463	10,892	20,976	39,338	0
250	392020-General Transp Eq Grp 2	SALWAGXAG	16,582,737	87,695	891,859	329,707	634,945	1,190,795	0
251	392030-General Transp Eq Trailer	SALWAGXAG	1,964,756	10,390	105,669	39,064	75,230	141,088	0
252	392040-General Transp Eq Grp 4	SALWAGXAG	16,738,801	88,520	900,253	332,810	640,920	1,202,002	0
253	393000-General Stores Equipmen	SALWAGXAG	189,207	1,001	10,176	3,762	7,245	13,587	0
254	394000-General Tools & Shop Equi	SALWAGXAG	5,450,922	28,826	293,164	108,378	208,713	391,427	0
255	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
256	395000-General Laboratory Equi	SALWAGXAG	4,197,799	22,199	225,768	83,463	160,732	301,441	0
257	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
258	396000-General Power Operated E	SALWAGXAG	3,724,618	19,697	200,319	74,055	142,614	267,462	0
259									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
260	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
261	397000-General Communication E	SALWAGXAG	28,392,851	18,605,481	4,419,642	5,367,729	10,644,518	0	43,942
262	397010-General Comm Eq Two Wa	SALWAGXAG	3,284,801	2,152,489	511,313	620,999	1,231,476	0	5,084
263	397020-General Comm Eq AE	SALWAGXAG	2,968	1,945	462	561	1,113	0	5
264	397030-General Comm Eq EM	SALWAGXAG	3,522,983	2,308,567	548,389	666,027	1,320,771	0	5,452
265	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
266	398000-General Miscellaneous E	SALWAGXAG	1,162,303	761,642	180,924	219,736	435,749	0	1,799
267	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
268	TOTAL GENERAL		123,457,707	79,379,434	18,856,202	25,222,070	45,414,350	0	187,475
269									
270	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,321,061,701	1,191,722,050	29,235,072	100,104,578	709,817,648	0	8,087,788
271									
272	**NET ELECTRIC PLANT IN SERVICE**								
273	NET PRODUCTION PLANT								
274	Net Steam Production Plant		520,021,295	520,021,295	0	0	520,021,295	0	0
275	Net Other Production Plant		524,017,581	124,078,074	399,939,507	0	124,078,074	0	0
276	TOTAL NET PRODUCTION PLANT		1,044,038,875	644,099,368	399,939,507	0	644,099,368	0	0
277	NET TRANSMISSION PLANT		1,189,273,856	1,165,032,781	16,425,754	7,815,321	0	0	10,027,067
278	NET DISTRIBUTION PLANT		654,774,121	579,977,139	0	74,796,982	0	0	0
279	NET GENERAL & INTANGIBLE PLANT		228,233,164	146,643,780	34,834,522	46,754,862	83,897,448	0	346,336
280	**TOTAL NET PLANT IN SERVICE**		3,116,320,016	2,535,753,067	451,199,784	129,367,165	727,996,816	0	10,373,403
281									
282	**PLANT HELD FOR FUTURE USE**								
283	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0
284	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0
285	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0
286									
287									
288	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0
289									
290	**TOTAL NET PLANT IN SERVICE**		3,116,320,017	2,535,753,068	451,199,784	129,367,165	727,996,816	0	10,373,403
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
260	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
261	397000-General Communication E	SALWAGXAG	28,392,851	4,419,642	2,991,413	45,425	998,651	3,157,573	371,049	352,910
262	397010-General Comm Eq Two Wa	SALWAGXAG	3,284,801	511,313	346,080	5,255	115,535	365,303	42,927	40,829
263	397020-General Comm Eq AE	SALWAGXAG	2,968	462	313	5	104	330	39	37
264	397030-General Comm Eq EM	SALWAGXAG	3,522,983	548,389	371,174	5,636	123,913	391,791	46,040	43,789
265	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
266	398000-General Miscellaneous E	SALWAGXAG	1,162,303	180,924	122,458	1,860	40,881	129,260	15,189	14,447
267	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
268	TOTAL GENERAL		123,457,707	18,856,202	12,762,729	193,804	4,260,697	13,471,641	1,583,062	1,505,676
269										
270	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,321,061,701	29,235,072	218,251,541	11,409,342	45,969,283	130,211,629	14,923,749	53,051,070
271										
272	**NET ELECTRIC PLANT IN SERVICE**									
273	NET PRODUCTION PLANT									
274	Net Steam Production Plant		520,021,295	0	0	0	0	0	0	0
275	Net Other Production Plant		524,017,581	399,939,507	0	0	0	0	0	0
276	TOTAL NET PRODUCTION PLANT		1,044,038,875	399,939,507	0	0	0	0	0	0
277	NET TRANSMISSION PLANT		1,189,273,856	16,425,754	1,101,331,609	53,674,105	0	0	0	0
278	NET DISTRIBUTION PLANT		654,774,121	0	0	0	162,513,203	290,677,654	33,533,950	93,252,332
279	NET GENERAL & INTANGIBLE PLANT		228,233,164	34,834,522	23,577,578	358,029	7,871,117	24,887,207	2,924,512	2,781,552
280	**TOTAL NET PLANT IN SERVICE**		3,116,320,016	451,199,784	1,124,909,187	54,032,134	170,384,319	315,564,860	36,458,462	96,033,884
281										
282	**PLANT HELD FOR FUTURE USE**									
283	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0
284	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0
285	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0	0
286										
287										
288	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0	0
289										
290	**TOTAL NET PLANT IN SERVICE**		3,116,320,017	451,199,784	1,124,909,187	54,032,134	170,384,319	315,564,860	36,458,462	96,033,884
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
260	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**								
261	397000-General Communication E	SALWAGXAG	28,392,851	150,151	1,527,035	564,523	1,087,148	2,038,871	0
262	397010-General Comm Eq Two Wa	SALWAGXAG	3,284,801	17,371	176,664	65,310	125,773	235,879	0
263	397020-General Comm Eq AE	SALWAGXAG	2,968	16	160	59	114	213	0
264	397030-General Comm Eq EM	SALWAGXAG	3,522,983	18,631	189,474	70,046	134,893	252,983	0
265	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
266	398000-General Miscellaneous E	SALWAGXAG	1,162,303	6,147	62,511	23,110	44,504	83,464	0
267	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
268	TOTAL GENERAL		123,457,707	640,613	6,515,027	2,408,510	4,638,269	11,019,652	0
269									
270	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,321,061,701	26,803,242	27,430,866	14,945,416	7,050,825	23,874,230	0
271									
272	**NET ELECTRIC PLANT IN SERVICE**								
273	NET PRODUCTION PLANT								
274	Net Steam Production Plant		520,021,295	0	0	0	0	0	0
275	Net Other Production Plant		524,017,581	0	0	0	0	0	0
276	TOTAL NET PRODUCTION PLANT		1,044,038,875	0	0	0	0	0	0
277	NET TRANSMISSION PLANT		1,189,273,856	0	7,815,321	0	0	0	0
278	NET DISTRIBUTION PLANT		654,774,121	35,443,751	25,735,913	13,617,318	0	0	0
279	NET GENERAL & INTANGIBLE PLANT		228,233,164	1,183,453	12,035,714	4,449,428	8,568,633	20,517,635	0
280	**TOTAL NET PLANT IN SERVICE**		3,116,320,016	36,627,204	45,586,948	18,066,746	8,568,633	20,517,635	0
281									
282	**PLANT HELD FOR FUTURE USE**								
283	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0
284	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0
285	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0
286									
287									
288	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0
289									
290	**TOTAL NET PLANT IN SERVICE**		3,116,320,017	36,627,204	45,586,948	18,066,746	8,568,633	20,517,635	0
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
308									
309	**PLUS: ADDITIONS TO RATE BASE**								
310	15100-Fuel Inventory	ENEFUEL	4,829,501	0	4,829,501	0	0	0	0
311									
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0
313	Utility Material and Supplies:								
314	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,289,213	5,557,081	1,732,131	0	5,557,081	0	0
315	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,097,492	2,059,748	24,490	13,253	0	0	26,558
316	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,581,132	2,221,347	0	359,784	0	0	0
317	Total Utility Material and Supplies		11,967,836	9,838,177	1,756,622	373,037	5,557,081	0	26,558
318	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,501,832)	(9,696,505)	(4,342,216)	(463,111)	(2,679,773)	(214,193)	(38,200)
319	Prepayments	SCH RBO, LN 62	2,202,906	1,832,984	277,486	92,437	840,013	0	8,816
320	TOTAL ADDITIONS TO RATE BASE		4,498,412	1,974,656	2,521,392	2,363	3,717,321	(214,193)	(2,825)
321									
322	**LESS: DEDUCTIONS TO RATE BASE**								
323	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0
324	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,466,122)	(60,591,894)	(14,393,312)	(17,480,916)	(34,665,673)	0	(143,103)
325	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(122,144)	(122,144)	0	0	(122,144)	0	0
326	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0
327	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0
328	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0
329	Accumulated Deferred Income Taxes								
330	Account 190	SCH RBO, LN 188	(67,269,917)	(59,566,155)	(3,895,558)	(3,808,204)	(12,414,382)	20	(184,940)
331	Account 281	SCH RBO, LN 192	646,940	493,208	153,732	0	493,208	0	0
332	Account 282	SCH RBO, LN 315	635,545,948	596,925,947	14,053,058	24,566,943	182,133,777	0	3,038,331
333	Account 283	SCH RBO, LN 347	50,075,627	33,621,464	7,704,755	8,749,408	18,386,728	112,190	88,013
334	ADIT - NOL	SCH RBO, LN 349	(961,562)	(807,729)	(104,108)	(49,726)	(311,568)	0	(4,000)
335	Total Accumulated Deferred Income Taxes		618,037,035	570,666,735	17,911,878	29,458,422	188,287,762	112,210	2,937,404
336	23500-Customer Deposits	CUSTDEP	5,479,306	0	0	5,479,306	0	0	0
337									
338	25410-Reg Liability - Retiree Medical	SALWAGES	366,258	240,004	57,012	69,242	137,311	0	567
339	25430-Retiree Liability FAS 158/106	SALWAGES	7,897,176	5,174,921	1,229,277	1,492,978	2,960,662	0	12,222
340									
341	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0
342	TOTAL DEDUCTIONS TO RATE BASE		539,191,509	515,367,622	4,804,856	19,019,031	156,597,917	112,210	2,807,089
343									
344									
345	**TOTAL RATE BASE**		2,581,626,920	2,022,360,102	448,916,321	110,350,497	575,116,220	(326,403)	7,563,489
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
308										
309	**PLUS: ADDITIONS TO RATE BASE**									
310	15100-Fuel Inventory	ENEFUEL	4,829,501	4,829,501	0	0	0	0	0	0
311										
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0
313	Utility Material and Supplies:									
314	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,289,213	1,732,131	0	0	0	0	0	0
315	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,097,492	24,490	1,936,684	96,506	0	0	0	0
316	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,581,132	0	0	0	566,227	1,122,361	129,083	403,677
317	Total Utility Material and Supplies		11,967,836	1,756,622	1,936,684	96,506	566,227	1,122,361	129,083	403,677
318	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,501,832)	(4,342,216)	(4,278,470)	(202,119)	(630,728)	(1,162,929)	(134,357)	(355,737)
319	Prepayments	SCH RBO, LN 62	2,202,906	277,486	641,395	31,226	77,671	162,312	18,723	52,827
320	TOTAL ADDITIONS TO RATE BASE		4,498,412	2,521,392	(1,700,391)	(74,387)	13,170	121,744	13,449	100,767
321										
322	**LESS: DEDUCTIONS TO RATE BASE**									
323	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0	0
324	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,466,122)	(14,393,312)	(9,742,044)	(147,934)	(3,252,275)	(10,283,171)	(1,208,382)	(1,149,312)
325	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(122,144)	0	0	0	0	0	0	0
326	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0	0
327	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0	0
328	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0	0
329	Accumulated Deferred Income Taxes									
330	Account 190	SCH RBO, LN 188	(67,269,917)	(3,895,558)	(22,933,227)	(998,546)	(4,218,857)	(13,153,341)	(1,513,595)	(4,149,287)
331	Account 281	SCH RBO, LN 192	646,940	153,732	0	0	0	0	0	0
332	Account 282	SCH RBO, LN 315	635,545,948	14,053,058	243,064,502	11,450,859	40,557,626	83,347,878	9,608,607	23,724,367
333	Account 283	SCH RBO, LN 347	50,075,627	7,704,755	6,243,760	146,497	1,810,190	5,477,242	642,647	714,198
334	ADIT - NOL	SCH RBO, LN 349	(961,562)	(104,108)	(291,057)	(14,181)	(46,883)	(96,598)	(11,134)	(32,306)
335	Total Accumulated Deferred Income Taxes		618,037,035	17,911,878	226,083,978	10,584,629	38,102,076	75,575,181	8,726,524	20,256,972
336	23500-Customer Deposits	CUSTDEP	5,479,306	0	0	0	0	0	0	0
337										
338	25410-Reg Liability - Retiree Medical	SALWAGES	366,258	57,012	38,588	586	12,882	40,732	4,786	4,552
339	25430-Retiree Liability FAS 158/106	SALWAGES	7,897,176	1,229,277	832,031	12,635	277,764	878,246	103,203	98,158
340										
341	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0
342	TOTAL DEDUCTIONS TO RATE BASE		539,191,509	4,804,856	217,212,553	10,449,915	35,140,448	66,210,988	7,626,132	19,210,370
343										
344										
345	**TOTAL RATE BASE**		2,581,626,920	448,916,321	905,996,244	43,507,832	135,257,042	249,475,616	28,845,780	76,924,281
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
307	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
308									
309	**PLUS: ADDITIONS TO RATE BASE**								
310	15100-Fuel Inventory	ENEFUEL	4,829,501	0	0	0	0	0	0
311									
312	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0
313	Utility Material and Supplies:								
314	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,289,213	0	0	0	0	0	0
315	15410-Plant Materials and Operating Supplies Trans	TRANPLT	2,097,492	0	13,253	0	0	0	0
316	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,581,132	171,750	118,235	69,799	0	0	0
317	Total Utility Material and Supplies		11,967,836	171,750	131,488	69,799	0	0	0
318	Cash Working Capital (Lead Lag)	SCH CWC, LN 62	(14,501,832)	(135,940)	(163,141)	(64,541)	(28,697)	(70,617)	(173)
319	Prepayments	SCH RBO, LN 62	2,202,906	22,476	29,812	12,705	7,709	19,734	0
320	TOTAL ADDITIONS TO RATE BASE		4,498,412	58,286	(1,841)	17,963	(20,988)	(50,883)	(173)
321									
322	**LESS: DEDUCTIONS TO RATE BASE**								
323	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0
324	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,466,122)	(488,992)	(4,973,049)	(1,838,464)	(3,540,482)	(6,639,929)	0
325	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(122,144)	0	0	0	0	0	0
326	18620- Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0
327	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0	0	0
328	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	0
329	Accumulated Deferred Income Taxes								
330	Account 190	SCH RBO, LN 188	(67,269,917)	(1,469,070)	(1,295,411)	(401,336)	(202,623)	(440,100)	336
331	Account 281	SCH RBO, LN 192	646,940	0	0	0	0	0	0
332	Account 282	SCH RBO, LN 315	635,545,948	8,280,020	7,947,330	3,906,682	1,320,641	3,112,271	0
333	Account 283	SCH RBO, LN 347	50,075,627	304,305	2,481,743	925,507	1,730,850	3,308,219	(1,216)
334	ADIT - NOL	SCH RBO, LN 349	(961,562)	(13,745)	(15,823)	(7,154)	(3,385)	(9,620)	0
335	Total Accumulated Deferred Income Taxes		618,037,035	7,101,510	9,117,839	4,423,700	2,845,483	5,970,770	(880)
336	23500-Customer Deposits	CUSTDEP	5,479,306	0	0	0	0	0	5,479,306
337									
338	25410-Reg Liability - Retiree Medical	SALWAGES	366,258	1,937	19,698	7,282	14,024	26,301	0
339	25430-Retiree Liability FAS 158/106	SALWAGES	7,897,176	41,763	424,729	157,016	302,379	567,091	0
340									
341	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0
342	TOTAL DEDUCTIONS TO RATE BASE		539,191,509	6,656,217	4,589,217	2,749,535	(378,596)	(75,767)	5,478,426
343									
344									
345	**TOTAL RATE BASE**		2,581,626,920	30,029,273	40,995,889	15,335,174	8,926,241	20,542,519	(5,478,599)
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
353	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
354	Prepayments								
355	16510-Prepayments-Insurance	TOTPLT	1,469,494	1,234,399	159,102	75,992	476,150	0	6,114
356	16512-Prepayments-NERC Fees	TRANPLT	171,687	168,598	2,005	1,085	0	0	2,174
357	16515-Prepayments-Auto Licensing	TOTPLT	57,111	47,974	6,183	2,953	18,505	0	238
358	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0	0
359	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0
360	16518-Prepayments-Pollution Emissions	PRODPLT	413,890	315,538	98,352	0	315,538	0	0
361	16519-Prepayments-Benefits	SALWAGES	2,815	1,844	438	532	1,055	0	4
362	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0
363	16521-Prepayments-Transmission	TRANPLT	7,927	7,784	93	50	0	0	100
364	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0
365	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0
366	16526-Prepayments-Other Distribution Utility	SALWAGXAG	55,977	36,681	8,713	10,583	20,986	0	87
367	165295-Prepayments Hardware Maintenance	TOTPLT	24,006	20,166	2,599	1,241	7,779	0	100
368	Total Prepayments		2,202,906	1,832,984	277,486	92,437	840,013	0	8,816
369									
370	Accumulated Deferred Income Taxes								
371	**Account 190**								
372	INTANGIBLE								
373	303003-Intg Misc Computr Softwar	SALWAGXAG	(42)	(27)	(6)	(8)	(16)	0	(0)
374	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,806)	(1,183)	(281)	(341)	(677)	0	(3)
375	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,052)	(690)	(164)	(199)	(394)	0	(2)
376	303010-Intg Misc Computr Softwar	SALWAGXAG	(130)	(85)	(20)	(25)	(49)	0	(0)
377	TOTAL INTANGIBLE		(3,030)	(1,985)	(472)	(573)	(1,136)	0	(5)
378									
379	PRODUCTION								
380	Steam Production								
381	310001-Steam Prod Land Own in Fe	DPROD	(2,857)	(2,857)	0	0	(2,857)	0	0
382	310002-Steam Prod Land Rights	DPROD	(7,413)	(7,413)	0	0	(7,413)	0	0
383	310003-Steam Prod Water Rights	DPROD	(20,208)	(20,208)	0	0	(20,208)	0	0
384	310004-Steam Prod Land Rights-NM	DPROD	(493)	(493)	0	0	(493)	0	0
385	311000E-Steam Prod Str & Improv	DPROD	(375,413)	(375,413)	0	0	(375,413)	0	0
386	312000E-Steam Prod Boiler Plant E	DPROD	(1,314,106)	(1,314,106)	0	0	(1,314,106)	0	0
387	314000-Steam Prod Turbogen Unit	DPROD	(665,496)	(665,496)	0	0	(665,496)	0	0
388	315000E-Steam Prod Acc Elec Eq	DPROD	(109,217)	(109,217)	0	0	(109,217)	0	0
389	316000E-Steam Prod Misc Pwr Plt E	DPROD	(40,836)	(40,836)	0	0	(40,836)	0	0
390	Total Steam Production		(2,536,039)	(2,536,039)	0	0	(2,536,039)	0	0
391									
392	Other Production Equipment:								
393	340001-Other Prod Land Own in Fee	DPROD	(1)	(1)	0	0	(1)	0	0
394	341000E-Other Prod Str & Impr	DPROD	(809,556)	(809,556)	0	0	(809,556)	0	0
395	341045-Other Prod Str & Imp-Wind	WIND	(89,221)	0	(89,221)	0	0	0	0
396	342000E-Other Prod Fuel Hldr	DPROD	(12,026)	(12,026)	0	0	(12,026)	0	0
397	343000-Other Prod Prime Mover	DPROD	(375,165)	(375,165)	0	0	(375,165)	0	0
398	344000E-Other Prod Generator	DPROD	(1,286,009)	(1,286,009)	0	0	(1,286,009)	0	0
399	344045-Other Prod Generator-Wind	WIND	(1,190,026)	0	(1,190,026)	0	0	0	0
400	345000E-Other Prod Access Elect Equip	DPROD	(226,268)	(226,268)	0	0	(226,268)	0	0
401	345045-Other Prod Acc El Eq-Wind	WIND	(38,408)	0	(38,408)	0	0	0	0
402	346045-Other Prod Misc P Eq-Wind	WIND	(31)	0	(31)	0	0	0	0
403	346000E-Other Prod Misc Pwr P	DPROD	(35,165)	(35,165)	0	0	(35,165)	0	0
404	Total Other Production Equipment		(4,061,877)	(2,744,191)	(1,317,686)	0	(2,744,191)	0	0
405	TOTAL PRODUCTION		(6,597,916)	(5,280,230)	(1,317,686)	0	(5,280,230)	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
353	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
354	Prepayments									
355	16510-Prepayments-Insurance	TOTPLT	1,469,494	159,102	444,804	21,672	71,648	147,624	17,016	49,371
356	16512-Prepayments-NERC Fees	TRANPLT	171,687	2,005	158,524	7,899	0	0	0	0
357	16515-Prepayments-Auto Licensing	TOTPLT	57,111	6,183	17,287	842	2,785	5,737	661	1,919
358	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0	0	0
359	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0
360	16518-Prepayments-Pollution Emissions	PRODPLT	413,890	98,352	0	0	0	0	0	0
361	16519-Prepayments-Benefits	SALWAGES	2,815	438	297	5	99	313	37	35
362	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0	0
363	16521-Prepayments-Transmission	TRANPLT	7,927	93	7,319	365	0	0	0	0
364	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0	0
365	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0
366	16526-Prepayments-Other Distribution Utility	SALWAGXAG	55,977	8,713	5,898	90	1,969	6,225	732	696
367	165295-Prepayments Hardware Maintenance	TOTPLT	24,006	2,599	7,267	354	1,170	2,412	278	807
368	Total Prepayments		2,202,906	277,486	641,395	31,226	77,671	162,312	18,723	52,827
369										
370	Accumulated Deferred Income Taxes									
371	**Account 190**									
372	INTANGIBLE									
373	303003-Intg Misc Computr Softwar	SALWAGXAG	(42)	(6)	(4)	(0)	(1)	(5)	(1)	(1)
374	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,806)	(281)	(190)	(3)	(64)	(201)	(24)	(22)
375	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,052)	(164)	(111)	(2)	(37)	(117)	(14)	(13)
376	303010-Intg Misc Computr Softwar	SALWAGXAG	(130)	(20)	(14)	(0)	(5)	(14)	(2)	(2)
377	TOTAL INTANGIBLE		(3,030)	(472)	(319)	(5)	(107)	(337)	(40)	(38)
378										
379	PRODUCTION									
380	Steam Production									
381	310001-Steam Prod Land Own in Fe	DPROD	(2,857)	0	0	0	0	0	0	0
382	310002-Steam Prod Land Rights	DPROD	(7,413)	0	0	0	0	0	0	0
383	310003-Steam Prod Water Rights	DPROD	(20,208)	0	0	0	0	0	0	0
384	310004-Steam Prod Land Rights-NM	DPROD	(493)	0	0	0	0	0	0	0
385	311000E-Steam Prod Str & Improv	DPROD	(375,413)	0	0	0	0	0	0	0
386	312000E-Steam Prod Boiler Plant E	DPROD	(1,314,106)	0	0	0	0	0	0	0
387	314000-Steam Prod Turbogen Unit	DPROD	(665,496)	0	0	0	0	0	0	0
388	315000E-Steam Prod Acc Elec Eq	DPROD	(109,217)	0	0	0	0	0	0	0
389	316000E-Steam Prod Misc Pwr Plt E	DPROD	(40,836)	0	0	0	0	0	0	0
390	Total Steam Production		(2,536,039)	0	0	0	0	0	0	0
391										
392	Other Production Equipment:									
393	340001-Other Prod Land Own in Fee	DPROD	(1)	0	0	0	0	0	0	0
394	341000E-Other Prod Str & Impr	DPROD	(809,556)	0	0	0	0	0	0	0
395	341045-Other Prod Str & Imp-Wind	WIND	(89,221)	(89,221)	0	0	0	0	0	0
396	342000E-Other Prod Fuel Hldr	DPROD	(12,026)	0	0	0	0	0	0	0
397	343000-Other Prod Prime Mover	DPROD	(375,165)	0	0	0	0	0	0	0
398	344000E-Other Prod Generator	DPROD	(1,286,009)	0	0	0	0	0	0	0
399	344045-Other Prod Generator-Wind	WIND	(1,190,026)	(1,190,026)	0	0	0	0	0	0
400	345000E-Other Prod Access Elect Equip	DPROD	(226,268)	0	0	0	0	0	0	0
401	345045-Other Prod Acc El Eq-Wind	WIND	(38,408)	(38,408)	0	0	0	0	0	0
402	346045-Other Prod Misc P Eq-Wind	WIND	(31)	(31)	0	0	0	0	0	0
403	346000E-Other Prod Misc Pwr P	DPROD	(35,165)	0	0	0	0	0	0	0
404	Total Other Production Equipment		(4,061,877)	(1,317,686)	0	0	0	0	0	0
405	TOTAL PRODUCTION		(6,597,916)	(1,317,686)	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
353	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
354	Prepayments								
355	16510-Prepayments-Insurance	TOTPLT	1,469,494	21,006	24,181	10,932	5,173	14,701	0
356	16512-Prepayments-NERC Fees	TRANPLT	171,687	0	1,085	0	0	0	0
357	16515-Prepayments-Auto Licensing	TOTPLT	57,111	816	940	425	201	571	0
358	16516-Prepayments-I/T Related	TOTPLT	0	0	0	0	0	0	0
359	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0
360	16518-Prepayments-Pollution Emissions	PRODPLT	413,890	0	0	0	0	0	0
361	16519-Prepayments-Benefits	SALWAGES	2,815	15	151	56	108	202	0
362	16520-Prepayments-Energy Eff.	ENETRKR	0	0	0	0	0	0	0
363	16521-Prepayments-Transmission	TRANPLT	7,927	0	50	0	0	0	0
364	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0
365	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0
366	16526-Prepayments-Other Distribution Utility	SALWAGXAG	55,977	296	3,011	1,113	2,143	4,020	0
367	165295-Prepayments Hardware Maintenance	TOTPLT	24,006	343	395	179	85	240	0
368	Total Prepayments		2,202,906	22,476	29,812	12,705	7,709	19,734	0
369									
370	Accumulated Deferred Income Taxes								
371	**Account 190**								
372	INTANGIBLE								
373	303003-Intg Misc Computr Softwar	SALWAGXAG	(42)	(0)	(2)	(1)	(2)	(3)	0
374	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,806)	(10)	(97)	(36)	(69)	(130)	0
375	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1,052)	(6)	(57)	(21)	(40)	(76)	0
376	303010-Intg Misc Computr Softwar	SALWAGXAG	(130)	(1)	(7)	(3)	(5)	(9)	0
377	TOTAL INTANGIBLE		(3,030)	(16)	(163)	(60)	(116)	(218)	0
378									
379	PRODUCTION								
380	Steam Production								
381	310001-Steam Prod Land Own in Fe	DPROD	(2,857)	0	0	0	0	0	0
382	310002-Steam Prod Land Rights	DPROD	(7,413)	0	0	0	0	0	0
383	310003-Steam Prod Water Rights	DPROD	(20,208)	0	0	0	0	0	0
384	310004-Steam Prod Land Rights-NM	DPROD	(493)	0	0	0	0	0	0
385	311000E-Steam Prod Str & Improv	DPROD	(375,413)	0	0	0	0	0	0
386	312000E-Steam Prod Boiler Plant E	DPROD	(1,314,106)	0	0	0	0	0	0
387	314000-Steam Prod Turbogen Unit	DPROD	(665,496)	0	0	0	0	0	0
388	315000E-Steam Prod Acc Elec Eq	DPROD	(109,217)	0	0	0	0	0	0
389	316000E-Steam Prod Misc Pwr Plt E	DPROD	(40,836)	0	0	0	0	0	0
390	Total Steam Production		(2,536,039)	0	0	0	0	0	0
391									
392	Other Production Equipment:								
393	340001-Other Prod Land Own in Fee	DPROD	(1)	0	0	0	0	0	0
394	341000E-Other Prod Str & Impr	DPROD	(809,556)	0	0	0	0	0	0
395	341045-Other Prod Str & Imp-Wind	WIND	(89,221)	0	0	0	0	0	0
396	342000E-Other Prod Fuel Hldr	DPROD	(12,026)	0	0	0	0	0	0
397	343000-Other Prod Prime Mover	DPROD	(375,165)	0	0	0	0	0	0
398	344000E-Other Prod Generator	DPROD	(1,286,009)	0	0	0	0	0	0
399	344045-Other Prod Generator-Wind	WIND	(1,190,026)	0	0	0	0	0	0
400	345000E-Other Prod Access Elect Equip	DPROD	(226,268)	0	0	0	0	0	0
401	345045-Other Prod Acc El Eq-Wind	WIND	(38,408)	0	0	0	0	0	0
402	346045-Other Prod Misc P Eq-Wind	WIND	(31)	0	0	0	0	0	0
403	346000E-Other Prod Misc Pwr P	DPROD	(35,165)	0	0	0	0	0	0
404	Total Other Production Equipment		(4,061,877)	0	0	0	0	0	0
405	TOTAL PRODUCTION		(6,597,916)	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
406	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
407	TRANSMISSION								
408	105000-Held for Future Us	DTRAN	(16)	(16)	0	0	0	0	0
409	350001-Tran Land Owned in Fe	DTRAN	(849)	(849)	0	0	0	0	0
410	350002E-Transmission Land Right	DTRAN	(50,209)	(50,209)	0	0	0	0	0
411	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,259)	(4,259)	0	0	0	0	0
412	352000-Transmission Str & Improv	DTRAN	(755,334)	(755,334)	0	0	0	0	0
413	352010-Tran Str & Impr-Prod	DPRODTI	(2,445)	(2,445)	0	0	0	0	(2,445)
414	352045-Tran Str & Impr-Wind	WIND	(2,543)	0	(2,543)	0	0	0	0
415	353000E-Transmission Station	DTRAN	(7,772,258)	(7,772,258)	0	0	0	0	0
416	353010-Tran Station Equip Pro	DPRODTI	(100,228)	(100,228)	0	0	0	0	(100,228)
417	353045-Tran Station Equip-Wind	WIND	(27,542)	0	(27,542)	0	0	0	0
418	354000E-Tran Towers & Fixture	DTRAN	(875,101)	(875,101)	0	0	0	0	0
419	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(74,236)	(74,236)	0	0	0	0	0
420	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,400)	(2,400)	0	0	0	0	(2,400)
421	355045-Tran Poles & Fixtures-Wind	WIND	(15,559)	0	(15,559)	0	0	0	0
422	355000E-Tran Poles & Fixture	DTRAN	(5,578,456)	(5,578,456)	0	0	0	0	0
423	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(473,225)	(473,225)	0	0	0	0	0
424	356010-Tran OH Cond & Device-Prod	DPRODTI	(236)	(236)	0	0	0	0	(236)
425	356000E-Tran OH Conductor & D	DTRAN	(2,081,728)	(2,081,728)	0	0	0	0	0
426	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(176,595)	(176,595)	0	0	0	0	0
427	356045-Tran OH Cond & Device-Wind	WIND	(8,258)	0	(8,258)	0	0	0	0
428	357000E-Tran Underground Cond	DTRAN	(1,306)	(1,306)	0	0	0	0	0
429	358000-Tran UG Conductor & Devic	DTRAN	(2,327)	(2,327)	0	0	0	0	0
430	359000-Transmission Road & Trai	DTRAN	(2,460)	(2,460)	0	0	0	0	0
431	TOTAL TRANSMISSION		(18,007,568)	(17,953,667)	(53,901)	0	0	0	(105,308)
432									
433	DISTRIBUTION								
434	360001E-Dist Land Owned in Fee	DDISPSUB	(171)	(171)	0	0	0	0	0
435	360005-Dist Land Rights-TX	DDISPSUB	(2,120)	(2,120)	0	0	0	0	0
436	361000E-Str & Improv	DDISPSUB	502,057	502,057	0	0	0	0	0
437	362000E-Other Eq	DDISPSUB	(3,717,106)	(3,717,106)	0	0	0	0	0
438	364000-Dist Poles, Towers & Fixt	PLT_364	(5,399,755)	(5,399,755)	0	0	0	0	0
439	365000-Dist OH Conductor & Devic	PLT_365	(4,803,420)	(4,803,420)	0	0	0	0	0
440	366000E-Dist Underground Cond	PLT_366	(421,366)	(421,366)	0	0	0	0	0
441	367000E-Dist UG Conductor & D	PLT_367	(1,380,090)	(1,380,090)	0	0	0	0	0
442	368000E-Dist Line Transformer	PLT_368	(3,711,420)	(3,711,420)	0	0	0	0	0
443	369000E-Distribution Services	CSERVICE	42,573	0	0	42,573	0	0	0
444	369010-Distribution Services O	CSERVICE	(538,468)	0	0	(538,468)	0	0	0
445	369020-Distribution Services U	CSERVICE	(699,365)	0	0	(699,365)	0	0	0
446	370000E-Distribution Meter	CMETERS	(805,343)	0	0	(805,343)	0	0	0
447	371000E-Dist Inst on Cust Premis	CUSTPREM	(44,783)	0	0	(44,783)	0	0	0
448	373000-Dist Street Light & Sg Sy	CLIGHT	(151,546)	0	0	(151,546)	0	0	0
449	TOTAL DISTRIBUTION		(21,130,323)	(18,933,392)	0	(2,196,931)	0	0	0
450									
451	GENERAL								
452	389001-General Land Owned in Fe	SALWAGXAG	(758)	(496)	(118)	(143)	(284)	0	(1)
453	390000-Genl Structures & Improv	SALWAGXAG	(290,369)	(190,275)	(45,199)	(54,895)	(108,860)	0	(449)
454	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,932)	(7,164)	(1,702)	(2,067)	(4,099)	0	(17)
455	391000-General Office Furn & E	SALWAGXAG	(7,966)	(5,220)	(1,240)	(1,506)	(2,986)	0	(12)
456	391004-General Info Sys Computer	SALWAGXAG	(20,587)	(13,491)	(3,205)	(3,892)	(7,718)	0	(32)
457	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
406	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
407	TRANSMISSION									
408	105000-Held for Future Us	DTRAN	(16)	0	(16)	0	0	0	0	0
409	350001-Tran Land Owned in Fe	DTRAN	(849)	0	(849)	0	0	0	0	0
410	350002E-Transmission Land Right	DTRAN	(50,209)	0	(50,209)	0	0	0	0	0
411	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,259)	0	0	(4,259)	0	0	0	0
412	352000-Transmission Str & Improv	DTRAN	(755,334)	0	(755,334)	0	0	0	0	0
413	352010-Tran Str & Impr-Prod	DPRODTI	(2,445)	0	0	0	0	0	0	0
414	352045-Tran Str & Impr-Wind	WIND	(2,543)	(2,543)	0	0	0	0	0	0
415	353000E-Transmission Station	DTRAN	(7,772,258)	0	(7,772,258)	0	0	0	0	0
416	353010-Tran Station Equip Pro	DPRODTI	(100,228)	0	0	0	0	0	0	0
417	353045-Tran Station Equip-Wind	WIND	(27,542)	(27,542)	0	0	0	0	0	0
418	354000E-Tran Towers & Fixture	DTRAN	(875,101)	0	(875,101)	0	0	0	0	0
419	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(74,236)	0	0	(74,236)	0	0	0	0
420	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,400)	0	0	0	0	0	0	0
421	355045-Tran Poles & Fixtures-Wind	WIND	(15,559)	(15,559)	0	0	0	0	0	0
422	355000E-Tran Poles & Fixture	DTRAN	(5,578,456)	0	(5,578,456)	0	0	0	0	0
423	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(473,225)	0	0	(473,225)	0	0	0	0
424	356010-Tran OH Cond & Device-Prod	DPRODTI	(236)	0	0	0	0	0	0	0
425	356000E-Tran OH Conductor & D	DTRAN	(2,081,728)	0	(2,081,728)	0	0	0	0	0
426	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(176,595)	0	0	(176,595)	0	0	0	0
427	356045-Tran OH Cond & Device-Wind	WIND	(8,258)	(8,258)	0	0	0	0	0	0
428	357000E-Tran Underground Cond	DTRAN	(1,306)	0	(1,306)	0	0	0	0	0
429	358000-Tran UG Conductor & Devic	DTRAN	(2,327)	0	(2,327)	0	0	0	0	0
430	359000-Transmission Road & Trai	DTRAN	(2,460)	0	(2,460)	0	0	0	0	0
431	TOTAL TRANSMISSION		(18,007,568)	(53,901)	(17,120,044)	(728,315)	0	0	0	0
432										
433	DISTRIBUTION									
434	360001E-Dist Land Owned in Fee	DDISPSUB	(171)	0	0	0	(171)	0	0	0
435	360005-Dist Land Rights-TX	DDISPSUB	(2,120)	0	0	0	(2,120)	0	0	0
436	361000E-Str & Improv	DDISPSUB	502,057	0	0	0	502,057	0	0	0
437	362000E-Other Eq	DDISPSUB	(3,717,106)	0	0	0	(3,717,106)	0	0	0
438	364000-Dist Poles, Towers & Fixt	PLT_364	(5,399,755)	0	0	0	0	(4,825,761)	(573,994)	0
439	365000-Dist OH Conductor & Devic	PLT_365	(4,803,420)	0	0	0	0	(4,292,817)	(510,604)	0
440	366000E-Dist Underground Cond	PLT_366	(421,366)	0	0	0	0	(380,578)	(40,788)	0
441	367000E-Dist UG Conductor & D	PLT_367	(1,380,090)	0	0	0	0	(1,246,498)	(133,593)	0
442	368000E-Dist Line Transformer	PLT_368	(3,711,420)	0	0	0	0	(206,726)	0	(3,504,694)
443	369000E-Distribution Services	CSERVICE	42,573	0	0	0	0	0	0	0
444	369010-Distribution Services O	CSERVICE	(538,468)	0	0	0	0	0	0	0
445	369020-Distribution Services U	CSERVICE	(699,365)	0	0	0	0	0	0	0
446	370000E-Distribution Meter	CMETERS	(805,343)	0	0	0	0	0	0	0
447	371000E-Dist Inst on Cust Premis	CUSTPREM	(44,783)	0	0	0	0	0	0	0
448	373000-Dist Street Light & Sg Sy	CLIGHT	(151,546)	0	0	0	0	0	0	0
449	TOTAL DISTRIBUTION		(21,130,323)	0	0	0	(3,217,341)	(10,952,379)	(1,258,979)	(3,504,694)
450										
451	GENERAL									
452	389001-General Land Owned in Fe	SALWAGXAG	(758)	(118)	(80)	(1)	(27)	(84)	(10)	(9)
453	390000-Genl Structures & Improv	SALWAGXAG	(290,369)	(45,199)	(30,593)	(465)	(10,213)	(32,292)	(3,795)	(3,609)
454	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,932)	(1,702)	(1,152)	(17)	(385)	(1,216)	(143)	(136)
455	391000-General Office Furn & E	SALWAGXAG	(7,966)	(1,240)	(839)	(13)	(280)	(886)	(104)	(99)
456	391004-General Info Sys Computer	SALWAGXAG	(20,587)	(3,205)	(2,169)	(33)	(724)	(2,290)	(269)	(256)
457	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
406	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
407	TRANSMISSION								
408	105000-Held for Future Us	DTRAN	(16)	0	0	0	0	0	0
409	350001-Tran Land Owned in Fe	DTRAN	(849)	0	0	0	0	0	0
410	350002E-Transmission Land Right	DTRAN	(50,209)	0	0	0	0	0	0
411	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(4,259)	0	0	0	0	0	0
412	352000-Transmission Str & Improv	DTRAN	(755,334)	0	0	0	0	0	0
413	352010-Tran Str & Impr-Prod	DPRODTI	(2,445)	0	0	0	0	0	0
414	352045-Tran Str & Impr-Wind	WIND	(2,543)	0	0	0	0	0	0
415	353000E-Transmission Station	DTRAN	(7,772,258)	0	0	0	0	0	0
416	353010-Tran Station Equip Pro	DPRODTI	(100,228)	0	0	0	0	0	0
417	353045-Tran Station Equip-Wind	WIND	(27,542)	0	0	0	0	0	0
418	354000E-Tran Towers & Fixture	DTRAN	(875,101)	0	0	0	0	0	0
419	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(74,236)	0	0	0	0	0	0
420	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,400)	0	0	0	0	0	0
421	355045-Tran Poles & Fixtures-Wind	WIND	(15,559)	0	0	0	0	0	0
422	355000E-Tran Poles & Fixture	DTRAN	(5,578,456)	0	0	0	0	0	0
423	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(473,225)	0	0	0	0	0	0
424	356010-Tran OH Cond & Device-Prod	DPRODTI	(236)	0	0	0	0	0	0
425	356000E-Tran OH Conductor & D	DTRAN	(2,081,728)	0	0	0	0	0	0
426	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(176,595)	0	0	0	0	0	0
427	356045-Tran OH Cond & Device-Wind	WIND	(8,258)	0	0	0	0	0	0
428	357000E-Tran Underground Cond	DTRAN	(1,306)	0	0	0	0	0	0
429	358000-Tran UG Conductor & Devic	DTRAN	(2,327)	0	0	0	0	0	0
430	359000-Transmission Road & Trai	DTRAN	(2,460)	0	0	0	0	0	0
431	TOTAL TRANSMISSION		(18,007,568)	0	0	0	0	0	0
432									
433	DISTRIBUTION								
434	360001E-Dist Land Owned in Fee	DDISPSUB	(171)	0	0	0	0	0	0
435	360005-Dist Land Rights-TX	DDISPSUB	(2,120)	0	0	0	0	0	0
436	361000E-Str & Improv	DDISPSUB	502,057	0	0	0	0	0	0
437	362000E-Other Eq	DDISPSUB	(3,717,106)	0	0	0	0	0	0
438	364000-Dist Poles, Towers & Fixt	PLT_364	(5,399,755)	0	0	0	0	0	0
439	365000-Dist OH Conductor & Devic	PLT_365	(4,803,420)	0	0	0	0	0	0
440	366000E-Dist Underground Cond	PLT_366	(421,366)	0	0	0	0	0	0
441	367000E-Dist UG Conductor & D	PLT_367	(1,380,090)	0	0	0	0	0	0
442	368000E-Dist Line Transformer	PLT_368	(3,711,420)	0	0	0	0	0	0
443	369000E-Distribution Services	CSERVICE	42,573	42,573	0	0	0	0	0
444	369010-Distribution Services O	CSERVICE	(538,468)	(538,468)	0	0	0	0	0
445	369020-Distribution Services U	CSERVICE	(699,365)	(699,365)	0	0	0	0	0
446	370000E-Distribution Meter	CMETERS	(805,343)	0	(805,343)	0	0	0	0
447	371000E-Dist Inst on Cust Premis	CUSTPREM	(44,783)	0	0	(44,783)	0	0	0
448	373000-Dist Street Light & Sg Sy	CLIGHT	(151,546)	0	0	(151,546)	0	0	0
449	TOTAL DISTRIBUTION		(21,130,323)	(1,195,259)	(805,343)	(196,329)	0	0	0
450									
451	GENERAL								
452	389001-General Land Owned in Fe	SALWAGXAG	(758)	(4)	(41)	(15)	(29)	(54)	0
453	390000-Genl Structures & Improv	SALWAGXAG	(290,369)	(1,536)	(15,617)	(5,773)	(11,118)	(20,851)	0
454	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,932)	(58)	(588)	(217)	(419)	(785)	0
455	391000-General Office Furn & E	SALWAGXAG	(7,966)	(42)	(428)	(158)	(305)	(572)	0
456	391004-General Info Sys Computer	SALWAGXAG	(20,587)	(109)	(1,107)	(409)	(788)	(1,478)	0
457	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
458	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
459	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	0	(0)
460	392010-General Transp Eq Grp	SALWAGXAG	(4)	(3)	(1)	(1)	(2)	0	(0)
461	392020-General Transp Eq Grp 2	SALWAGXAG	(54)	(35)	(8)	(10)	(20)	0	(0)
462	392030-General Transp Eq Trailer	SALWAGXAG	(11)	(7)	(2)	(2)	(4)	0	(0)
463	392040-General Transp Eq Grp 4	SALWAGXAG	(71)	(46)	(11)	(13)	(26)	0	(0)
464	393000-General Stores Equipmen	SALWAGXAG	(712)	(467)	(111)	(135)	(267)	0	(1)
465	394000-General Tools & Shop Equi	SALWAGXAG	(75,731)	(49,625)	(11,788)	(14,317)	(28,392)	0	(117)
466	395000-General Laboratory Equi	SALWAGXAG	(18,370)	(12,038)	(2,860)	(3,473)	(6,887)	0	(28)
467	396000-General Power Operated E	SALWAGXAG	(18)	(12)	(3)	(3)	(7)	0	(0)
468	397000-General Communication E	SALWAGXAG	(105,289)	(68,994)	(16,389)	(19,905)	(39,473)	0	(163)
469	397010-General Comm Eq Two Wa	SALWAGXAG	(66,760)	(43,747)	(10,392)	(12,621)	(25,029)	0	(103)
470	397020-General Comm Eq AE	SALWAGXAG	(81)	(53)	(13)	(15)	(30)	0	(0)
471	397030-General Comm Eq EM	SALWAGXAG	(33,171)	(21,737)	(5,163)	(6,271)	(12,436)	0	(51)
472	398000-General Miscellaneous E	SALWAGXAG	(4,608)	(3,020)	(717)	(871)	(1,728)	0	(7)
473	TOTAL GENERAL		(635,493)	(416,430)	(98,921)	(120,141)	(238,247)	0	(984)
474									
475	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,059)	(694)	(165)	(200)	(397)	0	(2)
476	SchM-103 - Environmental Remediation	PRODPLT	(11,707)	(8,925)	(2,782)	0	(8,925)	0	0
477	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0
478	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
479	SchM-109 - Employee Incentive	SALWAGES	(372,641)	(244,187)	(58,005)	(70,449)	(139,704)	0	(577)
480	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,498,767)	(1,637,411)	(388,959)	(472,397)	(936,791)	0	(3,867)
481	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(119,494)	(78,303)	(18,600)	(22,591)	(44,798)	0	(185)
482	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(2,989)	(710)	(862)	(1,710)	0	(7)
483	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
484	SchM-118 - Inventory Reserve	TOTPLT	(48,694)	(40,904)	(5,272)	(2,518)	(15,778)	0	(203)
485	SchM-127 - Litigation Reserve	RATEBASE	(158,490)	(124,156)	(27,560)	(6,775)	(35,307)	20	(464)
486	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,952)	(2,590)	(615)	(747)	(1,482)	0	(6)
487	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
488	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
489	SchM-137 - R&E Credit	TOTPLT	(4,077,103)	(3,424,835)	(441,427)	(210,841)	(1,321,076)	0	(16,962)
490	SchM-174 - New Hire Retention Credit	SALWAGES	(6,627)	(4,343)	(1,032)	(1,253)	(2,484)	0	(10)
491	SchM-192 - Texas Margin Tax	NETPLT	(203,147)	(165,301)	(29,413)	(8,433)	(47,457)	0	(676)
492	SchM-226 - Performance Recognition Award	SALWAGES	(7,908)	(5,182)	(1,231)	(1,495)	(2,965)	0	(12)
493	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,381,436)	(11,240,631)	(1,448,807)	(691,998)	(4,335,895)	0	(55,672)
494	**Total Account 190**		(67,269,917)	(59,566,155)	(3,895,558)	(3,808,204)	(12,414,382)	20	(184,940)
495									
496	**Account 281**								
497	311000E-Steam Prod Str & Improv	PRODPLT	646,940	493,208	153,732	0	493,208	0	0
498	**Total Account 281**		646,940	493,208	153,732	0	493,208	0	0
499									
500	**Account 282**								
501	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
502									
503	INTANGIBLE								
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,682	6,344	1,507	1,830	3,630	0	15
505	303004-Intg Misc Computr Softwar	SALWAGXAG	468,180	306,792	72,877	88,510	175,521	0	725
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	244,985	160,536	38,134	46,315	91,845	0	379
507	303010-Intg Misc Computr Softwar	SALWAGXAG	30,216	19,800	4,703	5,712	11,328	0	47
508	303014-Intg CRS Computr Softwar	CUST	674	0	0	674	0	0	0
509	TOTAL INTANGIBLE		753,735	493,472	117,222	143,041	282,324	0	1,165

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
458	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
459	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
460	392010-General Transp Eq Grp	SALWAGXAG	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
461	392020-General Transp Eq Grp 2	SALWAGXAG	(54)	(8)	(6)	(0)	(2)	(6)	(1)	(1)
462	392030-General Transp Eq Trailer	SALWAGXAG	(11)	(2)	(1)	(0)	(0)	(1)	(0)	(0)
463	392040-General Transp Eq Grp 4	SALWAGXAG	(71)	(11)	(7)	(0)	(2)	(8)	(1)	(1)
464	393000-General Stores Equipmen	SALWAGXAG	(712)	(111)	(75)	(1)	(25)	(79)	(9)	(9)
465	394000-General Tools & Shop Equi	SALWAGXAG	(75,731)	(11,788)	(7,979)	(121)	(2,664)	(8,422)	(990)	(941)
466	395000-General Laboratory Equi	SALWAGXAG	(18,370)	(2,860)	(1,935)	(29)	(646)	(2,043)	(240)	(228)
467	396000-General Power Operated E	SALWAGXAG	(18)	(3)	(2)	(0)	(1)	(2)	(0)	(0)
468	397000-General Communication E	SALWAGXAG	(105,289)	(16,389)	(11,093)	(168)	(3,703)	(11,709)	(1,376)	(1,309)
469	397010-General Comm Eq Two Wa	SALWAGXAG	(66,760)	(10,392)	(7,034)	(107)	(2,348)	(7,424)	(872)	(830)
470	397020-General Comm Eq AE	SALWAGXAG	(81)	(13)	(8)	(0)	(3)	(9)	(1)	(1)
471	397030-General Comm Eq EM	SALWAGXAG	(33,171)	(5,163)	(3,495)	(53)	(1,167)	(3,689)	(433)	(412)
472	398000-General Miscellaneous E	SALWAGXAG	(4,608)	(717)	(486)	(7)	(162)	(512)	(60)	(57)
473	TOTAL GENERAL		(635,493)	(98,921)	(66,954)	(1,017)	(22,352)	(70,673)	(8,305)	(7,899)
474										
475	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,059)	(165)	(112)	(2)	(37)	(118)	(14)	(13)
476	SchM-103 - Environmental Remediation	PRODPLT	(11,707)	(2,782)	0	0	0	0	0	0
477	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0	0
478	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
479	SchM-109 - Employee Incentive	SALWAGES	(372,641)	(58,005)	(39,261)	(596)	(13,107)	(41,441)	(4,870)	(4,632)
480	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,498,767)	(388,959)	(263,265)	(3,998)	(87,888)	(277,888)	(32,655)	(31,059)
481	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(119,494)	(18,600)	(12,590)	(191)	(4,203)	(13,289)	(1,562)	(1,485)
482	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(710)	(481)	(7)	(160)	(507)	(60)	(57)
483	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
484	SchM-118 - Inventory Reserve	TOTPLT	(48,694)	(5,272)	(14,739)	(718)	(2,374)	(4,892)	(564)	(1,636)
485	SchM-127 - Litigation Reserve	RATEBASE	(158,490)	(27,560)	(55,620)	(2,671)	(8,304)	(15,316)	(1,771)	(4,722)
486	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,952)	(615)	(416)	(6)	(139)	(439)	(52)	(49)
487	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
488	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
489	SchM-137 - R&E Credit	TOTPLT	(4,077,103)	(441,427)	(1,234,107)	(60,128)	(198,787)	(409,583)	(47,210)	(136,980)
490	SchM-174 - New Hire Retention Credit	SALWAGES	(6,627)	(1,032)	(698)	(11)	(233)	(737)	(87)	(82)
491	SchM-192 - Texas Margin Tax	NETPLT	(203,147)	(29,413)	(73,331)	(3,522)	(11,107)	(20,571)	(2,377)	(6,260)
492	SchM-226 - Performance Recognition Award	SALWAGES	(7,908)	(1,231)	(833)	(13)	(278)	(879)	(103)	(98)
493	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,381,436)	(1,448,807)	(4,050,456)	(197,346)	(652,439)	(1,344,290)	(154,949)	(449,583)
494	**Total Account 190**		(67,269,917)	(3,895,558)	(22,933,227)	(998,546)	(4,218,857)	(13,153,341)	(1,513,595)	(4,149,287)
495										
496	**Account 281**									
497	311000E-Steam Prod Str & Improv	PRODPLT	646,940	153,732	0	0	0	0	0	0
498	**Total Account 281**		646,940	153,732	0	0	0	0	0	0
499										
500	**Account 282**									
501	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
502										
503	INTANGIBLE									
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,682	1,507	1,020	15	341	1,077	127	120
505	303004-Intg Misc Computr Softwar	SALWAGXAG	468,180	72,877	49,326	749	16,467	52,066	6,118	5,819
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	244,985	38,134	25,811	392	8,617	27,245	3,202	3,045
507	303010-Intg Misc Computr Softwar	SALWAGXAG	30,216	4,703	3,183	48	1,063	3,360	395	376
508	303014-Intg CRS Computr Softwar	CUST	674	0	0	0	0	0	0	0
509	TOTAL INTANGIBLE		753,735	117,222	79,341	1,205	26,487	83,748	9,841	9,360

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
458	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
459	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	0
460	392010-General Transp Eq Grp	SALWAGXAG	(4)	(0)	(0)	(0)	(0)	(0)	0
461	392020-General Transp Eq Grp 2	SALWAGXAG	(54)	(0)	(3)	(1)	(2)	(4)	0
462	392030-General Transp Eq Trailer	SALWAGXAG	(11)	(0)	(1)	(0)	(0)	(1)	0
463	392040-General Transp Eq Grp 4	SALWAGXAG	(71)	(0)	(4)	(1)	(3)	(5)	0
464	393000-General Stores Equipmen	SALWAGXAG	(712)	(4)	(38)	(14)	(27)	(51)	0
465	394000-General Tools & Shop Equi	SALWAGXAG	(75,731)	(400)	(4,073)	(1,506)	(2,900)	(5,438)	0
466	395000-General Laboratory Equi	SALWAGXAG	(18,370)	(97)	(988)	(365)	(703)	(1,319)	0
467	396000-General Power Operated E	SALWAGXAG	(18)	(0)	(1)	(0)	(1)	(1)	0
468	397000-General Communication E	SALWAGXAG	(105,289)	(557)	(5,663)	(2,093)	(4,031)	(7,561)	0
469	397010-General Comm Eq Two Wa	SALWAGXAG	(66,760)	(353)	(3,591)	(1,327)	(2,556)	(4,794)	0
470	397020-General Comm Eq AE	SALWAGXAG	(81)	(0)	(4)	(2)	(3)	(6)	0
471	397030-General Comm Eq EM	SALWAGXAG	(33,171)	(175)	(1,784)	(660)	(1,270)	(2,382)	0
472	398000-General Miscellaneous E	SALWAGXAG	(4,608)	(24)	(248)	(92)	(176)	(331)	0
473	TOTAL GENERAL		(635,493)	(3,361)	(34,178)	(12,635)	(24,333)	(45,634)	0
474									
475	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,059)	(6)	(57)	(21)	(41)	(76)	0
476	SchM-103 - Environmental Remediation	PRODPLT	(11,707)	0	0	0	0	0	0
477	SchM-105 - Unbilled Revenue	OX_904	0	0	0	0	0	0	0
478	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
479	SchM-109 - Employee Incentive	SALWAGES	(372,641)	(1,971)	(20,042)	(7,409)	(14,268)	(26,759)	0
480	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,498,767)	(13,214)	(134,390)	(49,682)	(95,677)	(179,435)	0
481	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(119,494)	(632)	(6,427)	(2,376)	(4,575)	(8,581)	0
482	SchM-114 - Severance Accrual	SALWAGES	(4,562)	(24)	(245)	(91)	(175)	(328)	0
483	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0
484	SchM-118 - Inventory Reserve	TOTPLT	(48,694)	(696)	(801)	(362)	(171)	(487)	0
485	SchM-127 - Litigation Reserve	RATEBASE	(158,490)	(1,844)	(2,517)	(941)	(548)	(1,261)	336
486	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,952)	(21)	(213)	(79)	(151)	(284)	0
487	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
488	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
489	SchM-137 - R&E Credit	TOTPLT	(4,077,103)	(58,280)	(67,089)	(30,332)	(14,351)	(40,788)	0
490	SchM-174 - New Hire Retention Credit	SALWAGES	(6,627)	(35)	(356)	(132)	(254)	(476)	0
491	SchM-192 - Texas Margin Tax	NETPLT	(203,147)	(2,388)	(2,972)	(1,178)	(559)	(1,338)	0
492	SchM-226 - Performance Recognition Award	SALWAGES	(7,908)	(42)	(425)	(157)	(303)	(568)	0
493	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,381,436)	(191,282)	(220,194)	(99,552)	(47,102)	(133,869)	0
494	**Total Account 190**		(67,269,917)	(1,469,070)	(1,295,411)	(401,336)	(202,623)	(440,100)	336
495									
496	**Account 281**								
497	311000E-Steam Prod Str & Improv	PRODPLT	646,940	0	0	0	0	0	0
498	**Total Account 281**		646,940	0	0	0	0	0	0
499									
500	**Account 282**								
501	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
502									
503	INTANGIBLE								
504	303003-Intg Misc Computr Softwar	SALWAGXAG	9,682	51	521	192	371	695	0
505	303004-Intg Misc Computr Softwar	SALWAGXAG	468,180	2,476	25,180	9,309	17,926	33,620	0
506	303005-Intg Misc Computr Soft 15y	SALWAGXAG	244,985	1,296	13,176	4,871	9,380	17,592	0
507	303010-Intg Misc Computr Softwar	SALWAGXAG	30,216	160	1,625	601	1,157	2,170	0
508	303014-Intg CRS Computr Softwar	CUST	674	0	0	0	0	674	0
509	TOTAL INTANGIBLE		753,735	3,982	40,501	14,973	28,834	54,750	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
511	PRODUCTION								
512	Steam Production								
513	310001-Steam Prod Land Own in Fe	DPROD	7,532	7,532	0	0	7,532	0	0
514	310002-Steam Prod Land Rights	DPROD	145,616	145,616	0	0	145,616	0	0
515	310003-Steam Prod Water Rights	DPROD	(86,266)	(86,266)	0	0	(86,266)	0	0
516	310004-Steam Prod Land Rights-NM	DPROD	9,690	9,690	0	0	9,690	0	0
517	311000E-Steam Prod Str & Improv	DPROD	16,460,705	16,460,705	0	0	16,460,705	0	0
518	312000E-Steam Prod Boiler Plant E	DPROD	72,747,086	72,747,086	0	0	72,747,086	0	0
519	314000-Steam Prod Turbogen Unit	DPROD	35,606,468	35,606,468	0	0	35,606,468	0	0
520	315000E-Steam Prod Acc Elec Eq	DPROD	5,636,229	5,636,229	0	0	5,636,229	0	0
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,142,898	2,142,898	0	0	2,142,898	0	0
522	Total Steam Production		132,669,958	132,669,958	0	0	132,669,958	0	0
523	Other Production Equipment:								
524	340001-Other Prod Land Own in Fee	DPROD	1,038	1,038	0	0	1,038	0	0
525	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
526	341000E-Other Prod Str & Impr	DPROD	1,772,656	1,772,656	0	0	1,772,656	0	0
527	341045-Other Prod Str & Imp-Wind	WIND	582,137	0	582,137	0	0	0	0
528	342000E-Other Prod Fuel Hldr	DPROD	356,704	356,704	0	0	356,704	0	0
529	343000-Other Prod Prime Mover	DPROD	6,158,136	6,158,136	0	0	6,158,136	0	0
530	344000E-Other Prod Generator	DPROD	23,553,589	23,553,589	0	0	23,553,589	0	0
531	344045-Other Prod Generator-Wind	WIND	7,764,525	0	7,764,525	0	0	0	0
532	345000E-Other Prod Access Elect Equip	DPROD	4,068,983	4,068,983	0	0	4,068,983	0	0
533	345045-Other Prod Acc El Eq-Wind	WIND	250,599	0	250,599	0	0	0	0
534	346045-Other Prod Misc P Eq-Wind	WIND	205	0	205	0	0	0	0
535	346000E-Other Prod Misc Pwr P	DPROD	622,012	622,012	0	0	622,012	0	0
536	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0
537	Total Other Production Equipment		45,130,585	36,533,119	8,597,466	0	36,533,119	0	0
538	TOTAL PRODUCTION		177,800,543	169,203,077	8,597,466	0	169,203,077	0	0
539									
540	TRANSMISSION								
541	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
542	105000-Held for Future Us	DTRAN	21	21	0	0	0	0	0
543	350001-Tran Land Owned in Fe	DTRAN	(8,243)	(8,243)	0	0	0	0	0
544	350002E-Transmission Land Right	DTRAN	5,166,813	5,166,813	0	0	0	0	0
545	350045-Tran Land Fee-Wind	WIND	2	0	2	0	0	0	0
546	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	438,305	438,305	0	0	0	0	0
547	352000-Transmission Str & Improv	DTRAN	9,344,625	9,344,625	0	0	0	0	0
548	352010-Tran Str & Impr-Prod	DPRODTI	70,361	70,361	0	0	0	0	70,361
549	352045-Tran Str & Impr-Wind	WIND	3,975	0	3,975	0	0	0	0
550	353000E-Transmission Station	DTRAN	96,154,923	96,154,923	0	0	0	0	0
551	353010-Tran Station Equip Pro	DPRODTI	2,883,694	2,883,694	0	0	0	0	2,883,694
552	353045-Tran Station Equip-Wind	WIND	43,049	0	43,049	0	0	0	0
553	354000E-Tran Towers & Fixture	DTRAN	920,145	920,145	0	0	0	0	0
554	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	78,057	78,057	0	0	0	0	0
555	355010-Tran Poles & Fixtures-Prod	DPRODTI	28,135	28,135	0	0	0	0	28,135
556	355000E-Tran Poles & Fixture	DTRAN	93,061,482	93,061,482	0	0	0	0	0
557	355045-Tran Poles & Fixtures-Wind	WIND	25,931	0	25,931	0	0	0	0
558	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,894,487	7,894,487	0	0	0	0	0
559	356010-Tran OH Cond & Device-Prod	DPRODTI	2,762	2,762	0	0	0	0	2,762
560	356000E-Tran OH Conductor & D	DTRAN	34,728,002	34,728,002	0	0	0	0	0
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,946,007	2,946,007	0	0	0	0	0
562	356045-Tran OH Cond & Device-Wind	WIND	13,763	0	13,763	0	0	0	0
563	357000E-Tran Underground Cond	DTRAN	21,795	21,795	0	0	0	0	0
564	358000-Tran UG Conductor & Devic	DTRANRADNET	38,822	38,822	0	0	0	0	0
565	359000-Transmission Road & Trai	DTRAN	41,043	41,043	0	0	0	0	0
566	Recoverable Meters	DTRAN	0	0	0	0	0	0	0
567	TOTAL TRANSMISSION		253,897,953	253,811,235	86,718	0	0	0	2,984,952

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
511	PRODUCTION									
512	Steam Production									
513	310001-Steam Prod Land Own in Fe	DPROD	7,532	0	0	0	0	0	0	0
514	310002-Steam Prod Land Rights	DPROD	145,616	0	0	0	0	0	0	0
515	310003-Steam Prod Water Rights	DPROD	(86,266)	0	0	0	0	0	0	0
516	310004-Steam Prod Land Rights-NM	DPROD	9,690	0	0	0	0	0	0	0
517	311000E-Steam Prod Str & Improv	DPROD	16,460,705	0	0	0	0	0	0	0
518	312000E-Steam Prod Boiler Plant E	DPROD	72,747,086	0	0	0	0	0	0	0
519	314000-Steam Prod Turbogen Unit	DPROD	35,606,468	0	0	0	0	0	0	0
520	315000E-Steam Prod Acc Elec Eq	DPROD	5,636,229	0	0	0	0	0	0	0
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,142,898	0	0	0	0	0	0	0
522	Total Steam Production		132,669,958	0	0	0	0	0	0	0
523	Other Production Equipment:									
524	340001-Other Prod Land Own in Fee	DPROD	1,038	0	0	0	0	0	0	0
525	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
526	341000E-Other Prod Str & Impr	DPROD	1,772,656	0	0	0	0	0	0	0
527	341045-Other Prod Str & Imp-Wind	WIND	582,137	582,137	0	0	0	0	0	0
528	342000E-Other Prod Fuel Hldr	DPROD	356,704	0	0	0	0	0	0	0
529	343000-Other Prod Prime Mover	DPROD	6,158,136	0	0	0	0	0	0	0
530	344000E-Other Prod Generator	DPROD	23,553,589	0	0	0	0	0	0	0
531	344045-Other Prod Generator-Wind	WIND	7,764,525	7,764,525	0	0	0	0	0	0
532	345000E-Other Prod Access Elect Equip	DPROD	4,068,983	0	0	0	0	0	0	0
533	345045-Other Prod Acc El Eq-Wind	WIND	250,599	250,599	0	0	0	0	0	0
534	346045-Other Prod Misc P Eq-Wind	WIND	205	205	0	0	0	0	0	0
535	346000E-Other Prod Misc Pwr P	DPROD	622,012	0	0	0	0	0	0	0
536	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0
537	Total Other Production Equipment		45,130,585	8,597,466	0	0	0	0	0	0
538	TOTAL PRODUCTION		177,800,543	8,597,466	0	0	0	0	0	0
539										
540	TRANSMISSION									
541	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0
542	105000-Held for Future Us	DTRAN	21	0	21	0	0	0	0	0
543	350001-Tran Land Owned in Fe	DTRAN	(8,243)	0	(8,243)	0	0	0	0	0
544	350002E-Transmission Land Right	DTRAN	5,166,813	0	5,166,813	0	0	0	0	0
545	350045-Tran Land Fee-Wind	WIND	2	2	0	0	0	0	0	0
546	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	438,305	0	0	438,305	0	0	0	0
547	352000-Transmission Str & Improv	DTRAN	9,344,625	0	9,344,625	0	0	0	0	0
548	352010-Tran Str & Impr-Prod	DPRODTI	70,361	0	0	0	0	0	0	0
549	352045-Tran Str & Impr-Wind	WIND	3,975	3,975	0	0	0	0	0	0
550	353000E-Transmission Station	DTRAN	96,154,923	0	96,154,923	0	0	0	0	0
551	353010-Tran Station Equip Pro	DPRODTI	2,883,694	0	0	0	0	0	0	0
552	353045-Tran Station Equip-Wind	WIND	43,049	43,049	0	0	0	0	0	0
553	354000E-Tran Towers & Fixture	DTRAN	920,145	0	920,145	0	0	0	0	0
554	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	78,057	0	0	78,057	0	0	0	0
555	355010-Tran Poles & Fixtures-Prod	DPRODTI	28,135	0	0	0	0	0	0	0
556	355000E-Tran Poles & Fixture	DTRAN	93,061,482	0	93,061,482	0	0	0	0	0
557	355045-Tran Poles & Fixtures-Wind	WIND	25,931	25,931	0	0	0	0	0	0
558	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,894,487	0	0	7,894,487	0	0	0	0
559	356010-Tran OH Cond & Device-Prod	DPRODTI	2,762	0	0	0	0	0	0	0
560	356000E-Tran OH Conductor & D	DTRAN	34,728,002	0	34,728,002	0	0	0	0	0
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,946,007	0	0	2,946,007	0	0	0	0
562	356045-Tran OH Cond & Device-Wind	WIND	13,763	13,763	0	0	0	0	0	0
563	357000E-Tran Underground Cond	DTRAN	21,795	0	21,795	0	0	0	0	0
564	358000-Tran UG Conductor & Devic	DTRANRADNET	38,822	0	0	38,822	0	0	0	0
565	359000-Transmission Road & Trai	DTRAN	41,043	0	41,043	0	0	0	0	0
566	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0
567	TOTAL TRANSMISSION		253,897,953	86,718	239,430,606	11,395,677	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
510	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
511	PRODUCTION								
512	Steam Production								
513	310001-Steam Prod Land Own in Fe	DPROD	7,532	0	0	0	0	0	0
514	310002-Steam Prod Land Rights	DPROD	145,616	0	0	0	0	0	0
515	310003-Steam Prod Water Rights	DPROD	(86,266)	0	0	0	0	0	0
516	310004-Steam Prod Land Rights-NM	DPROD	9,690	0	0	0	0	0	0
517	311000E-Steam Prod Str & Improv	DPROD	16,460,705	0	0	0	0	0	0
518	312000E-Steam Prod Boiler Plant E	DPROD	72,747,086	0	0	0	0	0	0
519	314000-Steam Prod Turbogen Unit	DPROD	35,606,468	0	0	0	0	0	0
520	315000E-Steam Prod Acc Elec Eq	DPROD	5,636,229	0	0	0	0	0	0
521	316000E-Steam Prod Misc Pwr Plt E	DPROD	2,142,898	0	0	0	0	0	0
522	Total Steam Production		132,669,958	0	0	0	0	0	0
523	Other Production Equipment:								
524	340001-Other Prod Land Own in Fee	DPROD	1,038	0	0	0	0	0	0
525	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
526	341000E-Other Prod Str & Impr	DPROD	1,772,656	0	0	0	0	0	0
527	341045-Other Prod Str & Imp-Wind	WIND	582,137	0	0	0	0	0	0
528	342000E-Other Prod Fuel Hldr	DPROD	356,704	0	0	0	0	0	0
529	343000-Other Prod Prime Mover	DPROD	6,158,136	0	0	0	0	0	0
530	344000E-Other Prod Generator	DPROD	23,553,589	0	0	0	0	0	0
531	344045-Other Prod Generator-Wind	WIND	7,764,525	0	0	0	0	0	0
532	345000E-Other Prod Access Elect Equip	DPROD	4,068,983	0	0	0	0	0	0
533	345045-Other Prod Acc El Eq-Wind	WIND	250,599	0	0	0	0	0	0
534	346045-Other Prod Misc P Eq-Wind	WIND	205	0	0	0	0	0	0
535	346000E-Other Prod Misc Pwr P	DPROD	622,012	0	0	0	0	0	0
536	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0
537	Total Other Production Equipment		45,130,585	0	0	0	0	0	0
538	TOTAL PRODUCTION		177,800,543	0	0	0	0	0	0
539									
540	TRANSMISSION								
541	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0
542	105000-Held for Future Us	DTRAN	21	0	0	0	0	0	0
543	350001-Tran Land Owned in Fe	DTRAN	(8,243)	0	0	0	0	0	0
544	350002E-Transmission Land Right	DTRAN	5,166,813	0	0	0	0	0	0
545	350045-Tran Land Fee-Wind	WIND	2	0	0	0	0	0	0
546	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	438,305	0	0	0	0	0	0
547	352000-Transmission Str & Improv	DTRAN	9,344,625	0	0	0	0	0	0
548	352010-Tran Str & Impr-Prod	DPRODTI	70,361	0	0	0	0	0	0
549	352045-Tran Str & Impr-Wind	WIND	3,975	0	0	0	0	0	0
550	353000E-Transmission Station	DTRAN	96,154,923	0	0	0	0	0	0
551	353010-Tran Station Equip Pro	DPRODTI	2,883,694	0	0	0	0	0	0
552	353045-Tran Station Equip-Wind	WIND	43,049	0	0	0	0	0	0
553	354000E-Tran Towers & Fixture	DTRAN	920,145	0	0	0	0	0	0
554	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	78,057	0	0	0	0	0	0
555	355010-Tran Poles & Fixtures-Prod	DPRODTI	28,135	0	0	0	0	0	0
556	355000E-Tran Poles & Fixture	DTRAN	93,061,482	0	0	0	0	0	0
557	355045-Tran Poles & Fixtures-Wind	WIND	25,931	0	0	0	0	0	0
558	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,894,487	0	0	0	0	0	0
559	356010-Tran OH Cond & Device-Prod	DPRODTI	2,762	0	0	0	0	0	0
560	356000E-Tran OH Conductor & D	DTRAN	34,728,002	0	0	0	0	0	0
561	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,946,007	0	0	0	0	0	0
562	356045-Tran OH Cond & Device-Wind	WIND	13,763	0	0	0	0	0	0
563	357000E-Tran Underground Cond	DTRAN	21,795	0	0	0	0	0	0
564	358000-Tran UG Conductor & Devic	DTRANRADNET	38,822	0	0	0	0	0	0
565	359000-Transmission Road & Trai	DTRAN	41,043	0	0	0	0	0	0
566	Recoverable Meters	DTRAN	0	0	0	0	0	0	0
567	TOTAL TRANSMISSION		253,897,953	0	0	0	0	0	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
568	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
569	DISTRIBUTION								
570	360001E-Dist Land Owned in Fee	DDISPSUB	1,236	1,236	0	0	0	0	0
571	360005-Dist Land Rights-TX	DDISPSUB	347,627	347,627	0	0	0	0	0
572	361000E-Str & Improv	DDISPSUB	(9,997,681)	(9,997,681)	0	0	0	0	0
573	362000E-Other Eq	DDISPSUB	48,993,308	48,993,308	0	0	0	0	0
574	364000-Dist Poles, Towers & Fixt	PLT_364	42,664,181	42,664,181	0	0	0	0	0
575	365000-Dist OH Conductor & Devic	PLT_365	31,822,494	31,822,494	0	0	0	0	0
576	366000E-Dist Underground Cond	PLT_366	2,533,653	2,533,653	0	0	0	0	0
577	367000E-Dist UG Conductor & D	PLT_367	10,275,569	10,275,569	0	0	0	0	0
578	368000E-Dist Line Transformer	PLT_368	24,669,767	24,669,767	0	0	0	0	0
579	369000E-Distribution Services	CSERVICE	(238,727)	0	0	(238,727)	0	0	0
580	369010-Distribution Services O	CSERVICE	3,590,182	0	0	3,590,182	0	0	0
581	369020-Distribution Services U	CSERVICE	4,746,165	0	0	4,746,165	0	0	0
582	370000E-Distribution Meter	CMETERS	6,092,325	0	0	6,092,325	0	0	0
583	371000E-Dist Inst on Cust Premis	CUSTPREM	449,088	0	0	449,088	0	0	0
584	373000-Dist Street Light & Sg Sy	CLIGHT	2,771,825	0	0	2,771,825	0	0	0
585	TOTAL DISTRIBUTION		168,721,010	151,310,152	0	17,410,858	0	0	0
586									
587	GENERAL								
588	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
589	389001-General Land Owned in Fe	SALWAGXAG	883	579	137	167	331	0	1
590	389002-General Land Rights	SALWAGXAG	6,138	4,022	955	1,160	2,301	0	9
591	390000-Genl Structures & Improv	SALWAGXAG	3,432,967	2,249,580	534,377	649,010	1,287,024	0	5,313
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(100,480)	(65,843)	(15,641)	(18,996)	(37,670)	0	(156)
593	390050-Genl Str & Imp-Call Center	CUST	634,826	0	0	634,826	0	0	0
594	391000-General Office Furn & E	SALWAGXAG	1,862,070	1,220,191	289,851	352,028	698,093	0	2,882
595	391004-General Info Sys Computer	SALWAGXAG	3,686,348	2,415,618	573,818	696,912	1,382,017	0	5,705
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
597	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
598	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
599	392010-General Transp Eq Grp	SALWAGXAG	266,770	174,811	41,525	50,433	100,012	0	413
600	392020-General Transp Eq Grp 2	SALWAGXAG	3,291,356	2,156,785	512,334	622,238	1,233,934	0	5,094
601	392030-General Transp Eq Trailer	SALWAGXAG	654,072	428,605	101,813	123,654	245,212	0	1,012
602	392040-General Transp Eq Grp 4	SALWAGXAG	4,292,720	2,812,966	668,206	811,548	1,609,347	0	6,644
603	393000-General Stores Equipmen	SALWAGXAG	35,759	23,433	5,566	6,760	13,406	0	55
604	394000-General Tools & Shop Equi	SALWAGXAG	3,748,276	2,456,199	583,458	708,620	1,405,234	0	5,801
605	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
606	395000-General Laboratory Equi	SALWAGXAG	922,376	604,422	143,577	174,377	345,800	0	1,427
607	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
608	396000-General Power Operated E	SALWAGXAG	1,099,325	720,374	171,121	207,830	412,138	0	1,701
609	397000-General Communication E	SALWAGXAG	5,286,531	3,464,198	822,903	999,430	1,981,928	0	8,182
610	397010-General Comm Eq Two Wa	SALWAGXAG	3,351,808	2,196,398	521,744	633,666	1,256,597	0	5,187
611	397020-General Comm Eq AE	SALWAGXAG	4,045	2,650	630	765	1,516	0	6
612	397030-General Comm Eq EM	SALWAGXAG	1,665,536	1,091,405	259,258	314,873	624,411	0	2,578
613	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
614	398000-General Miscellaneous E	SALWAGXAG	231,379	151,620	36,017	43,743	86,744	0	358
615	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
616	TOTAL GENERAL		34,372,706	22,108,011	5,251,651	7,013,044	12,648,376	0	52,214

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
568	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
569	DISTRIBUTION									
570	360001E-Dist Land Owned in Fee	DDISPSUB	1,236	0	0	0	1,236	0	0	0
571	360005-Dist Land Rights-TX	DDISPSUB	347,627	0	0	0	347,627	0	0	0
572	361000E-Str & Improv	DDISPSUB	(9,997,681)	0	0	0	(9,997,681)	0	0	0
573	362000E-Other Eq	DDISPSUB	48,993,308	0	0	0	48,993,308	0	0	0
574	364000-Dist Poles, Towers & Fixt	PLT_364	42,664,181	0	0	0	0	38,128,978	4,535,202	0
575	365000-Dist OH Conductor & Devic	PLT_365	31,822,494	0	0	0	0	28,439,762	3,382,731	0
576	366000E-Dist Underground Cond	PLT_366	2,533,653	0	0	0	0	2,288,395	245,258	0
577	367000E-Dist UG Conductor & D	PLT_367	10,275,569	0	0	0	0	9,280,894	994,675	0
578	368000E-Dist Line Transformer	PLT_368	24,669,767	0	0	0	0	1,374,106	0	23,295,661
579	369000E-Distribution Services	CSERVICE	(238,727)	0	0	0	0	0	0	0
580	369010-Distribution Services O	CSERVICE	3,590,182	0	0	0	0	0	0	0
581	369020-Distribution Services U	CSERVICE	4,746,165	0	0	0	0	0	0	0
582	370000E-Distribution Meter	CMETERS	6,092,325	0	0	0	0	0	0	0
583	371000E-Dist Inst on Cust Premis	CUSTPREM	449,088	0	0	0	0	0	0	0
584	373000-Dist Street Light & Sg Sy	CLIGHT	2,771,825	0	0	0	0	0	0	0
585	TOTAL DISTRIBUTION		168,721,010	0	0	0	39,344,489	79,512,136	9,157,866	23,295,661
586										
587	GENERAL									
588	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0
589	389001-General Land Owned in Fe	SALWAGXAG	883	137	93	1	31	98	12	11
590	389002-General Land Rights	SALWAGXAG	6,138	955	647	10	216	683	80	76
591	390000-Genl Structures & Improv	SALWAGXAG	3,432,967	534,377	361,690	5,492	120,746	381,781	44,863	42,670
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(100,480)	(15,641)	(10,586)	(161)	(3,534)	(11,174)	(1,313)	(1,249)
593	390050-Genl Str & Imp-Call Center	CUST	634,826	0	0	0	0	0	0	0
594	391000-General Office Furn & E	SALWAGXAG	1,862,070	289,851	196,184	2,979	65,494	207,081	24,334	23,145
595	391004-General Info Sys Computer	SALWAGXAG	3,686,348	573,818	388,386	5,898	129,658	409,959	48,175	45,820
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
597	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
598	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
599	392010-General Transp Eq Grp	SALWAGXAG	266,770	41,525	28,106	427	9,383	29,667	3,486	3,316
600	392020-General Transp Eq Grp 2	SALWAGXAG	3,291,356	512,334	346,771	5,266	115,766	366,032	43,013	40,910
601	392030-General Transp Eq Trailer	SALWAGXAG	654,072	101,813	68,912	1,046	23,005	72,739	8,548	8,130
602	392040-General Transp Eq Grp 4	SALWAGXAG	4,292,720	668,206	452,272	6,868	150,986	477,394	56,099	53,357
603	393000-General Stores Equipmen	SALWAGXAG	35,759	5,566	3,768	57	1,258	3,977	467	444
604	394000-General Tools & Shop Equi	SALWAGXAG	3,748,276	583,458	394,911	5,997	131,837	416,846	48,984	46,589
605	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
606	395000-General Laboratory Equi	SALWAGXAG	922,376	143,577	97,180	1,476	32,442	102,578	12,054	11,465
607	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0
608	396000-General Power Operated E	SALWAGXAG	1,099,325	171,121	115,823	1,759	38,666	122,256	14,366	13,664
609	397000-General Communication E	SALWAGXAG	5,286,531	822,903	556,978	8,458	185,941	587,916	69,086	65,709
610	397010-General Comm Eq Two Wa	SALWAGXAG	3,351,808	521,744	353,140	5,362	117,892	372,755	43,803	41,661
611	397020-General Comm Eq AE	SALWAGXAG	4,045	630	426	6	142	450	53	50
612	397030-General Comm Eq EM	SALWAGXAG	1,665,536	259,258	175,477	2,665	58,581	185,224	21,766	20,702
613	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
614	398000-General Miscellaneous E	SALWAGXAG	231,379	36,017	24,378	370	8,138	25,732	3,024	2,876
615	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
616	TOTAL GENERAL		34,372,706	5,251,651	3,554,555	53,976	1,186,649	3,751,994	440,899	419,347

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
568	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
569	DISTRIBUTION								
570	360001E-Dist Land Owned in Fee	DDISPSUB	1,236	0	0	0	0	0	0
571	360005-Dist Land Rights-TX	DDISPSUB	347,627	0	0	0	0	0	0
572	361000E-Str & Improv	DDISPSUB	(9,997,681)	0	0	0	0	0	0
573	362000E-Other Eq	DDISPSUB	48,993,308	0	0	0	0	0	0
574	364000-Dist Poles, Towers & Fixt	PLT_364	42,664,181	0	0	0	0	0	0
575	365000-Dist OH Conductor & Devic	PLT_365	31,822,494	0	0	0	0	0	0
576	366000E-Dist Underground Cond	PLT_366	2,533,653	0	0	0	0	0	0
577	367000E-Dist UG Conductor & D	PLT_367	10,275,569	0	0	0	0	0	0
578	368000E-Dist Line Transformer	PLT_368	24,669,767	0	0	0	0	0	0
579	369000E-Distribution Services	CSERVICE	(238,727)	(238,727)	0	0	0	0	0
580	369010-Distribution Services O	CSERVICE	3,590,182	3,590,182	0	0	0	0	0
581	369020-Distribution Services U	CSERVICE	4,746,165	4,746,165	0	0	0	0	0
582	370000E-Distribution Meter	CMETERS	6,092,325	0	6,092,325	0	0	0	0
583	371000E-Dist Inst on Cust Premis	CUSTPREM	449,088	0	0	449,088	0	0	0
584	373000-Dist Street Light & Sg Sy	CLIGHT	2,771,825	0	0	2,771,825	0	0	0
585	TOTAL DISTRIBUTION		168,721,010	8,097,620	6,092,325	3,220,913	0	0	0
586									
587	GENERAL								
588	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0
589	389001-General Land Owned in Fe	SALWAGXAG	883	5	48	18	34	63	0
590	389002-General Land Rights	SALWAGXAG	6,138	32	330	122	235	441	0
591	390000-Genl Structures & Improv	SALWAGXAG	3,432,967	18,155	184,633	68,256	131,447	246,519	0
592	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(100,480)	(531)	(5,404)	(1,998)	(3,847)	(7,215)	0
593	390050-Genl Str & Imp-Call Center	CUST	634,826	0	0	0	0	634,826	0
594	391000-General Office Furn & E	SALWAGXAG	1,862,070	9,847	100,147	37,023	71,298	133,714	0
595	391004-General Info Sys Computer	SALWAGXAG	3,686,348	19,495	198,261	73,294	141,148	264,714	0
596	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0
597	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
598	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0
599	392010-General Transp Eq Grp	SALWAGXAG	266,770	1,411	14,348	5,304	10,214	19,157	0
600	392020-General Transp Eq Grp 2	SALWAGXAG	3,291,356	17,406	177,017	65,441	126,024	236,350	0
601	392030-General Transp Eq Trailer	SALWAGXAG	654,072	3,459	35,178	13,005	25,044	46,968	0
602	392040-General Transp Eq Grp 4	SALWAGXAG	4,292,720	22,701	230,873	85,350	164,366	308,257	0
603	393000-General Stores Equipmen	SALWAGXAG	35,759	189	1,923	711	1,369	2,568	0
604	394000-General Tools & Shop Equi	SALWAGXAG	3,748,276	19,822	201,591	74,525	143,520	269,161	0
605	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
606	395000-General Laboratory Equi	SALWAGXAG	922,376	4,878	49,608	18,339	35,317	66,235	0
607	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0
608	396000-General Power Operated E	SALWAGXAG	1,099,325	5,814	59,124	21,857	42,093	78,942	0
609	397000-General Communication E	SALWAGXAG	5,286,531	27,957	284,322	105,110	202,419	379,622	0
610	397010-General Comm Eq Two Wa	SALWAGXAG	3,351,808	17,726	180,268	66,643	128,339	240,691	0
611	397020-General Comm Eq AE	SALWAGXAG	4,045	21	218	80	155	290	0
612	397030-General Comm Eq EM	SALWAGXAG	1,665,536	8,808	89,576	33,115	63,773	119,601	0
613	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
614	398000-General Miscellaneous E	SALWAGXAG	231,379	1,224	12,444	4,600	8,859	16,615	0
615	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
616	TOTAL GENERAL		34,372,706	178,417	1,814,504	670,796	1,291,807	3,057,520	0

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
618									
619	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
620									
621	**Total Account 282**		635,545,948	596,925,947	14,053,058	24,566,943	182,133,777	0	3,038,331
622									
623	**Account 283**								
624									
625	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
626									
627	INTANGIBLE								
628	303003-Intg Misc Computr Softwar	SALWAGXAG	207,567	136,016	32,310	39,241	77,817	0	321
629	303004-Intg Misc Computr Softwar	SALWAGXAG	9,009,883	5,904,064	1,402,482	1,703,337	3,377,817	0	13,944
630	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,248,332	3,439,167	816,957	992,208	1,967,607	0	8,122
631	303010-Intg Misc Computr Softwar	SALWAGXAG	648,773	425,133	100,988	122,652	243,226	0	1,004
632	303014-Intg CRS Computr Softwar	CUST	40,983	0	0	40,983	0	0	0
633	TOTAL INTANGIBLE		15,155,540	9,904,380	2,352,738	2,898,422	5,666,467	0	23,392
634									
635	GENERAL								
636	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0
637	393000-General Stores Equipmen	SALWAGXAG	287	188	45	54	108	0	0
638	394000-General Tools & Shop Equi	SALWAGXAG	30,590	20,045	4,762	5,783	11,468	0	47
639	395000-General Laboratory Equi	SALWAGXAG	7,403	4,851	1,152	1,400	2,775	0	11
640	397000-General Communication E	SALWAGXAG	42,429	27,803	6,605	8,021	15,907	0	66
641	397010-General Comm Eq Two Wa	SALWAGXAG	26,903	17,629	4,188	5,086	10,086	0	42
642	397020-General Comm Eq AE	SALWAGXAG	32	21	5	6	12	0	0
643	397030-General Comm Eq EM	SALWAGXAG	13,367	8,759	2,081	2,527	5,011	0	21
644	398000-General Miscellaneous E	SALWAGXAG	1,857	1,217	289	351	696	0	3
645	TOTAL GENERAL		122,869	80,514	19,126	23,229	46,064	0	190
646									
647	NON-PLANT								
648	SchM-107 - Pension Expense	SALWAGES	29,010,696	19,010,347	4,515,816	5,484,533	10,876,149	0	44,898
649	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,714,576	3,120,306	402,177	192,093	1,203,609	0	15,454
650	SchM-138 - Rate Case Expense	CLAIMREV	2,071,946	1,505,917	414,899	151,130	594,439	112,190	4,080
651	TOTAL NON-PLANT		34,797,218	23,636,570	5,332,892	5,827,757	12,674,197	112,190	64,431
652									
653	**Total Account 283**		50,075,627	33,621,464	7,704,755	8,749,408	18,386,728	112,190	88,013
654									
655	ADIT - NOL	TOTPLT	(961,562)	(807,729)	(104,108)	(49,726)	(311,568)	0	(4,000)
656									
657	Total Accumulated Deferred Income Taxes		618,037,035	570,666,735	17,911,878	29,458,422	188,287,762	112,210	2,937,404
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
618										
619	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
620										
621	**Total Account 282**		635,545,948	14,053,058	243,064,502	11,450,859	40,557,626	83,347,878	9,608,607	23,724,367
622										
623	**Account 283**									
624										
625	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
626										
627	INTANGIBLE									
628	303003-Intg Misc Computr Softwar	SALWAGXAG	207,567	32,310	21,869	332	7,301	23,084	2,713	2,580
629	303004-Intg Misc Computr Softwar	SALWAGXAG	9,009,883	1,402,482	949,263	14,415	316,901	1,001,990	117,745	111,989
630	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,248,332	816,957	552,954	8,397	184,598	583,668	68,587	65,234
631	303010-Intg Misc Computr Softwar	SALWAGXAG	648,773	100,988	68,353	1,038	22,819	72,150	8,478	8,064
632	303014-Intg CRS Computr Softwar	CUST	40,983	0	0	0	0	0	0	0
633	TOTAL INTANGIBLE		15,155,540	2,352,738	1,592,439	24,181	531,618	1,680,892	197,523	187,867
634										
635	GENERAL									
636	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	0
637	393000-General Stores Equipmen	SALWAGXAG	287	45	30	0	10	32	4	4
638	394000-General Tools & Shop Equi	SALWAGXAG	30,590	4,762	3,223	49	1,076	3,402	400	380
639	395000-General Laboratory Equi	SALWAGXAG	7,403	1,152	780	12	260	823	97	92
640	397000-General Communication E	SALWAGXAG	42,429	6,605	4,470	68	1,492	4,719	554	527
641	397010-General Comm Eq Two Wa	SALWAGXAG	26,903	4,188	2,834	43	946	2,992	352	334
642	397020-General Comm Eq AE	SALWAGXAG	32	5	3	0	1	4	0	0
643	397030-General Comm Eq EM	SALWAGXAG	13,367	2,081	1,408	21	470	1,487	175	166
644	398000-General Miscellaneous E	SALWAGXAG	1,857	289	196	3	65	207	24	23
645	TOTAL GENERAL		122,869	19,126	12,945	197	4,322	13,664	1,606	1,527
646										
647	NON-PLANT									
648	SchM-107 - Pension Expense	SALWAGES	29,010,696	4,515,816	3,056,508	46,414	1,020,382	3,226,284	379,123	360,590
649	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,714,576	402,177	1,124,373	54,782	181,112	373,164	43,013	124,800
650	SchM-138 - Rate Case Expense	CLAIMREV	2,071,946	414,899	457,494	20,924	72,756	183,238	21,383	39,413
651	TOTAL NON-PLANT		34,797,218	5,332,892	4,638,376	122,119	1,274,250	3,782,686	443,518	524,803
652										
653	**Total Account 283**		50,075,627	7,704,755	6,243,760	146,497	1,810,190	5,477,242	642,647	714,198
654										
655	ADIT - NOL	TOTPLT	(961,562)	(104,108)	(291,057)	(14,181)	(46,883)	(96,598)	(11,134)	(32,306)
656										
657	Total Accumulated Deferred Income Taxes		618,037,035	17,911,878	226,083,978	10,584,629	38,102,076	75,575,181	8,726,524	20,256,972
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
617	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
618									
619	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
620									
621	**Total Account 282**		635,545,948	8,280,020	7,947,330	3,906,682	1,320,641	3,112,271	0
622									
623	**Account 283**								
624									
625	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
626									
627	INTANGIBLE								
628	303003-Intg Misc Computr Softwar	SALWAGXAG	207,567	1,098	11,163	4,127	7,948	14,905	0
629	303004-Intg Misc Computr Softwar	SALWAGXAG	9,009,883	47,647	484,573	179,140	344,984	646,994	0
630	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,248,332	27,755	282,268	104,350	200,956	376,879	0
631	303010-Intg Misc Computr Softwar	SALWAGXAG	648,773	3,431	34,893	12,899	24,841	46,588	0
632	303014-Intg CRS Computr Softwar	CUST	40,983	0	0	0	0	40,983	0
633	TOTAL INTANGIBLE		15,155,540	79,931	812,897	300,516	578,729	1,126,349	0
634									
635	GENERAL								
636	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0
637	393000-General Stores Equipmen	SALWAGXAG	287	2	15	6	11	21	0
638	394000-General Tools & Shop Equi	SALWAGXAG	30,590	162	1,645	608	1,171	2,197	0
639	395000-General Laboratory Equi	SALWAGXAG	7,403	39	398	147	283	532	0
640	397000-General Communication E	SALWAGXAG	42,429	224	2,282	844	1,625	3,047	0
641	397010-General Comm Eq Two Wa	SALWAGXAG	26,903	142	1,447	535	1,030	1,932	0
642	397020-General Comm Eq AE	SALWAGXAG	32	0	2	1	1	2	0
643	397030-General Comm Eq EM	SALWAGXAG	13,367	71	719	266	512	960	0
644	398000-General Miscellaneous E	SALWAGXAG	1,857	10	100	37	71	133	0
645	TOTAL GENERAL		122,869	650	6,608	2,443	4,705	8,823	0
646									
647	NON-PLANT								
648	SchM-107 - Pension Expense	SALWAGES	29,010,696	153,418	1,560,265	576,807	1,110,805	2,083,238	0
649	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,714,576	53,098	61,124	27,635	13,075	37,161	0
650	SchM-138 - Rate Case Expense	CLAIMREV	2,071,946	17,208	40,849	18,107	23,536	52,647	(1,216)
651	TOTAL NON-PLANT		34,797,218	223,724	1,662,237	622,548	1,147,417	2,173,046	(1,216)
652									
653	**Total Account 283**		50,075,627	304,305	2,481,743	925,507	1,730,850	3,308,219	(1,216)
654									
655	ADIT - NOL	TOTPLT	(961,562)	(13,745)	(15,823)	(7,154)	(3,385)	(9,620)	0
656									
657	Total Accumulated Deferred Income Taxes		618,037,035	7,101,510	9,117,839	4,423,700	2,845,483	5,970,770	(880)
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Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
667	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
668	**CASH WORKING CAPITAL (LEAD LAG)**								
669	SPS CWC-Fossil Fuel for Generation	ENERGY1	78,045,418	0	78,045,418	0	0	0	0
670	Multiplied by Factor of 0.013945		0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945
671	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,088,359	0	1,088,359	0	0	0	0
672									
673	SPS CWC-Fuel Oil for Generation	ENERGY1	42,724	0	42,724	0	0	0	0
674	Multiplied by Factor of 0.074466		0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466
675	SPS CWC-Fuel Oil for Generation - CWC Amount		3,181	0	3,181	0	0	0	0
676									
677	SPS CWC-Gas for Generation	ENERGY1	75,244,831	0	75,244,831	0	0	0	0
678	Multiplied by Factor of -0.009753		(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)
679	SPS CWC-Gas for Generation - CWC Amount		(733,895)	0	(733,895)	0	0	0	0
680									
681	Total O&M Expense	CALCULATED	288,738,837	201,115,809	60,177,641	27,445,386	63,136,372	731,180	257,804
682	Multiplied by Factor of -0.000858		(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)
683	Total O&M Expense CWC Amount		(247,595)	(172,458)	(51,603)	(23,535)	(54,140)	(627)	(221)
684									
685	SPS CWC-Payroll	SALWAGES	5,186,963	3,398,952	807,405	980,606	1,944,599	0	8,027
686	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
687	SPS CWC-Payroll - CWC Amount		231,069	151,416	35,968	43,684	86,628	0	358
688									
689	SPS CWC-Property Tax	CALCULATED	29,265,741	23,813,566	4,237,272	1,214,903	6,836,707	0	97,418
690	Multiplied by Factor of -0.393260		(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)
691	SPS CWC-Property Tax - CWC Amount		(11,509,053)	(9,364,930)	(1,666,351)	(477,773)	(2,688,605)	0	(38,311)
692									
693	SPS CWC-Purchased Power Capacity	DPURCH	36,861,646	36,861,646	0	0	0	36,861,646	0
694	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
695	SPS CWC-Purchased Power Capacity - CWC Amount		(214,101)	(214,101)	0	0	0	(214,101)	0
696									
697	SPS CWC-Purchased Power Energy	ENERGY1	202,457,193	0	202,457,193	0	0	0	0
698	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
699	SPS CWC-Purchased Power Energy - CWC Amount		(1,175,916)	0	(1,175,916)	0	0	0	0
700									
701	SPS CWC-Sales Tax	CALCULATED	368,465	299,820	53,349	15,296	86,076	0	1,227
702	Multiplied by Factor of -0.003014		(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)
703	SPS CWC-Sales Tax - CWC Amount		(1,110)	(904)	(161)	(46)	(259)	0	(4)
704									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
667	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
668	**CASH WORKING CAPITAL (LEAD LAG)**									
669	SPS CWC-Fossil Fuel for Generation	ENERGY1	78,045,418	78,045,418	0	0	0	0	0	0
670	Multiplied by Factor of 0.013945		0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945
671	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,088,359	1,088,359	0	0	0	0	0	0
672										
673	SPS CWC-Fuel Oil for Generation	ENERGY1	42,724	42,724	0	0	0	0	0	0
674	Multiplied by Factor of 0.074466		0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466
675	SPS CWC-Fuel Oil for Generation - CWC Amount		3,181	3,181	0	0	0	0	0	0
676										
677	SPS CWC-Gas for Generation	ENERGY1	75,244,831	75,244,831	0	0	0	0	0	0
678	Multiplied by Factor of -0.009753		(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)
679	SPS CWC-Gas for Generation - CWC Amount		(733,895)	(733,895)	0	0	0	0	0	0
680										
681	Total O&M Expense	CALCULATED	288,738,837	60,177,641	102,027,350	487,264	6,825,930	22,280,179	2,626,931	2,742,799
682	Multiplied by Factor of -0.000858		(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)
683	Total O&M Expense CWC Amount		(247,595)	(51,603)	(87,489)	(418)	(5,853)	(19,105)	(2,253)	(2,352)
684										
685	SPS CWC-Payroll	SALWAGES	5,186,963	807,405	546,488	8,299	182,439	576,843	67,785	64,472
686	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
687	SPS CWC-Payroll - CWC Amount		231,069	35,968	24,345	370	8,127	25,697	3,020	2,872
688										
689	SPS CWC-Property Tax	CALCULATED	29,265,741	4,237,272	10,564,159	507,422	1,600,100	2,963,508	342,386	901,866
690	Multiplied by Factor of -0.393260		(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)
691	SPS CWC-Property Tax - CWC Amount		(11,509,053)	(1,666,351)	(4,154,464)	(199,549)	(629,256)	(1,165,430)	(134,647)	(354,668)
692										
693	SPS CWC-Purchased Power Capacity	DPURCH	36,861,646	0	0	0	0	0	0	0
694	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
695	SPS CWC-Purchased Power Capacity - CWC Amount		(214,101)	0	0	0	0	0	0	0
696										
697	SPS CWC-Purchased Power Energy	ENERGY1	202,457,193	202,457,193	0	0	0	0	0	0
698	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
699	SPS CWC-Purchased Power Energy - CWC Amount		(1,175,916)	(1,175,916)	0	0	0	0	0	0
700										
701	SPS CWC-Sales Tax	CALCULATED	368,465	53,349	133,006	6,389	20,146	37,311	4,311	11,355
702	Multiplied by Factor of -0.003014		(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)
703	SPS CWC-Sales Tax - CWC Amount		(1,110)	(161)	(401)	(19)	(61)	(112)	(13)	(34)
704										

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
667	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
668	**CASH WORKING CAPITAL (LEAD LAG)**								
669	SPS CWC-Fossil Fuel for Generation	ENERGY1	78,045,418	0	0	0	0	0	0
670	Multiplied by Factor of 0.013945		0.013945	0.013945	0.013945	0.013945	0.013945	0.013945	0.013945
671	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,088,359	0	0	0	0	0	0
672									
673	SPS CWC-Fuel Oil for Generation	ENERGY1	42,724	0	0	0	0	0	0
674	Multiplied by Factor of 0.074466		0.074466	0.074466	0.074466	0.074466	0.074466	0.074466	0.074466
675	SPS CWC-Fuel Oil for Generation - CWC Amount		3,181	0	0	0	0	0	0
676									
677	SPS CWC-Gas for Generation	ENERGY1	75,244,831	0	0	0	0	0	0
678	Multiplied by Factor of -0.009753		(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)	(0.009753)
679	SPS CWC-Gas for Generation - CWC Amount		(733,895)	0	0	0	0	0	0
680									
681	Total O&M Expense	CALCULATED	288,738,837	1,182,159	6,368,762	2,821,117	5,810,254	11,164,328	98,767
682	Multiplied by Factor of -0.000858		(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)	(0.000858)
683	Total O&M Expense CWC Amount		(247,595)	(1,014)	(5,461)	(2,419)	(4,982)	(9,573)	(85)
684									
685	SPS CWC-Payroll	SALWAGES	5,186,963	27,430	278,967	103,130	198,606	372,472	0
686	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
687	SPS CWC-Payroll - CWC Amount		231,069	1,222	12,427	4,594	8,848	16,593	0
688									
689	SPS CWC-Property Tax	CALCULATED	29,265,741	343,971	428,113	169,667	80,469	192,684	0
690	Multiplied by Factor of -0.393260		(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)	(0.393260)
691	SPS CWC-Property Tax - CWC Amount		(11,509,053)	(135,270)	(168,360)	(66,723)	(31,645)	(75,775)	0
692									
693	SPS CWC-Purchased Power Capacity	DPURCH	36,861,646	0	0	0	0	0	0
694	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
695	SPS CWC-Purchased Power Capacity - CWC Amount		(214,101)	0	0	0	0	0	0
696									
697	SPS CWC-Purchased Power Energy	ENERGY1	202,457,193	0	0	0	0	0	0
698	Multiplied by Factor of -0.005808		(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)	(0.005808)
699	SPS CWC-Purchased Power Energy - CWC Amount		(1,175,916)	0	0	0	0	0	0
700									
701	SPS CWC-Sales Tax	CALCULATED	368,465	4,331	5,390	2,136	1,013	2,426	0
702	Multiplied by Factor of -0.003014		(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)	(0.003014)
703	SPS CWC-Sales Tax - CWC Amount		(1,110)	(13)	(16)	(6)	(3)	(7)	0
704									

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
705	SPS CWC-Franchise Fee	CALCULATED	11,200,413	0	11,200,413	0	0	0	0
706	Multiplied by Factor of -0.044932		(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)
707	SPS CWC-Payroll Tax Adjustment - CWC Amount		(503,251)	0	(503,251)	0	0	0	0
708									
709	SPS CWC-Gross Receipts	CALCULATED	8,093,441	0	8,093,441	0	0	0	0
710	Multiplied by Factor of -0.188164		(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)
711	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,522,897)	0	(1,522,897)	0	0	0	0
712									
713	SPS CWC-Federal Income Tax	CALCULATED	(28,257,179)	(19,817,395)	(7,729,289)	(710,495)	(4,262,469)	120,970	(723)
714	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
715	SPS CWC-Payroll Tax Adjustment - CWC Amount		(116,900)	(81,984)	(31,976)	(2,939)	(17,634)	500	(3)
716									
717	SPS CWC-State Income Tax	CALCULATED	(1,918,311)	(1,345,355)	(524,723)	(48,234)	(289,369)	8,212	(49)
718	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
719	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,936)	(5,566)	(2,171)	(200)	(1,197)	34	(0)
720									
721	SPS CWC-Payroll Tax Adjustment	CALCULATED	(273,368)	(179,135)	(42,553)	(51,681)	(102,486)	0	(423)
722	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
723	SPS CWC-Payroll Tax Adjustment - CWC Amount		(12,178)	(7,980)	(1,896)	(2,302)	(4,566)	0	(19)
724									
725	SPS CWC-Franchise Tax	INCITYREV	1,075,294	0	1,075,294	0	0	0	0
726	Multiplied by Factor of 0.204959		0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959
727	SPS CWC-Federal Income Tax - CWC Amount		220,391	0	220,391	0	0	0	0
728	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,501,832)	(9,696,505)	(4,342,216)	(463,111)	(2,679,773)	(214,193)	(38,200)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRODENE	TRANSMISSION COST TRANSYS	TRANRAD	DISTRIBUTION COSTS DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
705	SPS CWC-Franchise Fee	CALCULATED	11,200,413	11,200,413	0	0	0	0	0	0
706	Multiplied by Factor of -0.044932		(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)
707	SPS CWC-Payroll Tax Adjustment - CWC Amount		(503,251)	(503,251)	0	0	0	0	0	0
708										
709	SPS CWC-Gross Receipts	CALCULATED	8,093,441	8,093,441	0	0	0	0	0	0
710	Multiplied by Factor of -0.188164		(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)
711	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,522,897)	(1,522,897)	0	0	0	0	0	0
712										
713	SPS CWC-Federal Income Tax	CALCULATED	(28,257,179)	(7,729,289)	(13,395,148)	(562,069)	(737,214)	(593,861)	(69,146)	(317,733)
714	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
715	SPS CWC-Payroll Tax Adjustment - CWC Amount		(116,900)	(31,976)	(55,416)	(2,325)	(3,050)	(2,457)	(286)	(1,314)
716										
717	SPS CWC-State Income Tax	CALCULATED	(1,918,311)	(524,723)	(909,364)	(38,157)	(50,048)	(40,316)	(4,694)	(21,570)
718	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
719	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,936)	(2,171)	(3,762)	(158)	(207)	(167)	(19)	(89)
720										
721	SPS CWC-Payroll Tax Adjustment	CALCULATED	(273,368)	(42,553)	(28,802)	(437)	(9,615)	(30,401)	(3,572)	(3,398)
722	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
723	SPS CWC-Payroll Tax Adjustment - CWC Amount		(12,178)	(1,896)	(1,283)	(19)	(428)	(1,354)	(159)	(151)
724										
725	SPS CWC-Franchise Tax	INCITYREV	1,075,294	1,075,294	0	0	0	0	0	0
726	Multiplied by Factor of 0.204959		0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959
727	SPS CWC-Federal Income Tax - CWC Amount		220,391	220,391	0	0	0	0	0	0
728	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,501,832)	(4,342,216)	(4,278,470)	(202,119)	(630,728)	(1,162,929)	(134,357)	(355,737)

Southwestern Public Service Company

Separation of Rate Base

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
705	SPS CWC-Franchise Fee	CALCULATED	11,200,413	0	0	0	0	0	0
706	Multiplied by Factor of -0.044932		(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)	(0.044932)
707	SPS CWC-Payroll Tax Adjustment - CWC Amount		(503,251)	0	0	0	0	0	0
708									
709	SPS CWC-Gross Receipts	CALCULATED	8,093,441	0	0	0	0	0	0
710	Multiplied by Factor of -0.188164		(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)	(0.188164)
711	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,522,897)	0	0	0	0	0	0
712									
713	SPS CWC-Federal Income Tax	CALCULATED	(28,257,179)	(181,323)	(243,707)	57,799	(101,383)	(221,838)	(20,043)
714	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
715	SPS CWC-Payroll Tax Adjustment - CWC Amount		(116,900)	(750)	(1,008)	239	(419)	(918)	(83)
716									
717	SPS CWC-State Income Tax	CALCULATED	(1,918,311)	(12,310)	(16,545)	3,924	(6,883)	(15,060)	(1,361)
718	Multiplied by Factor of 0.004137		0.004137	0.004137	0.004137	0.004137	0.004137	0.004137	0.004137
719	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,936)	(51)	(68)	16	(28)	(62)	(6)
720									
721	SPS CWC-Payroll Tax Adjustment	CALCULATED	(273,368)	(1,446)	(14,702)	(5,435)	(10,467)	(19,630)	0
722	Multiplied by Factor of 0.044548		0.044548	0.044548	0.044548	0.044548	0.044548	0.044548	0.044548
723	SPS CWC-Payroll Tax Adjustment - CWC Amount		(12,178)	(64)	(655)	(242)	(466)	(874)	0
724									
725	SPS CWC-Franchise Tax	INCITYREV	1,075,294	0	0	0	0	0	0
726	Multiplied by Factor of 0.204959		0.204959	0.204959	0.204959	0.204959	0.204959	0.204959	0.204959
727	SPS CWC-Federal Income Tax - CWC Amount		220,391	0	0	0	0	0	0
728	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(14,501,832)	(135,940)	(163,141)	(64,541)	(28,697)	(70,617)	(173)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TOTAL COMPANY - ALL COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		2,581,626,920	913,145,682	83,784,443	491,049,483	4,755,461	34,581,008	39,027,385
6	NET OPER INC (PRESENT RATES)		90,419,155	26,760,979	3,856,484	25,745,992	359,067	1,459,630	3,206,626
7	RATE OF RETURN (PRES RATES)		3.50%	2.93%	4.60%	5.24%	7.55%	4.22%	8.22%
8	RELATIVE RATE OF RETURN		1.00	0.84	1.31	1.50	2.16	1.21	2.35
9	SALES REVENUE (PRE RATES)		558,276,448	199,367,033	20,839,871	112,764,586	1,473,962	7,531,848	10,415,272
10	REVENUE PRES RATES $/KWH		$0.0396	$0.0817	$0.0745	$0.0528	$0.0721	$0.0422	$0.0640
11	REVENUE REQUIRED - $/MO/CUST		$2,166.27	$970.92	$649.22	$9,314.77	$520.10	$8,294.99	$14,267.50
12	SALES REV REQUIRED $/KW		$25.16	$0.00	$0.00	$18.02	$0.00	$13.05	$15.48
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		196,719,971	69,581,701	6,384,375	37,417,971	362,366	2,635,073	2,973,887
18	SALES REVENUE REQ CLAIMED ROR		694,752,754	254,343,224	24,085,351	127,749,875	1,478,198	9,040,963	10,116,466
19	REVENUE DEFICIENCY SALES REV		136,476,306	54,976,191	3,245,480	14,985,289	4,236	1,509,115	(298,806)
20	PERCENT INCREASE REQUIRED		24.45%	27.58%	15.57%	13.29%	0.29%	20.04%	-2.87%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0492	$0.1043	$0.0861	$0.0599	$0.0723	$0.0507	$0.0622
23	REVENUE DEFICIENCY $/KWH		$0.0097	$0.0225	$0.0116	$0.0070	$0.0002	$0.0085	($0.0018)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	TOTAL COMPANY - ALL COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		2,581,626,920	312,924,768	676,766,601	16,664,254	8,927,835	116,041,486	560,725,116
6	NET OPER INC (PRESENT RATES)		90,419,155	12,828,716	15,060,414	706,533	434,715	3,588,988	11,471,426
7	RATE OF RETURN (PRES RATES)		3.50%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.17	0.64	1.21	1.39	0.88	0.58
9	SALES REVENUE (PRE RATES)		558,276,448	66,231,204	131,720,488	3,971,740	3,960,444	23,737,450	107,983,038
10	REVENUE PRES RATES $/KWH		$0.0396	$0.0308	$0.0197	$0.1199	$0.1656	$0.0205	$0.0195
11	REVENUE REQUIRED - $/MO/CUST		$2,166.27	$18,220.41	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$25.16	$17.38	$12.11	$0.00	$0.00	$12.77	$11.98
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		196,719,971	23,844,867	51,569,615	1,269,816	680,301	8,842,361	42,727,254
18	SALES REVENUE REQ CLAIMED ROR		694,752,754	80,374,497	178,593,514	4,694,921	4,275,745	30,482,093	148,111,421
19	REVENUE DEFICIENCY SALES REV		136,476,306	14,143,293	46,873,026	723,181	315,301	6,744,643	40,128,383
20	PERCENT INCREASE REQUIRED		24.45%	21.35%	35.59%	18.21%	7.96%	28.41%	37.16%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0492	$0.0374	$0.0267	$0.1417	$0.1787	$0.0264	$0.0268
23	REVENUE DEFICIENCY $/KWH		$0.0097	$0.0066	$0.0070	$0.0218	$0.0132	$0.0058	$0.0073

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TOTAL COMPANY - ALL COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		2,581,626,920	4,915,187	29,665,821	743,364	38,284,021	765,841,848	147,303,834
6	NET OPER INC (PRESENT RATES)		90,419,155	271,103	1,188,527	5,388	3,201,238	21,361,874	5,399,105
7	RATE OF RETURN (PRES RATES)		3.50%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.57	1.14	0.21	2.39	0.80	1.05
9	SALES REVENUE (PRE RATES)		558,276,448	1,162,468	6,369,380	123,457	10,291,815	166,097,649	33,269,384
10	REVENUE PRES RATES $/KWH		$0.0396	$0.0469	$0.0415	$0.0460	$0.0643	$0.0853	$0.0676
11	REVENUE REQUIRED - $/MO/CUST		$2,166.27	$0.00	$7,116.63	$30,864.25	$14,176.05	$937.72	$1,179.43
12	SALES REV REQUIRED $/KW		$25.16	$12.55	$13.15	$14.21	$15.49	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		196,719,971	374,537	2,260,536	56,644	2,917,242	58,357,149	11,224,552
18	SALES REVENUE REQ CLAIMED ROR		694,752,754	1,295,265	7,745,698	189,263	9,927,202	213,594,730	40,748,494
19	REVENUE DEFICIENCY SALES REV		136,476,306	132,797	1,376,318	65,806	(364,613)	47,497,081	7,479,110
20	PERCENT INCREASE REQUIRED		24.45%	11.42%	21.61%	53.30%	-3.54%	28.60%	22.48%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0492	$0.0522	$0.0504	$0.0705	$0.0620	$0.1097	$0.0828
23	REVENUE DEFICIENCY $/KWH		$0.0097	$0.0054	$0.0090	$0.0245	($0.0023)	$0.0244	$0.0152

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		2,022,360,102	776,584,628	64,165,696	410,521,141	2,992,444	27,884,433	32,904,714
6	NET OPER INC (PRESENT RATES)		71,712,080	22,740,646	2,953,460	21,523,847	225,948	1,177,481	2,705,078
7	RATE OF RETURN (PRES RATES)		3.55%	2.93%	4.60%	5.24%	7.55%	4.22%	8.22%
8	RELATIVE RATE OF RETURN		1.00	0.83	1.30	1.48	2.13	1.19	2.32
9	SALES REVENUE (PRE RATES)		399,174,995	144,575,705	13,063,566	87,199,579	722,526	5,613,538	7,936,895
10	REVENUE PRES RATES $/KWH		$0.0283	$0.0593	$0.0467	$0.0409	$0.0353	$0.0315	$0.0488
11	REVENUE REQUIRED - $/MO/CUST		$1,548.91	$704.09	$406.96	$7,203.01	$254.95	$6,182.31	$10,872.46
12	SALES REV REQUIRED $/KW		$17.99	$0.00	$0.00	$13.93	$0.00	$9.73	$11.79
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		154,103,840	59,175,749	4,889,426	31,281,711	228,024	2,124,794	2,507,339
18	SALES REVENUE REQ CLAIMED ROR		504,955,208	191,353,598	15,549,093	99,727,396	725,191	6,829,764	7,683,024
19	REVENUE DEFICIENCY SALES REV		105,780,213	46,777,893	2,485,527	12,527,817	2,665	1,216,225	(253,871)
20	PERCENT INCREASE REQUIRED		26.50%	32.36%	19.03%	14.37%	0.37%	21.67%	-3.20%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0358	$0.0784	$0.0556	$0.0467	$0.0355	$0.0383	$0.0472
23	REVENUE DEFICIENCY $/KWH		$0.0075	$0.0192	$0.0089	$0.0059	$0.0001	$0.0068	($0.0016)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		2,022,360,102	237,992,285	460,946,417	4,860,221	3,508,122	78,491,873	382,454,545
6	NET OPER INC (PRESENT RATES)		71,712,080	9,756,772	10,251,966	206,064	170,818	2,427,635	7,824,332
7	RATE OF RETURN (PRES RATES)		3.55%	4.10%	2.22%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.16	0.63	1.20	1.37	0.87	0.58
9	SALES REVENUE (PRE RATES)		399,174,995	48,378,312	90,023,837	948,249	712,788	16,179,928	73,843,909
10	REVENUE PRES RATES $/KWH		$0.0283	$0.0225	$0.0135	$0.0286	$0.0298	$0.0140	$0.0134
11	REVENUE REQUIRED - $/MO/CUST		$1,548.91	$13,309.03	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$17.99	$12.69	$8.28	$0.00	$0.00	$8.71	$8.19
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		154,103,840	18,135,012	35,124,117	370,349	267,319	5,981,081	29,143,036
18	SALES REVENUE REQ CLAIMED ROR		504,955,208	59,134,874	121,956,417	1,159,169	836,683	20,742,086	101,214,330
19	REVENUE DEFICIENCY SALES REV		105,780,213	10,756,562	31,932,579	210,920	123,895	4,562,158	27,370,421
20	PERCENT INCREASE REQUIRED		26.50%	22.23%	35.47%	22.24%	17.38%	28.20%	37.07%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0358	$0.0275	$0.0182	$0.0350	$0.0350	$0.0180	$0.0183
23	REVENUE DEFICIENCY $/KWH		$0.0075	$0.0050	$0.0048	$0.0064	$0.0052	$0.0039	$0.0050

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE		2,022,360,102	3,996,961	23,887,472	606,941	32,297,773	653,390,700	123,193,928
6	NET OPER INC (PRESENT RATES)		71,712,080	220,457	957,024	4,399	2,700,679	18,225,238	4,515,408
7	RATE OF RETURN (PRES RATES)		3.55%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.56	1.13	0.20	2.36	0.79	1.03
9	SALES REVENUE (PRE RATES)		399,174,995	886,128	4,727,411	85,991	7,850,904	120,391,997	24,183,708
10	REVENUE PRES RATES $/KWH		$0.0283	$0.0357	$0.0308	$0.0320	$0.0491	$0.0618	$0.0491
11	REVENUE REQUIRED - $/MO/CUST		$1,548.91	$68,163.67	$5,282.02	$21,497.66	$10,813.92	$679.68	$857.34
12	SALES REV REQUIRED $/KW		$17.99	$9.57	$9.76	$9.90	$11.82	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		154,103,840	304,568	1,820,225	46,249	2,461,090	49,788,371	9,387,377
18	SALES REVENUE REQ CLAIMED ROR		504,955,208	994,116	5,835,648	139,720	7,543,304	160,914,921	30,438,677
19	REVENUE DEFICIENCY SALES REV		105,780,213	107,988	1,108,237	53,730	(307,600)	40,522,924	6,254,969
20	PERCENT INCREASE REQUIRED		26.50%	12.19%	23.44%	62.48%	-3.92%	33.66%	25.86%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0358	$0.0401	$0.0380	$0.0521	$0.0471	$0.0826	$0.0618
23	REVENUE DEFICIENCY $/KWH		$0.0075	$0.0044	$0.0072	$0.0200	($0.0019)	$0.0208	$0.0127

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		448,916,321	79,639,464	9,121,161	70,035,416	676,058	5,908,336	5,349,006
6	NET OPER INC (PRESENT RATES)		14,762,031	2,363,976	419,835	3,671,995	51,047	248,745	440,681
7	RATE OF RETURN (PRES RATES)		3.29%	2.97%	4.60%	5.24%	7.55%	4.21%	8.24%
8	RELATIVE RATE OF RETURN		1.00	0.90	1.40	1.59	2.30	1.28	2.51
9	SALES REVENUE (PRE RATES)		114,156,031	28,452,269	3,014,188	22,081,499	264,351	1,658,283	2,182,218
10	REVENUE PRES RATES $/KWH		$0.0081	$0.0117	$0.0108	$0.0103	$0.0129	$0.0093	$0.0134
11	REVENUE REQUIRED - $/MO/CUST		$442.96	$138.56	$93.90	$1,824.01	$93.28	$1,826.30	$2,989.34
12	SALES REV REQUIRED $/KW		$5.14	$0.00	$0.00	$3.53	$0.00	$2.87	$3.24
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,207,424	6,068,527	695,032	5,336,699	51,516	450,215	407,594
18	SALES REVENUE REQ CLAIMED ROR		139,121,364	33,208,427	3,367,506	24,218,760	264,953	1,916,944	2,139,739
19	REVENUE DEFICIENCY SALES REV		24,965,333	4,756,157	353,318	2,137,261	602	258,661	(42,479)
20	PERCENT INCREASE REQUIRED		21.87%	16.72%	11.72%	9.68%	0.23%	15.60%	-1.95%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0099	$0.0136	$0.0120	$0.0113	$0.0130	$0.0107	$0.0131
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0019	$0.0013	$0.0010	$0.0000	$0.0015	($0.0003)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		448,916,321	70,798,268	205,500,039	1,096,384	792,188	35,727,384	169,772,655
6	NET OPER INC (PRESENT RATES)		14,762,031	2,902,458	4,578,237	46,485	38,573	1,104,994	3,473,243
7	RATE OF RETURN (PRES RATES)		3.29%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.25	0.68	1.29	1.48	0.94	0.62
9	SALES REVENUE (PRE RATES)		114,156,031	16,060,381	39,614,978	481,546	346,319	7,174,073	32,440,904
10	REVENUE PRES RATES $/KWH		$0.0081	$0.0075	$0.0059	$0.0145	$0.0145	$0.0062	$0.0059
11	REVENUE REQUIRED - $/MO/CUST		$442.96	$4,418.26	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$5.14	$4.21	$3.64	$0.00	$0.00	$3.86	$3.60
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,207,424	5,394,828	15,659,103	83,544	60,365	2,722,427	12,936,676
18	SALES REVENUE REQ CLAIMED ROR		139,121,364	19,260,258	53,841,357	529,126	374,296	9,250,645	44,590,712
19	REVENUE DEFICIENCY SALES REV		24,965,333	3,199,877	14,226,379	47,580	27,977	2,076,572	12,149,807
20	PERCENT INCREASE REQUIRED		21.87%	19.92%	35.91%	9.88%	8.08%	28.95%	37.45%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0099	$0.0090	$0.0081	$0.0160	$0.0156	$0.0080	$0.0081
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0015	$0.0021	$0.0014	$0.0012	$0.0018	$0.0022

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		448,916,321	797,411	5,110,925	86,330	5,262,677	63,363,793	16,275,671
6	NET OPER INC (PRESENT RATES)		14,762,031	43,982	204,763	626	440,055	1,767,427	596,550
7	RATE OF RETURN (PRES RATES)		3.29%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.68	1.22	0.22	2.54	0.85	1.11
9	SALES REVENUE (PRE RATES)		114,156,031	233,504	1,424,779	22,754	2,159,464	23,071,341	5,380,929
10	REVENUE PRES RATES $/KWH		$0.0081	$0.0094	$0.0093	$0.0085	$0.0135	$0.0118	$0.0109
11	REVENUE REQUIRED - $/MO/CUST		$442.96	$17,961.87	$1,591.93	$5,688.48	$2,974.47	$130.25	$190.76
12	SALES REV REQUIRED $/KW		$5.14	$2.52	$2.94	$2.62	$3.25	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,207,424	60,763	389,452	6,578	401,016	4,828,321	1,240,206
18	SALES REVENUE REQ CLAIMED ROR		139,121,364	255,048	1,661,895	30,396	2,109,342	27,001,127	6,207,299
19	REVENUE DEFICIENCY SALES REV		24,965,333	21,544	237,117	7,642	(50,121)	3,929,787	826,370
20	PERCENT INCREASE REQUIRED		21.87%	9.23%	16.64%	33.59%	-2.32%	17.03%	15.36%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0099	$0.0103	$0.0108	$0.0113	$0.0132	$0.0139	$0.0126
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0009	$0.0015	$0.0028	($0.0003)	$0.0020	$0.0017

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	CUSTOMER COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		110,350,497	56,921,589	10,497,586	10,492,927	1,086,959	788,239	773,664
6	NET OPER INC (PRESENT RATES)		3,945,044	1,656,356	483,190	550,150	82,072	33,403	60,867
7	RATE OF RETURN (PRES RATES)		3.58%	2.91%	4.60%	5.24%	7.55%	4.24%	7.87%
8	RELATIVE RATE OF RETURN		1.00	0.81	1.29	1.47	2.11	1.19	2.20
9	SALES REVENUE (PRE RATES)		44,945,422	26,339,059	4,762,117	3,483,508	487,085	260,027	296,160
10	REVENUE PRES RATES $/KWH		$0.0032	$0.0108	$0.0170	$0.0016	$0.0238	$0.0015	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$174.40	$128.27	$148.35	$287.75	$171.87	$286.37	$405.70
12	SALES REV REQUIRED $/KW		$2.03	$0.00	$0.00	$0.56	$0.00	$0.45	$0.44
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		8,408,708	4,337,425	799,916	799,561	82,826	60,064	58,953
18	SALES REVENUE REQ CLAIMED ROR		50,676,182	29,781,199	5,168,752	3,803,719	488,053	294,255	293,703
19	REVENUE DEFICIENCY SALES REV		5,730,759	3,442,141	406,635	320,211	968	34,229	(2,457)
20	PERCENT INCREASE REQUIRED		12.75%	13.07%	8.54%	9.19%	0.20%	13.16%	-0.83%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0036	$0.0122	$0.0185	$0.0018	$0.0239	$0.0016	$0.0018
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0014	$0.0015	$0.0002	$0.0000	$0.0002	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	CUSTOMER COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		110,350,497	4,134,215	10,320,145	10,707,649	4,627,525	1,822,229	8,497,916
6	NET OPER INC (PRESENT RATES)		3,945,044	169,487	230,211	453,984	225,324	56,359	173,852
7	RATE OF RETURN (PRES RATES)		3.58%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.15	0.62	1.19	1.36	0.87	0.57
9	SALES REVENUE (PRE RATES)		44,945,422	1,792,511	2,081,673	2,541,945	2,901,338	383,449	1,698,224
10	REVENUE PRES RATES $/KWH		$0.0032	$0.0008	$0.0003	$0.0767	$0.1213	$0.0003	$0.0003
11	REVENUE REQUIRED - $/MO/CUST		$174.40	$493.13	$33,575.37	$0.00	$0.00	$34,858.97	$33,298.52
12	SALES REV REQUIRED $/KW		$2.03	$0.47	$0.19	$0.00	$0.00	$0.21	$0.19
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		8,408,708	315,027	786,395	815,923	352,617	138,854	647,541
18	SALES REVENUE REQ CLAIMED ROR		50,676,182	1,979,366	2,795,741	3,006,627	3,064,766	489,361	2,306,379
19	REVENUE DEFICIENCY SALES REV		5,730,759	186,855	714,068	464,682	163,428	105,913	608,155
20	PERCENT INCREASE REQUIRED		12.75%	10.42%	34.30%	18.28%	5.63%	27.62%	35.81%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0036	$0.0009	$0.0004	$0.0907	$0.1281	$0.0004	$0.0004
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0001	$0.0001	$0.0140	$0.0068	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	CUSTOMER COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		110,350,497	120,815	667,424	50,093	723,571	49,087,354	7,834,235
6	NET OPER INC (PRESENT RATES)		3,945,044	6,664	26,740	363	60,504	1,369,209	287,147
7	RATE OF RETURN (PRES RATES)		3.58%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.54	1.12	0.20	2.34	0.78	1.03
9	SALES REVENUE (PRE RATES)		44,945,422	42,836	217,191	14,712	281,447	22,634,311	3,704,748
10	REVENUE PRES RATES $/KWH		$0.0032	$0.0017	$0.0014	$0.0055	$0.0018	$0.0116	$0.0075
11	REVENUE REQUIRED - $/MO/CUST		$174.40	$3,295.07	$242.67	$3,678.12	$387.67	$127.78	$131.34
12	SALES REV REQUIRED $/KW		$2.03	$0.46	$0.45	$1.69	$0.42	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		8,408,708	9,206	50,858	3,817	55,136	3,740,456	596,969
18	SALES REVENUE REQ CLAIMED ROR		50,676,182	46,100	248,155	19,147	274,556	25,678,681	4,102,518
19	REVENUE DEFICIENCY SALES REV		5,730,759	3,264	30,965	4,435	(6,891)	3,044,370	397,770
20	PERCENT INCREASE REQUIRED		12.75%	7.62%	14.26%	30.14%	-2.45%	13.45%	10.74%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0036	$0.0019	$0.0016	$0.0071	$0.0017	$0.0132	$0.0083
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0001	$0.0002	$0.0017	($0.0000)	$0.0016	$0.0008

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PRODUCTION DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		575,116,220	196,756,415	15,906,110	102,587,390	716,880	7,130,663	5,378,473
6	NET OPER INC (PRESENT RATES)		19,346,963	5,758,887	732,137	5,378,713	54,129	301,857	441,698
7	RATE OF RETURN (PRES RATES)		3.36%	2.93%	4.60%	5.24%	7.55%	4.23%	8.21%
8	RELATIVE RATE OF RETURN		1.00	0.87	1.37	1.56	2.24	1.26	2.44
9	SALES REVENUE (PRE RATES)		167,898,718	57,050,513	4,865,544	32,223,145	246,377	2,147,577	1,894,060
10	REVENUE PRES RATES $/KWH		$0.0119	$0.0234	$0.0174	$0.0151	$0.0120	$0.0120	$0.0116
11	REVENUE REQUIRED - $/MO/CUST		$651.49	$277.84	$151.57	$2,661.75	$86.94	$2,365.17	$2,594.60
12	SALES REV REQUIRED $/KW		$7.57	$0.00	$0.00	$5.15	$0.00	$3.72	$2.81
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		43,823,856	14,992,839	1,212,046	7,817,159	54,626	543,357	409,840
18	SALES REVENUE REQ CLAIMED ROR		199,323,839	68,905,695	5,481,685	35,353,790	247,015	2,457,630	1,853,158
19	REVENUE DEFICIENCY SALES REV		31,425,120	11,855,183	616,140	3,130,645	639	310,053	(40,903)
20	PERCENT INCREASE REQUIRED		18.72%	20.78%	12.66%	9.72%	0.26%	14.44%	-2.16%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0141	$0.0282	$0.0196	$0.0166	$0.0121	$0.0138	$0.0114
23	REVENUE DEFICIENCY $/KWH		$0.0022	$0.0049	$0.0022	$0.0015	$0.0000	$0.0017	($0.0003)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	PRODUCTION DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		575,116,220	61,725,904	183,295,443	940,220	678,722	31,155,704	152,139,739
6	NET OPER INC (PRESENT RATES)		19,346,963	2,530,526	4,076,104	39,864	33,048	963,599	3,112,505
7	RATE OF RETURN (PRES RATES)		3.36%	4.10%	2.22%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.22	0.66	1.26	1.45	0.92	0.61
9	SALES REVENUE (PRE RATES)		167,898,718	18,486,022	50,492,347	283,212	209,922	8,929,407	41,562,941
10	REVENUE PRES RATES $/KWH		$0.0119	$0.0086	$0.0076	$0.0085	$0.0088	$0.0077	$0.0075
11	REVENUE REQUIRED - $/MO/CUST		$651.49	$5,085.56	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$7.57	$4.85	$4.64	$0.00	$0.00	$4.80	$4.61
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		43,823,856	4,703,514	13,967,113	71,645	51,719	2,374,065	11,593,048
18	SALES REVENUE REQ CLAIMED ROR		199,323,839	21,275,854	63,191,105	324,015	233,892	10,740,260	52,450,845
19	REVENUE DEFICIENCY SALES REV		31,425,120	2,789,832	12,698,758	40,803	23,970	1,810,853	10,887,905
20	PERCENT INCREASE REQUIRED		18.72%	15.09%	25.15%	14.41%	11.42%	20.28%	26.20%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0141	$0.0099	$0.0095	$0.0098	$0.0098	$0.0093	$0.0095
23	REVENUE DEFICIENCY $/KWH		$0.0022	$0.0013	$0.0019	$0.0012	$0.0010	$0.0016	$0.0020

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	PRODUCTION DEMAND COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		575,116,220	1,071,773	6,058,890	105,268	5,273,205	165,853,230	30,903,186
6	NET OPER INC (PRESENT RATES)		19,346,963	59,115	242,743	763	440,935	4,626,198	1,132,690
7	RATE OF RETURN (PRES RATES)		3.36%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.64	1.19	0.22	2.49	0.83	1.09
9	SALES REVENUE (PRE RATES)		167,898,718	340,408	1,807,169	26,971	1,867,089	47,783,492	9,267,021
10	REVENUE PRES RATES $/KWH		$0.0119	$0.0137	$0.0118	$0.0101	$0.0117	$0.0245	$0.0188
11	REVENUE REQUIRED - $/MO/CUST		$651.49	$26,185.21	$2,019.18	$6,742.65	$2,571.75	$269.77	$328.52
12	SALES REV REQUIRED $/KW		$7.57	$3.67	$3.73	$3.10	$2.81	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		43,823,856	81,669	461,687	8,021	401,818	12,638,016	2,354,823
18	SALES REVENUE REQ CLAIMED ROR		199,323,839	369,364	2,088,266	36,289	1,816,868	58,069,616	10,836,079
19	REVENUE DEFICIENCY SALES REV		31,425,120	28,957	281,097	9,319	(50,221)	10,286,124	1,569,059
20	PERCENT INCREASE REQUIRED		18.72%	8.51%	15.55%	34.55%	-2.69%	21.53%	16.93%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0141	$0.0149	$0.0136	$0.0135	$0.0114	$0.0298	$0.0220
23	REVENUE DEFICIENCY $/KWH		$0.0022	$0.0012	$0.0018	$0.0035	($0.0003)	$0.0053	$0.0032

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PURCHASED CAPACITY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(326,403)	(112,286)	(9,001)	(58,052)	(406)	(4,035)	(3,044)
6	NET OPER INC (PRESENT RATES)		(10,976)	(3,287)	(414)	(3,044)	(31)	(171)	(250)
7	RATE OF RETURN (PRES RATES)		3.36%	2.93%	4.60%	5.24%	7.55%	4.23%	8.21%
8	RELATIVE RATE OF RETURN		1.00	0.87	1.37	1.56	2.25	1.26	2.44
9	SALES REVENUE (PRE RATES)		37,636,849	13,038,214	1,033,831	6,667,403	46,579	463,516	349,428
10	REVENUE PRES RATES $/KWH		$0.0027	$0.0053	$0.0037	$0.0031	$0.0023	$0.0026	$0.0021
11	REVENUE REQUIRED - $/MO/CUST		$146.04	$63.50	$32.21	$550.75	$16.44	$510.48	$478.67
12	SALES REV REQUIRED $/KW		$1.70	$0.00	$0.00	$1.07	$0.00	$0.80	$0.52
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(24,872)	(8,556)	(686)	(4,424)	(31)	(307)	(232)
18	SALES REVENUE REQ CLAIMED ROR		37,619,008	13,031,448	1,033,483	6,665,632	46,578	463,341	349,452
19	REVENUE DEFICIENCY SALES REV		(17,840)	(6,765)	(349)	(1,772)	(0)	(175)	23
20	PERCENT INCREASE REQUIRED		-0.05%	-0.05%	-0.03%	-0.03%	0.00%	-0.04%	0.01%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0027	$0.0053	$0.0037	$0.0031	$0.0023	$0.0026	$0.0021
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	PURCHASED CAPACITY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(326,403)	(34,931)	(103,733)	(532)	(384)	(17,632)	(86,101)
6	NET OPER INC (PRESENT RATES)		(10,976)	(1,432)	(2,307)	(23)	(19)	(545)	(1,761)
7	RATE OF RETURN (PRES RATES)		3.36%	4.10%	2.22%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.22	0.66	1.26	1.45	0.92	0.61
9	SALES REVENUE (PRE RATES)		37,636,849	4,012,763	11,919,895	61,109	44,111	2,025,839	9,894,055
10	REVENUE PRES RATES $/KWH		$0.0027	$0.0019	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$146.04	$1,103.92	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$1.70	$1.05	$1.10	$0.00	$0.00	$1.09	$1.10
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(24,872)	(2,662)	(7,904)	(41)	(29)	(1,344)	(6,561)
18	SALES REVENUE REQ CLAIMED ROR		37,619,008	4,011,184	11,912,708	61,086	44,097	2,024,814	9,887,893
19	REVENUE DEFICIENCY SALES REV		(17,840)	(1,579)	(7,187)	(23)	(14)	(1,025)	(6,162)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.04%	-0.06%	-0.04%	-0.03%	-0.05%	-0.06%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0027	$0.0019	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	PURCHASED CAPACITY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(326,403)	(607)	(3,429)	(60)	(2,984)	(94,642)	(17,643)
6	NET OPER INC (PRESENT RATES)		(10,976)	(33)	(137)	(0)	(250)	(2,640)	(647)
7	RATE OF RETURN (PRES RATES)		3.36%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.64	1.19	0.22	2.49	0.83	1.09
9	SALES REVENUE (PRE RATES)		37,636,849	69,658	393,859	6,846	342,583	10,988,661	2,049,553
10	REVENUE PRES RATES $/KWH		$0.0027	$0.0028	$0.0026	$0.0026	$0.0021	$0.0056	$0.0042
11	REVENUE REQUIRED - $/MO/CUST		$146.04	$5,358.30	$440.07	$1,711.44	$471.88	$62.04	$72.66
12	SALES REV REQUIRED $/KW		$1.70	$0.75	$0.81	$0.79	$0.52	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(24,872)	(46)	(261)	(5)	(227)	(7,212)	(1,344)
18	SALES REVENUE REQ CLAIMED ROR		37,619,008	69,642	393,699	6,840	342,611	10,982,791	2,048,657
19	REVENUE DEFICIENCY SALES REV		(17,840)	(16)	(159)	(5)	28	(5,870)	(896)
20	PERCENT INCREASE REQUIRED		-0.05%	-0.02%	-0.04%	-0.08%	0.01%	-0.05%	-0.04%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0027	$0.0028	$0.0026	$0.0025	$0.0021	$0.0056	$0.0042
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	($0.0000)	$0.0000	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TRANSMISSION INTERCONNECT COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		7,563,489	2,587,610	209,184	1,349,145	9,428	93,777	70,733
6	NET OPER INC (PRESENT RATES)		254,436	75,737	9,628	70,736	712	3,970	5,809
7	RATE OF RETURN (PRES RATES)		3.36%	2.93%	4.60%	5.24%	7.55%	4.23%	8.21%
8	RELATIVE RATE OF RETURN		1.00	0.87	1.37	1.56	2.24	1.26	2.44
9	SALES REVENUE (PRE RATES)		954,661	316,096	29,554	201,684	1,688	12,805	13,266
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$3.70	$1.54	$0.92	$16.66	$0.60	$14.10	$18.17
12	SALES REV REQUIRED $/KW		$0.04	$0.00	$0.00	$0.03	$0.00	$0.02	$0.02
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		576,338	197,176	15,940	102,805	718	7,146	5,390
18	SALES REVENUE REQ CLAIMED ROR		1,367,940	472,007	37,657	242,855	1,697	16,883	12,728
19	REVENUE DEFICIENCY SALES REV		413,279	155,912	8,103	41,172	8	4,078	(538)
20	PERCENT INCREASE REQUIRED		43.29%	49.32%	27.42%	20.41%	0.50%	31.84%	-4.05%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	TRANSMISSION INTERCONNECT COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		7,563,489	811,769	2,410,552	12,365	8,926	409,734	2,000,817
6	NET OPER INC (PRESENT RATES)		254,436	33,279	53,606	524	435	12,672	40,933
7	RATE OF RETURN (PRES RATES)		3.36%	4.10%	2.22%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.22	0.66	1.26	1.45	0.92	0.61
9	SALES REVENUE (PRE RATES)		954,661	109,467	267,121	1,689	1,291	49,969	217,152
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0000	$0.0001	$0.0001	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$3.70	$30.11	$4,308.40	$0.00	$0.00	$4,542.59	$4,257.89
12	SALES REV REQUIRED $/KW		$0.04	$0.03	$0.02	$0.00	$0.00	$0.03	$0.02
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		576,338	61,857	183,684	942	680	31,222	152,462
18	SALES REVENUE REQ CLAIMED ROR		1,367,940	146,156	434,124	2,226	1,607	73,783	360,341
19	REVENUE DEFICIENCY SALES REV		413,279	36,690	167,004	537	315	23,815	143,189
20	PERCENT INCREASE REQUIRED		43.29%	33.52%	62.52%	31.77%	24.41%	47.66%	65.94%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TRANSMISSION INTERCONNECT COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		7,563,489	14,095	79,682	1,384	69,349	2,181,192	406,419
6	NET OPER INC (PRESENT RATES)		254,436	777	3,192	10	5,799	60,841	14,896
7	RATE OF RETURN (PRES RATES)		3.36%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.64	1.19	0.22	2.49	0.83	1.09
9	SALES REVENUE (PRE RATES)		954,661	2,156	10,649	127	13,139	262,481	53,614
10	REVENUE PRES RATES $/KWH		$0.0001	$0.0001	$0.0001	$0.0000	$0.0001	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$3.70	$165.88	$11.90	$31.70	$18.10	$1.48	$1.90
12	SALES REV REQUIRED $/KW		$0.04	$0.02	$0.02	$0.01	$0.02	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		576,338	1,074	6,072	105	5,284	166,207	30,969
18	SALES REVENUE REQ CLAIMED ROR		1,367,940	2,537	14,346	249	12,479	397,758	74,250
19	REVENUE DEFICIENCY SALES REV		413,279	381	3,697	123	(660)	135,276	20,635
20	PERCENT INCREASE REQUIRED		43.29%	17.66%	34.71%	96.67%	-5.03%	51.54%	38.49%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	$0.0001	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TRANSMISSION SYSTEM COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		905,996,244	331,935,993	25,889,700	163,142,908	1,076,534	11,008,348	7,978,657
6	NET OPER INC (PRESENT RATES)		30,494,674	9,704,529	1,191,668	8,553,672	81,285	466,414	654,754
7	RATE OF RETURN (PRES RATES)		3.37%	2.92%	4.60%	5.24%	7.55%	4.24%	8.21%
8	RELATIVE RATE OF RETURN		1.00	0.87	1.37	1.56	2.24	1.26	2.44
9	SALES REVENUE (PRE RATES)		103,921,082	36,638,414	3,359,631	22,509,906	180,380	1,376,978	1,403,915
10	REVENUE PRES RATES $/KWH		$0.0074	$0.0150	$0.0120	$0.0105	$0.0088	$0.0077	$0.0086
11	REVENUE REQUIRED - $/MO/CUST		$403.24	$178.43	$104.66	$1,859.40	$63.65	$1,516.50	$1,923.17
12	SALES REV REQUIRED $/KW		$4.68	$0.00	$0.00	$3.60	$0.00	$2.39	$2.09
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		69,036,914	25,293,523	1,972,795	12,431,490	82,032	838,836	607,974
18	SALES REVENUE REQ CLAIMED ROR		153,404,263	56,652,638	4,362,496	27,488,515	181,339	1,855,119	1,343,855
19	REVENUE DEFICIENCY SALES REV		49,483,181	20,014,224	1,002,865	4,978,610	959	478,141	(60,060)
20	PERCENT INCREASE REQUIRED		47.62%	54.63%	29.85%	22.12%	0.53%	34.72%	-4.28%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0232	$0.0156	$0.0129	$0.0089	$0.0104	$0.0083
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0082	$0.0036	$0.0023	$0.0000	$0.0027	($0.0004)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	TRANSMISSION SYSTEM COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		905,996,244	89,340,600	273,262,868	1,370,968	989,668	46,125,597	227,137,271
6	NET OPER INC (PRESENT RATES)		30,494,674	3,662,622	6,073,415	58,126	48,189	1,426,595	4,646,820
7	RATE OF RETURN (PRES RATES)		3.37%	4.10%	2.22%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.22	0.66	1.26	1.45	0.92	0.61
9	SALES REVENUE (PRE RATES)		103,921,082	11,018,772	27,129,773	171,515	131,799	5,093,988	22,035,784
10	REVENUE PRES RATES $/KWH		$0.0074	$0.0051	$0.0041	$0.0052	$0.0055	$0.0044	$0.0040
11	REVENUE REQUIRED - $/MO/CUST		$403.24	$3,031.30	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$4.68	$2.89	$2.50	$0.00	$0.00	$2.74	$2.44
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		69,036,914	6,807,754	20,822,631	104,468	75,413	3,514,770	17,307,860
18	SALES REVENUE REQ CLAIMED ROR		153,404,263	15,056,709	46,065,832	231,011	166,750	7,774,932	38,290,900
19	REVENUE DEFICIENCY SALES REV		49,483,181	4,037,936	18,936,059	59,496	34,952	2,680,944	16,255,115
20	PERCENT INCREASE REQUIRED		47.62%	36.65%	69.80%	34.69%	26.52%	52.63%	73.77%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0070	$0.0069	$0.0070	$0.0070	$0.0067	$0.0069
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0019	$0.0028	$0.0018	$0.0015	$0.0023	$0.0029

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TRANSMISSION SYSTEM COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		905,996,244	1,681,476	9,326,873	162,447	7,816,209	281,050,714	50,885,279
6	NET OPER INC (PRESENT RATES)		30,494,674	92,744	373,671	1,177	653,577	7,839,438	1,865,090
7	RATE OF RETURN (PRES RATES)		3.37%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.64	1.19	0.22	2.48	0.83	1.09
9	SALES REVENUE (PRE RATES)		103,921,082	237,889	1,139,088	13,006	1,390,909	30,523,404	6,115,010
10	REVENUE PRES RATES $/KWH		$0.0074	$0.0096	$0.0074	$0.0048	$0.0087	$0.0157	$0.0124
11	REVENUE REQUIRED - $/MO/CUST		$403.24	$18,299.19	$1,272.72	$3,251.54	$1,915.85	$172.32	$216.78
12	SALES REV REQUIRED $/KW		$4.68	$2.57	$2.35	$1.50	$2.09	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		69,036,914	128,128	710,708	12,378	595,595	21,416,064	3,877,458
18	SALES REVENUE REQ CLAIMED ROR		153,404,263	283,319	1,571,800	27,387	1,316,468	47,954,011	8,698,627
19	REVENUE DEFICIENCY SALES REV		49,483,181	45,429	432,712	14,381	(74,441)	17,430,607	2,583,616
20	PERCENT INCREASE REQUIRED		47.62%	19.10%	37.99%	110.57%	-5.35%	57.11%	42.25%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0109	$0.0114	$0.0102	$0.0102	$0.0082	$0.0246	$0.0177
23	REVENUE DEFICIENCY $/KWH		$0.0035	$0.0018	$0.0028	$0.0054	($0.0005)	$0.0090	$0.0052

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TRANSMISSION RADIAL LINES COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		43,507,832	16,925,362	1,967,413	13,422,230	101,439	688,882	736,819
6	NET OPER INC (PRESENT RATES)		1,741,139	493,413	90,557	703,735	7,659	28,654	54,813
7	RATE OF RETURN (PRES RATES)		4.00%	2.92%	4.60%	5.24%	7.55%	4.16%	7.44%
8	RELATIVE RATE OF RETURN		1.00	0.73	1.15	1.31	1.89	1.04	1.86
9	SALES REVENUE (PRE RATES)		4,994,966	1,706,575	237,099	1,749,752	15,732	79,270	113,167
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0007	$0.0008	$0.0008	$0.0008	$0.0004	$0.0007
11	REVENUE REQUIRED - $/MO/CUST		$19.38	$8.31	$7.39	$144.54	$5.55	$87.30	$155.02
12	SALES REV REQUIRED $/KW		$0.23	$0.00	$0.00	$0.28	$0.00	$0.14	$0.17
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,315,297	1,289,713	149,917	1,022,774	7,730	52,493	56,146
18	SALES REVENUE REQ CLAIMED ROR		7,015,978	2,728,919	313,309	2,159,356	15,823	109,876	114,878
19	REVENUE DEFICIENCY SALES REV		2,021,012	1,022,344	76,210	409,604	90	30,606	1,711
20	PERCENT INCREASE REQUIRED		40.46%	59.91%	32.14%	23.41%	0.57%	38.61%	1.51%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0011	$0.0011	$0.0010	$0.0008	$0.0006	$0.0007
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0004	$0.0003	$0.0002	$0.0000	$0.0002	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	TRANSMISSION RADIAL LINES COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		43,507,832	7,527,793	2,081,288	33,079	23,526	818,469	1,262,819
6	NET OPER INC (PRESENT RATES)		1,741,139	308,611	51,149	1,402	1,146	25,314	25,835
7	RATE OF RETURN (PRES RATES)		4.00%	4.10%	2.46%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.02	0.61	1.06	1.22	0.77	0.51
9	SALES REVENUE (PRE RATES)		4,994,966	871,852	214,702	3,873	2,944	80,725	133,977
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0004	$0.0000	$0.0001	$0.0001	$0.0001	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$19.38	$239.85	$3,462.93	$0.00	$0.00	$7,338.63	$2,626.99
12	SALES REV REQUIRED $/KW		$0.23	$0.23	$0.02	$0.00	$0.00	$0.04	$0.01
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,315,297	573,618	158,594	2,521	1,793	62,367	96,227
18	SALES REVENUE REQ CLAIMED ROR		7,015,978	1,212,086	352,647	5,308	3,775	128,297	224,350
19	REVENUE DEFICIENCY SALES REV		2,021,012	340,234	137,945	1,436	831	47,572	90,374
20	PERCENT INCREASE REQUIRED		40.46%	39.02%	64.25%	37.07%	28.22%	58.93%	67.45%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0006	$0.0001	$0.0002	$0.0002	$0.0001	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0002	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	TRANSMISSION RADIAL LINES COMPONENT								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE		43,507,832	69,889	618,993	89,026	647,794	14,492,732	2,432,630
6	NET OPER INC (PRESENT RATES)		1,741,139	3,855	24,799	645	54,167	404,250	89,163
7	RATE OF RETURN (PRES RATES)		4.00%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.38	1.00	0.18	2.09	0.70	0.92
9	SALES REVENUE (PRE RATES)		4,994,966	10,131	69,140	5,875	107,291	1,430,377	276,198
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0004	$0.0005	$0.0022	$0.0007	$0.0007	$0.0006
11	REVENUE REQUIRED - $/MO/CUST		$19.38	$779.27	$77.25	$1,468.85	$147.78	$8.08	$9.79
12	SALES REV REQUIRED $/KW		$0.23	$0.11	$0.14	$0.68	$0.16	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,315,297	5,326	47,167	6,784	49,362	1,104,346	185,366
18	SALES REVENUE REQ CLAIMED ROR		7,015,978	12,019	97,857	13,756	101,122	2,329,208	399,711
19	REVENUE DEFICIENCY SALES REV		2,021,012	1,888	28,718	7,881	(6,170)	898,831	123,513
20	PERCENT INCREASE REQUIRED		40.46%	18.64%	41.54%	134.14%	-5.75%	62.84%	44.72%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0005	$0.0006	$0.0051	$0.0006	$0.0012	$0.0008
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0001	$0.0002	$0.0029	($0.0000)	$0.0005	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION SUBSTATIONS COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		135,257,042	59,629,807	5,272,211	33,946,455	284,085	2,445,188	4,913,944
6	NET OPER INC (PRESENT RATES)		5,487,579	1,751,476	242,673	1,779,831	21,450	104,120	404,213
7	RATE OF RETURN (PRES RATES)		4.06%	2.94%	4.60%	5.24%	7.55%	4.26%	8.23%
8	RELATIVE RATE OF RETURN		1.00	0.72	1.13	1.29	1.86	1.05	2.03
9	SALES REVENUE (PRE RATES)		18,209,248	7,249,851	741,171	5,050,909	50,672	332,966	919,017
10	REVENUE PRES RATES $/KWH		$0.0013	$0.0030	$0.0026	$0.0024	$0.0025	$0.0019	$0.0056
11	REVENUE REQUIRED - $/MO/CUST		$70.66	$35.31	$23.09	$417.22	$17.88	$366.70	$1,258.93
12	SALES REV REQUIRED $/KW		$0.82	$0.00	$0.00	$0.81	$0.00	$0.58	$1.37
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		10,306,587	4,543,791	401,742	2,586,720	21,647	186,323	374,443
18	SALES REVENUE REQ CLAIMED ROR		24,396,222	10,834,818	945,396	6,086,849	50,925	438,504	880,796
19	REVENUE DEFICIENCY SALES REV		6,186,974	3,584,966	204,225	1,035,939	253	105,538	(38,221)
20	PERCENT INCREASE REQUIRED		33.98%	49.45%	27.55%	20.51%	0.50%	31.70%	-4.16%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0017	$0.0044	$0.0034	$0.0029	$0.0025	$0.0025	$0.0054
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0015	$0.0007	$0.0005	$0.0000	$0.0006	($0.0002)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION SUBSTATIONS COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		135,257,042	27,640,101	0	653,503	471,748	0	0
6	NET OPER INC (PRESENT RATES)		5,487,579	1,133,138	0	27,707	22,970	0	0
7	RATE OF RETURN (PRES RATES)		4.06%	4.10%	0.00%	4.24%	4.87%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.00	1.05	1.20	0.00	0.00
9	SALES REVENUE (PRE RATES)		18,209,248	3,707,912	0	88,823	67,926	0	0
10	REVENUE PRES RATES $/KWH		$0.0013	$0.0017	$0.0000	$0.0027	$0.0028	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$70.66	$1,020.06	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.82	$0.97	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	0.00%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		10,306,587	2,106,176	0	49,797	35,947	0	0
18	SALES REVENUE REQ CLAIMED ROR		24,396,222	4,957,165	0	117,183	84,586	0	0
19	REVENUE DEFICIENCY SALES REV		6,186,974	1,249,253	0	28,360	16,661	0	0
20	PERCENT INCREASE REQUIRED		33.98%	33.69%	0.00%	31.93%	24.53%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0017	$0.0023	$0.0000	$0.0035	$0.0035	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0006	$0.0000	$0.0009	$0.0007	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION SUBSTATIONS COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		135,257,042	407,928	2,037,260	87,495	4,826,449	49,560,461	10,069,346
6	NET OPER INC (PRESENT RATES)		5,487,579	22,500	81,621	634	403,579	1,382,406	369,070
7	RATE OF RETURN (PRES RATES)		4.06%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.36	0.99	0.18	2.06	0.69	0.90
9	SALES REVENUE (PRE RATES)		18,209,248	62,124	270,842	7,951	911,065	5,928,697	1,321,154
10	REVENUE PRES RATES $/KWH		$0.0013	$0.0025	$0.0018	$0.0030	$0.0057	$0.0030	$0.0027
11	REVENUE REQUIRED - $/MO/CUST		$70.66	$4,778.75	$302.62	$1,987.86	$1,254.91	$33.47	$46.84
12	SALES REV REQUIRED $/KW		$0.82	$0.67	$0.56	$0.92	$1.37	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		10,306,587	31,084	155,239	6,667	367,775	3,776,507	767,284
18	SALES REVENUE REQ CLAIMED ROR		24,396,222	73,145	365,359	15,697	865,099	9,002,409	1,832,409
19	REVENUE DEFICIENCY SALES REV		6,186,974	11,021	94,517	7,745	(45,967)	3,073,712	511,254
20	PERCENT INCREASE REQUIRED		33.98%	17.74%	34.90%	97.41%	-5.05%	51.84%	38.70%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0017	$0.0030	$0.0024	$0.0058	$0.0054	$0.0046	$0.0037
23	REVENUE DEFICIENCY $/KWH		$0.0004	$0.0004	$0.0006	$0.0029	($0.0003)	$0.0016	$0.0010

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION PRIMARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		249,475,616	109,984,239	9,724,380	62,612,865	523,983	4,510,051	9,063,571
6	NET OPER INC (PRESENT RATES)		10,121,602	3,230,511	447,600	3,282,827	39,564	192,046	745,554
7	RATE OF RETURN (PRES RATES)		4.06%	2.94%	4.60%	5.24%	7.55%	4.26%	8.23%
8	RELATIVE RATE OF RETURN		1.00	0.72	1.13	1.29	1.86	1.05	2.03
9	SALES REVENUE (PRE RATES)		50,030,678	20,699,319	2,002,608	13,408,409	127,708	908,923	2,287,434
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0085	$0.0072	$0.0063	$0.0062	$0.0051	$0.0141
11	REVENUE REQUIRED - $/MO/CUST		$194.13	$100.81	$62.39	$1,107.58	$45.06	$1,001.02	$3,133.47
12	SALES REV REQUIRED $/KW		$2.25	$0.00	$0.00	$2.14	$0.00	$1.58	$3.40
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		19,010,042	8,380,799	740,998	4,771,100	39,927	343,666	690,644
18	SALES REVENUE REQ CLAIMED ROR		61,442,269	27,311,613	2,379,293	15,319,157	128,175	1,103,583	2,216,936
19	REVENUE DEFICIENCY SALES REV		11,411,591	6,612,294	376,684	1,910,748	467	194,661	(70,497)
20	PERCENT INCREASE REQUIRED		22.81%	31.94%	18.81%	14.25%	0.37%	21.42%	-3.08%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0044	$0.0112	$0.0085	$0.0072	$0.0063	$0.0062	$0.0136
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0027	$0.0013	$0.0009	$0.0000	$0.0011	($0.0004)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION PRIMARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		249,475,616	50,981,049	0	1,205,360	870,120	0	0
6	NET OPER INC (PRESENT RATES)		10,121,602	2,090,028	0	51,105	42,368	0	0
7	RATE OF RETURN (PRES RATES)		4.06%	4.10%	0.00%	4.24%	4.87%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	1.01	0.00	1.05	1.20	0.00	0.00
9	SALES REVENUE (PRE RATES)		50,030,678	10,171,524	0	242,603	182,151	0	0
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0047	$0.0000	$0.0073	$0.0076	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$194.13	$2,798.22	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$2.25	$2.67	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	0.00%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		19,010,042	3,884,756	0	91,848	66,303	0	0
18	SALES REVENUE REQ CLAIMED ROR		61,442,269	12,475,720	0	294,912	212,881	0	0
19	REVENUE DEFICIENCY SALES REV		11,411,591	2,304,196	0	52,309	30,730	0	0
20	PERCENT INCREASE REQUIRED		22.81%	22.65%	0.00%	21.56%	16.87%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0044	$0.0058	$0.0000	$0.0089	$0.0089	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0011	$0.0000	$0.0016	$0.0013	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION PRIMARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		249,475,616	752,406	3,757,644	161,381	8,902,191	91,411,832	18,572,407
6	NET OPER INC (PRESENT RATES)		10,121,602	41,500	150,546	1,170	744,384	2,549,780	680,732
7	RATE OF RETURN (PRES RATES)		4.06%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.36	0.99	0.18	2.06	0.69	0.90
9	SALES REVENUE (PRE RATES)		50,030,678	163,762	745,161	25,215	2,262,219	17,024,060	3,675,258
10	REVENUE PRES RATES $/KWH		$0.0035	$0.0066	$0.0049	$0.0094	$0.0141	$0.0087	$0.0075
11	REVENUE REQUIRED - $/MO/CUST		$194.13	$12,597.08	$832.58	$6,303.63	$3,116.00	$96.11	$130.29
12	SALES REV REQUIRED $/KW		$2.25	$1.77	$1.54	$2.90	$3.41	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		19,010,042	57,333	286,332	12,297	678,347	6,965,582	1,415,217
18	SALES REVENUE REQ CLAIMED ROR		61,442,269	184,090	919,493	39,501	2,177,436	22,693,371	4,618,242
19	REVENUE DEFICIENCY SALES REV		11,411,591	20,328	174,332	14,286	(84,783)	5,669,310	942,983
20	PERCENT INCREASE REQUIRED		22.81%	12.41%	23.40%	56.66%	-3.75%	33.30%	25.66%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0044	$0.0074	$0.0060	$0.0147	$0.0136	$0.0117	$0.0094
23	REVENUE DEFICIENCY $/KWH		$0.0008	$0.0008	$0.0011	$0.0053	($0.0005)	$0.0029	$0.0019

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION SECONDARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		28,845,780	16,057,133	1,419,710	9,141,158	76,499	548,597	1,299,674
6	NET OPER INC (PRESENT RATES)		1,166,339	471,638	65,347	479,276	5,776	21,979	108,676
7	RATE OF RETURN (PRES RATES)		4.04%	2.94%	4.60%	5.24%	7.55%	4.01%	8.36%
8	RELATIVE RATE OF RETURN		1.00	0.73	1.14	1.30	1.87	0.99	2.07
9	SALES REVENUE (PRE RATES)		5,845,428	3,052,189	294,990	1,974,422	18,786	109,802	332,670
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0013	$0.0011	$0.0009	$0.0009	$0.0006	$0.0020
11	REVENUE REQUIRED - $/MO/CUST		$22.68	$14.86	$9.19	$163.09	$6.63	$120.93	$455.71
12	SALES REV REQUIRED $/KW		$0.26	$0.00	$0.00	$0.32	$0.00	$0.19	$0.49
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,198,048	1,223,554	108,182	696,556	5,829	41,803	99,035
18	SALES REVENUE REQ CLAIMED ROR		7,170,008	4,017,549	349,983	2,253,382	18,854	135,253	320,292
19	REVENUE DEFICIENCY SALES REV		1,324,579	965,361	54,994	278,959	68	25,452	(12,378)
20	PERCENT INCREASE REQUIRED		22.66%	31.63%	18.64%	14.13%	0.36%	23.18%	-3.72%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0016	$0.0013	$0.0011	$0.0009	$0.0008	$0.0020
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0004	$0.0002	$0.0001	$0.0000	$0.0001	($0.0001)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION SECONDARY COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		28,845,780	0	0	175,976	127,033	0	0
6	NET OPER INC (PRESENT RATES)		1,166,339	0	0	7,461	6,186	0	0
7	RATE OF RETURN (PRES RATES)		4.04%	0.00%	0.00%	4.24%	4.87%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	1.05	1.20	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,845,428	0	0	35,743	26,827	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0011	$0.0011	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$22.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	0.00%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,198,048	0	0	13,409	9,680	0	0
18	SALES REVENUE REQ CLAIMED ROR		7,170,008	0	0	43,380	31,314	0	0
19	REVENUE DEFICIENCY SALES REV		1,324,579	(0)	0	7,637	4,486	0	0
20	PERCENT INCREASE REQUIRED		22.66%	0.00%	0.00%	21.37%	16.72%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0000	$0.0013	$0.0013	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0002	$0.0002	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION SECONDARY COMPONENTS								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE		28,845,780	0	548,597	0	1,299,674	13,345,657	2,711,476
6	NET OPER INC (PRESENT RATES)		1,166,339	0	21,979	0	108,676	372,255	99,383
7	RATE OF RETURN (PRES RATES)		4.04%	0.00%	4.01%	0.00%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.99	0.00	2.07	0.69	0.91
9	SALES REVENUE (PRE RATES)		5,845,428	0	109,802	0	332,670	2,510,516	541,672
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0007	$0.0000	$0.0021	$0.0013	$0.0011
11	REVENUE REQUIRED - $/MO/CUST		$22.68	$0.00	$122.68	$0.00	$458.22	$14.17	$19.20
12	SALES REV REQUIRED $/KW		$0.26	$0.00	$0.23	$0.00	$0.50	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,198,048	0	41,803	0	99,035	1,016,939	206,614
18	SALES REVENUE REQ CLAIMED ROR		7,170,008	0	135,253	0	320,292	3,338,206	679,343
19	REVENUE DEFICIENCY SALES REV		1,324,579	0	25,452	0	(12,378)	827,690	137,671
20	PERCENT INCREASE REQUIRED		22.66%	0.00%	23.18%	0.00%	-3.72%	32.97%	25.42%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0005	$0.0000	$0.0009	$0.0000	$0.0020	$0.0017	$0.0014
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0002	$0.0000	($0.0001)	$0.0004	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		30,029,273	20,879,038	3,441,324	4,885,100	347,696	259,788	216,328
6	NET OPER INC (PRESENT RATES)		1,076,746	607,468	158,399	256,128	26,253	10,408	18,089
7	RATE OF RETURN (PRES RATES)		3.59%	2.91%	4.60%	5.24%	7.55%	4.01%	8.36%
8	RELATIVE RATE OF RETURN		1.00	0.81	1.28	1.46	2.11	1.12	2.33
9	SALES REVENUE (PRE RATES)		4,214,630	2,765,640	521,753	780,756	65,855	37,404	43,222
10	REVENUE PRES RATES $/KWH		$0.0003	$0.0011	$0.0019	$0.0004	$0.0032	$0.0002	$0.0003
11	REVENUE REQUIRED - $/MO/CUST		$16.35	$13.47	$16.25	$64.49	$23.24	$41.19	$59.21
12	SALES REV REQUIRED $/KW		$0.19	$0.00	$0.00	$0.12	$0.00	$0.06	$0.06
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,288,231	1,590,983	262,229	372,245	26,494	19,796	16,484
18	SALES REVENUE REQ CLAIMED ROR		5,770,017	4,028,344	655,056	929,834	66,164	49,456	41,162
19	REVENUE DEFICIENCY SALES REV		1,555,387	1,262,704	133,303	149,078	310	12,053	(2,060)
20	PERCENT INCREASE REQUIRED		36.90%	45.66%	25.55%	19.09%	0.47%	32.22%	-4.77%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0017	$0.0023	$0.0004	$0.0032	$0.0003	$0.0003
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0005	$0.0005	$0.0001	$0.0000	$0.0001	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		30,029,273	0	0	0	0	0	0
6	NET OPER INC (PRESENT RATES)		1,076,746	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		3.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		4,214,630	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0003	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$16.35	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	0.00%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,288,231	0	0	0	0	0	0
18	SALES REVENUE REQ CLAIMED ROR		5,770,017	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		1,555,387	0	0	(0)	(0)	0	0
20	PERCENT INCREASE REQUIRED		36.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION SERVICE LATERALS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		30,029,273	0	259,788	0	216,328	18,015,630	2,863,407
6	NET OPER INC (PRESENT RATES)		1,076,746	0	10,408	0	18,089	502,516	104,952
7	RATE OF RETURN (PRES RATES)		3.59%	0.00%	4.01%	0.00%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	0.00	1.12	0.00	2.33	0.78	1.02
9	SALES REVENUE (PRE RATES)		4,214,630	0	37,404	0	43,222	2,357,712	407,929
10	REVENUE PRES RATES $/KWH		$0.0003	$0.0000	$0.0002	$0.0000	$0.0003	$0.0012	$0.0008
11	REVENUE REQUIRED - $/MO/CUST		$16.35	$0.00	$41.79	$0.00	$59.53	$13.31	$14.46
12	SALES REV REQUIRED $/KW		$0.19	$0.00	$0.08	$0.00	$0.07	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		2,288,231	0	19,796	0	16,484	1,372,791	218,192
18	SALES REVENUE REQ CLAIMED ROR		5,770,017	0	49,456	0	41,162	3,475,031	553,314
19	REVENUE DEFICIENCY SALES REV		1,555,387	0	12,053	0	(2,060)	1,117,319	145,385
20	PERCENT INCREASE REQUIRED		36.90%	0.00%	32.22%	0.00%	-4.77%	47.39%	35.64%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0003	$0.0000	$0.0003	$0.0018	$0.0011
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0001	$0.0000	($0.0000)	$0.0006	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	METERING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		40,995,889	19,242,417	4,367,975	4,426,396	445,351	434,481	466,036
6	NET OPER INC (PRESENT RATES)		1,401,437	560,060	201,052	232,078	33,627	19,210	35,195
7	RATE OF RETURN (PRES RATES)		3.42%	2.91%	4.60%	5.24%	7.55%	4.42%	7.55%
8	RELATIVE RATE OF RETURN		1.00	0.85	1.35	1.53	2.21	1.29	2.21
9	SALES REVENUE (PRE RATES)		11,485,839	6,192,658	1,473,626	1,529,691	167,077	145,581	174,844
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0025	$0.0053	$0.0007	$0.0082	$0.0008	$0.0011
11	REVENUE REQUIRED - $/MO/CUST		$44.57	$30.16	$45.91	$126.36	$58.95	$160.33	$239.51
12	SALES REV REQUIRED $/KW		$0.52	$0.00	$0.00	$0.24	$0.00	$0.25	$0.26
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,123,887	1,466,272	332,840	337,291	33,936	33,107	35,512
18	SALES REVENUE REQ CLAIMED ROR		13,697,239	7,356,115	1,642,824	1,664,771	167,474	163,423	175,251
19	REVENUE DEFICIENCY SALES REV		2,211,399	1,163,457	169,198	135,080	397	17,843	407
20	PERCENT INCREASE REQUIRED		19.25%	18.79%	11.48%	8.83%	0.24%	12.26%	0.23%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0030	$0.0059	$0.0008	$0.0082	$0.0009	$0.0011
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0005	$0.0006	$0.0001	$0.0000	$0.0001	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	METERING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		40,995,889	3,268,463	8,344,770	0	0	1,480,539	6,864,231
6	NET OPER INC (PRESENT RATES)		1,401,437	133,994	186,221	0	0	45,791	140,430
7	RATE OF RETURN (PRES RATES)		3.42%	4.10%	2.23%	0.00%	0.00%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.20	0.65	0.00	0.00	0.90	0.60
9	SALES REVENUE (PRE RATES)		11,485,839	1,081,761	720,602	0	0	144,197	576,405
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0005	$0.0001	$0.0000	$0.0000	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$44.57	$297.60	$11,622.62	$0.00	$0.00	$13,108.80	$11,302.07
12	SALES REV REQUIRED $/KW		$0.52	$0.28	$0.07	$0.00	$0.00	$0.08	$0.06
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,123,887	249,057	635,871	0	0	112,817	523,054
18	SALES REVENUE REQ CLAIMED ROR		13,697,239	1,229,486	1,297,895	0	0	230,250	1,067,645
19	REVENUE DEFICIENCY SALES REV		2,211,399	147,725	577,293	0	0	86,053	491,240
20	PERCENT INCREASE REQUIRED		19.25%	13.66%	80.11%	0.00%	0.00%	59.68%	85.22%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0006	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0001	$0.0001	$0.0000	$0.0000	$0.0001	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	METERING COMPONENT								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE		40,995,889	119,465	315,016	49,419	416,616	16,579,552	2,662,864
6	NET OPER INC (PRESENT RATES)		1,401,437	6,589	12,621	358	34,837	462,459	97,602
7	RATE OF RETURN (PRES RATES)		3.42%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.61	1.17	0.21	2.45	0.82	1.07
9	SALES REVENUE (PRE RATES)		11,485,839	41,704	103,876	14,218	160,626	5,308,611	884,047
10	REVENUE PRES RATES $/KWH		$0.0008	$0.0017	$0.0007	$0.0053	$0.0010	$0.0027	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$44.57	$3,208.04	$116.06	$3,554.38	$221.25	$29.97	$31.34
12	SALES REV REQUIRED $/KW		$0.52	$0.45	$0.21	$1.64	$0.24	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		3,123,887	9,103	24,004	3,766	31,746	1,263,362	202,910
18	SALES REVENUE REQ CLAIMED ROR		13,697,239	44,932	118,491	18,592	156,658	6,336,865	1,019,250
19	REVENUE DEFICIENCY SALES REV		2,211,399	3,228	14,615	4,375	(3,968)	1,028,255	135,203
20	PERCENT INCREASE REQUIRED		19.25%	7.74%	14.07%	30.77%	-2.47%	19.37%	15.29%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0010	$0.0018	$0.0008	$0.0069	$0.0010	$0.0033	$0.0021
23	REVENUE DEFICIENCY $/KWH		$0.0002	$0.0001	$0.0001	$0.0016	($0.0000)	$0.0005	$0.0003

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	METER READING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		8,926,241	7,112,041	1,111,897	419,337	98,169	31,452	25,287
6	NET OPER INC (PRESENT RATES)		296,095	206,937	51,179	21,986	7,412	1,267	2,104
7	RATE OF RETURN (PRES RATES)		3.32%	2.91%	4.60%	5.24%	7.55%	4.03%	8.32%
8	RELATIVE RATE OF RETURN		1.00	0.88	1.39	1.58	2.28	1.21	2.51
9	SALES REVENUE (PRE RATES)		7,398,880	5,880,709	926,010	352,680	85,466	25,964	22,264
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0024	$0.0033	$0.0002	$0.0042	$0.0001	$0.0001
11	REVENUE REQUIRED - $/MO/CUST		$28.71	$28.64	$28.85	$29.13	$30.16	$28.59	$30.50
12	SALES REV REQUIRED $/KW		$0.33	$0.00	$0.00	$0.06	$0.00	$0.04	$0.03
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		680,180	541,938	84,727	31,954	7,480	2,397	1,927
18	SALES REVENUE REQ CLAIMED ROR		7,891,995	6,310,806	969,080	365,477	85,554	27,414	22,037
19	REVENUE DEFICIENCY SALES REV		493,115	430,097	43,071	12,797	87	1,450	(227)
20	PERCENT INCREASE REQUIRED		6.66%	7.31%	4.65%	3.63%	0.10%	5.59%	-1.02%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0026	$0.0035	$0.0002	$0.0042	$0.0002	$0.0001
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0002	$0.0002	$0.0000	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	METER READING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		8,926,241	125,910	2,148	0	0	381	1,767
6	NET OPER INC (PRESENT RATES)		296,095	5,162	48	0	0	12	36
7	RATE OF RETURN (PRES RATES)		3.32%	4.10%	2.23%	0.00%	0.00%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.24	0.67	0.00	0.00	0.93	0.62
9	SALES REVENUE (PRE RATES)		7,398,880	104,064	1,724	0	0	310	1,414
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$28.71	$28.63	$27.80	$0.00	$0.00	$28.18	$27.72
12	SALES REV REQUIRED $/KW		$0.33	$0.03	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		680,180	9,594	164	0	0	29	135
18	SALES REVENUE REQ CLAIMED ROR		7,891,995	109,755	1,872	0	0	332	1,540
19	REVENUE DEFICIENCY SALES REV		493,115	5,691	149	0	0	22	126
20	PERCENT INCREASE REQUIRED		6.66%	5.47%	8.62%	0.00%	0.00%	7.14%	8.94%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	METER READING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		8,926,241	450	31,001	139	25,149	6,135,030	977,011
6	NET OPER INC (PRESENT RATES)		296,095	25	1,242	1	2,103	171,126	35,810
7	RATE OF RETURN (PRES RATES)		3.32%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.66	1.21	0.22	2.52	0.84	1.10
9	SALES REVENUE (PRE RATES)		7,398,880	380	25,583	109	22,156	5,062,435	818,274
10	REVENUE PRES RATES $/KWH		$0.0005	$0.0000	$0.0002	$0.0000	$0.0001	$0.0026	$0.0017
11	REVENUE REQUIRED - $/MO/CUST		$28.71	$29.26	$28.58	$27.13	$30.52	$28.58	$29.01
12	SALES REV REQUIRED $/KW		$0.33	$0.00	$0.05	$0.01	$0.03	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		680,180	34	2,362	11	1,916	467,489	74,448
18	SALES REVENUE REQ CLAIMED ROR		7,891,995	392	27,022	121	21,916	5,442,926	867,880
19	REVENUE DEFICIENCY SALES REV		493,115	12	1,438	12	(240)	380,491	49,606
20	PERCENT INCREASE REQUIRED		6.66%	3.20%	5.62%	11.30%	-1.08%	7.52%	6.06%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0006	$0.0000	$0.0002	$0.0000	$0.0001	$0.0028	$0.0018
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	$0.0002	$0.0001

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	CUST ACCT, SALES, & SERVICE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		20,542,519	14,130,343	2,270,851	1,024,000	195,744	62,518	66,013
6	NET OPER INC (PRESENT RATES)		669,663	411,146	104,524	53,689	14,780	2,518	5,479
7	RATE OF RETURN (PRES RATES)		3.26%	2.91%	4.60%	5.24%	7.55%	4.03%	8.30%
8	RELATIVE RATE OF RETURN		1.00	0.89	1.41	1.61	2.32	1.24	2.55
9	SALES REVENUE (PRE RATES)		16,503,434	11,562,380	1,865,331	831,808	168,687	51,079	55,830
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0047	$0.0067	$0.0004	$0.0082	$0.0003	$0.0003
11	REVENUE REQUIRED - $/MO/CUST		$64.04	$56.31	$58.11	$68.71	$59.52	$56.25	$76.48
12	SALES REV REQUIRED $/KW		$0.74	$0.00	$0.00	$0.13	$0.00	$0.09	$0.08
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,565,340	1,076,732	173,039	78,029	14,916	4,764	5,030
18	SALES REVENUE REQ CLAIMED ROR		17,653,365	12,416,905	1,953,295	863,058	168,862	53,962	55,254
19	REVENUE DEFICIENCY SALES REV		1,149,931	854,525	87,964	31,249	174	2,883	(576)
20	PERCENT INCREASE REQUIRED		6.97%	7.39%	4.72%	3.76%	0.10%	5.64%	-1.03%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0013	$0.0051	$0.0070	$0.0004	$0.0083	$0.0003	$0.0003
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0004	$0.0003	$0.0000	$0.0000	$0.0000	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	CUST ACCT, SALES, & SERVICE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		20,542,519	818,482	1,974,569	0	0	341,547	1,633,022
6	NET OPER INC (PRESENT RATES)		669,663	33,555	43,972	0	0	10,564	33,409
7	RATE OF RETURN (PRES RATES)		3.26%	4.10%	2.23%	0.00%	0.00%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.26	0.68	0.00	0.00	0.95	0.63
9	SALES REVENUE (PRE RATES)		16,503,434	608,965	1,359,354	0	0	238,946	1,120,408
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
11	REVENUE REQUIRED - $/MO/CUST		$64.04	$167.53	$21,925.06	$0.00	$0.00	$21,722.34	$21,968.79
12	SALES REV REQUIRED $/KW		$0.74	$0.16	$0.13	$0.00	$0.00	$0.13	$0.12
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,565,340	62,368	150,462	0	0	26,026	124,436
18	SALES REVENUE REQ CLAIMED ROR		17,653,365	645,958	1,496,073	0	0	258,797	1,237,276
19	REVENUE DEFICIENCY SALES REV		1,149,931	36,993	136,719	0	0	19,852	116,867
20	PERCENT INCREASE REQUIRED		6.97%	6.07%	10.06%	0.00%	0.00%	8.31%	10.43%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0013	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	CUST ACCT, SALES, & SERVICE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		20,542,519	899	61,619	535	65,478	12,189,139	1,941,204
6	NET OPER INC (PRESENT RATES)		669,663	50	2,469	4	5,475	339,996	71,151
7	RATE OF RETURN (PRES RATES)		3.26%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.69	1.23	0.22	2.57	0.86	1.12
9	SALES REVENUE (PRE RATES)		16,503,434	751	50,327	386	55,444	9,953,286	1,609,094
10	REVENUE PRES RATES $/KWH		$0.0012	$0.0000	$0.0003	$0.0001	$0.0003	$0.0051	$0.0033
11	REVENUE REQUIRED - $/MO/CUST		$64.04	$57.78	$56.23	$96.61	$76.37	$56.19	$57.04
12	SALES REV REQUIRED $/KW		$0.74	$0.01	$0.10	$0.04	$0.08	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,565,340	69	4,695	41	4,989	928,812	147,920
18	SALES REVENUE REQ CLAIMED ROR		17,653,365	775	53,186	434	54,820	10,709,249	1,707,655
19	REVENUE DEFICIENCY SALES REV		1,149,931	24	2,859	47	(624)	755,964	98,561
20	PERCENT INCREASE REQUIRED		6.97%	3.23%	5.68%	12.26%	-1.12%	7.60%	6.13%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0013	$0.0000	$0.0003	$0.0002	$0.0003	$0.0055	$0.0035
23	REVENUE DEFICIENCY $/KWH		$0.0001	$0.0000	$0.0000	$0.0000	($0.0000)	$0.0004	$0.0002

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	STREET AND AREA LIGHTING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		15,335,174	(0)	0	0	0	0	0
6	NET OPER INC (PRESENT RATES)		679,308	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,443,283	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$21.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	24.37%	7.62%	7.62%	7.62%	0.00%	0.00%
17	RETURN REQ FOR CLAIMED ROR		1,168,540	(0)	0	0	0	0	0
18	SALES REVENUE REQ CLAIMED ROR		6,071,393	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		628,110	(0)	0	0	0	0	0
20	PERCENT INCREASE REQUIRED		11.54%	-63.14%	0.00%	0.00%	0.00%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	STREET AND AREA LIGHTING COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		15,335,174	0	0	10,707,649	4,627,525	0	0
6	NET OPER INC (PRESENT RATES)		679,308	0	0	453,984	225,324	0	0
7	RATE OF RETURN (PRES RATES)		4.43%	0.00%	0.00%	4.24%	4.87%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.96	1.10	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,443,283	0	0	2,541,945	2,901,338	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0767	$0.1213	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$21.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	0.00%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,168,540	0	0	815,923	352,617	0	0
18	SALES REVENUE REQ CLAIMED ROR		6,071,393	0	0	3,006,627	3,064,766	0	0
19	REVENUE DEFICIENCY SALES REV		628,110	0	0	464,682	163,428	0	0
20	PERCENT INCREASE REQUIRED		11.54%	0.00%	0.00%	18.28%	5.63%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0907	$0.1281	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0140	$0.0068	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	STREET AND AREA LIGHTING COMPONENT								
2									
3	PRESENT RATES								
4	---								
5	RATE BASE		15,335,174	0	0	0	0	(0)	(0)
6	NET OPER INC (PRESENT RATES)		679,308	0	0	0	0	0	0
7	RATE OF RETURN (PRES RATES)		4.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		5,443,283	0	0	0	0	0	0
10	REVENUE PRES RATES $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$21.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.25	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	---								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		1,168,540	0	0	0	0	(0)	(0)
18	SALES REVENUE REQ CLAIMED ROR		6,071,393	0	0	0	0	0	0
19	REVENUE DEFICIENCY SALES REV		628,110	0	0	0	0	(0)	(0)
20	PERCENT INCREASE REQUIRED		11.54%	0.00%	0.00%	0.00%	0.00%	-63.88%	-63.11%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	CUSTOMER OTHER								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(5,478,599)	(4,442,250)	(694,461)	(261,907)	0	0	0
6	NET OPER INC (PRESENT RATES)		(178,206)	(129,255)	(31,965)	(13,732)	0	0	0
7	RATE OF RETURN (PRES RATES)		3.25%	2.91%	4.60%	5.24%	0.00%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.89	1.42	1.61	0.00	0.00	0.00
9	SALES REVENUE (PRE RATES)		(100,644)	(62,328)	(24,602)	(11,428)	0	0	0
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0000)	($0.0001)	($0.0000)	$0.0000	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		($0.39)	($0.30)	($0.77)	($0.94)	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		($0.00)	$0.00	$0.00	($0.00)	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	0.00%	0.00%
17	RETURN REQ FOR CLAIMED ROR		(417,469)	(338,499)	(52,918)	(19,957)	0	0	0
18	SALES REVENUE REQ CLAIMED ROR		(407,827)	(330,971)	(51,503)	(19,421)	0	0	0
19	REVENUE DEFICIENCY SALES REV		(307,183)	(268,643)	(26,901)	(7,993)	0	0	0
20	PERCENT INCREASE REQUIRED		305.22%	431.01%	109.34%	69.94%	0.00%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0001)	($0.0002)	($0.0000)	$0.0000	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0001)	($0.0001)	($0.0000)	$0.0000	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	CUSTOMER OTHER								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(5,478,599)	(78,640)	(1,341)	0	0	(238)	(1,103)
6	NET OPER INC (PRESENT RATES)		(178,206)	(3,224)	(30)	0	0	(7)	(23)
7	RATE OF RETURN (PRES RATES)		3.25%	4.10%	2.23%	0.00%	0.00%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.26	0.69	0.00	0.00	0.95	0.63
9	SALES REVENUE (PRE RATES)		(100,644)	(2,279)	(7)	0	0	(4)	(3)
10	REVENUE PRES RATES $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST		($0.39)	($0.63)	($0.11)	$0.00	$0.00	($0.35)	($0.06)
12	SALES REV REQUIRED $/KW		($0.00)	($0.00)	($0.00)	$0.00	$0.00	($0.00)	($0.00)
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(417,469)	(5,992)	(102)	0	0	(18)	(84)
18	SALES REVENUE REQ CLAIMED ROR		(407,827)	(5,833)	(100)	0	0	(18)	(82)
19	REVENUE DEFICIENCY SALES REV		(307,183)	(3,554)	(93)	(0)	(0)	(14)	(79)
20	PERCENT INCREASE REQUIRED		305.22%	155.96%	1375.41%	0.00%	0.00%	361.62%	2702.71%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)
23	REVENUE DEFICIENCY $/KWH		($0.0000)	($0.0000)	($0.0000)	$0.0000	$0.0000	($0.0000)	($0.0000)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	CUSTOMER OTHER								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		(5,478,599)	0	0	0	0	(3,831,997)	(610,252)
6	NET OPER INC (PRESENT RATES)		(178,206)	0	0	0	0	(106,887)	(22,367)
7	RATE OF RETURN (PRES RATES)		3.25%	0.00%	0.00%	0.00%	0.00%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	0.00	0.00	0.86	1.13
9	SALES REVENUE (PRE RATES)		(100,644)	0	0	0	0	(47,732)	(14,596)
10	REVENUE PRES RATES $/KWH		($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0000)	($0.0000)
11	REVENUE REQUIRED - $/MO/CUST		($0.39)	$0.00	$0.00	$0.00	$0.00	($0.27)	($0.52)
12	SALES REV REQUIRED $/KW		($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		(417,469)	0	0	0	0	(291,998)	(46,501)
18	SALES REVENUE REQ CLAIMED ROR		(407,827)	0	0	0	0	(285,390)	(45,581)
19	REVENUE DEFICIENCY SALES REV		(307,183)	0	0	0	0	(237,658)	(30,985)
20	PERCENT INCREASE REQUIRED		305.22%	0.00%	0.00%	0.00%	0.00%	497.90%	212.28%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)	($0.0001)
23	REVENUE DEFICIENCY $/KWH		($0.0000)	$0.0000	$0.0000	$0.0000	$0.0000	($0.0001)	($0.0001)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PRODUCTION ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		448,916,321	79,639,464	9,121,161	70,035,416	676,058	5,908,336	5,349,006
6	NET OPER INC (PRESENT RATES)		14,762,031	2,363,976	419,835	3,671,995	51,047	248,745	440,681
7	RATE OF RETURN (PRES RATES)		3.29%	2.97%	4.60%	5.24%	7.55%	4.21%	8.24%
8	RELATIVE RATE OF RETURN		1.00	0.90	1.40	1.59	2.30	1.28	2.51
9	SALES REVENUE (PRE RATES)		114,156,031	28,452,269	3,014,188	22,081,499	264,351	1,658,283	2,182,218
10	REVENUE PRES RATES $/KWH		$0.0081	$0.0117	$0.0108	$0.0103	$0.0129	$0.0093	$0.0134
11	REVENUE REQUIRED - $/MO/CUST		$442.96	$138.56	$93.90	$1,824.01	$93.28	$1,826.30	$2,989.34
12	SALES REV REQUIRED $/KW		$5.14	$0.00	$0.00	$3.53	$0.00	$2.87	$3.24
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,207,424	6,068,527	695,032	5,336,699	51,516	450,215	407,594
18	SALES REVENUE REQ CLAIMED ROR		139,121,364	33,208,427	3,367,506	24,218,760	264,953	1,916,944	2,139,739
19	REVENUE DEFICIENCY SALES REV		24,965,333	4,756,157	353,318	2,137,261	602	258,661	(42,479)
20	PERCENT INCREASE REQUIRED		21.87%	16.72%	11.72%	9.68%	0.23%	15.60%	-1.95%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0099	$0.0136	$0.0120	$0.0113	$0.0130	$0.0107	$0.0131
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0019	$0.0013	$0.0010	$0.0000	$0.0015	($0.0003)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	PRODUCTION ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		448,916,321	70,798,268	205,500,039	1,096,384	792,188	35,727,384	169,772,655
6	NET OPER INC (PRESENT RATES)		14,762,031	2,902,458	4,578,237	46,485	38,573	1,104,994	3,473,243
7	RATE OF RETURN (PRES RATES)		3.29%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%
8	RELATIVE RATE OF RETURN		1.00	1.25	0.68	1.29	1.48	0.94	0.62
9	SALES REVENUE (PRE RATES)		114,156,031	16,060,381	39,614,978	481,546	346,319	7,174,073	32,440,904
10	REVENUE PRES RATES $/KWH		$0.0081	$0.0075	$0.0059	$0.0145	$0.0145	$0.0062	$0.0059
11	REVENUE REQUIRED - $/MO/CUST		$442.96	$4,418.26	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$5.14	$4.21	$3.64	$0.00	$0.00	$3.86	$3.60
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,207,424	5,394,828	15,659,103	83,544	60,365	2,722,427	12,936,676
18	SALES REVENUE REQ CLAIMED ROR		139,121,364	19,260,258	53,841,357	529,126	374,296	9,250,645	44,590,712
19	REVENUE DEFICIENCY SALES REV		24,965,333	3,199,877	14,226,379	47,580	27,977	2,076,572	12,149,807
20	PERCENT INCREASE REQUIRED		21.87%	19.92%	35.91%	9.88%	8.08%	28.95%	37.45%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0099	$0.0090	$0.0081	$0.0160	$0.0156	$0.0080	$0.0081
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0015	$0.0021	$0.0014	$0.0012	$0.0018	$0.0022

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	PRODUCTION ENERGY COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		448,916,321	797,411	5,110,925	86,330	5,262,677	63,363,793	16,275,671
6	NET OPER INC (PRESENT RATES)		14,762,031	43,982	204,763	626	440,055	1,767,427	596,550
7	RATE OF RETURN (PRES RATES)		3.29%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	1.68	1.22	0.22	2.54	0.85	1.11
9	SALES REVENUE (PRE RATES)		114,156,031	233,504	1,424,779	22,754	2,159,464	23,071,341	5,380,929
10	REVENUE PRES RATES $/KWH		$0.0081	$0.0094	$0.0093	$0.0085	$0.0135	$0.0118	$0.0109
11	REVENUE REQUIRED - $/MO/CUST		$442.96	$17,961.87	$1,591.93	$5,688.48	$2,974.47	$130.25	$190.76
12	SALES REV REQUIRED $/KW		$5.14	$2.52	$2.94	$2.62	$3.25	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		34,207,424	60,763	389,452	6,578	401,016	4,828,321	1,240,206
18	SALES REVENUE REQ CLAIMED ROR		139,121,364	255,048	1,661,895	30,396	2,109,342	27,001,127	6,207,299
19	REVENUE DEFICIENCY SALES REV		24,965,333	21,544	237,117	7,642	(50,121)	3,929,787	826,370
20	PERCENT INCREASE REQUIRED		21.87%	9.23%	16.64%	33.59%	-2.32%	17.03%	15.36%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0099	$0.0103	$0.0108	$0.0113	$0.0132	$0.0139	$0.0126
23	REVENUE DEFICIENCY $/KWH		$0.0018	$0.0009	$0.0015	$0.0028	($0.0003)	$0.0020	$0.0017

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		76,924,281	42,820,354	3,785,989	24,377,042	204,002	1,462,962	3,465,886
6	NET OPER INC (PRESENT RATES)		3,110,324	1,257,741	174,264	1,278,102	15,403	58,612	289,811
7	RATE OF RETURN (PRES RATES)		4.04%	2.94%	4.60%	5.24%	7.55%	4.01%	8.36%
8	RELATIVE RATE OF RETURN		1.00	0.73	1.14	1.30	1.87	0.99	2.07
9	SALES REVENUE (PRE RATES)		9,683,364	4,824,535	499,138	3,413,950	34,604	181,701	623,939
10	REVENUE PRES RATES $/KWH		$0.0007	$0.0020	$0.0018	$0.0016	$0.0017	$0.0010	$0.0038
11	REVENUE REQUIRED - $/MO/CUST		$37.57	$23.50	$15.55	$282.00	$12.21	$200.11	$854.71
12	SALES REV REQUIRED $/KW		$0.44	$0.00	$0.00	$0.55	$0.00	$0.31	$0.93
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		5,861,630	3,262,911	288,492	1,857,531	15,545	111,478	264,101
18	SALES REVENUE REQ CLAIMED ROR		13,215,681	7,398,911	645,792	4,157,861	34,786	249,574	590,930
19	REVENUE DEFICIENCY SALES REV		3,532,316	2,574,376	146,654	743,911	182	67,873	(33,009)
20	PERCENT INCREASE REQUIRED		36.48%	53.36%	29.38%	21.79%	0.53%	37.35%	-5.29%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0030	$0.0023	$0.0019	$0.0017	$0.0014	$0.0036
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0011	$0.0005	$0.0003	$0.0000	$0.0004	($0.0002)

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		76,924,281	0	0	469,282	338,763	0	0
6	NET OPER INC (PRESENT RATES)		3,110,324	0	0	19,897	16,495	0	0
7	RATE OF RETURN (PRES RATES)		4.04%	0.00%	0.00%	4.24%	4.87%	0.00%	0.00%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.00	1.05	1.20	0.00	0.00
9	SALES REVENUE (PRE RATES)		9,683,364	0	0	59,681	45,816	0	0
10	REVENUE PRES RATES $/KWH		$0.0007	$0.0000	$0.0000	$0.0018	$0.0019	$0.0000	$0.0000
11	REVENUE REQUIRED - $/MO/CUST		$37.57	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12	SALES REV REQUIRED $/KW		$0.44	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	0.00%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		5,861,630	0	0	35,759	25,814	0	0
18	SALES REVENUE REQ CLAIMED ROR		13,215,681	0	0	80,047	57,780	0	0
19	REVENUE DEFICIENCY SALES REV		3,532,316	0	(0)	20,366	11,964	0	0
20	PERCENT INCREASE REQUIRED		36.48%	0.00%	0.00%	34.12%	26.11%	0.00%	0.00%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0000	$0.0000	$0.0024	$0.0024	$0.0000	$0.0000
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0000	$0.0000	$0.0006	$0.0005	$0.0000	$0.0000

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	DISTRIBUTION LINE TRANSFORMERS COMPONENTS								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE		76,924,281	0	1,462,962	0	3,465,886	35,589,525	7,230,829
6	NET OPER INC (PRESENT RATES)		3,110,324	0	58,612	0	289,811	992,710	265,030
7	RATE OF RETURN (PRES RATES)		4.04%	0.00%	4.01%	0.00%	8.36%	2.79%	3.67%
8	RELATIVE RATE OF RETURN		1.00	0.00	0.99	0.00	2.07	0.69	0.91
9	SALES REVENUE (PRE RATES)		9,683,364	0	181,701	0	623,939	3,940,309	884,226
10	REVENUE PRES RATES $/KWH		$0.0007	$0.0000	$0.0012	$0.0000	$0.0039	$0.0020	$0.0018
11	REVENUE REQUIRED - $/MO/CUST		$37.57	$0.00	$203.02	$0.00	$859.42	$22.25	$31.35
12	SALES REV REQUIRED $/KW		$0.44	$0.00	$0.38	$0.00	$0.94	$0.00	$0.00
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
17	RETURN REQ FOR CLAIMED ROR		5,861,630	0	111,478	0	264,101	2,711,922	550,989
18	SALES REVENUE REQ CLAIMED ROR		13,215,681	0	249,574	0	590,930	6,147,551	1,251,360
19	REVENUE DEFICIENCY SALES REV		3,532,316	0	67,873	0	(33,009)	2,207,242	367,133
20	PERCENT INCREASE REQUIRED		36.48%	0.00%	37.35%	0.00%	-5.29%	56.02%	41.52%
21	ANNUAL BOOKED KWH SALES		14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
22	SALES REV REQUIRED $/KWH		$0.0009	$0.0000	$0.0016	$0.0000	$0.0037	$0.0032	$0.0025
23	REVENUE DEFICIENCY $/KWH		$0.0003	$0.0000	$0.0004	$0.0000	($0.0002)	$0.0011	$0.0007

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	AVAILABLE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE								
6	NET OPER INC (PRESENT RATES)								
7	RATE OF RETURN (PRES RATES)								
8	RELATIVE RATE OF RETURN								
9	SALES REVENUE (PRE RATES)								
10	REVENUE PRES RATES $/KWH								
11	REVENUE REQUIRED - $/MO/CUST								
12	SALES REV REQUIRED $/KW								
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN								
17	RETURN REQ FOR CLAIMED ROR								
18	SALES REVENUE REQ CLAIMED ROR								
19	REVENUE DEFICIENCY SALES REV								
20	PERCENT INCREASE REQUIRED								
21	ANNUAL BOOKED KWH SALES								
22	SALES REV REQUIRED $/KWH								
23	REVENUE DEFICIENCY $/KWH								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	AVAILABLE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE								
6	NET OPER INC (PRESENT RATES)								
7	RATE OF RETURN (PRES RATES)								
8	RELATIVE RATE OF RETURN								
9	SALES REVENUE (PRE RATES)								
10	REVENUE PRES RATES $/KWH								
11	REVENUE REQUIRED - $/MO/CUST								
12	SALES REV REQUIRED $/KW								
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN								
17	RETURN REQ FOR CLAIMED ROR								
18	SALES REVENUE REQ CLAIMED ROR								
19	REVENUE DEFICIENCY SALES REV								
20	PERCENT INCREASE REQUIRED								
21	ANNUAL BOOKED KWH SALES								
22	SALES REV REQUIRED $/KWH								
23	REVENUE DEFICIENCY $/KWH								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	AVAILABLE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE								
6	NET OPER INC (PRESENT RATES)								
7	RATE OF RETURN (PRES RATES)								
8	RELATIVE RATE OF RETURN								
9	SALES REVENUE (PRE RATES)								
10	REVENUE PRES RATES $/KWH								
11	REVENUE REQUIRED - $/MO/CUST								
12	SALES REV REQUIRED $/KW								
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN								
17	RETURN REQ FOR CLAIMED ROR								
18	SALES REVENUE REQ CLAIMED ROR								
19	REVENUE DEFICIENCY SALES REV								
20	PERCENT INCREASE REQUIRED								
21	ANNUAL BOOKED KWH SALES								
22	SALES REV REQUIRED $/KWH								
23	REVENUE DEFICIENCY $/KWH								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	AVAILABLE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE								
6	NET OPER INC (PRESENT RATES)								
7	RATE OF RETURN (PRES RATES)								
8	RELATIVE RATE OF RETURN								
9	SALES REVENUE (PRE RATES)								
10	REVENUE PRES RATES $/KWH								
11	REVENUE REQUIRED - $/MO/CUST								
12	SALES REV REQUIRED $/KW								
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN								
17	RETURN REQ FOR CLAIMED ROR								
18	SALES REVENUE REQ CLAIMED ROR								
19	REVENUE DEFICIENCY SALES REV								
20	PERCENT INCREASE REQUIRED								
21	ANNUAL BOOKED KWH SALES								
22	SALES REV REQUIRED $/KWH								
23	REVENUE DEFICIENCY $/KWH								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	AVAILABLE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE								
6	NET OPER INC (PRESENT RATES)								
7	RATE OF RETURN (PRES RATES)								
8	RELATIVE RATE OF RETURN								
9	SALES REVENUE (PRE RATES)								
10	REVENUE PRES RATES $/KWH								
11	REVENUE REQUIRED - $/MO/CUST								
12	SALES REV REQUIRED $/KW								
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN								
17	RETURN REQ FOR CLAIMED ROR								
18	SALES REVENUE REQ CLAIMED ROR								
19	REVENUE DEFICIENCY SALES REV								
20	PERCENT INCREASE REQUIRED								
21	ANNUAL BOOKED KWH SALES								
22	SALES REV REQUIRED $/KWH								
23	REVENUE DEFICIENCY $/KWH								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	AVAILABLE COMPONENT								
2									
3	PRESENT RATES								
4	----------								
5	RATE BASE								
6	NET OPER INC (PRESENT RATES)								
7	RATE OF RETURN (PRES RATES)								
8	RELATIVE RATE OF RETURN								
9	SALES REVENUE (PRE RATES)								
10	REVENUE PRES RATES $/KWH								
11	REVENUE REQUIRED - $/MO/CUST								
12	SALES REV REQUIRED $/KW								
13									
14	UPDATED RATE OF RETURN								
15	----------								
16	CLAIMED RATE OF RETURN								
17	RETURN REQ FOR CLAIMED ROR								
18	SALES REVENUE REQ CLAIMED ROR								
19	REVENUE DEFICIENCY SALES REV								
20	PERCENT INCREASE REQUIRED								
21	ANNUAL BOOKED KWH SALES								
22	SALES REV REQUIRED $/KWH								
23	REVENUE DEFICIENCY $/KWH								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**	3.50%	2.93%	4.60%	5.24%	7.55%	4.22%	8.22%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	399,174,995	144,575,705	13,063,566	87,199,579	722,526	5,613,538	7,936,895
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	167,898,718	57,050,513	4,865,544	32,223,145	246,377	2,147,577	1,894,060
9	PURCHASED CAPACITY COMPONENT	37,636,849	13,038,214	1,033,831	6,667,403	46,579	463,516	349,428
10	TRANSMISSION INTERCONNECT COMPONENT	954,661	316,096	29,554	201,684	1,688	12,805	13,266
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	103,921,082	36,638,414	3,359,631	22,509,906	180,380	1,376,978	1,403,915
13	TRANSMISSION RADIAL LINES COMPONENT	4,994,966	1,706,575	237,099	1,749,752	15,732	79,270	113,167
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	18,209,248	7,249,851	741,171	5,050,909	50,672	332,966	919,017
16	DISTRIBUTION PRIMARY COMPONENTS	50,030,678	20,699,319	2,002,608	13,408,409	127,708	908,923	2,287,434
17	DISTRIBUTION SECONDARY COMPONENTS	5,845,428	3,052,189	294,990	1,974,422	18,786	109,802	332,670
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	9,683,364	4,824,535	499,138	3,413,950	34,604	181,701	623,939
19	**CUSTOMER COMPONENTS**	44,945,422	26,339,059	4,762,117	3,483,508	487,085	260,027	296,160
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,214,630	2,765,640	521,753	780,756	65,855	37,404	43,222
22	METERING COMPONENT	11,485,839	6,192,658	1,473,626	1,529,691	167,077	145,581	174,844
23	STREET AND AREA LIGHTING COMPONENT	5,443,283	0	0	0	0	0	0
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	7,398,880	5,880,709	926,010	352,680	85,466	25,964	22,264
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,503,434	11,562,380	1,865,331	831,808	168,687	51,079	55,830
27	CUSTOMER OTHER	(100,644)	(62,328)	(24,602)	(11,428)	0	0	0
28	**ENERGY COMPONENTS**	114,156,031	28,452,269	3,014,188	22,081,499	264,351	1,658,283	2,182,218
29	PRODUCTION ENERGY COMPONENT	114,156,031	28,452,269	3,014,188	22,081,499	264,351	1,658,283	2,182,218
30	**TOTAL COMPANY**	558,276,448	199,367,033	20,839,871	112,764,586	1,473,962	7,531,848	10,415,272
31								
32								
33								
34								
35	Annual kWh Sales @ Meter	14,034,532,746	2,366,636,355	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
36	Annual kW - Billed	22,193,132	0	0	6,258,277	0	577,057	672,953
37	Number of Customers	257,713	205,338	32,100	12,106	2,834	908	730
38								
39	Use per Month per Customer (kWh/Cust/12)	4,538	960	727	14,692	601	16,369	18,575
40	NCP per Customer (NCP/Cust)	7.72	4.27	2.42	41.26	1.47	39.62	99.04
41								
42								
43								
44								
45								
46								

Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a) (b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**	3.50%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	399,174,995	48,378,312	90,023,837	948,249	712,788	16,179,928	73,843,909
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	167,898,718	18,486,022	50,492,347	283,212	209,922	8,929,407	41,562,941
9	PURCHASED CAPACITY COMPONENT	37,636,849	4,012,763	11,919,895	61,109	44,111	2,025,839	9,894,055
10	TRANSMISSION INTERCONNECT COMPONENT	954,661	109,467	267,121	1,689	1,291	49,969	217,152
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	103,921,082	11,018,772	27,129,773	171,515	131,799	5,093,988	22,035,784
13	TRANSMISSION RADIAL LINES COMPONENT	4,994,966	871,852	214,702	3,873	2,944	80,725	133,977
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	18,209,248	3,707,912	0	88,823	67,926	0	0
16	DISTRIBUTION PRIMARY COMPONENTS	50,030,678	10,171,524	0	242,603	182,151	0	0
17	DISTRIBUTION SECONDARY COMPONENTS	5,845,428	0	0	35,743	26,827	0	0
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	9,683,364	0	0	59,681	45,816	0	0
19	**CUSTOMER COMPONENTS**	44,945,422	1,792,511	2,081,673	2,541,945	2,901,338	383,449	1,698,224
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,214,630	0	0	0	0	0	0
22	METERING COMPONENT	11,485,839	1,081,761	720,602	0	0	144,197	576,405
23	STREET AND AREA LIGHTING COMPONENT	5,443,283	0	0	2,541,945	2,901,338	0	0
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	7,398,880	104,064	1,724	0	0	310	1,414
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,503,434	608,965	1,359,354	0	0	238,946	1,120,408
27	CUSTOMER OTHER	(100,644)	(2,279)	(7)	0	0	(4)	(3)
28	**ENERGY COMPONENTS**	114,156,031	16,060,381	39,614,978	481,546	346,319	7,174,073	32,440,904
29	PRODUCTION ENERGY COMPONENT	114,156,031	16,060,381	39,614,978	481,546	346,319	7,174,073	32,440,904
30	**TOTAL COMPANY**	558,276,448	66,231,204	131,720,488	3,971,740	3,960,444	23,737,450	107,983,038
31								
32								
33								
34								
35	Annual kWh Sales @ Meter	14,034,532,746	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
36	Annual kW - Billed	22,193,132	3,811,343	10,873,502	0	0	1,858,524	9,014,978
37	Number of Customers	257,713	3,635	62	0	0	11	51
38								
39	Use per Month per Customer (kWh/Cust/12)	4,538	49,313	8,983,980	#DIV/0!	#DIV/0!	8,753,682	9,033,653
40	NCP per Customer (NCP/Cust)	7.72	111.89	0.00	#DIV/0!	#DIV/0!	0.00	0.00
41								
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**	3.50%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	399,174,995	886,128	4,727,411	85,991	7,850,904	120,391,997	24,183,708
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	167,898,718	340,408	1,807,169	26,971	1,867,089	47,783,492	9,267,021
9	PURCHASED CAPACITY COMPONENT	37,636,849	69,658	393,859	6,846	342,583	10,988,661	2,049,553
10	TRANSMISSION INTERCONNECT COMPONENT	954,661	2,156	10,649	127	13,139	262,481	53,614
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	103,921,082	237,889	1,139,088	13,006	1,390,909	30,523,404	6,115,010
13	TRANSMISSION RADIAL LINES COMPONENT	4,994,966	10,131	69,140	5,875	107,291	1,430,377	276,198
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	18,209,248	62,124	270,842	7,951	911,065	5,928,697	1,321,154
16	DISTRIBUTION PRIMARY COMPONENTS	50,030,678	163,762	745,161	25,215	2,262,219	17,024,060	3,675,258
17	DISTRIBUTION SECONDARY COMPONENTS	5,845,428	0	109,802	0	332,670	2,510,516	541,672
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	9,683,364	0	181,701	0	623,939	3,940,309	884,226
19	**CUSTOMER COMPONENTS**	44,945,422	42,836	217,191	14,712	281,447	22,634,311	3,704,748
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	4,214,630	0	37,404	0	43,222	2,357,712	407,929
22	METERING COMPONENT	11,485,839	41,704	103,876	14,218	160,626	5,308,611	884,047
23	STREET AND AREA LIGHTING COMPONENT	5,443,283	0	0	0	0	0	0
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	7,398,880	380	25,583	109	22,156	5,062,435	818,274
26	CUST ACCT, SALES, & SERVICE COMPONENT	16,503,434	751	50,327	386	55,444	9,953,286	1,609,094
27	CUSTOMER OTHER	(100,644)	0	0	0	0	(47,732)	(14,596)
28	**ENERGY COMPONENTS**	114,156,031	233,504	1,424,779	22,754	2,159,464	23,071,341	5,380,929
29	PRODUCTION ENERGY COMPONENT	114,156,031	233,504	1,424,779	22,754	2,159,464	23,071,341	5,380,929
30	**TOTAL COMPANY**	558,276,448	1,162,468	6,369,380	123,457	10,291,815	166,097,649	33,269,384
31								
32								
33								
34								
35	Annual kWh Sales @ Meter	14,034,532,746	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
36	Annual kW - Billed	22,193,132	92,642	484,415	8,686	664,267	0	0
37	Number of Customers	257,713	13	895	4	726	177,130	28,208
38								
39	Use per Month per Customer (kWh/Cust/12)	4,538	158,917	14,299	55,901	18,370	916	1,454
40	NCP per Customer (NCP/Cust)	7.72	461.71	33.49	321.87	97.82	4.12	5.25
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**							
2								
3	**RATE OF RETURN**	3.50%	2.93%	4.60%	5.24%	7.55%	4.22%	8.22%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	0.0283	0.0593	0.0467	0.0409	0.0353	0.0315	0.0488
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	0.0119	0.0234	0.0174	0.0151	0.0120	0.0120	0.0116
9	PURCHASED CAPACITY COMPONENT	0.0027	0.0053	0.0037	0.0031	0.0023	0.0026	0.0021
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	0.0074	0.0150	0.0120	0.0105	0.0088	0.0077	0.0086
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0007	0.0008	0.0008	0.0008	0.0004	0.0007
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0013	0.0030	0.0026	0.0024	0.0025	0.0019	0.0056
16	DISTRIBUTION PRIMARY COMPONENTS	0.0035	0.0085	0.0072	0.0063	0.0062	0.0051	0.0141
17	DISTRIBUTION SECONDARY COMPONENTS	0.0004	0.0013	0.0011	0.0009	0.0009	0.0006	0.0020
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0007	0.0020	0.0018	0.0016	0.0017	0.0010	0.0038
19	**CUSTOMER COMPONENTS**	0.0032	0.0108	0.0170	0.0016	0.0238	0.0015	0.0018
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0003	0.0011	0.0019	0.0004	0.0032	0.0002	0.0003
22	METERING COMPONENT	0.0008	0.0025	0.0053	0.0007	0.0082	0.0008	0.0011
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	0.0005	0.0024	0.0033	0.0002	0.0042	0.0001	0.0001
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0047	0.0067	0.0004	0.0082	0.0003	0.0003
27	CUSTOMER OTHER	(0.0000)	(0.0000)	(0.0001)	(0.0000)	0.0000	0.0000	0.0000
28	**ENERGY COMPONENTS**	0.0081	0.0117	0.0108	0.0103	0.0129	0.0093	0.0134
29	PRODUCTION ENERGY COMPONENT	0.0081	0.0117	0.0108	0.0103	0.0129	0.0093	0.0134
30	**TOTAL COMPANY**	0.0396	0.0817	0.0745	0.0528	0.0721	0.0422	0.0640
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$14.53	$10.69	$12.36	$23.98	$14.32	$23.86	$33.81
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.36	$1.12	$1.35	$5.37	$1.94	$3.43	$4.93
37	METERING COMPONENT	$3.71	$2.51	$3.83	$10.53	$4.91	$13.36	$19.96
38	STREET AND AREA LIGHTING COMPONENT	$1.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.39	$2.39	$2.40	$2.43	$2.51	$2.38	$2.54
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.34	$4.69	$4.84	$5.73	$4.96	$4.69	$6.37
41	CUSTOMER OTHER	($0.03)	($0.03)	($0.06)	($0.08)	$0.00	$0.00	$0.00
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a) (b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**							
2								
3	**RATE OF RETURN**	3.50%	4.10%	2.23%	4.24%	4.87%	3.09%	2.05%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	0.0283	0.0225	0.0135	0.0286	0.0298	0.0140	0.0134
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	0.0119	0.0086	0.0076	0.0085	0.0088	0.0077	0.0075
9	PURCHASED CAPACITY COMPONENT	0.0027	0.0019	0.0018	0.0018	0.0018	0.0018	0.0018
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0000	0.0001	0.0001	0.0000	0.0000
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	0.0074	0.0051	0.0041	0.0052	0.0055	0.0044	0.0040
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0004	0.0000	0.0001	0.0001	0.0001	0.0000
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0013	0.0017	0.0000	0.0027	0.0028	0.0000	0.0000
16	DISTRIBUTION PRIMARY COMPONENTS	0.0035	0.0047	0.0000	0.0073	0.0076	0.0000	0.0000
17	DISTRIBUTION SECONDARY COMPONENTS	0.0004	0.0000	0.0000	0.0011	0.0011	0.0000	0.0000
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0007	0.0000	0.0000	0.0018	0.0019	0.0000	0.0000
19	**CUSTOMER COMPONENTS**	0.0032	0.0008	0.0003	0.0767	0.1213	0.0003	0.0003
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	METERING COMPONENT	0.0008	0.0005	0.0001	0.0000	0.0000	0.0001	0.0001
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0767	0.1213	0.0000	0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	0.0005	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0003	0.0002	0.0000	0.0000	0.0002	0.0002
27	CUSTOMER OTHER	(0.0000)	(0.0000)	(0.0000)	0.0000	0.0000	(0.0000)	(0.0000)
28	**ENERGY COMPONENTS**	0.0081	0.0075	0.0059	0.0145	0.0145	0.0062	0.0059
29	PRODUCTION ENERGY COMPONENT	0.0081	0.0075	0.0059	0.0145	0.0145	0.0062	0.0059
30	**TOTAL COMPANY**	0.0396	0.0308	0.0197	0.1199	0.1656	0.0205	0.0195
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$14.53	$41.09	$2,797.95	#DIV/0!	#DIV/0!	$2,904.91	$2,774.88
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.36	$0.00	$0.00	#DIV/0!	#DIV/0!	$0.00	$0.00
37	METERING COMPONENT	$3.71	$24.80	$968.55	#DIV/0!	#DIV/0!	$1,092.40	$941.84
38	STREET AND AREA LIGHTING COMPONENT	$1.76	$0.00	$0.00	#DIV/0!	#DIV/0!	$0.00	$0.00
39	METER READING COMPONENT	$2.39	$2.39	$2.32	#DIV/0!	#DIV/0!	$2.35	$2.31
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.34	$13.96	$1,827.09	#DIV/0!	#DIV/0!	$1,810.19	$1,830.73
41	CUSTOMER OTHER	($0.03)	($0.05)	($0.01)	#DIV/0!	#DIV/0!	($0.03)	($0.00)
42								
43								
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**PRESENT RATE OF RETURN SUMMARY SCHEDULE - UNIT COST**							
2								
3	**RATE OF RETURN**	3.50%	5.52%	4.01%	0.72%	8.36%	2.79%	3.67%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	0.0283	0.0357	0.0308	0.0320	0.0491	0.0618	0.0491
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	0.0119	0.0137	0.0118	0.0101	0.0117	0.0245	0.0188
9	PURCHASED CAPACITY COMPONENT	0.0027	0.0028	0.0026	0.0026	0.0021	0.0056	0.0042
10	TRANSMISSION INTERCONNECT COMPONENT	0.0001	0.0001	0.0001	0.0000	0.0001	0.0001	0.0001
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	0.0074	0.0096	0.0074	0.0048	0.0087	0.0157	0.0124
13	TRANSMISSION RADIAL LINES COMPONENT	0.0004	0.0004	0.0005	0.0022	0.0007	0.0007	0.0006
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	0.0013	0.0025	0.0018	0.0030	0.0057	0.0030	0.0027
16	DISTRIBUTION PRIMARY COMPONENTS	0.0035	0.0066	0.0049	0.0094	0.0141	0.0087	0.0075
17	DISTRIBUTION SECONDARY COMPONENTS	0.0004	0.0000	0.0007	0.0000	0.0021	0.0013	0.0011
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	0.0007	0.0000	0.0012	0.0000	0.0039	0.0020	0.0018
19	**CUSTOMER COMPONENTS**	0.0032	0.0017	0.0014	0.0055	0.0018	0.0116	0.0075
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	0.0003	0.0000	0.0002	0.0000	0.0003	0.0012	0.0008
22	METERING COMPONENT	0.0008	0.0017	0.0007	0.0053	0.0010	0.0027	0.0018
23	STREET AND AREA LIGHTING COMPONENT	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	0.0005	0.0000	0.0002	0.0000	0.0001	0.0026	0.0017
26	CUST ACCT, SALES, & SERVICE COMPONENT	0.0012	0.0000	0.0003	0.0001	0.0003	0.0051	0.0033
27	CUSTOMER OTHER	(0.0000)	0.0000	0.0000	0.0000	0.0000	(0.0000)	(0.0000)
28	**ENERGY COMPONENTS**	0.0081	0.0094	0.0093	0.0085	0.0135	0.0118	0.0109
29	PRODUCTION ENERGY COMPONENT	0.0081	0.0094	0.0093	0.0085	0.0135	0.0118	0.0109
30	**TOTAL COMPANY**	0.0396	0.0469	0.0415	0.0460	0.0643	0.0853	0.0676
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$14.53	$274.59	$20.22	$306.51	$32.31	$10.65	$10.94
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.36	$0.00	$3.48	$0.00	$4.96	$1.11	$1.21
37	METERING COMPONENT	$3.71	$267.34	$9.67	$296.20	$18.44	$2.50	$2.61
38	STREET AND AREA LIGHTING COMPONENT	$1.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.39	$2.44	$2.38	$2.26	$2.54	$2.38	$2.42
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.34	$4.82	$4.69	$8.05	$6.36	$4.68	$4.75
41	CUSTOMER OTHER	($0.03)	$0.00	$0.00	$0.00	$0.00	($0.02)	($0.04)
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**		504,955,208	191,353,598	15,549,093	99,727,396	725,191	6,829,764	7,683,024
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT		199,323,839	68,905,695	5,481,685	35,353,790	247,015	2,457,630	1,853,158
9	PURCHASED CAPACITY COMPONENT		37,619,008	13,031,448	1,033,483	6,665,632	46,578	463,341	349,452
10	TRANSMISSION INTERCONNECT COMPONENT		1,367,940	472,007	37,657	242,855	1,697	16,883	12,728
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT		153,404,263	56,652,638	4,362,496	27,488,515	181,339	1,855,119	1,343,855
13	TRANSMISSION RADIAL LINES COMPONENT		7,015,978	2,728,919	313,309	2,159,356	15,823	109,876	114,878
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT		24,396,222	10,834,818	945,396	6,086,849	50,925	438,504	880,796
16	DISTRIBUTION PRIMARY COMPONENTS		61,442,269	27,311,613	2,379,293	15,319,157	128,175	1,103,583	2,216,936
17	DISTRIBUTION SECONDARY COMPONENTS		7,170,008	4,017,549	349,983	2,253,382	18,854	135,253	320,292
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,215,681	7,398,911	645,792	4,157,861	34,786	249,574	590,930
19	**CUSTOMER COMPONENTS**		50,676,182	29,781,199	5,168,752	3,803,719	488,053	294,255	293,703
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,770,017	4,028,344	655,056	929,834	66,164	49,456	41,162
22	METERING COMPONENT		13,697,239	7,356,115	1,642,824	1,664,771	167,474	163,423	175,251
23	STREET AND AREA LIGHTING COMPONENT		6,071,393	0	0	0	0	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT		7,891,995	6,310,806	969,080	365,477	85,554	27,414	22,037
26	CUST ACCT, SALES, & SERVICE COMPONENT		17,653,365	12,416,905	1,953,295	863,058	168,862	53,962	55,254
27	CUSTOMER OTHER		(407,827)	(330,971)	(51,503)	(19,421)	0	0	0
28	**ENERGY COMPONENTS**		139,121,364	33,208,427	3,367,506	24,218,760	264,953	1,916,944	2,139,739
29	PRODUCTION ENERGY COMPONENT		139,121,364	33,208,427	3,367,506	24,218,760	264,953	1,916,944	2,139,739
30	**TOTAL COMPANY**		694,752,754	254,343,224	24,085,351	127,749,875	1,478,198	9,040,963	10,116,466
31									
32									
33									
34									
35	Annual kWh Sales @ Meter		14,034,532,746	2,366,636,355	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
36	Annual kW - Billed		22,193,132	0	0	6,258,277	0	577,057	672,953
37	Number of Customers		257,713	205,338	32,100	12,106	2,834	908	730
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION		TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	**REVENUE REQUIREMENTS**								
2									
3	**RATE OF RETURN**		7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4									
5	**REVENUES REQUIRED**								
6	**DEMAND COMPONENTS**		504,955,208	59,134,874	121,956,417	1,159,169	836,683	20,742,086	101,214,330
7	**PRODUCTION COSTS**								
8	PRODUCTION DEMAND COMPONENT		199,323,839	21,275,854	63,191,105	324,015	233,892	10,740,260	52,450,845
9	PURCHASED CAPACITY COMPONENT		37,619,008	4,011,184	11,912,708	61,086	44,097	2,024,814	9,887,893
10	TRANSMISSION INTERCONNECT COMPONENT		1,367,940	146,156	434,124	2,226	1,607	73,783	360,341
11	**TRANSMISSION COSTS**								
12	TRANSMISSION SYSTEM COMPONENT		153,404,263	15,056,709	46,065,832	231,011	166,750	7,774,932	38,290,900
13	TRANSMISSION RADIAL LINES COMPONENT		7,015,978	1,212,086	352,647	5,308	3,775	128,297	224,350
14	**DISTRIBUTION COSTS**								
15	DISTRIBUTION SUBSTATIONS COMPONENT		24,396,222	4,957,165	0	117,183	84,586	0	0
16	DISTRIBUTION PRIMARY COMPONENTS		61,442,269	12,475,720	0	294,912	212,881	0	0
17	DISTRIBUTION SECONDARY COMPONENTS		7,170,008	0	0	43,380	31,314	0	0
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,215,681	0	0	80,047	57,780	0	0
19	**CUSTOMER COMPONENTS**		50,676,182	1,979,366	2,795,741	3,006,627	3,064,766	489,361	2,306,379
20	**CUSTOMER DISTRIBUTION COSTS**								
21	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,770,017	0	0	0	0	0	0
22	METERING COMPONENT		13,697,239	1,229,486	1,297,895	0	0	230,250	1,067,645
23	STREET AND AREA LIGHTING COMPONENT		6,071,393	0	0	3,006,627	3,064,766	0	0
24	**CUSTOMER COSTS**								
25	METER READING COMPONENT		7,891,995	109,755	1,872	0	0	332	1,540
26	CUST ACCT, SALES, & SERVICE COMPONENT		17,653,365	645,958	1,496,073	0	0	258,797	1,237,276
27	CUSTOMER OTHER		(407,827)	(5,833)	(100)	0	0	(18)	(82)
28	**ENERGY COMPONENTS**		139,121,364	19,260,258	53,841,357	529,126	374,296	9,250,645	44,590,712
29	PRODUCTION ENERGY COMPONENT		139,121,364	19,260,258	53,841,357	529,126	374,296	9,250,645	44,590,712
30	**TOTAL COMPANY**		694,752,754	80,374,497	178,593,514	4,694,921	4,275,745	30,482,093	148,111,421
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35	Annual kWh Sales @ Meter		14,034,532,746	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
36	Annual kW - Billed		22,193,132	3,811,343	10,873,502	0	0	1,858,524	9,014,978
37	Number of Customers		257,713	3,635	62	0	0	11	51
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**REVENUE REQUIREMENTS**							
2								
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4								
5	**REVENUES REQUIRED**							
6	**DEMAND COMPONENTS**	504,955,208	994,116	5,835,648	139,720	7,543,304	160,914,921	30,438,677
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	199,323,839	369,364	2,088,266	36,289	1,816,868	58,069,616	10,836,079
9	PURCHASED CAPACITY COMPONENT	37,619,008	69,642	393,699	6,840	342,611	10,982,791	2,048,657
10	TRANSMISSION INTERCONNECT COMPONENT	1,367,940	2,537	14,346	249	12,479	397,758	74,250
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	153,404,263	283,319	1,571,800	27,387	1,316,468	47,954,011	8,698,627
13	TRANSMISSION RADIAL LINES COMPONENT	7,015,978	12,019	97,857	13,756	101,122	2,329,208	399,711
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	24,396,222	73,145	365,359	15,697	865,099	9,002,409	1,832,409
16	DISTRIBUTION PRIMARY COMPONENTS	61,442,269	184,090	919,493	39,501	2,177,436	22,693,371	4,618,242
17	DISTRIBUTION SECONDARY COMPONENTS	7,170,008	0	135,253	0	320,292	3,338,206	679,343
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	13,215,681	0	249,574	0	590,930	6,147,551	1,251,360
19	**CUSTOMER COMPONENTS**	50,676,182	46,100	248,155	19,147	274,556	25,678,681	4,102,518
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	5,770,017	0	49,456	0	41,162	3,475,031	553,314
22	METERING COMPONENT	13,697,239	44,932	118,491	18,592	156,658	6,336,865	1,019,250
23	STREET AND AREA LIGHTING COMPONENT	6,071,393	0	0	0	0	0	0
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	7,891,995	392	27,022	121	21,916	5,442,926	867,880
26	CUST ACCT, SALES, & SERVICE COMPONENT	17,653,365	775	53,186	434	54,820	10,709,249	1,707,655
27	CUSTOMER OTHER	(407,827)	0	0	0	0	(285,390)	(45,581)
28	**ENERGY COMPONENTS**	139,121,364	255,048	1,661,895	30,396	2,109,342	27,001,127	6,207,299
29	PRODUCTION ENERGY COMPONENT	139,121,364	255,048	1,661,895	30,396	2,109,342	27,001,127	6,207,299
30	**TOTAL COMPANY**	694,752,754	1,295,265	7,745,698	189,263	9,927,202	213,594,730	40,748,494
31								
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34								
35	Annual kWh Sales @ Meter	14,034,532,746	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
36	Annual kW - Billed	22,193,132	92,642	484,415	8,686	664,267	0	0
37	Number of Customers	257,713	13	895	4	726	177,130	28,208
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**UNIT COSTS**							
2								
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	$0.0358	$0.0784	$0.0556	$0.0467	$0.0355	$0.0383	$0.0472
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	$0.0141	$0.0282	$0.0196	$0.0166	$0.0121	$0.0138	$0.0114
9	PURCHASED CAPACITY COMPONENT	$0.0027	$0.0053	$0.0037	$0.0031	$0.0023	$0.0026	$0.0021
10	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0002	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	$0.0109	$0.0232	$0.0156	$0.0129	$0.0089	$0.0104	$0.0083
13	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0011	$0.0011	$0.0010	$0.0008	$0.0006	$0.0007
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0017	$0.0044	$0.0034	$0.0029	$0.0025	$0.0025	$0.0054
16	DISTRIBUTION PRIMARY COMPONENTS	$0.0044	$0.0112	$0.0085	$0.0072	$0.0063	$0.0062	$0.0136
17	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0016	$0.0013	$0.0011	$0.0009	$0.0008	$0.0020
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0009	$0.0136	$0.0120	$0.0113	$0.0130	$0.0107	$0.0131
19	**CUSTOMER COMPONENTS**	$0.0036	$0.0122	$0.0185	$0.0018	$0.0239	$0.0016	$0.0018
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0017	$0.0023	$0.0004	$0.0032	$0.0003	$0.0003
22	METERING COMPONENT	$0.0010	$0.0030	$0.0059	$0.0008	$0.0082	$0.0009	$0.0011
23	STREET AND AREA LIGHTING COMPONENT	$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	$0.0006	$0.0026	$0.0035	$0.0002	$0.0042	$0.0002	$0.0001
26	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0013	$0.0051	$0.0070	$0.0004	$0.0083	$0.0003	$0.0003
27	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0099	$0.0136	$0.0120	$0.0113	$0.0130	$0.0107	$0.0131
29	PRODUCTION ENERGY COMPONENT	$0.0099	$0.0136	$0.0120	$0.0113	$0.0130	$0.0107	$0.0131
30	**TOTAL COMPANY**	$0.0492	$0.1043	$0.0861	$0.0599	$0.0723	$0.0507	$0.0622
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$16.39	$12.09	$13.42	$26.18	$14.35	$27.01	$33.53
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.87	$1.63	$1.70	$6.40	$1.95	$4.54	$4.70
37	METERING COMPONENT	$4.43	$2.99	$4.26	$11.46	$4.92	$15.00	$20.01
38	STREET AND AREA LIGHTING COMPONENT	$1.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.55	$2.56	$2.52	$2.52	$2.52	$2.52	$2.52
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.71	$5.04	$5.07	$5.94	$4.97	$4.95	$6.31
41	CUSTOMER OTHER	($0.13)	($0.13)	($0.13)	($0.13)	$0.00	$0.00	$0.00
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a) (b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	**UNIT COSTS**							
2								
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	$0.0358	$0.0275	$0.0182	$0.0350	$0.0350	$0.0180	$0.0183
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	$0.0141	$0.0099	$0.0095	$0.0098	$0.0098	$0.0093	$0.0095
9	PURCHASED CAPACITY COMPONENT	$0.0027	$0.0019	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018
10	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	$0.0109	$0.0070	$0.0069	$0.0070	$0.0070	$0.0067	$0.0069
13	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0006	$0.0001	$0.0002	$0.0002	$0.0001	$0.0000
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0017	$0.0023	$0.0000	$0.0035	$0.0035	$0.0000	$0.0000
16	DISTRIBUTION PRIMARY COMPONENTS	$0.0044	$0.0058	$0.0000	$0.0089	$0.0089	$0.0000	$0.0000
17	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0000	$0.0000	$0.0013	$0.0013	$0.0000	$0.0000
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0009	$0.0090	$0.0081	$0.0160	$0.0156	$0.0080	$0.0081
19	**CUSTOMER COMPONENTS**	$0.0036	$0.0009	$0.0004	$0.0907	$0.1281	$0.0004	$0.0004
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
22	METERING COMPONENT	$0.0010	$0.0006	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
23	STREET AND AREA LIGHTING COMPONENT	$0.0004	$0.0000	$0.0000	$0.0907	$0.1281	$0.0000	$0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	$0.0006	$0.0001	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
26	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0013	$0.0003	$0.0002	$0.0000	$0.0000	$0.0002	$0.0002
27	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0907	$0.1281	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0099	$0.0090	$0.0081	$0.0160	$0.0156	$0.0080	$0.0081
29	PRODUCTION ENERGY COMPONENT	$0.0099	$0.0090	$0.0081	$0.0160	$0.0156	$0.0080	$0.0081
30	**TOTAL COMPANY**	$0.0492	$0.0374	$0.0267	$0.1417	$0.1787	$0.0264	$0.0268
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$16.39	$45.38	$3,757.72			$3,707.28	$3,768.59
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.87	$0.00	$0.00			$0.00	$0.00
37	METERING COMPONENT	$4.43	$28.19	$1,744.48			$1,744.32	$1,744.52
38	STREET AND AREA LIGHTING COMPONENT	$1.96	$0.00	$0.00			$0.00	$0.00
39	METER READING COMPONENT	$2.55	$2.52	$2.52			$2.52	$2.52
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.71	$14.81	$2,010.85			$1,960.59	$2,021.69
41	CUSTOMER OTHER	($0.13)	($0.13)	($0.13)			($0.13)	($0.13)
42								
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Southwestern Public Service Company

Unit Cost Analysis

LINE NO.	DESCRIPTION	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a) (b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**UNIT COSTS**							
2								
3	**RATE OF RETURN**	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
4								
5	**$/KWH**							
6	**DEMAND COMPONENTS**	$0.0358	$0.0401	$0.0380	$0.0521	$0.0471	$0.0826	$0.0618
7	**PRODUCTION COSTS**							
8	PRODUCTION DEMAND COMPONENT	$0.0141	$0.0149	$0.0136	$0.0135	$0.0114	$0.0298	$0.0220
9	PURCHASED CAPACITY COMPONENT	$0.0027	$0.0028	$0.0026	$0.0025	$0.0021	$0.0056	$0.0042
10	TRANSMISSION INTERCONNECT COMPONENT	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002	$0.0002
11	**TRANSMISSION COSTS**							
12	TRANSMISSION SYSTEM COMPONENT	$0.0109	$0.0114	$0.0102	$0.0102	$0.0082	$0.0246	$0.0177
13	TRANSMISSION RADIAL LINES COMPONENT	$0.0005	$0.0005	$0.0006	$0.0051	$0.0006	$0.0012	$0.0008
14	**DISTRIBUTION COSTS**							
15	DISTRIBUTION SUBSTATIONS COMPONENT	$0.0017	$0.0030	$0.0024	$0.0058	$0.0054	$0.0046	$0.0037
16	DISTRIBUTION PRIMARY COMPONENTS	$0.0044	$0.0074	$0.0060	$0.0147	$0.0136	$0.0117	$0.0094
17	DISTRIBUTION SECONDARY COMPONENTS	$0.0005	$0.0000	$0.0009	$0.0000	$0.0020	$0.0017	$0.0014
18	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	$0.0009	$0.0103	$0.0108	$0.0113	$0.0132	$0.0139	$0.0126
19	**CUSTOMER COMPONENTS**	$0.0036	$0.0019	$0.0016	$0.0071	$0.0017	$0.0132	$0.0083
20	**CUSTOMER DISTRIBUTION COSTS**							
21	DISTRIBUTION SERVICE LATERALS COMPONENTS	$0.0004	$0.0000	$0.0003	$0.0000	$0.0003	$0.0018	$0.0011
22	METERING COMPONENT	$0.0010	$0.0018	$0.0008	$0.0069	$0.0010	$0.0033	$0.0021
23	STREET AND AREA LIGHTING COMPONENT	$0.0004	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
24	**CUSTOMER COSTS**							
25	METER READING COMPONENT	$0.0006	$0.0000	$0.0002	$0.0000	$0.0001	$0.0028	$0.0018
26	CUST ACCT, SALES, & SERVICE COMPONENT	$0.0013	$0.0000	$0.0003	$0.0002	$0.0003	$0.0055	$0.0035
27	CUSTOMER OTHER	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
28	**ENERGY COMPONENTS**	$0.0099	$0.0103	$0.0108	$0.0113	$0.0132	$0.0139	$0.0126
29	PRODUCTION ENERGY COMPONENT	$0.0099	$0.0103	$0.0108	$0.0113	$0.0132	$0.0139	$0.0126
30	**TOTAL COMPANY**	$0.0492	$0.0522	$0.0504	$0.0705	$0.0620	$0.1097	$0.0828
31								
32								
33								
34	**$/MONTH/CUSTOMER**							
35	**CUSTOMER COMPONENTS**	$16.39	$295.51	$23.11	$398.90	$31.51	$12.08	$12.12
36	DISTRIBUTION SERVICE LATERALS COMPONENTS	$1.87	$0.00	$4.60	$0.00	$4.72	$1.63	$1.63
37	METERING COMPONENT	$4.43	$288.03	$11.03	$387.34	$17.98	$2.98	$3.01
38	STREET AND AREA LIGHTING COMPONENT	$1.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
39	METER READING COMPONENT	$2.55	$2.52	$2.52	$2.52	$2.52	$2.56	$2.56
40	CUST ACCT, SALES, & SERVICE COMPONENT	$5.71	$4.97	$4.95	$9.04	$6.29	$5.04	$5.04
41	CUSTOMER OTHER	($0.13)	$0.00	$0.00	$0.00	$0.00	($0.13)	($0.13)
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**ALLOCATION FACTOR Inputs TABLE**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	100.00%	34.21%	2.77%	17.84%	0.12%	1.24%	0.94%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	34.21%	2.77%	17.84%	0.12%	1.24%	0.94%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	34.21%	2.77%	17.84%	0.12%	1.24%	0.94%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	34.21%	2.77%	17.84%	0.12%	1.24%	0.94%
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	36.64%	2.86%	18.01%	0.12%	1.22%	0.88%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,948,339	23,192,659	2,696,110	18,938,164	130,946	948,010	949,830
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	36.64%	2.86%	18.01%	0.12%	1.22%	0.88%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	8,877,152	3,023,416	351,647	2,851,381	11,437	126,428	81,978
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	52,071,187	20,169,243	2,344,463	16,086,783	119,510	821,583	867,852
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,990,214	877,427	77,576	499,490	4,180	35,979	72,301
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,990,214	877,427	77,576	499,490	4,180	35,979	72,301
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,990,214	877,427	77,576	499,490	4,180	35,979	72,301
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,576,221	877,427	77,576	499,490	4,180	29,977	71,014
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,576,221	877,427	77,576	499,490	4,180	29,977	71,014
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,576,221	877,427	77,576	499,490	4,180	29,977	71,014
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1,990,214	877,427	77,576	499,490	4,180	35,979	72,301
32									
33	AED 4-CP Distribution	AED4CPDIST	100.00%	52.46%	4.09%	25.78%	0.17%	1.74%	1.26%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
1	**ALLOCATION FACTOR Inputs TABLE**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	100.00%	10.73%	31.87%	0.16%	0.12%	5.42%	26.45%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	10.73%	31.87%	0.16%	0.12%	5.42%	26.45%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	10.73%	31.87%	0.16%	0.12%	5.42%	26.45%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	10.73%	31.87%	0.16%	0.12%	5.42%	26.45%
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	9.86%	30.16%	0.15%	0.11%	5.09%	25.07%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,948,339	10,639,897	3,373,429	46,338	32,956	1,069,959	2,303,470
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	9.86%	30.16%	0.15%	0.11%	5.09%	25.07%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	8,877,152	1,614,465	804,852	6,749	4,800	103,375	701,477
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	52,071,187	9,025,432	2,568,576	39,589	28,156	966,584	1,601,992
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,990,214	406,703	0	9,616	6,941	0	0
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,990,214	406,703	0	9,616	6,941	0	0
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,990,214	406,703	0	9,616	6,941	0	0
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,576,221	0	0	9,616	6,941	0	0
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,576,221	0	0	9,616	6,941	0	0
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,576,221	0	0	9,616	6,941	0	0
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1,990,214	406,703	0	9,616	6,941	0	0
32									
33	AED 4-CP Distribution	AED4CPDIST	100.00%	14.12%	0.00%	0.22%	0.16%	0.00%	0.00%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**ALLOCATION FACTOR Inputs TABLE**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	100.00%	0.19%	1.05%	0.02%	0.92%	28.84%	5.37%
6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	0.19%	1.05%	0.02%	0.92%	28.84%	5.37%
7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	0.19%	1.05%	0.02%	0.92%	28.84%	5.37%
8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	0.19%	1.05%	0.02%	0.92%	28.84%	5.37%
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	0.19%	1.03%	0.02%	0.86%	31.02%	5.62%
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,948,339	117,789	830,221	111,403	838,427	19,693,255	3,499,403
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	0.19%	1.03%	0.02%	0.86%	31.02%	5.62%
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	8,877,152	30,775	95,653	7,109	74,870	2,450,997	572,419
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	52,071,187	87,014	734,568	104,295	763,557	17,242,258	2,926,985
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,990,214	6,002	29,977	1,287	71,014	729,262	148,165
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,990,214	6,002	29,977	1,287	71,014	729,262	148,165
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,990,214	6,002	29,977	1,287	71,014	729,262	148,165
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,576,221	0	29,977	0	71,014	729,262	148,165
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,576,221	0	29,977	0	71,014	729,262	148,165
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,576,221	0	29,977	0	71,014	729,262	148,165
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1,990,214	6,002	29,977	1,287	71,014	729,262	148,165
32									
33	AED 4-CP Distribution	AED4CPDIST	100.00%	0.27%	1.47%	0.03%	1.24%	44.42%	8.04%
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
47	**ALLOCATION FACTOR TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,208,951,619	2,752,519,765	315,827,256	2,401,198,777	23,078,668	200,699,564	183,017,257
51	Energy @ Generation with losses(kWh)	ENERGY1	15,208,951,619	2,752,519,765	315,827,256	2,401,198,777	23,078,668	200,699,564	183,017,257
52	Energy @ Meter (kWh Sales)	ENERGY2	14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
53	Weighted Wind Allocation	WIND	100.00%	17.88%	2.04%	15.64%	0.15%	1.32%	1.20%
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,319,537,452	2,752,519,765	315,827,256	2,401,198,777	23,078,668	200,699,564	183,017,257
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	369,595,583	209,192,934	16,882,449	100,683,056	1,567,729	6,265,212	13,186,915
56	Energy @ Meter, less REC opt-out	ENERGYREC	9,629,204,744	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
57									
58	Secondary Line - 1.128389								
59	Sec Line Tranf - 1.125047								
60	Primary - 1.105898								
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	66,579,095	46,292,251	7,629,753	10,830,664	770,848	575,979	479,599
67	370-Meters (New Meter Cost)	CMETERS	51,274,590	29,917,182	6,790,822	6,881,597	692,356	675,483	724,513
68									
69	902-Meter Reading (Customer Count)	CMETRDG	257,713	205,338	32,100	12,106	2,834	908	730
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,103,199	2,464,056	385,200	145,272	34,008	10,896	8,760
71	905-Miscellaneous Customer Accounts	CUSTCAM	3,103,199	2,464,056	385,200	145,272	34,008	10,896	8,760
72	908-Customer Assistance	CUSTASST	3,103,199	2,464,056	385,200	145,272	34,008	10,896	8,760
73	909-Advertisement	CUSTADVT	3,103,199	2,464,056	385,200	145,272	34,008	10,896	8,760
74	910-Miscellaneous Customer Service	CUSTCSM	3,103,199	2,464,056	385,200	145,272	34,008	10,896	8,760
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0	0
78	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0	0
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	253,241	205,338	32,100	12,106	0	0	0
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	3,092,556	2,464,056	385,200	145,272	34,008	10,896	8,760
84	Number of Bills (Weighted)	CUSTWBILLS	3,103,199	2,464,056	385,200	145,272	34,008	10,896	8,760
85	Number of Customers	CUST	257,713	205,338	32,100	12,106	2,834	908	730
86	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0	0	0
87									
88	Major Acct Representatives Acct 908	MAJACCT	8,679,181,420	1,232,023	194,235,606	600,167,573	2,216,565	97,737	49,594,414
89	Number of Customers (Distribution Only)	CUSTDIST	257,651	205,338	32,100	12,106	2,834	908	730
90									
91									
92									
93									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
47	**ALLOCATION FACTOR TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,208,951,619	2,378,813,796	6,889,414,167	37,390,953	26,991,416	1,196,989,872	5,692,424,295
51	Energy @ Generation with losses(kWh)	ENERGY1	15,208,951,619	2,378,813,796	6,889,414,167	37,390,953	26,991,416	1,196,989,872	5,692,424,295
52	Energy @ Meter (kWh Sales)	ENERGY2	14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
53	Weighted Wind Allocation	WIND	100.00%	15.72%	45.62%	0.25%	0.18%	7.93%	37.69%
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,319,537,452	2,378,813,796	0	37,390,953	26,991,416	0	0
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	369,595,583	7,118,007	7,239,255	4,417,274	3,042,752	0	7,239,255
56	Energy @ Meter, less REC opt-out	ENERGYREC	9,629,204,744	2,151,024,594	2,206,053,879	33,136,581	23,920,311	236,620,614	1,969,433,265
57									
58	Secondary Line - 1.128389								
59	Sec Line Tranf - 1.125047								
60	Primary - 1.105898								
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	66,579,095	0	-	0	0	0	0
67	370-Meters (New Meter Cost)	CMETERS	51,274,590	5,081,460	511,177	0	0	90,693	420,484
68									
69	902-Meter Reading (Customer Count)	CMETRDG	257,713	3,635	62	0	0	11	51
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,103,199	45,581	9,427	0	0	1,672	7,754
71	905-Miscellaneous Customer Accounts	CUSTCAM	3,103,199	45,581	9,427	0	0	1,672	7,754
72	908-Customer Assistance	CUSTASST	3,103,199	45,581	9,427	0	0	1,672	7,754
73	909-Advertisement	CUSTADVT	3,103,199	45,581	9,427	0	0	1,672	7,754
74	910-Miscellaneous Customer Service	CUSTCSM	3,103,199	45,581	9,427	0	0	1,672	7,754
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	1	0	0
78	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	1	0	0	0
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	253,241	3,635	62	0	0	11	51
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	3,092,556	43,620	744	0	0	132	612
84	Number of Bills (Weighted)	CUSTWBILLS	3,103,199	45,581	9,427	0	0	1,672	7,754
85	Number of Customers	CUST	257,713	3,635	62	0	0	11	51
86	Transmission Meters (Transmission Customers)	TRANSMET	62	0	62	0	0	11	51
87									
88	Major Acct Representatives Acct 908	MAJACCT	8,679,181,420	1,759,231,325	6,072,406,177	0	0	1,049,744,868	5,022,661,309
89	Number of Customers (Distribution Only)	CUSTDIST	257,651	3,635	0	0	0	0	0
90									
91									
92									
93									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
47	**ALLOCATION FACTOR TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	15,208,951,619	27,416,444	173,283,120	2,967,387	180,049,870	2,196,986,777	555,532,987
51	Energy @ Generation with losses(kWh)	ENERGY1	15,208,951,619	27,416,444	173,283,120	2,967,387	180,049,870	2,196,986,777	555,532,987
52	Energy @ Meter (kWh Sales)	ENERGY2	14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
53	Weighted Wind Allocation	WIND	100.00%	0.18%	1.14%	0.02%	1.18%	14.24%	3.65%
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	8,319,537,452	27,416,444	173,283,120	2,967,387	180,049,870	2,196,986,777	555,532,987
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	369,595,583	748,116	5,517,097	133,325	13,053,590	176,714,293	32,478,641
56	Energy @ Meter, less REC opt-out	ENERGYREC	9,629,204,744	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
57									
58	Secondary Line - 1.128389								
59	Sec Line Tranf - 1.125047								
60	Primary - 1.105898								
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	66,579,095	0	575,979	0	479,599	39,943,656	6,348,595
67	370-Meters (New Meter Cost)	CMETERS	51,274,590	185,729	489,754	76,835	647,678	25,777,118	4,140,064
68									
69	902-Meter Reading (Customer Count)	CMETRDG	257,713	13	895	4	726	177,130	28,208
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,103,199	156	10,740	48	8,712	2,125,560	338,496
71	905-Miscellaneous Customer Accounts	CUSTCAM	3,103,199	156	10,740	48	8,712	2,125,560	338,496
72	908-Customer Assistance	CUSTASST	3,103,199	156	10,740	48	8,712	2,125,560	338,496
73	909-Advertisement	CUSTADVT	3,103,199	156	10,740	48	8,712	2,125,560	338,496
74	910-Miscellaneous Customer Service	CUSTCSM	3,103,199	156	10,740	48	8,712	2,125,560	338,496
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0	0
78	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0	0
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	253,241	0	0	0	0	177,130	28,208
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	3,092,556	156	10,740	48	8,712	2,125,560	338,496
84	Number of Bills (Weighted)	CUSTWBILLS	3,103,199	156	10,740	48	8,712	2,125,560	338,496
85	Number of Customers	CUST	257,713	13	895	4	726	177,130	28,208
86	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0	0	0
87									
88	Major Acct Representatives Acct 908	MAJACCT	8,679,181,420	13,585	84,152	817,803	48,776,611	876,184	355,839
89	Number of Customers (Distribution Only)	CUSTDIST	257,651	13	895	4	726	177,130	28,208
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91									
92									
93									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
94	**ALLOCATION FACTOR TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	133,156,040	55,212,339	6,540,839	21,480,983	478,134	1,554,086	1,759,162
99	Production Plant In Service	PRODPLT	1,685,375,593	511,205,223	43,701,296	291,804,736	2,209,139	21,207,051	16,825,744
100	Transmission Plant in Service	TRANPLT	1,408,139,380	510,055,660	40,847,619	260,000,627	1,731,204	17,243,137	12,823,258
101	Distribution Plant in Service	DISTPLT	920,837,598	438,605,185	45,444,016	227,048,836	3,048,229	15,590,919	31,485,355
102	General Plant in Service	GENLPLT	289,873,106	114,943,339	13,202,478	48,334,113	939,106	3,495,115	3,972,207
103	Intangible and General Plant in Service	INTGENLPLT	423,029,146	170,155,678	19,743,317	69,815,096	1,417,240	5,049,200	5,731,369
104	Total Transmission and Distribution Plant	TDPLT	2,328,976,978	948,660,845	86,291,635	487,049,463	4,779,433	32,834,056	44,308,613
105	Prod, Trans, and Distr Plant in Service	PTDPLT	4,014,352,571	1,459,866,067	129,992,931	778,854,199	6,988,572	54,041,107	61,134,357
106	Total Electric Plant In Service	TOTPLT	4,437,381,717	1,630,021,745	149,736,248	848,669,294	8,405,812	59,090,308	66,865,726
107	Net Electric Plant In Service	NETPLT	3,116,320,017	1,122,948,862	102,205,374	597,906,190	5,661,686	41,832,924	47,651,416
108	Rate Base	RATEBASE	2,581,626,920	913,145,682	83,784,443	491,049,483	4,755,461	34,581,008	39,027,385
109									
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	47,919,843	17,556,900	1,369,331	8,628,718	56,937	582,245	421,981
112	Account 353	PLT_353	510,332,223	183,297,627	14,312,878	90,261,994	596,795	6,096,906	4,425,029
113	Transmission Overhead Accounts 354-356	OHTRAN	768,231,923	280,882,511	22,821,746	145,922,508	972,400	9,544,541	7,192,479
114	Transmission Underground Accounts 357&358	UGTRAN	555,070	203,367	15,861	99,949	660	6,744	4,888
115									
116	**Distribution Plant in Service**								
117	Acct 360-Land and Land Rights	PLT_360	9,127,277	4,023,951	355,770	2,290,699	19,169	165,003	331,580
118	Acct 361-Structures & Improvements	PLT_361	14,409,468	6,352,715	561,664	3,616,385	30,263	260,494	523,474
119	Acct 362-Station Equipment	PLT_362	178,468,878	78,681,734	6,956,501	44,790,844	374,827	3,226,355	6,483,503
120	Acct 364-Towers and Fixtures	PLT_364	212,988,483	96,522,084	8,533,823	54,946,750	459,816	3,871,685	7,935,084
121	Acct 365-Overhead Conductors & Devices	PLT_365	171,856,012	77,881,678	6,885,766	44,335,399	371,016	3,123,983	6,402,656
122	Acct 366-Underground Conduit	PLT_366	19,122,619	8,644,950	764,327	4,921,277	41,183	347,438	710,846
123	Acct 367 - Underground Conductor	PLT_367	33,999,820	15,370,631	1,358,966	8,749,979	73,223	617,742	1,263,877
124	Acct 368-Line Transformers	PLT_368	152,509,331	83,912,992	7,419,013	47,768,822	399,748	2,892,456	6,796,935
125	Acct 369-Services	PLT_369	61,273,171	42,603,058	7,021,711	9,967,530	709,417	530,077	441,378
126	Acct 370-Meters	PLT_370	42,181,082	24,611,393	5,586,475	5,661,151	569,567	555,687	596,021
127	Acct 371-Inst. on Customer Premises	PLT_371	8,129,834	0	0	0	0	0	0
128	Acct 373-Street Lighting / Signal Systems	PLT_373	16,771,624	0	0	0	0	0	0
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	384,844,495	174,403,762	15,419,588	99,282,149	830,831	6,995,668	14,337,740
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	53,122,439	24,015,581	2,123,293	13,671,256	114,406	965,180	1,974,723
131	Accounts 371&373	PLT_3713	24,901,457	0	0	0	0	0	0
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	202,005,623	89,058,399	7,873,935	50,697,928	424,260	3,651,851	7,338,557
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	391,915,712	172,784,230	15,276,400	98,360,205	823,116	7,085,040	14,237,703
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	46,051,222	25,635,113	2,266,481	14,593,201	122,122	875,808	2,074,760
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
94	**ALLOCATION FACTOR TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	133,156,040	14,351,653	28,873,278	1,085,419	1,820,149	4,942,115	23,931,163
99	Production Plant In Service	PRODPLT	1,685,375,593	200,861,810	592,230,897	3,095,296	2,234,402	101,368,291	490,862,605
100	Transmission Plant in Service	TRANPLT	1,408,139,380	144,018,564	417,826,854	2,086,674	1,505,782	71,179,960	346,646,894
101	Distribution Plant in Service	DISTPLT	920,837,598	127,284,903	420,520	20,841,720	11,067,915	74,608	345,912
102	General Plant in Service	GENLPLT	289,873,106	32,529,925	65,831,731	2,474,903	4,150,189	11,268,114	54,563,617
103	Intangible and General Plant in Service	INTGENLPLT	423,029,146	46,881,577	94,705,009	3,560,322	5,970,338	16,210,229	78,494,781
104	Total Transmission and Distribution Plant	TDPLT	2,328,976,978	271,303,467	418,247,375	22,928,394	12,573,697	71,254,569	346,992,806
105	Prod, Trans, and Distr Plant in Service	PTDPLT	4,014,352,571	472,165,278	1,010,478,271	26,023,689	14,808,099	172,622,860	837,855,411
106	Total Electric Plant In Service	TOTPLT	4,437,381,717	519,046,855	1,105,183,281	29,584,011	20,778,437	188,833,089	916,350,191
107	Net Electric Plant In Service	NETPLT	3,116,320,017	374,376,047	793,228,352	20,430,490	10,078,675	135,860,352	657,368,000
108	Rate Base	RATEBASE	2,581,626,920	312,924,768	676,766,601	16,664,254	8,927,835	116,041,486	560,725,116
109									
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	47,919,843	4,725,337	14,453,539	72,512	52,344	2,439,670	12,013,869
112	Account 353	PLT_353	510,332,223	49,596,448	160,434,433	760,867	549,247	27,163,591	133,270,842
113	Transmission Overhead Accounts 354-356	OHTRAN	768,231,923	80,717,327	218,241,650	1,125,080	811,680	37,343,729	180,897,921
114	Transmission Underground Accounts 357&358	UGTRAN	555,070	54,735	167,420	840	606	28,259	139,160
115									
116	**Distribution Plant in Service**								
117	Acct 360-Land and Land Rights	PLT_360	9,127,277	1,865,173	0	44,099	31,834	0	0
118	Acct 361-Structures & Improvements	PLT_361	14,409,468	2,944,596	0	69,620	50,256	0	0
119	Acct 362-Station Equipment	PLT_362	178,468,878	36,470,383	0	862,278	622,453	0	0
120	Acct 364-Towers and Fixtures	PLT_364	212,988,483	38,897,860	0	1,057,792	763,589	0	0
121	Acct 365-Overhead Conductors & Devices	PLT_365	171,856,012	31,385,881	0	853,511	616,124	0	0
122	Acct 366-Underground Conduit	PLT_366	19,122,619	3,529,467	0	94,741	68,390	0	0
123	Acct 367 - Underground Conductor	PLT_367	33,999,820	6,275,356	0	168,448	121,597	0	0
124	Acct 368-Line Transformers	PLT_368	152,509,331	1,735,919	0	919,608	663,838	0	0
125	Acct 369-Services	PLT_369	61,273,171	0	0	0	0	0	0
126	Acct 370-Meters	PLT_370	42,181,082	4,180,267	420,520	0	0	74,608	345,912
127	Acct 371-Inst. on Customer Premises	PLT_371	8,129,834	0	0	0	8,129,834	0	0
128	Acct 373-Street Lighting / Signal Systems	PLT_373	16,771,624	0	0	16,771,624	0	0	0
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	384,844,495	70,283,741	0	1,911,303	1,379,712	0	0
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	53,122,439	9,804,823	0	263,188	189,988	0	0
131	Accounts 371&373	PLT_3713	24,901,457	0	0	16,771,624	8,129,834	0	0
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	202,005,623	41,280,152	0	975,997	704,543	0	0
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	391,915,712	80,088,564	0	1,893,554	1,366,900	0	0
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	46,051,222	0	0	280,937	202,800	0	0
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
94	**ALLOCATION FACTOR TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	133,156,040	226,675	1,327,411	37,176	1,721,986	46,696,844	8,515,495
99	Production Plant In Service	PRODPLT	1,685,375,593	3,105,204	18,101,848	312,405	16,513,339	427,559,085	83,646,137
100	Transmission Plant in Service	TRANPLT	1,408,139,380	2,600,611	14,642,526	357,989	12,465,269	431,753,228	78,302,432
101	Distribution Plant in Service	DISTPLT	920,837,598	1,969,606	13,621,314	452,912	31,032,443	366,642,537	71,962,648
102	General Plant in Service	GENLPLT	289,873,106	516,157	2,978,958	84,552	3,887,655	97,030,858	17,912,480
103	Intangible and General Plant in Service	INTGENLPLT	423,029,146	742,831	4,306,369	121,728	5,609,641	143,727,703	26,427,975
104	Total Transmission and Distribution Plant	TDPLT	2,328,976,978	4,570,217	28,263,839	810,901	43,497,712	798,395,765	150,265,079
105	Prod, Trans, and Distr Plant in Service	PTDPLT	4,014,352,571	7,675,421	46,365,687	1,123,306	60,011,051	1,225,954,851	233,911,217
106	Total Electric Plant In Service	TOTPLT	4,437,381,717	8,418,252	50,672,056	1,245,034	65,620,691	1,369,682,553	260,339,192
107	Net Electric Plant In Service	NETPLT	3,116,320,017	5,955,884	35,877,040	905,464	46,745,952	942,565,084	180,383,778
108	Rate Base	RATEBASE	2,581,626,920	4,915,187	29,665,821	743,364	38,284,021	765,841,848	147,303,834
109									
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	47,919,843	88,934	493,311	8,592	413,388	14,865,475	2,691,425
112	Account 353	PLT_353	510,332,223	930,739	5,166,167	89,975	4,335,054	155,176,381	28,121,246
113	Transmission Overhead Accounts 354-356	OHTRAN	768,231,923	1,429,703	8,114,839	235,889	6,956,591	237,809,846	43,072,665
114	Transmission Underground Accounts 357&358	UGTRAN	555,070	1,030	5,714	100	4,788	172,191	31,176
115									
116	**Distribution Plant in Service**								
117	Acct 360-Land and Land Rights	PLT_360	9,127,277	27,527	137,476	5,904	325,676	3,344,454	679,497
118	Acct 361-Structures & Improvements	PLT_361	14,409,468	43,457	217,037	9,321	514,153	5,279,976	1,072,739
119	Acct 362-Station Equipment	PLT_362	178,468,878	538,241	2,688,114	115,452	6,368,052	65,395,297	13,286,437
120	Acct 364-Towers and Fixtures	PLT_364	212,988,483	574,067	3,297,619	123,136	7,811,948	80,223,072	16,299,012
121	Acct 365-Overhead Conductors & Devices	PLT_365	171,856,012	463,202	2,660,780	99,356	6,303,300	64,730,341	13,151,337
122	Acct 366-Underground Conduit	PLT_366	19,122,619	52,089	295,349	11,173	699,673	7,185,137	1,459,812
123	Acct 367 - Underground Conductor	PLT_367	33,999,820	92,614	525,128	19,865	1,244,011	12,775,100	2,595,531
124	Acct 368-Line Transformers	PLT_368	152,509,331	25,619	2,866,837	5,495	6,791,440	69,743,189	14,169,803
125	Acct 369-Services	PLT_369	61,273,171	0	530,077	0	441,378	36,760,405	5,842,653
126	Acct 370-Meters	PLT_370	42,181,082	152,790	402,897	63,208	532,813	21,205,566	3,405,827
127	Acct 371-Inst. on Customer Premises	PLT_371	8,129,834	0	0	0	0	0	0
128	Acct 373-Street Lighting / Signal Systems	PLT_373	16,771,624	0	0	0	0	0	0
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	384,844,495	1,037,269	5,958,399	222,492	14,115,248	144,953,413	29,450,349
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	53,122,439	144,703	820,478	31,038	1,943,684	19,960,237	4,055,344
131	Accounts 371&373	PLT_3713	24,901,457	0	0	0	0	0	0
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	202,005,623	609,225	3,042,626	130,678	7,207,880	74,019,727	15,038,672
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	391,915,712	1,181,972	5,903,069	253,531	13,984,172	143,607,360	29,176,870
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	46,051,222	0	875,808	0	2,074,760	21,306,290	4,328,823
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
140	**ALLOCATION FACTOR TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	22,804,369	7,801,886	630,691	4,067,650	28,424	282,738	213,252
145	O&M Expense Production Maint Accts 511-514	MX_PROD	27,824,482	6,550,054	642,557	4,585,515	39,675	359,679	309,620
146	Salaries and Wages Production Operation	SALWAGPO	14,507,384	4,845,245	396,177	2,572,692	18,281	180,453	137,629
147	Salaries and Wages Production Maintenance	SALWAGPM	11,732,287	2,926,968	277,997	1,954,494	16,451	150,843	127,804
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	8,644,599	3,152,065	248,044	1,568,386	10,381	105,202	76,918
151	O&M Accounts 569-573	MX_TRAN	1,494,868	541,148	43,015	272,977	1,811	18,172	13,416
152	Salaries & Wages Accounts 561-567	SALWAGTO	2,198,952	798,429	62,820	397,219	2,630	26,660	19,491
153	Salaries & Wages Accounts 569-573	SALWAGTM	450,433	162,436	12,801	80,990	536	5,430	3,976
154									
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	2,367,802	1,090,042	159,614	457,956	13,672	34,371	60,974
157	Acct 581-Load Dispatch	OX_581	175,070	77,183	6,824	43,938	368	3,165	6,360
158	Acct 582-Station Equipment	OX_582	1,015,375	447,649	39,578	254,832	2,133	18,356	36,887
159	Acct 583-Overhead Lines	OX_583	2,353,961	1,066,768	94,316	607,275	5,082	42,790	87,699
160	Acct 584-Underground Lines	OX_584	172,793	78,116	6,907	44,469	372	3,139	6,423
161	Acct 585-Street Lighting	OX_585	227,368	0	0	0	0	0	0
162	Acct 586-Metering	OX_586	1,706,450	995,662	226,003	229,024	23,042	22,480	24,112
163	Acct 587-Customer Installations	OX_587	560,870	0	0	0	0	0	0
164	Acct 588-Miscellaneous	OX_588	8,348,874	3,976,661	412,023	2,058,563	27,637	141,357	285,465
165	Acct 589-Rents	OX_589	1,765,383	840,871	87,123	435,286	5,844	29,890	60,362
166	Acct 590-Supervision	MX_590	15,927	6,972	615	3,975	33	281	575
167	Acct 592-Station Equipment	MX_592	496,440	218,866	19,351	124,593	1,043	8,975	18,035
168	Acct 593-Overhead Lines	MX_593	8,064,944	3,654,870	323,139	2,080,593	17,411	146,604	300,467
169	Acct 594-Underground Lines	MX_594	189,142	85,507	7,560	48,676	407	3,437	7,031
170	Acct 595-Transformers	MX_595	0	0	0	0	0	0	0
171	Acct 596-Street Lighting	MX_596	296,524	0	0	0	0	0	0
172	Acct 597-Metering	MX_597	9,536	5,564	1,263	1,280	129	126	135
173	Acct 598-Miscellaneous	MX_598	(283,102)	(134,845)	(13,971)	(69,804)	(937)	(4,793)	(9,680)
174	O&M Accounts 581-589	OX_DIST	16,326,145	7,482,912	872,774	3,673,386	64,477	261,178	507,309
175	O&M Accounts 591-598	MX_DIST	8,780,840	3,833,205	337,628	2,187,185	18,068	154,480	316,255
176	Salaries & Wages Accounts 581-589	SALWAGDO	7,416,613	3,414,315	499,955	1,434,445	42,824	107,660	190,989
177	Salaries & Wages Accounts 591-598	SALWAGDM	4,282,970	1,874,852	165,473	1,068,813	8,884	75,494	154,505
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
140	**ALLOCATION FACTOR TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	22,804,369	2,447,502	7,268,033	37,281	26,912	1,235,374	6,032,659
145	O&M Expense Production Maint Accts 511-514	MX_PROD	27,824,482	3,890,726	11,342,197	60,665	43,792	1,959,340	9,382,857
146	Salaries and Wages Production Operation	SALWAGPO	14,507,384	1,592,979	4,722,052	24,320	17,556	803,875	3,918,177
147	Salaries and Wages Production Maintenance	SALWAGPM	11,732,287	1,590,245	4,644,893	24,736	17,856	801,027	3,843,866
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	8,644,599	862,157	2,599,108	12,974	9,364	440,145	2,158,963
151	O&M Accounts 569-573	MX_TRAN	1,494,868	150,452	450,070	2,211	1,596	76,538	373,532
152	Salaries & Wages Accounts 561-567	SALWAGTO	2,198,952	218,513	667,523	3,292	2,376	113,096	554,426
153	Salaries & Wages Accounts 569-573	SALWAGTM	450,433	44,572	138,541	669	483	23,508	115,033
154									
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	2,367,802	290,772	7,305	65,695	187,400	1,296	6,009
157	Acct 581-Load Dispatch	OX_581	175,070	35,776	0	846	611	0	0
158	Acct 582-Station Equipment	OX_582	1,015,375	207,493	0	4,906	3,541	0	0
159	Acct 583-Overhead Lines	OX_583	2,353,961	429,901	0	11,691	8,439	0	0
160	Acct 584-Underground Lines	OX_584	172,793	31,893	0	856	618	0	0
161	Acct 585-Street Lighting	OX_585	227,368	0	0	227,368	0	0	0
162	Acct 586-Metering	OX_586	1,706,450	169,114	17,012	0	0	3,018	13,994
163	Acct 587-Customer Installations	OX_587	560,870	0	0	0	560,870	0	0
164	Acct 588-Miscellaneous	OX_588	8,348,874	1,154,042	3,813	188,964	100,348	676	3,136
165	Acct 589-Rents	OX_589	1,765,383	244,024	806	39,957	21,219	143	663
166	Acct 590-Supervision	MX_590	15,927	2,856	0	569	51	0	0
167	Acct 592-Station Equipment	MX_592	496,440	101,448	0	2,399	1,731	0	0
168	Acct 593-Overhead Lines	MX_593	8,064,944	1,472,892	0	40,054	28,914	0	0
169	Acct 594-Underground Lines	MX_594	189,142	34,910	0	937	676	0	0
170	Acct 595-Transformers	MX_595	0	0	0	0	0	0	0
171	Acct 596-Street Lighting	MX_596	296,524	0	0	296,524	0	0	0
172	Acct 597-Metering	MX_597	9,536	945	95	0	0	17	78
173	Acct 598-Miscellaneous	MX_598	(283,102)	(39,132)	(129)	(6,408)	(3,403)	(23)	(106)
174	O&M Accounts 581-589	OX_DIST	16,326,145	2,272,244	21,631	474,587	695,646	3,838	17,793
175	O&M Accounts 591-598	MX_DIST	8,780,840	1,572,566	(34)	333,542	27,945	(6)	(28)
176	Salaries & Wages Accounts 581-589	SALWAGDO	7,416,613	910,779	22,881	205,776	586,990	4,060	18,822
177	Salaries & Wages Accounts 591-598	SALWAGDM	4,282,970	768,005	16	153,111	13,817	3	13
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
140	**ALLOCATION FACTOR TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	22,804,369	42,496	240,242	4,174	209,078	6,576,505	1,225,380
145	O&M Expense Production Maint Accts 511-514	MX_PROD	27,824,482	50,730	308,949	5,315	304,305	5,372,003	1,178,051
146	Salaries and Wages Production Operation	SALWAGPO	14,507,384	26,990	153,463	2,664	134,965	4,078,305	766,940
147	Salaries and Wages Production Maintenance	SALWAGPM	11,732,287	21,453	129,390	2,229	125,575	2,412,607	514,361
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	8,644,599	16,001	89,201	1,767	75,151	2,668,644	483,421
151	O&M Accounts 569-573	MX_TRAN	1,494,868	2,751	15,421	349	13,066	458,143	83,005
152	Salaries & Wages Accounts 561-567	SALWAGTO	2,198,952	4,055	22,605	445	19,046	675,953	122,476
153	Salaries & Wages Accounts 569-573	SALWAGTM	450,433	825	4,604	93	3,883	137,518	24,918
154									
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	2,367,802	5,874	28,497	1,789	59,186	920,663	169,379
157	Acct 581-Load Dispatch	OX_581	175,070	528	2,637	113	6,247	64,150	13,033
158	Acct 582-Station Equipment	OX_582	1,015,375	3,062	15,294	657	36,230	372,058	75,591
159	Acct 583-Overhead Lines	OX_583	2,353,961	6,345	36,445	1,361	86,338	886,630	180,138
160	Acct 584-Underground Lines	OX_584	172,793	471	2,669	101	6,322	64,925	13,191
161	Acct 585-Street Lighting	OX_585	227,368	0	0	0	0	0	0
162	Acct 586-Metering	OX_586	1,706,450	6,181	16,299	2,557	21,555	857,879	137,784
163	Acct 587-Customer Installations	OX_587	560,870	0	0	0	0	0	0
164	Acct 588-Miscellaneous	OX_588	8,348,874	17,858	123,499	4,106	281,359	3,324,204	652,457
165	Acct 589-Rents	OX_589	1,765,383	3,776	26,114	868	59,494	702,908	137,963
166	Acct 590-Supervision	MX_590	15,927	42	239	9	566	5,794	1,178
167	Acct 592-Station Equipment	MX_592	496,440	1,497	7,477	321	17,714	181,908	36,958
168	Acct 593-Overhead Lines	MX_593	8,064,944	21,737	124,866	4,663	295,804	3,037,697	617,172
169	Acct 594-Underground Lines	MX_594	189,142	515	2,921	111	6,920	71,068	14,439
170	Acct 595-Transformers	MX_595	0	0	0	0	0	0	0
171	Acct 596-Street Lighting	MX_596	296,524	0	0	0	0	0	0
172	Acct 597-Metering	MX_597	9,536	35	91	14	120	4,794	770
173	Acct 598-Miscellaneous	MX_598	(283,102)	(606)	(4,188)	(139)	(9,541)	(112,721)	(22,124)
174	O&M Accounts 581-589	OX_DIST	16,326,145	38,220	222,957	9,764	497,545	6,272,755	1,210,158
175	O&M Accounts 591-598	MX_DIST	8,780,840	23,201	131,279	4,974	311,281	3,185,442	647,763
176	Salaries & Wages Accounts 581-589	SALWAGDO	7,416,613	18,398	89,262	5,602	185,386	2,883,774	530,541
177	Salaries & Wages Accounts 591-598	SALWAGDM	4,282,970	11,338	64,156	2,433	152,072	1,558,113	316,739
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
186	**ALLOCATION FACTOR TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	3,316,807	2,642,733	413,132	155,806	36,474	11,686	9,395
191	Account 903	OX_903	4,898,406	3,889,517	608,039	229,312	53,682	17,199	13,828
192	Account 904	OX_904	3,879,880	3,674,284	9,340	53,432	701	3,883	4,828
193	Accounts 902 & 903	OX_902_3	8,215,214	6,532,250	1,021,171	385,118	90,156	28,885	23,223
194	O&M Accounts 902-905	OX_CA	12,095,093	10,206,534	1,030,511	438,551	90,857	32,768	28,051
195	Salaries & Wages Accounts 902-905	SALWAGCA	4,518,165	3,593,078	561,697	211,835	49,590	15,889	12,774
196									
197	**Customer Service Expense**								
198	Account908	OX_908	2,391,170	845,626	129,633	281,346	9,334	17,662	18,959
199	Account909	OX_909	11,712	9,299	1,454	548	128	41	33
200									
201	O&M Accounts 908-910	OX_CS	2,402,882	854,925	131,086	281,895	9,462	17,703	18,992
202	Salaries & Wages Accounts 908-910	SALWAGCS	1,293,458	512,534	94,475	75,467	7,226	2,317	5,546
203									
204	Total Customer Operations Expense	OMXCUST	14,808,843	11,310,298	1,200,498	735,116	102,576	51,194	47,624
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	54,560,154	21,149,075	2,389,108	9,242,813	167,347	668,209	760,843
207	Total Salaries and Wages Expense	SALWAGES	90,782,868	35,190,035	3,975,247	15,379,155	278,449	1,111,835	1,265,969
208									
209	Total O&M less Fuel and Purchased Power	OMXFPP	268,177,153	101,972,982	9,736,626	46,614,705	598,289	3,309,184	3,396,931
210									
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212									
213	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0
214	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0
215	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0
216	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
186	**ALLOCATION FACTOR TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	3,316,807	46,783	798	0	0	142	656
191	Account 903	OX_903	4,898,406	71,949	14,880	0	0	2,640	12,240
192	Account 904	OX_904	3,879,880	39,190	91,118	1,519	1,586	16,061	75,057
193	Accounts 902 & 903	OX_902_3	8,215,214	118,732	15,678	0	0	2,782	12,896
194	O&M Accounts 902-905	OX_CA	12,095,093	157,922	106,796	1,519	1,586	18,842	87,954
195	Salaries & Wages Accounts 902-905	SALWAGCA	4,518,165	65,193	8,109	0	0	1,439	6,670
196									
197	**Customer Service Expense**								
198	Account908	OX_908	2,391,170	317,925	766,419	2,478	1,789	132,072	634,347
199	Account909	OX_909	11,712	172	36	0	0	6	29
200									
201	O&M Accounts 908-910	OX_CS	2,402,882	318,097	766,455	2,478	1,789	132,078	634,377
202	Salaries & Wages Accounts 908-910	SALWAGCS	1,293,458	140,800	455,081	7	5	78,677	376,404
203									
204	Total Customer Operations Expense	OMXCUST	14,808,843	480,500	873,666	3,997	3,375	150,994	722,672
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	54,560,154	6,241,864	12,666,182	476,188	798,525	2,168,010	10,498,172
207	Total Salaries and Wages Expense	SALWAGES	90,782,868	10,385,864	21,075,313	792,332	1,328,668	3,607,361	17,467,952
208									
209	Total O&M less Fuel and Purchased Power	OMXFPP	268,177,153	30,060,253	68,758,552	1,719,787	2,009,846	11,683,981	57,074,571
210									
211									
212									
213	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0
214	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0
215	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0
216	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
186	**ALLOCATION FACTOR TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	3,316,807	167	11,519	51	9,344	2,279,691	363,041
191	Account 903	OX_903	4,898,406	246	16,953	76	13,752	3,355,201	534,317
192	Account 904	OX_904	3,879,880	602	3,281	64	4,764	3,031,431	642,853
193	Accounts 902 & 903	OX_902_3	8,215,214	414	28,472	127	23,096	5,634,892	897,358
194	O&M Accounts 902-905	OX_CA	12,095,093	1,015	31,753	191	27,860	8,666,323	1,540,211
195	Salaries & Wages Accounts 902-905	SALWAGCA	4,518,165	227	15,661	70	12,704	3,099,485	493,594
196									
197	**Customer Service Expense**								
198	Account908	OX_908	2,391,170	2,208	15,454	305	18,654	718,223	127,403
199	Account909	OX_909	11,712	1	41	0	33	8,022	1,278
200									
201	O&M Accounts 908-910	OX_CS	2,402,882	2,208	15,494	305	18,687	726,245	128,681
202	Salaries & Wages Accounts 908-910	SALWAGCS	1,293,458	41	2,277	72	5,475	442,080	70,453
203									
204	Total Customer Operations Expense	OMXCUST	14,808,843	3,234	47,960	499	47,125	9,607,223	1,703,075
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	54,560,154	99,251	568,958	16,250	744,593	17,835,406	3,313,670
207	Total Salaries and Wages Expense	SALWAGES	90,782,868	165,144	946,691	27,038	1,238,931	29,676,406	5,513,629
208									
209	Total O&M less Fuel and Purchased Power	OMXFPP	268,177,153	487,714	2,821,470	66,414	3,330,517	85,843,797	16,129,184
210									
211									
212									
213	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0
214	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0
215	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0
216	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	558,276,448	199,367,033	20,839,871	112,764,586	1,473,962	7,531,848	10,415,272
235			0	0				0	0
236	Small General Service Sales Revenue	SREVSGSTX	20,839,871	0	20,839,871	0	0	0	0
237	Secondary General Service Sales Revenue	SREVSGTX	112,764,586	0	0	112,764,586	0	0	0
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,473,962	0	0	0	1,473,962	0	0
239	Primary General Service	SREVPGTX	66,231,204	0	0	0	0	0	0
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,737,450	0	0	0	0	0	0
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	107,983,038	0	0	0	0	0	0
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,971,740	0	0	0	0	0	0
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	3,960,444	0	0	0	0	0	0
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,162,468	0	0	0	0	1,162,468	0
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,369,380	0	0	0	0	6,369,380	0
246	Large School Primary Service Sales Revenue	SREVLSPSTX	123,457	0	0	0	0	0	123,457
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,291,815	0	0	0	0	0	10,291,815
248	Residential Service Sales Revenue	SREVRTX	166,097,649	166,097,649	0	0	0	0	0
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	33,269,384	33,269,384	0	0	0	0	0
250									
251									
252	Updated Test Year Sales Revenue	CLAIMREV	694,752,754	254,343,224	24,085,351	127,749,875	1,478,198	9,040,963	10,116,466
253									
254	Updated Test Year Combined Residential Revenue	CLAIMREVR	254,343,224	254,343,224				0	0
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		558,276,448	199,367,033	20,839,871	112,764,586	1,473,962	7,531,848	10,415,272
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		558,276,448	199,367,033	20,839,871	112,764,586	1,473,962	7,531,848	10,415,272
259									
260									
261									
262									
263	**BILLING DETERMINANT INPUTS**								
264	Number of Customer Bills	SCH , LN	3,092,556	2,464,056	385,200	145,272	34,008	10,896	8,760
265	Annual kWh Sales @ Meter	SCH , LN	14,034,532,746	2,366,636,355	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
266	Annual kW - Billed		22,193,132	0	0	6,258,277	0	577,057	672,953
267									
268									
269	**RATE OF RETURN**								
270	Rate of Return (Equalized)	SCH , LN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
271									
272									
273	**PROPOSED REVENUES FROM SALES INPUT**								
274	Annual kWh Sales - Proposed	SCH , LN	14,107,232,262	2,439,335,871	279,892,179	2,134,309,746	20,452,759	178,357,943	162,720,881
275	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		694,749,087	254,524,611	24,106,621	127,902,586	1,479,756	9,054,130	10,128,698
276									
277									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	558,276,448	66,231,204	131,720,488	3,971,740	3,960,444	23,737,450	107,983,038
235			0		0				
236	Small General Service Sales Revenue	SREVSGSTX	20,839,871	0	0	0	0	0	0
237	Secondary General Service Sales Revenue	SREVSGTX	112,764,586	0	0	0	0	0	0
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,473,962	0	0	0	0	0	0
239	Primary General Service	SREVPGTX	66,231,204	66,231,204	0	0	0	0	0
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,737,450	0	23,737,450	0	0	23,737,450	0
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	107,983,038	0	107,983,038	0	0	0	107,983,038
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,971,740	0	0	3,971,740	0	0	0
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	3,960,444	0	0	0	3,960,444	0	0
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,162,468	0	0	0	0	0	0
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,369,380	0	0	0	0	0	0
246	Large School Primary Service Sales Revenue	SREVLSPSTX	123,457	0	0	0	0	0	0
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,291,815	0	0	0	0	0	0
248	Residential Service Sales Revenue	SREVRTX	166,097,649	0	0	0	0	0	0
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	33,269,384	0	0	0	0	0	0
250									
251									
252	Updated Test Year Sales Revenue	CLAIMREV	694,752,754	80,374,497	178,593,514	4,694,921	4,275,745	30,482,093	148,111,421
253									
254	Updated Test Year Combined Residential Revenue	CLAIMREVR	254,343,224		0				
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		558,276,448	66,231,204	131,720,488	3,971,740	3,960,444	23,737,450	107,983,038
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		558,276,448	66,231,204	131,720,488	3,971,740	3,960,444	23,737,450	107,983,038
259									
260									
261									
262									
263	**BILLING DETERMINANT INPUTS**								
264	Number of Customer Bills	SCH , LN	3,092,556	43,620	744	-	-	132	612
265	Annual kWh Sales @ Meter	SCH , LN	14,034,532,746	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
266	Annual kW - Billed		22,193,132	3,811,343	10,873,502	0	0	1,858,524	9,014,978
267									
268									
269	**RATE OF RETURN**								
270	Rate of Return (Equalized)	SCH , LN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
271									
272									
273	**PROPOSED REVENUES FROM SALES INPUT**								
274	Annual kWh Sales - Proposed	SCH , LN	14,107,232,262	2,151,024,594	6,684,081,398	33,136,581	23,920,311	1,155,485,971	5,528,595,427
275	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		694,749,087	80,375,545	178,203,028	4,696,470	4,277,642	31,095,868	147,107,160
276									
277									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	558,276,448	1,162,468	6,369,380	123,457	10,291,815	166,097,649	33,269,384
235			0						
236	Small General Service Sales Revenue	SREVSGSTX	20,839,871	0	0	0	0	0	0
237	Secondary General Service Sales Revenue	SREVSGTX	112,764,586	0	0	0	0	0	0
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,473,962	0	0	0	0	0	0
239	Primary General Service	SREVPGTX	66,231,204	0	0	0	0	0	0
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	23,737,450	0	0	0	0	0	0
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	107,983,038	0	0	0	0	0	0
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	3,971,740	0	0	0	0	0	0
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	3,960,444	0	0	0	0	0	0
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,162,468	1,162,468	0	0	0	0	0
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,369,380	0	6,369,380	0	0	0	0
246	Large School Primary Service Sales Revenue	SREVLSPSTX	123,457	0	0	123,457	0	0	0
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	10,291,815	0	0	0	10,291,815	0	0
248	Residential Service Sales Revenue	SREVRTX	166,097,649	0	0	0	0	166,097,649	0
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	33,269,384	0	0	0	0	0	33,269,384
250									
251									
252	Updated Test Year Sales Revenue	CLAIMREV	694,752,754	1,295,265	7,745,698	189,263	9,927,202	213,594,730	40,748,494
253									
254	Updated Test Year Combined Residential Revenue	CLAIMREVR	254,343,224					213,594,730	40,748,494
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		558,276,448	1,162,468	6,369,380	123,457	10,291,815	166,097,649	33,269,384
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		558,276,448	1,162,468	6,369,380	123,457	10,291,815	166,097,649	33,269,384
259									
260									
261									
262									
263	**BILLING DETERMINANT INPUTS**								
264	Number of Customer Bills	SCH , LN	3,092,556	156	10,740	48	8,712	2,125,560	338,496
265	Annual kWh Sales @ Meter	SCH , LN	14,034,532,746	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
266	Annual kW - Billed		22,193,132	92,642	484,415	8,686	664,267	0	0
267									
268									
269	**RATE OF RETURN**								
270	Rate of Return (Equalized)	SCH , LN	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
271									
272									
273	**PROPOSED REVENUES FROM SALES INPUT**								
274	Annual kWh Sales - Proposed	SCH , LN	14,107,232,262	24,791,115	153,566,829	2,683,237	160,037,643	1,947,011,870	492,324,001
275	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		694,749,087	1,317,941	7,736,189	125,410	10,003,288	206,729,408	47,795,203
276									
277									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
278	**Allocation Factors**								
279	**DEMAND**								
280									
281	DEMAND - PRODUCTION RELATED								
282	Demand Production (AED 4-CP)	DPROD	1.00000	0.34212	0.02766	0.17837	0.00125	0.01240	0.00935
283	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.34212	0.02766	0.17837	0.00125	0.01240	0.00935
284	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.34212	0.02766	0.17837	0.00125	0.01240	0.00935
285	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.34212	0.02766	0.17837	0.00125	0.01240	0.00935
286									
287									
288	DEMAND - TRANSMISSION RELATED								
289	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.36638	0.02858	0.18007	0.00119	0.01215	0.00881
290	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.38053	0.04424	0.31072	0.00215	0.01555	0.01558
291	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.36638	0.02858	0.18007	0.00119	0.01215	0.00881
292	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.34058	0.03961	0.32120	0.00129	0.01424	0.00923
293	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.38734	0.04502	0.30894	0.00230	0.01578	0.01667
294									
295									
296									
297	DEMAND - DISTRIBUTION RELATED								
298	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
299									
300	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
301	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
302									
303	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.55667	0.04922	0.31689	0.00265	0.01902	0.04505
304	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.55667	0.04922	0.31689	0.00265	0.01902	0.04505
305									
306	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.55667	0.04922	0.31689	0.00265	0.01902	0.04505
307									
308	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
309									
310	AED 4-CP Distribution	AED4CPDIST	1.00000	0.52461	0.04092	0.25783	0.00170	0.01740	0.01261
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
278	**Allocation Factors**								
279	**DEMAND**								
280									
281	DEMAND - PRODUCTION RELATED								
282	Demand Production (AED 4-CP)	DPROD	1.00000	0.10733	0.31871	0.00163	0.00118	0.05417	0.26454
283	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.10733	0.31871	0.00163	0.00118	0.05417	0.26454
284	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.10733	0.31871	0.00163	0.00118	0.05417	0.26454
285	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.10733	0.31871	0.00163	0.00118	0.05417	0.26454
286									
287									
288	DEMAND - TRANSMISSION RELATED								
289	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.09861	0.30162	0.00151	0.00109	0.05091	0.25071
290	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.17457	0.05535	0.00076	0.00054	0.01756	0.03779
291	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.09861	0.30162	0.00151	0.00109	0.05091	0.25071
292	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.18187	0.09067	0.00076	0.00054	0.01165	0.07902
293	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.17333	0.04933	0.00076	0.00054	0.01856	0.03077
294									
295									
296									
297	DEMAND - DISTRIBUTION RELATED								
298	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
299									
300	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
301	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
302									
303	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00610	0.00440	0.00000	0.00000
304	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00610	0.00440	0.00000	0.00000
305									
306	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00610	0.00440	0.00000	0.00000
307									
308	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
309									
310	AED 4-CP Distribution	AED4CPDIST	1.00000	0.14120	0.00000	0.00217	0.00156	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
278	**Allocation Factors**								
279	**DEMAND**								
280									
281	DEMAND - PRODUCTION RELATED								
282	Demand Production (AED 4-CP)	DPROD	1.00000	0.00186	0.01053	0.00018	0.00917	0.28839	0.05373
283	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00186	0.01053	0.00018	0.00917	0.28839	0.05373
284	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00186	0.01053	0.00018	0.00917	0.28839	0.05373
285	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00186	0.01053	0.00018	0.00917	0.28839	0.05373
286									
287									
288	DEMAND - TRANSMISSION RELATED								
289	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00186	0.01029	0.00018	0.00863	0.31022	0.05617
290	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00193	0.01362	0.00183	0.01376	0.32311	0.05742
291	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00186	0.01029	0.00018	0.00863	0.31022	0.05617
292	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00347	0.01078	0.00080	0.00843	0.27610	0.06448
293	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00167	0.01411	0.00200	0.01466	0.33113	0.05621
294									
295									
296									
297	DEMAND - DISTRIBUTION RELATED								
298	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
299									
300	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
301	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
302									
303	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.01902	0.00000	0.04505	0.46267	0.09400
304	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.01902	0.00000	0.04505	0.46267	0.09400
305									
306	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.01902	0.00000	0.04505	0.46267	0.09400
307									
308	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
309									
310	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00266	0.01474	0.00026	0.01235	0.44419	0.08042
311									
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
324	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
325									
326	**ENERGY - PRODUCTION RELATED**								
327	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.18098	0.02077	0.15788	0.00152	0.01320	0.01203
328	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.18098	0.02077	0.15788	0.00152	0.01320	0.01203
329	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.17291	0.01984	0.15129	0.00145	0.01264	0.01153
330	Weighted Wind Allocation	WIND	1.00000	0.17883	0.02039	0.15635	0.00152	0.01318	0.01201
331	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.33085	0.03796	0.28862	0.00277	0.02412	0.02200
332	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.56600	0.04568	0.27241	0.00424	0.01695	0.03568
333	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.25333	0.02907	0.22165	0.00212	0.01852	0.01690
334									
335									
336	Sec Line Tranf - 1.125047								
337									
338	Subtransmission - 1.035919								
339	Transmission - 1.029633								
340									
341	**CUSTOMER**								
342									
343	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.69530	0.11460	0.16267	0.01158	0.00865	0.00720
344	370-Meters (New Meter Cost)	CMETERS	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317	0.01413
345									
346	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.79677	0.12456	0.04697	0.01100	0.00352	0.00283
347	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
348	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
349	908-Customer Assistance	CUSTASST	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
350	909-Advertisement	CUSTADVT	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
351	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
352									
353									
354	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
355	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
356									
357	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.81084	0.12676	0.04780	0.00000	0.00000	0.00000
358									
359									
360	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79677	0.12456	0.04697	0.01100	0.00352	0.00283
361	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
362	Number of Customers	CUST	1.00000	0.79677	0.12456	0.04697	0.01100	0.00352	0.00283
363	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
364									
365	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00014	0.02238	0.06915	0.00026	0.00001	0.00571
366	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79696	0.12459	0.04699	0.01100	0.00352	0.00283
367									
368									
369									
370									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
324	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
325									
326	**ENERGY - PRODUCTION RELATED**								
327	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.15641	0.45298	0.00246	0.00177	0.07870	0.37428
328	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.15641	0.45298	0.00246	0.00177	0.07870	0.37428
329	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.15248	0.47381	0.00235	0.00170	0.08191	0.39190
330	Weighted Wind Allocation	WIND	1.00000	0.15721	0.45624	0.00248	0.00179	0.07931	0.37694
331	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.28593	0.00000	0.00449	0.00324	0.00000	0.00000
332	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.01926	0.01959	0.01195	0.00823	0.00000	0.01959
333	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.22339	0.22910	0.00344	0.00248	0.02457	0.20453
334									
335									
336	Sec Line Tranf - 1.125047								
337									
338	Subtransmission - 1.035919								
339	Transmission - 1.029633								
340									
341	**CUSTOMER**								
342									
343	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344	370-Meters (New Meter Cost)	CMETERS	1.00000	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
345									
346	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.01410	0.00024	0.00000	0.00000	0.00004	0.00020
347	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
348	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
349	908-Customer Assistance	CUSTASST	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
350	909-Advertisement	CUSTADVT	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
351	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
352									
353									
354	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
355	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
356									
357	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.01435	0.00024	0.00000	0.00000	0.00004	0.00020
358									
359									
360	Number of Bills (Annual)	CUSTBILLS	1.00000	0.01410	0.00024	0.00000	0.00000	0.00004	0.00020
361	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
362	Number of Customers	CUST	1.00000	0.01410	0.00024	0.00000	0.00000	0.00004	0.00020
363	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	1.00000	0.00000	0.00000	0.17742	0.82258
364									
365	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.20270	0.69965	0.00000	0.00000	0.12095	0.57870
366	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.01411	0.00000	0.00000	0.00000	0.00000	0.00000
367									
368									
369									
370									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
324	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
325									
326	**ENERGY - PRODUCTION RELATED**								
327	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00180	0.01139	0.00020	0.01184	0.14445	0.03653
328	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00180	0.01139	0.00020	0.01184	0.14445	0.03653
329	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00176	0.01089	0.00019	0.01134	0.13802	0.03490
330	Weighted Wind Allocation	WIND	1.00000	0.00177	0.01140	0.00019	0.01182	0.14236	0.03646
331	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00330	0.02083	0.00036	0.02164	0.26408	0.06677
332	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00202	0.01493	0.00036	0.03532	0.47813	0.08788
333	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00257	0.01595	0.00028	0.01662	0.20220	0.05113
334									
335									
336	Sec Line Tranf - 1.125047								
337									
338	Subtransmission - 1.035919								
339	Transmission - 1.029633								
340									
341	**CUSTOMER**								
342									
343	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00865	0.00000	0.00720	0.59994	0.09535
344	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
345									
346	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00005	0.00347	0.00002	0.00282	0.68731	0.10946
347	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
348	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
349	908-Customer Assistance	CUSTASST	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
350	909-Advertisement	CUSTADVT	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
351	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
352									
353									
354	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
355	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
356									
357	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.69945	0.11139
358									
359									
360	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00005	0.00347	0.00002	0.00282	0.68731	0.10946
361	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
362	Number of Customers	CUST	1.00000	0.00005	0.00347	0.00002	0.00282	0.68731	0.10946
363	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
364									
365	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00001	0.00009	0.00562	0.00010	0.00004
366	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00005	0.00347	0.00002	0.00282	0.68748	0.10948
367									
368									
369									
370									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
371	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
372	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
373									
374	**Plant**								
375	Intangible Plant In Service	INTPLT	1.00000	0.41464	0.04912	0.16132	0.00359	0.01167	0.01321
376	Production Plant In Service	PRODPLT	1.00000	0.30332	0.02593	0.17314	0.00131	0.01258	0.00998
377	Transmission Plant in Service	TRANPLT	1.00000	0.36222	0.02901	0.18464	0.00123	0.01225	0.00911
378	Distribution Plant in Service	DISTPLT	1.00000	0.47631	0.04935	0.24657	0.00331	0.01693	0.03419
379	General Plant in Service	GENLPLT	1.00000	0.39653	0.04555	0.16674	0.00324	0.01206	0.01370
380	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.40223	0.04667	0.16504	0.00335	0.01194	0.01355
381	Total Transmission and Distribution Plant	TDPLT	1.00000	0.40733	0.03705	0.20913	0.00205	0.01410	0.01902
382	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.36366	0.03238	0.19402	0.00174	0.01346	0.01523
383	Total Electric Plant In Service	TOTPLT	1.00000	0.36734	0.03374	0.19125	0.00189	0.01332	0.01507
384	Net Electric Plant In Service	NETPLT	1.00000	0.36034	0.03280	0.19186	0.00182	0.01342	0.01529
385	Rate Base	RATEBASE	1.00000	0.35371	0.03245	0.19021	0.00184	0.01340	0.01512
386			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
387	**Transmission Plant in Service**								
388	Account 352	PLT_352	1.00000	0.36638	0.02858	0.18007	0.00119	0.01215	0.00881
389	Account 353	PLT_353	1.00000	0.35917	0.02805	0.17687	0.00117	0.01195	0.00867
390	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.36562	0.02971	0.18995	0.00127	0.01242	0.00936
391	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.36638	0.02858	0.18007	0.00119	0.01215	0.00881
392									
393	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394	Acct 360-Land and Land Rights	PLT_360	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
395	Acct 361-Structures & Improvements	PLT_361	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
396	Acct 362-Station Equipment	PLT_362	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
397	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.45318	0.04007	0.25798	0.00216	0.01818	0.03726
398	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.45318	0.04007	0.25798	0.00216	0.01818	0.03726
399	Acct 366-Underground Conduit	PLT_366	1.00000	0.45208	0.03997	0.25735	0.00215	0.01817	0.03717
400	Acct 367 - Underground Conductor	PLT_367	1.00000	0.45208	0.03997	0.25735	0.00215	0.01817	0.03717
401	Acct 368-Line Transformers	PLT_368	1.00000	0.55022	0.04865	0.31322	0.00262	0.01897	0.04457
402	Acct 369-Services	PLT_369	1.00000	0.69530	0.11460	0.16267	0.01158	0.00865	0.00720
403	Acct 370-Meters	PLT_370	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317	0.01413
404	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
405	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
406	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.45318	0.04007	0.25798	0.00216	0.01818	0.03726
407	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.45208	0.03997	0.25735	0.00215	0.01817	0.03717
408	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
409									
410	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
411	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
412	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.55667	0.04922	0.31689	0.00265	0.01902	0.04505
413									
414									
415									
416									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
371	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
372	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
373									
374	**Plant**								
375	Intangible Plant In Service	INTPLT	1.00000	0.10778	0.21684	0.00815	0.01367	0.03712	0.17972
376	Production Plant In Service	PRODPLT	1.00000	0.11918	0.35139	0.00184	0.00133	0.06015	0.29125
377	Transmission Plant in Service	TRANPLT	1.00000	0.10228	0.29672	0.00148	0.00107	0.05055	0.24617
378	Distribution Plant in Service	DISTPLT	1.00000	0.13823	0.00046	0.02263	0.01202	0.00008	0.00038
379	General Plant in Service	GENLPLT	1.00000	0.11222	0.22711	0.00854	0.01432	0.03887	0.18823
380	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.11082	0.22387	0.00842	0.01411	0.03832	0.18555
381	Total Transmission and Distribution Plant	TDPLT	1.00000	0.11649	0.17958	0.00984	0.00540	0.03059	0.14899
382	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.11762	0.25172	0.00648	0.00369	0.04300	0.20871
383	Total Electric Plant In Service	TOTPLT	1.00000	0.11697	0.24906	0.00667	0.00468	0.04256	0.20651
384	Net Electric Plant In Service	NETPLT	1.00000	0.12013	0.25454	0.00656	0.00323	0.04360	0.21094
385	Rate Base	RATEBASE	1.00000	0.12121	0.26215	0.00645	0.00346	0.04495	0.21720
386			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
387	**Transmission Plant in Service**								
388	Account 352	PLT_352	1.00000	0.09861	0.30162	0.00151	0.00109	0.05091	0.25071
389	Account 353	PLT_353	1.00000	0.09718	0.31437	0.00149	0.00108	0.05323	0.26115
390	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.10507	0.28408	0.00146	0.00106	0.04861	0.23547
391	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.09861	0.30162	0.00151	0.00109	0.05091	0.25071
392									
393	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394	Acct 360-Land and Land Rights	PLT_360	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
395	Acct 361-Structures & Improvements	PLT_361	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
396	Acct 362-Station Equipment	PLT_362	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
397	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.18263	0.00000	0.00497	0.00359	0.00000	0.00000
398	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.18263	0.00000	0.00497	0.00359	0.00000	0.00000
399	Acct 366-Underground Conduit	PLT_366	1.00000	0.18457	0.00000	0.00495	0.00358	0.00000	0.00000
400	Acct 367 - Underground Conductor	PLT_367	1.00000	0.18457	0.00000	0.00495	0.00358	0.00000	0.00000
401	Acct 368-Line Transformers	PLT_368	1.00000	0.01138	0.00000	0.00603	0.00435	0.00000	0.00000
402	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
403	Acct 370-Meters	PLT_370	1.00000	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
404	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
405	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
406	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.18263	0.00000	0.00497	0.00359	0.00000	0.00000
407	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.18457	0.00000	0.00495	0.00358	0.00000	0.00000
408	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.67352	0.32648	0.00000	0.00000
409									
410	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
411	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
412	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00610	0.00440	0.00000	0.00000
413									
414									
415									
416									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
371	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
372	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
373									
374	**Plant**								
375	Intangible Plant In Service	INTPLT	1.00000	0.00170	0.00997	0.00028	0.01293	0.35069	0.06395
376	Production Plant In Service	PRODPLT	1.00000	0.00184	0.01074	0.00019	0.00980	0.25369	0.04963
377	Transmission Plant in Service	TRANPLT	1.00000	0.00185	0.01040	0.00025	0.00885	0.30661	0.05561
378	Distribution Plant in Service	DISTPLT	1.00000	0.00214	0.01479	0.00049	0.03370	0.39816	0.07815
379	General Plant in Service	GENLPLT	1.00000	0.00178	0.01028	0.00029	0.01341	0.33474	0.06179
380	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.00176	0.01018	0.00029	0.01326	0.33976	0.06247
381	Total Transmission and Distribution Plant	TDPLT	1.00000	0.00196	0.01214	0.00035	0.01868	0.34281	0.06452
382	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.00191	0.01155	0.00028	0.01495	0.30539	0.05827
383	Total Electric Plant In Service	TOTPLT	1.00000	0.00190	0.01142	0.00028	0.01479	0.30867	0.05867
384	Net Electric Plant In Service	NETPLT	1.00000	0.00191	0.01151	0.00029	0.01500	0.30246	0.05788
385	Rate Base	RATEBASE	1.00000	0.00190	0.01149	0.00029	0.01483	0.29665	0.05706
386			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
387	**Transmission Plant in Service**								
388	Account 352	PLT_352	1.00000	0.00186	0.01029	0.00018	0.00863	0.31022	0.05617
389	Account 353	PLT_353	1.00000	0.00182	0.01012	0.00018	0.00849	0.30407	0.05510
390	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00186	0.01056	0.00031	0.00906	0.30955	0.05607
391	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00186	0.01029	0.00018	0.00863	0.31022	0.05617
392									
393	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
395	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
396	Acct 362-Station Equipment	PLT_362	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
397	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00270	0.01548	0.00058	0.03668	0.37665	0.07653
398	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00270	0.01548	0.00058	0.03668	0.37665	0.07653
399	Acct 366-Underground Conduit	PLT_366	1.00000	0.00272	0.01545	0.00058	0.03659	0.37574	0.07634
400	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00272	0.01545	0.00058	0.03659	0.37574	0.07634
401	Acct 368-Line Transformers	PLT_368	1.00000	0.00017	0.01880	0.00004	0.04453	0.45730	0.09291
402	Acct 369-Services	PLT_369	1.00000	0.00000	0.00865	0.00000	0.00720	0.59994	0.09535
403	Acct 370-Meters	PLT_370	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
404	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
405	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
406	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00270	0.01548	0.00058	0.03668	0.37665	0.07653
407	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00272	0.01545	0.00058	0.03659	0.37574	0.07634
408	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
409									
410	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
411	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
412	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.01902	0.00000	0.04505	0.46267	0.09400
413									
414									
415									
416									

Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
417	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
418	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
419									
420	**Production Expense**								
421	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.34212	0.02766	0.17837	0.00125	0.01240	0.00935
422	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.23541	0.02309	0.16480	0.00143	0.01293	0.01113
423	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.33398	0.02731	0.17734	0.00126	0.01244	0.00949
424	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.24948	0.02370	0.16659	0.00140	0.01286	0.01089
425									
426	**Transmission Expense**								
427	O&M Accounts 561-567	OX_TRAN	1.00000	0.36463	0.02869	0.18143	0.00120	0.01217	0.00890
428	O&M Accounts 569-573	MX_TRAN	1.00000	0.36200	0.02878	0.18261	0.00121	0.01216	0.00897
429	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.36310	0.02857	0.18064	0.00120	0.01212	0.00886
430	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.36062	0.02842	0.17980	0.00119	0.01205	0.00883
431			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	**Distribution Expense**								
433	Acct 580-Supervision	OX_580	1.00000	0.46036	0.06741	0.19341	0.00577	0.01452	0.02575
434	Acct 581-Load Dispatch	OX_581	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
435	Acct 582-Station Equipment	OX_582	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
436	Acct 583-Overhead Lines	OX_583	1.00000	0.45318	0.04007	0.25798	0.00216	0.01818	0.03726
437	Acct 584-Underground Lines	OX_584	1.00000	0.45208	0.03997	0.25735	0.00215	0.01817	0.03717
438	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
439	Acct 586-Metering	OX_586	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317	0.01413
440	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
441	Acct 588-Miscellaneous	OX_588	1.00000	0.47631	0.04935	0.24657	0.00331	0.01693	0.03419
442	Acct 589-Rents	OX_589	1.00000	0.47631	0.04935	0.24657	0.00331	0.01693	0.03419
443	Acct 590-Supervision	MX_590	1.00000	0.43775	0.03864	0.24955	0.00207	0.01763	0.03607
444	Acct 592-Station Equipment	MX_592	1.00000	0.44087	0.03898	0.25097	0.00210	0.01808	0.03633
445	Acct 593-Overhead Lines	MX_593	1.00000	0.45318	0.04007	0.25798	0.00216	0.01818	0.03726
446	Acct 594-Underground Lines	MX_594	1.00000	0.45208	0.03997	0.25735	0.00215	0.01817	0.03717
447	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
448	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449	Acct 597-Metering	MX_597	1.00000	0.58347	0.13244	0.13421	0.01350	0.01317	0.01413
450	Acct 598-Miscellaneous	MX_598	1.00000	0.47631	0.04935	0.24657	0.00331	0.01693	0.03419
451	O&M Accounts 581-589	OX_DIST	1.00000	0.45834	0.05346	0.22500	0.00395	0.01600	0.03107
452	O&M Accounts 591-598	MX_DIST	1.00000	0.43654	0.03845	0.24909	0.00206	0.01759	0.03602
453	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.46036	0.06741	0.19341	0.00577	0.01452	0.02575
454	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.43775	0.03864	0.24955	0.00207	0.01763	0.03607
455			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
417	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
418	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
419									
420	**Production Expense**								
421	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.10733	0.31871	0.00163	0.00118	0.05417	0.26454
422	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.13983	0.40763	0.00218	0.00157	0.07042	0.33722
423	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.10980	0.32549	0.00168	0.00121	0.05541	0.27008
424	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.13554	0.39591	0.00211	0.00152	0.06828	0.32763
425									
426	**Transmission Expense**								
427	O&M Accounts 561-567	OX_TRAN	1.00000	0.09973	0.30066	0.00150	0.00108	0.05092	0.24975
428	O&M Accounts 569-573	MX_TRAN	1.00000	0.10065	0.30108	0.00148	0.00107	0.05120	0.24988
429	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.09937	0.30356	0.00150	0.00108	0.05143	0.25213
430	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.09895	0.30757	0.00148	0.00107	0.05219	0.25538
431			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	**Distribution Expense**								
433	Acct 580-Supervision	OX_580	1.00000	0.12280	0.00309	0.02775	0.07915	0.00055	0.00254
434	Acct 581-Load Dispatch	OX_581	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
435	Acct 582-Station Equipment	OX_582	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
436	Acct 583-Overhead Lines	OX_583	1.00000	0.18263	0.00000	0.00497	0.00359	0.00000	0.00000
437	Acct 584-Underground Lines	OX_584	1.00000	0.18457	0.00000	0.00495	0.00358	0.00000	0.00000
438	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
439	Acct 586-Metering	OX_586	1.00000	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
440	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
441	Acct 588-Miscellaneous	OX_588	1.00000	0.13823	0.00046	0.02263	0.01202	0.00008	0.00038
442	Acct 589-Rents	OX_589	1.00000	0.13823	0.00046	0.02263	0.01202	0.00008	0.00038
443	Acct 590-Supervision	MX_590	1.00000	0.17932	0.00000	0.03575	0.00323	0.00000	0.00000
444	Acct 592-Station Equipment	MX_592	1.00000	0.20435	0.00000	0.00483	0.00349	0.00000	0.00000
445	Acct 593-Overhead Lines	MX_593	1.00000	0.18263	0.00000	0.00497	0.00359	0.00000	0.00000
446	Acct 594-Underground Lines	MX_594	1.00000	0.18457	0.00000	0.00495	0.00358	0.00000	0.00000
447	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
448	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
449	Acct 597-Metering	MX_597	1.00000	0.09910	0.00997	0.00000	0.00000	0.00177	0.00820
450	Acct 598-Miscellaneous	MX_598	1.00000	0.13823	0.00046	0.02263	0.01202	0.00008	0.00038
451	O&M Accounts 581-589	OX_DIST	1.00000	0.13918	0.00132	0.02907	0.04261	0.00024	0.00109
452	O&M Accounts 591-598	MX_DIST	1.00000	0.17909	(0.00000)	0.03799	0.00318	0.00000	0.00000
453	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.12280	0.00309	0.02775	0.07915	0.00055	0.00254
454	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.17932	0.00000	0.03575	0.00323	0.00000	0.00000
455			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
417	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
418	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
419									
420	**Production Expense**								
421	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00186	0.01053	0.00018	0.00917	0.28839	0.05373
422	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00182	0.01110	0.00019	0.01094	0.19307	0.04234
423	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00186	0.01058	0.00018	0.00930	0.28112	0.05287
424	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00183	0.01103	0.00019	0.01070	0.20564	0.04384
425									
426	**Transmission Expense**								
427	O&M Accounts 561-567	OX_TRAN	1.00000	0.00185	0.01032	0.00020	0.00869	0.30871	0.05592
428	O&M Accounts 569-573	MX_TRAN	1.00000	0.00184	0.01032	0.00023	0.00874	0.30648	0.05553
429	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00184	0.01028	0.00020	0.00866	0.30740	0.05570
430	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00183	0.01022	0.00021	0.00862	0.30530	0.05532
431			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432	**Distribution Expense**								
433	Acct 580-Supervision	OX_580	1.00000	0.00248	0.01204	0.00076	0.02500	0.38883	0.07153
434	Acct 581-Load Dispatch	OX_581	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
435	Acct 582-Station Equipment	OX_582	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
436	Acct 583-Overhead Lines	OX_583	1.00000	0.00270	0.01548	0.00058	0.03668	0.37665	0.07653
437	Acct 584-Underground Lines	OX_584	1.00000	0.00272	0.01545	0.00058	0.03659	0.37574	0.07634
438	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
439	Acct 586-Metering	OX_586	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
440	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
441	Acct 588-Miscellaneous	OX_588	1.00000	0.00214	0.01479	0.00049	0.03370	0.39816	0.07815
442	Acct 589-Rents	OX_589	1.00000	0.00214	0.01479	0.00049	0.03370	0.39816	0.07815
443	Acct 590-Supervision	MX_590	1.00000	0.00265	0.01498	0.00057	0.03551	0.36379	0.07395
444	Acct 592-Station Equipment	MX_592	1.00000	0.00302	0.01506	0.00065	0.03568	0.36642	0.07445
445	Acct 593-Overhead Lines	MX_593	1.00000	0.00270	0.01548	0.00058	0.03668	0.37665	0.07653
446	Acct 594-Underground Lines	MX_594	1.00000	0.00272	0.01545	0.00058	0.03659	0.37574	0.07634
447	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
448	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449	Acct 597-Metering	MX_597	1.00000	0.00362	0.00955	0.00150	0.01263	0.50273	0.08074
450	Acct 598-Miscellaneous	MX_598	1.00000	0.00214	0.01479	0.00049	0.03370	0.39816	0.07815
451	O&M Accounts 581-589	OX_DIST	1.00000	0.00234	0.01366	0.00060	0.03048	0.38422	0.07412
452	O&M Accounts 591-598	MX_DIST	1.00000	0.00264	0.01495	0.00057	0.03545	0.36277	0.07377
453	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00248	0.01204	0.00076	0.02500	0.38883	0.07153
454	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00265	0.01498	0.00057	0.03551	0.36379	0.07395
455			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
463	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
464	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
465									
466	**Customer Accounting Expense**								
467	Account 902	OX_902	1.00000	0.79677	0.12456	0.04697	0.01100	0.00352	0.00283
468	Account 903	OX_903	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
469	Account 904	OX_904	1.00000	0.94701	0.00241	0.01377	0.00018	0.00100	0.00124
470	Accounts 902 & 903	OX_902_3	1.00000	0.79514	0.12430	0.04688	0.01097	0.00352	0.00283
471	O&M Accounts 902-905	OX_CA	1.00000	0.84386	0.08520	0.03626	0.00751	0.00271	0.00232
472	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79525	0.12432	0.04689	0.01098	0.00352	0.00283
473			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
474	**Customer Service Expense**								
475	Account908	OX_908	1.00000	0.35365	0.05421	0.11766	0.00390	0.00739	0.00793
476	Account909	OX_909	1.00000	0.79404	0.12413	0.04681	0.01096	0.00351	0.00282
477			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
478	O&M Accounts 908-910	OX_CS	1.00000	0.35579	0.05455	0.11732	0.00394	0.00737	0.00790
479	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.39625	0.07304	0.05835	0.00559	0.00179	0.00429
480									
481	Total Customer Operations Expense	OMXCUST	1.00000	0.76375	0.08107	0.04964	0.00693	0.00346	0.00322
482									
483	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.38763	0.04379	0.16941	0.00307	0.01225	0.01395
484	Total Salaries and Wages Expense	SALWAGES	1.00000	0.38763	0.04379	0.16941	0.00307	0.01225	0.01395
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.38024	0.03631	0.17382	0.00223	0.01234	0.01267
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
490	Electric Plant in Service - Production Demand	DPROD							
491	Electric Plant in Service - Transmission Interconnect	DPRODTI							
492	Electric Plant in Service - Production Energy	ENERGY1							
493	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
463	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
464	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
465									
466	**Customer Accounting Expense**								
467	Account 902	OX_902	1.00000	0.01410	0.00024	0.00000	0.00000	0.00004	0.00020
468	Account 903	OX_903	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
469	Account 904	OX_904	1.00000	0.01010	0.02348	0.00039	0.00041	0.00414	0.01935
470	Accounts 902 & 903	OX_902_3	1.00000	0.01445	0.00191	0.00000	0.00000	0.00034	0.00157
471	O&M Accounts 902-905	OX_CA	1.00000	0.01306	0.00883	0.00013	0.00013	0.00156	0.00727
472	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.01443	0.00179	0.00000	0.00000	0.00032	0.00148
473			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
474	**Customer Service Expense**								
475	Account908	OX_908	1.00000	0.13296	0.32052	0.00104	0.00075	0.05523	0.26529
476	Account909	OX_909	1.00000	0.01469	0.00304	0.00000	0.00000	0.00054	0.00250
477			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
478	O&M Accounts 908-910	OX_CS	1.00000	0.13238	0.31897	0.00103	0.00074	0.05497	0.26401
479	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.10886	0.35183	0.00001	0.00000	0.06083	0.29101
480									
481	Total Customer Operations Expense	OMXCUST	1.00000	0.03245	0.05900	0.00027	0.00023	0.01020	0.04880
482									
483	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.11440	0.23215	0.00873	0.01464	0.03974	0.19241
484	Total Salaries and Wages Expense	SALWAGES	1.00000	0.11440	0.23215	0.00873	0.01464	0.03974	0.19241
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.11209	0.25639	0.00641	0.00749	0.04357	0.21282
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
490	Electric Plant in Service - Production Demand	DPROD							
491	Electric Plant in Service - Transmission Interconnect	DPRODTI							
492	Electric Plant in Service - Production Energy	ENERGY1							
493	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
463	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
464	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
465									
466	**Customer Accounting Expense**								
467	Account 902	OX_902	1.00000	0.00005	0.00347	0.00002	0.00282	0.68731	0.10946
468	Account 903	OX_903	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
469	Account 904	OX_904	1.00000	0.00016	0.00085	0.00002	0.00123	0.78132	0.16569
470	Accounts 902 & 903	OX_902_3	1.00000	0.00005	0.00347	0.00002	0.00281	0.68591	0.10923
471	O&M Accounts 902-905	OX_CA	1.00000	0.00008	0.00263	0.00002	0.00230	0.71652	0.12734
472	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00005	0.00347	0.00002	0.00281	0.68601	0.10925
473			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
474	**Customer Service Expense**								
475	Account908	OX_908	1.00000	0.00092	0.00646	0.00013	0.00780	0.30036	0.05328
476	Account909	OX_909	1.00000	0.00005	0.00346	0.00002	0.00281	0.68496	0.10908
477			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
478	O&M Accounts 908-910	OX_CS	1.00000	0.00092	0.00645	0.00013	0.00778	0.30224	0.05355
479	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00003	0.00176	0.00006	0.00423	0.34178	0.05447
480									
481	Total Customer Operations Expense	OMXCUST	1.00000	0.00022	0.00324	0.00003	0.00318	0.64875	0.11500
482									
483	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.00182	0.01043	0.00030	0.01365	0.32689	0.06073
484	Total Salaries and Wages Expense	SALWAGES	1.00000	0.00182	0.01043	0.00030	0.01365	0.32689	0.06073
485			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
486	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.00182	0.01052	0.00025	0.01242	0.32010	0.06014
487			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
488			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
489			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
490	Electric Plant in Service - Production Demand	DPROD							
491	Electric Plant in Service - Transmission Interconnect	DPRODTI							
492	Electric Plant in Service - Production Energy	ENERGY1							
493	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
494									
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
509	**REVENUES AND BILLING DETERMINANTS**								
510									
511	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.35711	0.03733	0.20199	0.00264	0.01349	0.01866
512			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
514	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
515	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
516	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
518	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
519	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
520	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
521	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
522	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
523	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
524	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
525	Residential Service Sales Revenue	SREVRTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
526	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
527									
528									
529	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.36609	0.03467	0.18388	0.00213	0.01301	0.01456
530			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
531	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
532	**PRESENT REVENUES FROM SALES INPUT**								
533									
534	Total Sales of Electricity Revenues		1.00000	0.35711	0.03733	0.20199	0.00264	0.01349	0.01866
535	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.35711	0.03733	0.20199	0.00264	0.01349	0.01866
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Southwestern Public Service Company

Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)
509	**REVENUES AND BILLING DETERMINANTS**								
510									
511	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.11864	0.23594	0.00711	0.00709	0.04252	0.19342
512			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
514	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
515	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	Primary General Service	SREVPGTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
518	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	1.00000
519	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
520	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
521	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
522	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
523	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
524	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
525	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
526	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
527									
528									
529	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.11569	0.25706	0.00676	0.00615	0.04387	0.21319
530			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
531	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
532	**PRESENT REVENUES FROM SALES INPUT**								
533									
534	Total Sales of Electricity Revenues		1.00000	0.11864	0.23594	0.00711	0.00709	0.04252	0.19342
535	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.11864	0.23594	0.00711	0.00709	0.04252	0.19342
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Allocation Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
509	**REVENUES AND BILLING DETERMINANTS**								
510									
511	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.00208	0.01141	0.00022	0.01843	0.29752	0.05959
512			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
513	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
514	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
515	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
516	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
517	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
518	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
519	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
520	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
521	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
522	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
523	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
524	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
525	Residential Service Sales Revenue	SREVRTX	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
526	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
527									
528									
529	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.00186	0.01115	0.00027	0.01429	0.30744	0.05865
530			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
531	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.00000	0.00000	0.00000	0.00000	0.83979	0.16021
532	**PRESENT REVENUES FROM SALES INPUT**								
533									
534	Total Sales of Electricity Revenues		1.00000	0.00208	0.01141	0.00022	0.01843	0.29752	0.05959
535	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.00208	0.01141	0.00022	0.01843	0.29752	0.05959
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Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
1	**Allocation Factors**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32									
33	AED 4-CP Distribution	AED4CPDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
1	**Allocation Factors**									
2	**DEMAND**									
3										
4	DEMAND - PRODUCTION RELATED									
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9										
10										
11	DEMAND - TRANSMISSION RELATED									
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
17										
18										
19										
20	DEMAND - DISTRIBUTION RELATED									
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22										
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
25										
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28										
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30										
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
32										
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
34										
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36										
37										
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
1	**Allocation Factors**								
2	**DEMAND**								
3									
4	DEMAND - PRODUCTION RELATED								
5	Demand Production (AED 4-CP)	DPROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9									
10									
11	DEMAND - TRANSMISSION RELATED								
12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17									
18									
19									
20	DEMAND - DISTRIBUTION RELATED								
21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22									
23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25									
26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28									
29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30									
31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32									
33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
53	Weighted Wind Allocation	WIND	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
57									
58									
59	Sec Line Tranf - 1.125047								
60									
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
67	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
68									
69	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
71	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
72	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
73	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
74	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
78	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
84	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
85	Number of Customers	CUST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
86	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
87									
88	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
89	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
90									
91									
92									
93									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	PRODENE (8)	TRANSMISSION COST TRANSYS (9)	TRANSMISSION COST TRANRAD (10)	DISTRIBUTION COSTS DISTSUB (11)	DISTRIBUTION COSTS DISTPRI (12)	DISTRIBUTION COSTS DISTSEC (13)	DISTRIBUTION COSTS DISTLT (14)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
48										
49	**ENERGY - PRODUCTION RELATED**									
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
53	Weighted Wind Allocation	WIND	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57										
58										
59	Sec Line Tranf - 1.125047									
60										
61	Subtransmission - 1.035919									
62	Transmission - 1.029633									
63										
64	**CUSTOMER**									
65										
66	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
68										
69	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
74	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75										
76										
77	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
78	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
79										
80	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
81										
82										
83	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
84	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
85	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
86	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
87										
88	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
89	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90										
91										
92										
93										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
47	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
48									
49	**ENERGY - PRODUCTION RELATED**								
50	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
51	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
52	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
53	Weighted Wind Allocation	WIND	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
54	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57									
58									
59	Sec Line Tranf - 1.125047								
60									
61	Subtransmission - 1.035919								
62	Transmission - 1.029633								
63									
64	**CUSTOMER**								
65									
66	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67	370-Meters (New Meter Cost)	CMETERS	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
68									
69	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
70	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
71	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
72	908-Customer Assistance	CUSTASST	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
73	909-Advertisement	CUSTADVT	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
75									
76									
77	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
78	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
79									
80	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
81									
82									
83	Number of Bills (Annual)	CUSTBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
84	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
85	Number of Customers	CUST	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
86	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
87									
88	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
89	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90									
91									
92									
93									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	1.00000	0.61202	0.14538	0.24260	0.35015	0.00000	0.00145
99	Production Plant In Service	PRODPLT	1.00000	0.76237	0.23763	0.00000	0.76237	0.00000	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.98201	0.01168	0.00632	0.00000	0.00000	0.01266
101	Distribution Plant in Service	DISTPLT	1.00000	0.86061	0.00000	0.13939	0.00000	0.00000	0.00000
102	General Plant in Service	GENLPLT	1.00000	0.64103	0.15227	0.20670	0.36675	0.00000	0.00151
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.63190	0.15010	0.21800	0.36152	0.00000	0.00149
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.93401	0.00706	0.05893	0.00000	0.00000	0.00766
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.86195	0.10386	0.03419	0.32007	0.00000	0.00444
106	Total Electric Plant In Service	TOTPLT	1.00000	0.84002	0.10827	0.05171	0.32402	0.00000	0.00416
107	Net Electric Plant In Service	NETPLT	1.00000	0.81370	0.14479	0.04151	0.23361	0.00000	0.00333
108	Rate Base	RATEBASE	1.00000	0.78337	0.17389	0.04274	0.22277	(0.00013)	0.00293
109			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
112	Account 353	PLT_353	1.00000	0.98257	0.00000	0.01743	0.00000	0.00000	0.03380
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.99014	0.00986	0.00000	0.00000	0.00000	0.00021
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115									
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136									
137									
138									
139									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
96										
97	**Plant**									
98	Intangible Plant In Service	INTPLT	1.00000	0.14538	0.09840	0.00149	0.03285	0.10387	0.01221	0.01161
99	Production Plant In Service	PRODPLT	1.00000	0.23763	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.01168	0.92333	0.04601	0.00000	0.00000	0.00000	0.00000
101	Distribution Plant in Service	DISTPLT	1.00000	0.00000	0.00000	0.00000	0.21937	0.43483	0.05001	0.15640
102	General Plant in Service	GENLPLT	1.00000	0.15227	0.10307	0.00157	0.03441	0.10879	0.01278	0.01216
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.15010	0.10160	0.00154	0.03392	0.10724	0.01260	0.01199
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.00706	0.55826	0.02782	0.08674	0.17193	0.01977	0.06184
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.10386	0.32388	0.01614	0.05032	0.09974	0.01147	0.03587
106	Total Electric Plant In Service	TOTPLT	1.00000	0.10827	0.30269	0.01475	0.04876	0.10046	0.01158	0.03360
107	Net Electric Plant In Service	NETPLT	1.00000	0.14479	0.36097	0.01734	0.05467	0.10126	0.01170	0.03082
108	Rate Base	RATEBASE	1.00000	0.17389	0.35094	0.01685	0.05239	0.09664	0.01117	0.02980
109			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**									
111	Account 352	PLT_352	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
112	Account 353	PLT_353	1.00000	0.00000	0.94877	0.00000	0.00000	0.00000	0.00000	0.00000
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00986	0.91252	0.07741	0.00000	0.00000	0.00000	0.00000
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115										
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.89370	0.10630	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.89370	0.10630	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.90320	0.09680	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.90320	0.09680	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.05570	0.00000	0.94430
125	Acct 369-Services	PLT_369	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.89370	0.10630	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.90320	0.09680	0.00000
131	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132										
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
136										
137										
138										
139										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
94	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
95	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
96									
97	**Plant**								
98	Intangible Plant In Service	INTPLT	1.00000	0.00494	0.05023	0.01857	0.03576	0.13310	0.00000
99	Production Plant In Service	PRODPLT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
100	Transmission Plant in Service	TRANPLT	1.00000	0.00000	0.00632	0.00000	0.00000	0.00000	0.00000
101	Distribution Plant in Service	DISTPLT	1.00000	0.06654	0.04581	0.02704	0.00000	0.00000	0.00000
102	General Plant in Service	GENLPLT	1.00000	0.00517	0.05261	0.01945	0.03746	0.09200	0.00000
103	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.00510	0.05186	0.01917	0.03692	0.10494	0.00000
104	Total Transmission and Distribution Plant	TDPLT	1.00000	0.02631	0.02193	0.01069	0.00000	0.00000	0.00000
105	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.01526	0.01272	0.00620	0.00000	0.00000	0.00000
106	Total Electric Plant In Service	TOTPLT	1.00000	0.01429	0.01646	0.00744	0.00352	0.01000	0.00000
107	Net Electric Plant In Service	NETPLT	1.00000	0.01175	0.01463	0.00580	0.00275	0.00658	0.00000
108	Rate Base	RATEBASE	1.00000	0.01163	0.01588	0.00594	0.00346	0.00796	(0.00212)
109			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
110	**Transmission Plant in Service**								
111	Account 352	PLT_352	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
112	Account 353	PLT_353	1.00000	0.00000	0.01743	0.00000	0.00000	0.00000	0.00000
113	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
114	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115									
116	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
117	Acct 360-Land and Land Rights	PLT_360	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118	Acct 361-Structures & Improvements	PLT_361	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
119	Acct 362-Station Equipment	PLT_362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
120	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
121	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
122	Acct 366-Underground Conduit	PLT_366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
123	Acct 367 - Underground Conductor	PLT_367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
124	Acct 368-Line Transformers	PLT_368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125	Acct 369-Services	PLT_369	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 370-Meters	PLT_370	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
128	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
129	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
131	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
132									
133	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
134	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
135	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
136									
137									
138									
139									

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.33775	0.66225	0.00000	0.33775	0.00000	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.94950	0.05050	0.00000	0.94950	0.00000	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.42509	0.57491	0.00000	0.42509	0.00000	0.00000
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.99334	0.00347	0.00319	0.00000	0.00000	0.00630
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.98589	0.00433	0.00978	0.00000	0.00000	0.01905
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.98962	0.00355	0.00683	0.00000	0.00000	0.01336
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.98427	0.00221	0.01352	0.00000	0.00000	0.02626
154			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	1.00000	0.55676	0.00000	0.44324	0.00000	0.00000	0.00000
157	Acct 581-Load Dispatch	OX_581	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
163	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.86061	0.00000	0.13939	0.00000	0.00000	0.00000
165	Acct 589-Rents	OX_589	1.00000	0.86061	0.00000	0.13939	0.00000	0.00000	0.00000
166	Acct 590-Supervision	MX_590	1.00000	0.97077	0.00000	0.02923	0.00000	0.00000	0.00000
167	Acct 592-Station Equipment	MX_592	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.86061	0.00000	0.13939	0.00000	0.00000	0.00000
174	O&M Accounts 581-589	OX_DIST	1.00000	0.76084	0.00000	0.23916	0.00000	0.00000	0.00000
175	O&M Accounts 591-598	MX_DIST	1.00000	0.96964	0.00000	0.03036	0.00000	0.00000	0.00000
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.55676	0.00000	0.44324	0.00000	0.00000	0.00000
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.97077	0.00000	0.02923	0.00000	0.00000	0.00000
178			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179									
180									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
142										
143	**Production Expense**									
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.66225	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.05050	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.57491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148										
149	**Transmission Expense**									
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.00347	0.97149	0.01555	0.00000	0.00000	0.00000	0.00000
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.00433	0.93286	0.03398	0.00000	0.00000	0.00000	0.00000
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00355	0.96164	0.01462	0.00000	0.00000	0.00000	0.00000
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00221	0.94063	0.01738	0.00000	0.00000	0.00000	0.00000
154			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**									
156	Acct 580-Supervision	OX_580	1.00000	0.00000	0.00000	0.00000	0.18102	0.26984	0.03126	0.07463
157	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.89370	0.10630	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.90320	0.09680	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.00000	0.00000	0.00000	0.21937	0.43483	0.05001	0.15640
165	Acct 589-Rents	OX_589	1.00000	0.00000	0.00000	0.00000	0.21937	0.43483	0.05001	0.15640
166	Acct 590-Supervision	MX_590	1.00000	0.00000	0.00000	0.00000	0.05314	0.82416	0.09782	(0.00435)
167	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.89370	0.10630	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.90320	0.09680	0.00000
170	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.00000	0.00000	0.00000	0.21937	0.43483	0.05001	0.15640
174	O&M Accounts 581-589	OX_DIST	1.00000	0.00000	0.00000	0.00000	0.20882	0.40780	0.04733	0.09689
175	O&M Accounts 591-598	MX_DIST	1.00000	0.00000	0.00000	0.00000	0.05030	0.82627	0.09811	(0.00504)
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.00000	0.00000	0.00000	0.18102	0.26984	0.03126	0.07463
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.00000	0.00000	0.00000	0.05314	0.82416	0.09782	(0.00435)
178			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179										
180										
181										
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185										

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DISTIBUTION COSTS DISTSERV (15)	METERING (16)	LIGHTING (17)	CUSTOMER COSTS METREAD (18)	CUSTACCTSS (19)	CUSTOTH (20)
140	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
141	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
142									
143	**Production Expense**								
144	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
146	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
147	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148									
149	**Transmission Expense**								
150	O&M Accounts 561-567	OX_TRAN	1.00000	0.00000	0.00319	0.00000	0.00000	0.00000	0.00000
151	O&M Accounts 569-573	MX_TRAN	1.00000	0.00000	0.00978	0.00000	0.00000	0.00000	0.00000
152	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.00000	0.00683	0.00000	0.00000	0.00000	0.00000
153	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.00000	0.01352	0.00000	0.00000	0.00000	0.00000
154			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
155	**Distribution Expense**								
156	Acct 580-Supervision	OX_580	1.00000	0.03175	0.30946	0.10203	0.00000	0.00000	0.00000
157	Acct 581-Load Dispatch	OX_581	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158	Acct 582-Station Equipment	OX_582	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
159	Acct 583-Overhead Lines	OX_583	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
160	Acct 584-Underground Lines	OX_584	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
161	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
162	Acct 586-Metering	OX_586	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
163	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
164	Acct 588-Miscellaneous	OX_588	1.00000	0.06654	0.04581	0.02704	0.00000	0.00000	0.00000
165	Acct 589-Rents	OX_589	1.00000	0.06654	0.04581	0.02704	0.00000	0.00000	0.00000
166	Acct 590-Supervision	MX_590	1.00000	(0.00185)	0.00038	0.03069	0.00000	0.00000	0.00000
167	Acct 592-Station Equipment	MX_592	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
168	Acct 593-Overhead Lines	MX_593	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
169	Acct 594-Underground Lines	MX_594	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
170	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
171	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
172	Acct 597-Metering	MX_597	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
173	Acct 598-Miscellaneous	MX_598	1.00000	0.06654	0.04581	0.02704	0.00000	0.00000	0.00000
174	O&M Accounts 581-589	OX_DIST	1.00000	0.04122	0.13290	0.06503	0.00000	0.00000	0.00000
175	O&M Accounts 591-598	MX_DIST	1.00000	(0.00215)	(0.00039)	0.03290	0.00000	0.00000	0.00000
176	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.03175	0.30946	0.10203	0.00000	0.00000	0.00000
177	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	(0.00185)	0.00038	0.03069	0.00000	0.00000	0.00000
178			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
179									
180									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS (1)	DEMAND (2)	ENERGY (3)	CUSTOMER (4)	PRODUCTION CAPACITY COSTS PRODDEM (5)	PURCHCAP (6)	TRANINTER (7)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
192	Account 904	OX_904	1.00000	0.72430	0.14848	0.12722	0.28784	0.06569	0.00160
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.23234	0.04763	0.72003	0.09233	0.02107	0.00051
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
196			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**								
198	Account908	OX_908	1.00000	0.22829	0.17940	0.59231	0.22829	0.00000	0.00000
199	Account909	OX_909	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
200			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.22717	0.17852	0.59430	0.22717	0.00000	0.00000
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00230	0.00072	0.99698	0.00230	0.00000	0.00000
203									
204	Total Customer Operations Expense	OMXCUST	1.00000	0.22663	0.06787	0.70551	0.11227	0.01721	0.00042
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.65529	0.15566	0.18905	0.37490	0.00000	0.00155
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.65529	0.15566	0.18905	0.37490	0.00000	0.00155
208			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.74994	0.14772	0.10234	0.23543	0.00273	0.00096
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD							
214	Electric Plant in Service - Transmission Interconnect	DPRODTI							
215	Electric Plant in Service - Production Energy	ENERGY1							
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
217									
218									
219									
220									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
188										
189	**Customer Accounting Expense**									
190	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
192	Account 904	OX_904	1.00000	0.14848	0.18409	0.00854	0.03591	0.10226	0.01485	0.02353
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.04763	0.05905	0.00274	0.01152	0.03280	0.00476	0.00755
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
196			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**									
198	Account908	OX_908	1.00000	0.17940	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
199	Account909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.17852	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00072	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
203										
204	Total Customer Operations Expense	OMXCUST	1.00000	0.06787	0.04823	0.00224	0.00941	0.02679	0.00389	0.00616
205										
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.15566	0.10536	0.00160	0.03517	0.11121	0.01307	0.01243
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.15566	0.10536	0.00160	0.03517	0.11121	0.01307	0.01243
208			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.14772	0.38045	0.00182	0.02545	0.08308	0.00980	0.01023
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD								
214	Electric Plant in Service - Transmission Interconnect	DPRODTI								
215	Electric Plant in Service - Production Energy	ENERGY1								
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
217										
218										
219										
220										
221										
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225										
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
186	**ALLOCATION PROPORTIONS TABLE CONTINUED**								
187	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
188									
189	**Customer Accounting Expense**								
190	Account 902	OX_902	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
191	Account 903	OX_903	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192	Account 904	OX_904	1.00000	0.01330	0.03009	0.00055	0.02807	0.05552	(0.00030)
193	Accounts 902 & 903	OX_902_3	1.00000	0.00000	0.00000	0.00000	0.40374	0.59626	0.00000
194	O&M Accounts 902-905	OX_CA	1.00000	0.00427	0.00965	0.00018	0.28323	0.42280	(0.00010)
195	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.00000	0.00000	0.00000	0.44440	0.55560	0.00000
196			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
197	**Customer Service Expense**								
198	Account908	OX_908	1.00000	0.00000	0.00000	0.00000	0.00000	0.59231	0.00000
199	Account909	OX_909	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
200			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
201	O&M Accounts 908-910	OX_CS	1.00000	0.00000	0.00000	0.00000	0.00000	0.59430	0.00000
202	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.00000	0.00000	0.00000	0.00000	0.99698	0.00000
203									
204	Total Customer Operations Expense	OMXCUST	1.00000	0.00348	0.00788	0.00014	0.23699	0.44998	0.00703
205									
206	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.00529	0.05378	0.01988	0.03829	0.07181	0.00000
207	Total Salaries and Wages Expense	SALWAGES	1.00000	0.00529	0.05378	0.01988	0.03829	0.07181	0.00000
208			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
209	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.00441	0.02375	0.01052	0.02167	0.04163	0.00037
210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
212			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
213	Electric Plant in Service - Production Demand	DPROD							
214	Electric Plant in Service - Transmission Interconnect	DPRODTI							
215	Electric Plant in Service - Production Energy	ENERGY1							
216	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
217									
218									
219									
220									
221									
222									
223									
224									
225									
226									
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Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DEMAND	ENERGY	CUSTOMER	PRODUCTION CAPACITY COSTS PRODDEM	PURCHCAP	TRANINTER
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.71501	0.20448	0.08051	0.30074	0.06742	0.00171
235			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.62685	0.14464	0.22851	0.23347	0.04961	0.00142
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.77329	0.19582	0.03089	0.28576	0.05913	0.00179
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.49019	0.17935	0.33046	0.16715	0.03160	0.00115
239	Primary General Service	SREVPGTX	1.00000	0.73045	0.24249	0.02706	0.27911	0.06059	0.00165
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.68162	0.30223	0.01615	0.37617	0.08534	0.00211
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.68385	0.30043	0.01573	0.38490	0.09163	0.00201
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.23875	0.12124	0.64001	0.07131	0.01539	0.00043
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.17998	0.08744	0.73258	0.05300	0.01114	0.00033
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.76228	0.20087	0.03685	0.29283	0.05992	0.00186
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.74221	0.22369	0.03410	0.28373	0.06184	0.00167
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.69652	0.18431	0.11917	0.21846	0.05545	0.00103
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.76283	0.20982	0.02735	0.18141	0.03329	0.00128
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.72483	0.13890	0.13627	0.28768	0.06616	0.00158
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.72691	0.16174	0.11136	0.27855	0.06160	0.00161
250									
251									
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.72681	0.20025	0.07294	0.28690	0.05415	0.00197
253			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.75234	0.13057	0.11709	0.27092	0.05124	0.00186
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS		TRANSMISSION COST		DISTRIBUTION COSTS			
				PRODENE	TRANSYS	TRANRAD	DISTSUB	DISTPRI	DISTSEC	DISTLT
			(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
232	**REVENUES AND BILLING DETERMINANTS**									
233										
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.20448	0.18615	0.00895	0.03262	0.08962	0.01047	0.01735
235			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.14464	0.16121	0.01138	0.03557	0.09610	0.01416	0.02395
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.19582	0.19962	0.01552	0.04479	0.11891	0.01751	0.03028
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.17935	0.12238	0.01067	0.03438	0.08664	0.01275	0.02348
239	Primary General Service	SREVPGTX	1.00000	0.24249	0.16637	0.01316	0.05598	0.15358	0.00000	0.00000
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.30223	0.21460	0.00340	0.00000	0.00000	0.00000	0.00000
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.30043	0.20407	0.00124	0.00000	0.00000	0.00000	0.00000
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.12124	0.04318	0.00098	0.02236	0.06108	0.00900	0.01503
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.08744	0.03328	0.00074	0.01715	0.04599	0.00677	0.01157
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.20087	0.20464	0.00871	0.05344	0.14087	0.00000	0.00000
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.22369	0.17884	0.01086	0.04252	0.11699	0.01724	0.02853
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.18431	0.10535	0.04759	0.06441	0.20424	0.00000	0.00000
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.20982	0.13515	0.01042	0.08852	0.21981	0.03232	0.06062
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.13890	0.18377	0.00861	0.03569	0.10249	0.01511	0.02372
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.16174	0.18380	0.00830	0.03971	0.11047	0.01628	0.02658
250										
251										
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.20025	0.22080	0.01010	0.03511	0.08844	0.01032	0.01902
253			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.13057	0.22274	0.01073	0.04260	0.10738	0.01580	0.02909
255	**PRESENT REVENUES FROM SALES INPUT**									
256										
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Classification Factors

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	DISTIBUTION COSTS			CUSTOMER COSTS		
				DISTSERV	METERING	LIGHTING	METREAD	CUSTACCTSS	CUSTOTH
			(1)	(15)	(16)	(17)	(18)	(19)	(20)
232	**REVENUES AND BILLING DETERMINANTS**								
233									
234	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.00755	0.02057	0.00975	0.01325	0.02956	(0.00018)
235			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
236	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.02504	0.07071	0.00000	0.04443	0.08951	(0.00118)
237	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00692	0.01357	0.00000	0.00313	0.00738	(0.00010)
238	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.04468	0.11335	0.00000	0.05798	0.11444	0.00000
239	Primary General Service	SREVPGTX	1.00000	0.00000	0.01633	0.00000	0.00157	0.00919	(0.00003)
240	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00607	0.00000	0.00001	0.01007	(0.00000)
241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00534	0.00000	0.00001	0.01038	(0.00000)
242	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.64001	0.00000	0.00000	0.00000
243	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.73258	0.00000	0.00000	0.00000
244	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.03588	0.00000	0.00033	0.00065	0.00000
245	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00587	0.01631	0.00000	0.00402	0.00790	0.00000
246	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.11516	0.00000	0.00088	0.00313	0.00000
247	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00420	0.01561	0.00000	0.00215	0.00539	0.00000
248	Residential Service Sales Revenue	SREVRTX	1.00000	0.01419	0.03196	0.00000	0.03048	0.05992	(0.00029)
249	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	0.01226	0.02657	0.00000	0.02460	0.04837	(0.00044)
250									
251									
252	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.00831	0.01972	0.00874	0.01136	0.02541	(0.00059)
253			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
254	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	0.01584	0.02892	0.00000	0.02481	0.04882	(0.00130)
255	**PRESENT REVENUES FROM SALES INPUT**								
256									
257	Total Sales of Electricity Revenues		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
258	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
2								
3	**COST OF SALES S&W EXPENSE**							
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0
6								
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**							
8	50000-Stm Prod Op & Supr	OX_PROD	1,104,650	377,925	30,551	197,038	1,377	13,696
9	50170-Stm Gen Fuel	ENEFUEL	732,623	132,590	15,214	115,667	1,112	9,668
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	3,806,870	1,302,415	105,285	679,037	4,745	47,199
12	50500-Stm Gen Elec Exp Major	DPROD	3,575,479	1,223,252	98,886	637,764	4,457	44,330
13	50600-Misc Steam Pwr Exp	DPROD	5,190,820	1,775,896	143,560	925,895	6,470	64,358
14	50700-Stm Pow Gen Rents	DPROD	96,941	33,166	2,681	17,291	121	1,202
15	TOTAL STEAM PRODUCTION OPERATIONS		14,507,384	4,845,245	396,177	2,572,692	18,281	180,453
16								
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**							
18	51000-Stm Maint Super&Eng	MX_PROD	679,153	159,877	15,684	111,925	968	8,779
19	51100-Stm Maint of Structures	DPROD	686,729	234,946	18,993	122,493	856	8,514
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,470,306	628,057	72,064	547,894	5,266	45,795
21	51300-Stm Maint of Elec Plant	ENERGY1	2,824,963	511,262	58,663	446,007	4,287	37,279
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,071,136	1,392,827	112,594	726,175	5,074	50,476
23	TOTAL STEAM PRODUCTION MAINTENANCE		11,732,287	2,926,968	277,997	1,954,494	16,451	150,843
24								
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**							
26	54600-Oth Oper Super&Eng	OX_PROD	24,617	8,422	681	4,391	31	305
27	54600W-Oth Oper Super&Eng	WIND	16,487	2,948	336	2,578	25	217
28	54800-Oth Oper Gen Exp	DPROD	120,907	41,365	3,344	21,566	151	1,499
29	54900-Oth Oper Misc Gen Exp	DPROD	103,246	35,323	2,855	18,416	129	1,280
30	55000-Oth Oper Rents	DPROD	8,540	2,922	236	1,523	11	106
31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		273,797	90,980	7,452	48,475	346	3,407
32								
33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**							
34	55100-Oth Mtce Supervision&Eng	MX_PROD	46,775	11,011	1,080	7,709	67	605
35	55200-Oth Maint of Structures	DPROD	55,699	19,056	1,540	9,935	69	691
36	55300-Oth Mtc of Gen & Ele Plant	DPROD	359,012	122,826	9,929	64,038	447	4,451
37	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	97,140	33,234	2,687	17,327	121	1,204
38	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		558,627	186,127	15,236	99,008	705	6,951
39								
40	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**							
41	55600-Load Dispatch	DPRODLD	572,557	195,885	15,835	102,128	714	7,099
42	55700-Purchased Power Other	MX_PROD	983,482	231,518	22,712	162,079	1,402	12,713
43	TOTAL SYSTEM CONTROL AND DISPATCH		1,556,039	427,402	38,547	264,207	2,116	19,812
44								
45	**TOTAL PRODUCTION S&W EXPENSE**		28,628,134	8,476,722	735,409	4,938,876	37,899	361,466
46								
47								

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
2										
3	**COST OF SALES S&W EXPENSE**									
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0	0	0
6										
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**									
8	50000-Stm Prod Op & Supr	OX_PROD	1,104,650	10,330	118,558	352,065	1,806	1,304	59,842	292,224
9	50170-Stm Gen Fuel	ENEFUEL	732,623	8,816	114,589	331,867	1,801	1,300	57,660	274,207
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	3,806,870	35,599	408,576	1,213,296	6,223	4,493	206,228	1,007,068
12	50500-Stm Gen Elec Exp Major	DPROD	3,575,479	33,436	383,742	1,139,549	5,845	4,219	193,693	945,856
13	50600-Misc Steam Pwr Exp	DPROD	5,190,820	48,541	557,110	1,654,378	8,486	6,126	281,201	1,373,178
14	50700-Stm Pow Gen Rents	DPROD	96,941	907	10,404	30,896	158	114	5,252	25,645
15	TOTAL STEAM PRODUCTION OPERATIONS		14,507,384	137,629	1,592,979	4,722,052	24,320	17,556	803,875	3,918,177
16										
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**									
18	51000-Stm Maint Super&Eng	MX_PROD	679,153	7,557	94,967	276,846	1,481	1,069	47,825	229,021
19	51100-Stm Maint of Structures	DPROD	686,729	6,422	73,704	218,869	1,123	810	37,202	181,667
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,470,306	41,760	542,786	1,571,994	8,532	6,159	273,123	1,298,870
21	51300-Stm Maint of Elec Plant	ENERGY1	2,824,963	33,994	441,849	1,279,663	6,945	5,013	222,333	1,057,330
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,071,136	38,071	436,939	1,297,521	6,656	4,804	220,544	1,076,977
23	TOTAL STEAM PRODUCTION MAINTENANCE		11,732,287	127,804	1,590,245	4,644,893	24,736	17,856	801,027	3,843,866
24										
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**									
26	54600-Oth Oper Super&Eng	OX_PROD	24,617	230	2,642	7,846	40	29	1,334	6,512
27	54600W-Oth Oper Super&Eng	WIND	16,487	198	2,592	7,522	41	30	1,308	6,215
28	54800-Oth Oper Gen Exp	DPROD	120,907	1,131	12,976	38,534	198	143	6,550	31,985
29	54900-Oth Oper Misc Gen Exp	DPROD	103,246	965	11,081	32,906	169	122	5,593	27,313
30	55000-Oth Oper Rents	DPROD	8,540	80	917	2,722	14	10	463	2,259
31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		273,797	2,604	30,208	89,530	462	333	15,247	74,283
32										
33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**									
34	55100-Oth Mtce Supervision&Eng	MX_PROD	46,775	520	6,541	19,067	102	74	3,294	15,773
35	55200-Oth Maint of Structures	DPROD	55,699	521	5,978	17,752	91	66	3,017	14,735
36	55300-Oth Mtc of Gen & Ele Plant	DPROD	359,012	3,357	38,531	114,422	587	424	19,449	94,973
37	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	97,140	908	10,426	30,960	159	115	5,262	25,698
38	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		558,627	5,307	61,476	182,201	939	678	31,022	151,178
39										
40	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**									
41	55600-Load Dispatch	DPRODLD	572,557	5,354	61,450	182,481	936	676	31,017	151,464
42	55700-Purchased Power Other	MX_PROD	983,482	10,944	137,521	400,900	2,144	1,548	69,255	331,646
43	TOTAL SYSTEM CONTROL AND DISPATCH		1,556,039	16,298	198,972	583,381	3,080	2,224	100,272	483,110
44										
45	**TOTAL PRODUCTION S&W EXPENSE**		28,628,134	289,642	3,473,879	10,222,057	53,537	38,646	1,751,443	8,470,614
46										
47										

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
2									
3	**COST OF SALES S&W EXPENSE**								
4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0	0	0
5	TOTAL COST OF SALES		0	0	0	0	0	0	0
6									
7	**STEAM PRODUCTION OPERATIONS S&W EXPENSE**								
8	50000-Stm Prod Op & Supr	OX_PROD	1,104,650	2,059	11,637	202	10,128	318,568	59,358
9	50170-Stm Gen Fuel	ENEFUEL	732,623	1,321	8,347	143	8,673	105,830	26,760
10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0
11	50200-Steam Expenses Major	DPROD	3,806,870	7,094	40,105	697	34,903	1,097,855	204,560
12	50500-Stm Gen Elec Exp Major	DPROD	3,575,479	6,663	37,667	654	32,781	1,031,125	192,126
13	50600-Misc Steam Pwr Exp	DPROD	5,190,820	9,673	54,685	950	47,591	1,496,970	278,926
14	50700-Stm Pow Gen Rents	DPROD	96,941	181	1,021	18	889	27,957	5,209
15	TOTAL STEAM PRODUCTION OPERATIONS		14,507,384	26,990	153,463	2,664	134,965	4,078,305	766,940
16									
17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**								
18	51000-Stm Maint Super&Eng	MX_PROD	679,153	1,238	7,541	130	7,428	131,122	28,754
19	51100-Stm Maint of Structures	DPROD	686,729	1,280	7,235	126	6,296	198,045	36,901
20	51200-Stm Maint of Boiler Plt	ENERGY1	3,470,306	6,256	39,539	677	41,083	501,298	126,759
21	51300-Stm Maint of Elec Plant	ENERGY1	2,824,963	5,092	32,186	551	33,443	408,076	103,187
22	51400-Stm Maint of Misc Stm Plt	DPROD	4,071,136	7,587	42,889	745	37,326	1,174,067	218,760
23	TOTAL STEAM PRODUCTION MAINTENANCE		11,732,287	21,453	129,390	2,229	125,575	2,412,607	514,361
24									
25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**								
26	54600-Oth Oper Super&Eng	OX_PROD	24,617	46	259	5	226	7,099	1,323
27	54600W-Oth Oper Super&Eng	WIND	16,487	29	188	3	195	2,347	601
28	54800-Oth Oper Gen Exp	DPROD	120,907	225	1,274	22	1,109	34,868	6,497
29	54900-Oth Oper Misc Gen Exp	DPROD	103,246	192	1,088	19	947	29,775	5,548
30	55000-Oth Oper Rents	DPROD	8,540	16	90	2	78	2,463	459
31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		273,797	509	2,899	50	2,554	76,552	14,428
32									
33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**								
34	55100-Oth Mtce Supervision&Eng	MX_PROD	46,775	85	519	9	512	9,031	1,980
35	55200-Oth Maint of Structures	DPROD	55,699	104	587	10	511	16,063	2,993
36	55300-Oth Mtc of Gen & Ele Plant	DPROD	359,012	669	3,782	66	3,292	103,535	19,291
37	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	97,140	181	1,023	18	891	28,014	5,220
38	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		558,627	1,039	5,912	103	5,204	156,643	29,484
39									
40	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**								
41	55600-Load Dispatch	DPRODLD	572,557	1,067	6,032	105	5,249	165,119	30,766
42	55700-Purchased Power Other	MX_PROD	983,482	1,793	10,920	188	10,756	189,878	41,639
43	TOTAL SYSTEM CONTROL AND DISPATCH		1,556,039	2,860	16,952	293	16,005	354,997	72,405
44									
45	**TOTAL PRODUCTION S&W EXPENSE**		28,628,134	52,851	308,615	5,339	284,304	7,079,104	1,397,618
46									
47									

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
48	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
49	**TRANSMISSION SALARIES & WAGES EXPENSE**							
50	Operation							
51	56000-Trans Oper Super & Eng	SALWAGTO	3,233,351	1,174,015	92,370	584,072	3,867	39,202
52	56110-Load Disp-Reliability	DTRANLD	99,536	36,468	2,844	17,923	118	1,209
53	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0
54	56120-Load Disp-Monitor/Operate	DTRANLD	883,150	323,569	25,236	159,025	1,049	10,731
55	56150-Rel/Plan/Standards Dev	DTRAN	361	132	10	65	0	4
56	56160-Trans Service Studies	DTRAN	11,203	4,105	320	2,017	13	136
57	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0	0
58	56200-Trans Oper Station Exp	PLT_353	629,613	226,140	17,658	111,359	736	7,522
59	56300-Trans Oper OH Lines	OHTRAN	35,564	13,003	1,056	6,755	45	442
60	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0
61	56600-Trans Oper Misc Exp	TRANPLT	617,113	223,530	17,901	113,944	759	7,557
62	56700-Trans Rents	TRANPLT	21,948	7,950	637	4,052	27	269
63	Total Transmission Operations		5,531,838	2,008,912	158,034	999,214	6,616	67,071
64								
65	Maintenance							
66	56800-Trans Mtce Super & Eng	SALWAGTM	1,303	470	37	234	2	16
67	57000-Tran Mnt of Station Equip	PLT_353	349,314	125,464	9,797	61,783	408	4,173
68	57100-Trans Mt of Overhead Lines	OHTRAN	101,119	36,971	3,004	19,207	128	1,256
69	Total Transmission Maintenance		451,736	162,906	12,838	81,224	538	5,445
70								
71	TOTAL TRANSMISSION EXPENSE		5,983,575	2,171,818	170,872	1,080,438	7,154	72,517
72								
73	**REGIONAL MARKET EXPENSE**							
74	57510-Operations Supervision	ENERGY1	72,156	13,059	1,498	11,392	109	952
75	57520-DA & RT Mkt Admin	ENERGY1	180,550	32,676	3,749	28,505	274	2,383
76	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	2,495	286	2,176	21	182
77	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	5,007	575	4,368	42	365
78	57580-Regional Market Rents	ENERGY1	1,036	188	22	164	2	14
79	TOTAL REGIONAL MARKET EXPENSE		295,193	53,424	6,130	46,605	448	3,895
80								
81	**DISTRIBUTION SALARIES & WAGES EXPENSE**							
82	Distribution Operations:							
83	58000-Dist Oper Sup & Eng	SALWAGDO	1,920,626	884,180	129,470	371,468	11,090	27,880
84	58100-Dist Load Dispatching	DDISTLD	15,143	6,676	590	3,800	32	274
85	58200-Dist Op Station Exp	PLT_362	551,014	242,926	21,478	138,290	1,157	9,961
86	58300-Dist Oper Overhead Lines	OHDIST	505,198	228,946	20,242	130,331	1,091	9,183
87	58400-Dist Op UG Elec lines	UGDIST	11,935	5,395	477	3,071	26	217
88	58500-Dist Oper Streetlight	PLT_373	120,366	0	0	0	0	0
89	58600-Dist Oper Meter Exp	CMETERS	2,133,047	1,244,569	282,501	286,278	28,802	28,100
90	58700-Dist Oper Cust Install	PLT_371	540,621	0	0	0	0	0
91	58800-Dist Oper Misc Exp	DISTPLT	3,498,565	1,666,406	172,657	862,633	11,581	59,235
92	58900-Dist Rents	DISTPLT	40,723	19,397	2,010	10,041	135	689
93	Total Distribution Operation		9,337,239	4,298,495	629,425	1,805,912	53,914	135,540
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Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
48	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
49	**TRANSMISSION SALARIES & WAGES EXPENSE**									
50	Operation									
51	56000-Trans Oper Super & Eng	SALWAGTO	3,233,351	28,659	321,302	981,529	4,840	3,494	166,298	815,232
52	56110-Load Disp-Reliability	DTRANLD	99,536	877	9,815	30,022	151	109	5,068	24,954
53	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0	0
54	56120-Load Disp-Monitor/Operate	DTRANLD	883,150	7,777	87,087	266,375	1,336	965	44,962	221,412
55	56150-Rel/Plan/Standards Dev	DTRAN	361	3	36	109	1	0	18	91
56	56160-Trans Service Studies	DTRAN	11,203	99	1,105	3,379	17	12	570	2,809
57	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0	0	0	0
58	56200-Trans Oper Station Exp	PLT_353	629,613	5,459	61,189	197,933	939	678	33,513	164,420
59	56300-Trans Oper OH Lines	OHTRAN	35,564	333	3,737	10,103	52	38	1,729	8,374
60	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
61	56600-Trans Oper Misc Exp	TRANPLT	617,113	5,620	63,116	183,111	914	660	31,194	151,917
62	56700-Trans Rents	TRANPLT	21,948	200	2,245	6,512	33	23	1,109	5,403
63	Total Transmission Operations		5,531,838	49,026	549,631	1,679,074	8,282	5,978	284,462	1,394,612
64										
65	Maintenance									
66	56800-Trans Mtce Super & Eng	SALWAGTM	1,303	12	129	401	2	1	68	333
67	57000-Tran Mnt of Station Equip	PLT_353	349,314	3,029	33,948	109,815	521	376	18,593	91,222
68	57100-Trans Mt of Overhead Lines	OHTRAN	101,119	947	10,624	28,726	148	107	4,915	23,811
69	Total Transmission Maintenance		451,736	3,987	44,701	138,942	671	484	23,576	115,365
70										
71	TOTAL TRANSMISSION EXPENSE		5,983,575	53,014	594,332	1,818,016	8,953	6,462	308,038	1,509,978
72										
73	**REGIONAL MARKET EXPENSE**									
74	57510-Operations Supervision	ENERGY1	72,156	868	11,286	32,685	177	128	5,679	27,006
75	57520-DA & RT Mkt Admin	ENERGY1	180,550	2,173	28,240	81,786	444	320	14,210	67,576
76	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	166	2,156	6,244	34	24	1,085	5,159
77	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	333	4,327	12,533	68	49	2,178	10,355
78	57580-Regional Market Rents	ENERGY1	1,036	12	162	469	3	2	82	388
79	TOTAL REGIONAL MARKET EXPENSE		295,193	3,552	46,171	133,718	726	524	23,233	110,485
80										
81	**DISTRIBUTION SALARIES & WAGES EXPENSE**									
82	Distribution Operations:									
83	58000-Dist Oper Sup & Eng	SALWAGDO	1,920,626	49,459	235,858	5,925	53,288	152,008	1,051	4,874
84	58100-Dist Load Dispatching	DDISTLD	15,143	550	3,094	0	73	53	0	0
85	58200-Dist Op Station Exp	PLT_362	551,014	20,018	112,601	0	2,662	1,922	0	0
86	58300-Dist Oper Overhead Lines	OHDIST	505,198	18,822	92,264	0	2,509	1,811	0	0
87	58400-Dist Op UG Elec lines	UGDIST	11,935	444	2,203	0	59	43	0	0
88	58500-Dist Oper Streetlight	PLT_373	120,366	0	0	0	120,366	0	0	0
89	58600-Dist Oper Meter Exp	CMETERS	2,133,047	30,140	211,391	21,265	0	0	3,773	17,492
90	58700-Dist Oper Cust Install	PLT_371	540,621	0	0	0	0	540,621	0	0
91	58800-Dist Oper Misc Exp	DISTPLT	3,498,565	119,623	483,597	1,598	79,185	42,051	283	1,314
92	58900-Dist Rents	DISTPLT	40,723	1,392	5,629	19	922	489	3	15
93	Total Distribution Operation		9,337,239	240,448	1,146,637	28,807	259,064	738,998	5,111	23,696
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Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
48	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
49	**TRANSMISSION SALARIES & WAGES EXPENSE**								
50	Operation								
51	56000-Trans Oper Super & Eng	SALWAGTO	3,233,351	5,963	33,239	654	28,005	993,925	180,089
52	56110-Load Disp-Reliability	DTRANLD	99,536	185	1,025	18	859	30,877	5,590
53	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0
54	56120-Load Disp-Monitor/Operate	DTRANLD	883,150	1,639	9,092	158	7,619	273,967	49,602
55	56150-Rel/Plan/Standards Dev	DTRAN	361	1	4	0	3	112	20
56	56160-Trans Service Studies	DTRAN	11,203	21	115	2	97	3,475	629
57	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0	0	0
58	56200-Trans Oper Station Exp	PLT_353	629,613	1,148	6,374	111	5,348	191,446	34,694
59	56300-Trans Oper OH Lines	OHTRAN	35,564	66	376	11	322	11,009	1,994
60	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
61	56600-Trans Oper Misc Exp	TRANPLT	617,113	1,140	6,417	157	5,463	189,215	34,316
62	56700-Trans Rents	TRANPLT	21,948	41	228	6	194	6,730	1,220
63	Total Transmission Operations		5,531,838	10,203	56,869	1,117	47,910	1,700,756	308,156
64									
65	Maintenance								
66	56800-Trans Mtce Super & Eng	SALWAGTM	1,303	2	13	0	11	398	72
67	57000-Tran Mnt of Station Equip	PLT_353	349,314	637	3,536	62	2,967	106,216	19,249
68	57100-Trans Mt of Overhead Lines	OHTRAN	101,119	188	1,068	31	916	31,302	5,669
69	Total Transmission Maintenance		451,736	828	4,618	93	3,894	137,915	24,990
70									
71	TOTAL TRANSMISSION EXPENSE		5,983,575	11,030	61,486	1,210	51,804	1,838,671	333,146
72									
73	**REGIONAL MARKET EXPENSE**								
74	57510-Operations Supervision	ENERGY1	72,156	130	822	14	854	10,423	2,636
75	57520-DA & RT Mkt Admin	ENERGY1	180,550	325	2,057	35	2,137	26,081	6,595
76	57550-Ancillary Serv Mkt Admin	ENERGY1	13,785	25	157	3	163	1,991	504
77	57560-Mkt Monitoring/Compliance	ENERGY1	27,667	50	315	5	328	3,997	1,011
78	57580-Regional Market Rents	ENERGY1	1,036	2	12	0	12	150	38
79	TOTAL REGIONAL MARKET EXPENSE		295,193	532	3,363	58	3,495	42,642	10,782
80									
81	**DISTRIBUTION SALARIES & WAGES EXPENSE**								
82	Distribution Operations:								
83	58000-Dist Oper Sup & Eng	SALWAGDO	1,920,626	4,764	23,115	1,451	48,008	746,790	137,390
84	58100-Dist Load Dispatching	DDISTLD	15,143	46	228	10	540	5,549	1,127
85	58200-Dist Op Station Exp	PLT_362	551,014	1,662	8,299	356	19,661	201,905	41,021
86	58300-Dist Oper Overhead Lines	OHDIST	505,198	1,362	7,822	292	18,530	190,285	38,660
87	58400-Dist Op UG Elec lines	UGDIST	11,935	33	184	7	437	4,484	911
88	58500-Dist Oper Streetlight	PLT_373	120,366	0	0	0	0	0	0
89	58600-Dist Oper Meter Exp	CMETERS	2,133,047	7,726	20,374	3,196	26,944	1,072,340	172,229
90	58700-Dist Oper Cust Install	PLT_371	540,621	0	0	0	0	0	0
91	58800-Dist Oper Misc Exp	DISTPLT	3,498,565	7,483	51,752	1,721	117,902	1,392,996	273,410
92	58900-Dist Rents	DISTPLT	40,723	87	602	20	1,372	16,214	3,182
93	Total Distribution Operation		9,337,239	23,163	112,377	7,053	233,394	3,630,563	667,931
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Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
99	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**							
100								
101	Distribution Maintenance							
102	59000-Dist Mtc Super & Eng	SALWAGDM	15,668	6,859	605	3,910	32	276
103	59100-Dist Mt of Structures	SALWAGDM	6,463	2,829	250	1,613	13	114
104	59200-Dist Mt of Station Equip	PLT_362	253,706	111,852	9,889	63,673	533	4,586
105	59300-Dist Mtc of Overhead Lines	OHDIST	3,901,854	1,768,241	156,336	1,006,600	8,424	70,928
106	59400-Dist Mt of Undergrnd Line	UGDIST	104,679	47,323	4,184	26,940	225	1,902
107	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0
108	59600-Dist Mtc of Streetlights	PLT_373	134,682	0	0	0	0	0
109	59700-Dist Mtc of Meters	CMETERS	7,083	4,133	938	951	96	93
110	59800-Dist Mtce of Dist Plant	DISTPLT	(119,034)	(56,697)	(5,874)	(29,350)	(394)	(2,015)
111	Total Distribution Maintenance		4,305,101	1,884,540	166,328	1,074,336	8,929	75,884
112								
113	TOTAL DISTRIBUTION		13,642,340	6,183,035	795,752	2,880,248	62,843	211,424
114								
115	**Customer Accounting Expense**							
116	90100-Cust Acct Supervise	SALWAGCA	18,663	14,842	2,320	875	205	66
117	90200-Cust Acct Meter Read	CMETRDG	2,007,862	1,599,804	250,094	94,319	22,080	7,074
118	90300-Cust Acct Recrds &Coll	CUSTREC	2,510,303	1,993,274	311,604	117,516	27,510	8,814
119	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0
120	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,536,827	3,607,920	564,018	212,710	49,795	15,954
121								
122	**CUSTOMER SERVICE EXPENSES**							
123	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	92	14,450	44,649	165	7
124	90800-Customer Asst Expense	CUSTASST	643,871	511,258	79,924	30,142	7,056	2,261
125	90804EE-Customer Assistance SaversSwitch	PRODPLT	837	254	22	145	1	11
126	910000-Misc Cust Serv Expense	PRODPLT	3,066	930	80	531	4	39
127	TOTAL CUSTOMER SERVICE EXPENSE		1,293,458	512,534	94,475	75,467	7,226	2,317
128								
129	**SALES EXPENSES**							
130	91200-Economic Development	OX_902_3	180,627	143,624	22,452	8,468	1,982	635
131	TOTAL SALES EXPENSES		180,627	143,624	22,452	8,468	1,982	635
132								
133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**							
134	92000-A&G Salaries	SALWAGXAG	16,718,004	6,480,376	732,057	2,832,129	51,277	204,749
135	92100-A&G Office & Supplies	SALWAGXAG	117,923	45,710	5,164	19,977	362	1,444
136	92500-A&G Injuries & Damages	SALWAGXAG	481,877	186,789	21,101	81,633	1,478	5,902
137	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	6,688,472	755,564	2,923,073	52,924	211,323
138	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0
139	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0
140	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	610,505	68,966	266,810	4,831	19,289
141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0
142	93100-A&G Rents	SALWAGXAG	75,089	29,107	3,288	12,720	230	920
143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0
144	TOTAL ADMINISTRATIVE & GENERAL		36,222,715	14,040,960	1,586,139	6,136,342	111,102	443,627
145								
146								
147								
	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		90,782,868	35,190,035	3,975,247	15,379,155	278,449	1,111,835

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
	(a)	(b)	(c)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
99	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
100										
101	Distribution Maintenance									
102	59000-Dist Mtc Super & Eng	SALWAGDM	15,668	565	2,810	0	560	51	0	0
103	59100-Dist Mt of Structures	SALWAGDM	6,463	233	1,159	0	231	21	0	0
104	59200-Dist Mt of Station Equip	PLT_362	253,706	9,217	51,845	0	1,226	885	0	0
105	59300-Dist Mtc of Overhead Lines	OHDIST	3,901,854	145,367	712,591	0	19,378	13,989	0	0
106	59400-Dist Mt of Undergmd Line	UGDIST	104,679	3,891	19,321	0	519	374	0	0
107	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0
108	59600-Dist Mtc of Streetlights	PLT_373	134,682	0	0	0	134,682	0	0	0
109	59700-Dist Mtc of Meters	CMETERS	7,083	100	702	71	0	0	13	58
110	59800-Dist Mtce of Dist Plant	DISTPLT	(119,034)	(4,070)	(16,454)	(54)	(2,694)	(1,431)	(10)	(45)
111	Total Distribution Maintenance		4,305,101	155,304	771,974	16	153,902	13,889	3	13
112										
113	TOTAL DISTRIBUTION		13,642,340	395,751	1,918,611	28,823	412,966	752,887	5,114	23,709
114										
115	**Customer Accounting Expense**									
116	90100-Cust Acct Supervise	SALWAGCA	18,663	53	269	33	0	0	6	28
117	90200-Cust Acct Meter Read	CMETRDG	2,007,862	5,687	28,321	483	0	0	86	397
118	90300-Cust Acct Recrds &Coll	CUSTREC	2,510,303	7,086	36,872	7,626	0	0	1,353	6,273
119	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0	0
120	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,536,827	12,827	65,462	8,142	0	0	1,445	6,698
121										
122	**CUSTOMER SERVICE EXPENSES**									
123	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	3,690	130,877	451,753	0	0	78,095	373,658
124	90800-Customer Asst Expense	CUSTASST	643,871	1,818	9,457	1,956	0	0	347	1,609
125	90804EE-Customer Assistance SaversSwitch	PRODPLT	837	8	100	294	2	1	50	244
126	910000-Misc Cust Serv Expense	PRODPLT	3,066	31	365	1,077	6	4	184	893
127	TOTAL CUSTOMER SERVICE EXPENSE		1,293,458	5,546	140,800	455,081	7	5	78,677	376,404
128										
129	**SALES EXPENSES**									
130	91200-Economic Development	OX_902_3	180,627	511	2,611	345	0	0	61	284
131	TOTAL SALES EXPENSES		180,627	511	2,611	345	0	0	61	284
132										
133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**									
134	92000-A&G Salaries	SALWAGXAG	16,718,004	233,133	1,912,596	3,881,098	145,911	244,679	664,309	3,216,789
135	92100-A&G Office & Supplies	SALWAGXAG	117,923	1,644	13,491	27,376	1,029	1,726	4,686	22,690
136	92500-A&G Injuries & Damages	SALWAGXAG	481,877	6,720	55,128	111,868	4,206	7,053	19,148	92,720
137	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	240,619	1,974,012	4,005,726	150,596	252,536	685,641	3,320,085
138	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0
139	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0
140	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	21,963	180,182	365,632	13,746	23,051	62,583	303,048
141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0	0
142	93100-A&G Rents	SALWAGXAG	75,089	1,047	8,590	17,432	655	1,099	2,984	14,448
143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0	0	0
144	TOTAL ADMINISTRATIVE & GENERAL		36,222,715	505,127	4,144,000	8,409,131	316,143	530,144	1,439,351	6,969,780
145										
146										
147										
	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		90,782,868	1,265,969	10,385,864	21,075,313	792,332	1,328,668	3,607,361	17,467,952

Southwestern Public Service Company

Payroll Expense Distribution

LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)
99	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
100									
101	Distribution Maintenance								
102	59000-Dist Mtc Super & Eng	SALWAGDM	15,668	41	235	9	556	5,700	1,159
103	59100-Dist Mt of Structures	SALWAGDM	6,463	17	97	4	229	2,351	478
104	59200-Dist Mt of Station Equip	PLT_362	253,706	765	3,821	164	9,053	92,964	18,888
105	59300-Dist Mtc of Overhead Lines	OHDIST	3,901,854	10,517	60,411	2,256	143,111	1,469,651	298,591
106	59400-Dist Mt of Undergrnd Line	UGDIST	104,679	285	1,617	61	3,830	39,332	7,991
107	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0
108	59600-Dist Mtc of Streetlights	PLT_373	134,682	0	0	0	0	0	0
109	59700-Dist Mtc of Meters	CMETERS	7,083	26	68	11	89	3,561	572
110	59800-Dist Mtce of Dist Plant	DISTPLT	(119,034)	(255)	(1,761)	(59)	(4,011)	(47,395)	(9,302)
111	Total Distribution Maintenance		4,305,101	11,397	64,487	2,446	152,858	1,566,164	318,376
112									
113	TOTAL DISTRIBUTION		13,642,340	34,559	176,865	9,499	386,252	5,196,728	986,307
114									
115	**Customer Accounting Expense**								
116	90100-Cust Acct Supervise	SALWAGCA	18,663	1	65	0	52	12,803	2,039
117	90200-Cust Acct Meter Read	CMETRDG	2,007,862	101	6,973	31	5,656	1,380,033	219,771
118	90300-Cust Acct Recrds &Coll	CUSTREC	2,510,303	126	8,688	39	7,047	1,719,451	273,823
119	903DIST-Cust Acct Recrds &Coll-Distribution	CUSTREC	0	0	0	0	0	0	0
120	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,536,827	228	15,726	70	12,756	3,112,287	495,633
121									
122	**CUSTOMER SERVICE EXPENSES**								
123	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	1	6	61	3,629	65	26
124	90800-Customer Asst Expense	CUSTASST	643,871	32	2,228	10	1,808	441,025	70,233
125	90804EE-Customer Assistance SaversSwitch	PRODPLT	837	2	9	0	8	212	42
126	910000-Misc Cust Serv Expense	PRODPLT	3,066	6	33	1	30	778	152
127	TOTAL CUSTOMER SERVICE EXPENSE		1,293,458	41	2,277	72	5,475	442,080	70,453
128									
129	**SALES EXPENSES**								
130	91200-Economic Development	OX_902_3	180,627	9	626	3	508	123,894	19,730
131	TOTAL SALES EXPENSES		180,627	9	626	3	508	123,894	19,730
132									
133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**								
134	92000-A&G Salaries	SALWAGXAG	16,718,004	30,412	174,337	4,979	228,154	5,465,021	1,015,355
135	92100-A&G Office & Supplies	SALWAGXAG	117,923	215	1,230	35	1,609	38,548	7,162
136	92500-A&G Injuries & Damages	SALWAGXAG	481,877	877	5,025	144	6,576	157,523	29,266
137	926000-Employee pensions and benefits	SALWAGXAG	17,254,847	31,388	179,935	5,139	235,480	5,640,512	1,047,960
138	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
139	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
140	92603-SPS Deferred Pension Exp	SALWAGXAG	1,574,975	2,865	16,424	469	21,494	514,850	95,655
141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0
142	93100-A&G Rents	SALWAGXAG	75,089	137	783	22	1,025	24,546	4,560
143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0	0
144	TOTAL ADMINISTRATIVE & GENERAL		36,222,715	65,893	377,734	10,788	494,338	11,841,001	2,199,959
145									
146									
147									
	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		90,782,868	165,144	946,691	27,038	1,238,931	29,676,406	5,513,629

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components
12 Months Ended June 30, 2019

Line No.	
	Plant Account 365 – Overhead Conductors and Devices
1	Primary : 89.37%
2	Secondary : 10.63%
	Plant Account 367 – Underground Conductors and Devices
3	Primary : 90.32%
4	Secondary : 9.68%

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components
12 Months Ended June 30, 2019

Line No.	FERC Acct	Description	% Customer	% Demand	Total	% Primary	% Secondary	Total
1	360	Land and Land Rights	0.00%	100.00%	100.00%	69.89%	30.11%	100.00%
2	361	Structures and Improvements	0.00%	100.00%	100.00%	69.89%	30.11%	100.00%
3	362	Substation Equipment	0.00%	100.00%	100.00%	100.00%	0.00%	100.00%
4	364	Dist. Poles and Fixtures	0.00%	100.00%	100.00%	89.37%	10.63%	100.00%
5	365	OH Conductor & Devices	0.00%	100.00%	100.00%	89.37%	10.63%	100.00%
6	366	Underground Conduit	0.00%	100.00%	100.00%	90.32%	9.68%	100.00%
7	367	Underground Conductor	0.00%	100.00%	100.00%	90.32%	9.68%	100.00%
8	368	Line Transformers	0.00%	100.00%	100.00%	5.57%	94.43%	100.00%
9	369	Services	100.00%	0.00%	100.00%	0.00%	100.00%	100.00%
10	370	Customer Meters	100.00%	0.00%	100.00%	10.25%	89.75%	100.00%
11	371	Guard Lights	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%
12	373	Street Lights & Signals	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%

Note: Federal Energy Regulatory Commission ("FERC") Account Nos. 371 and 373 are directly assigned to Lighting, with costs recovered through a fixed monthly charge that is based upon the type of light.

Southwestern Public Service Company

Distribution Plant Study

Percentage Split Between Customer and Demand Cost Components
For The Twelve Months Ended June 30, 2019

Line No.	Account Number	Description	Quantity	Original Cost	
1	368	Transformer Line Network 3PH	0	$ -	
2	368	Transformer Line Overhead 1PH	77233	45,248,747	
3	368	Transformer Line Overhead 3PH	50	237,734	
4	368	Transformer Line Underground 1PH	4924	6,461,760	
5	368	Transformer Line Underground 3PH	718	4,818,545	
6	368	Transformer Line (type unknown)	37748	80,413,924	*
7		**Totals**	**120673**	**$ 137,180,710**	

Note: KVA Ratings are not available.

* This amount was not included on this schedule previously, but most additions are being recorded as type unknown.

Southwestern Public Service Company

Distribution Plant Study

Perce

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended June 30, 2019

Rate Class	Meter Description Type	Size	Phase	Voltage	Meters by Type	New Meter Cost Unit Cost $/Meter	Total Cost $	Total Cost Allocation Factor
Residential	DI	SC	1Ph	Sec	170	**264.68**	44,996	
	DI	SC	3Ph	Sec	194	**264.68**	51,348	
	IDR	SC	1Ph	Sec	190	**324.88**	61,727	
	IDR	SC	3Ph	Sec	13	**324.88**	4,223	
	kWh	SC	1Ph	Sec	175,318	**135.92**	23,829,223	
	kWh	SC	3Ph	Sec	6,270	**256.41**	1,607,691	
	kWh	SC	N	Sec	633	**193.12**	122,245	
	DI	TR	3Ph	Sec	35	**1,047.63**	36,667	
	IDR	TR	3Ph	Sec	1	**1,188.01**	1,188	
	kWh	TR	1PH	Sec	3	**1,047.63**	3,143	
	kWh	TR	3Ph	Sec	14	**1,047.63**	14,667	
Subtotal					182,841		25,777,118	50.27%
Residential Space Heat	DI	SC	1Ph	Sec	46	**264.68**	12,175	
	DI	SC	3Ph	Sec	23	**264.68**	6,088	
	IDR	SC	1Ph	Sec	117	**324.88**	38,011	
	IDR	SC	3Ph	Sec	3	**324.88**	975	
	kWh	SC	1Ph	Sec	27,927	**135.92**	3,795,838	
	kWh	SC	3Ph	Sec	885	**256.41**	226,923	
	kWh	SC	N	Sec	22	**193.12**	4,249	
	DI	TR	3Ph	Sec	32	**1,047.63**	33,524	
	IDR	TR	3Ph	Sec	2	**1,188.01**	2,376	
	kWh	TR	1PH	Sec	4	**1,047.63**	4,191	
	kWh	TR	3Ph	Sec	15	**1,047.63**	15,714	
Subtotal					29,076		4,140,064	8.07%
Small General	DI	SC	1Ph	Sec	2,321	**264.68**	614,322	
	DI	SC	3Ph	Sec	5,717	**264.68**	1,513,176	
	IDR	SC	1Ph	Sec	166	**324.88**	53,930	
	IDR	SC	3Ph	Sec	66	**324.88**	21,442	
	kWh	SC	1Ph	Sec	21,617	**135.92**	2,938,183	
	kWh	SC	3Ph	Sec	3,609	**256.41**	925,384	
	kWh	SC	N	Sec	12	**193.12**	2,317	
	DI	TR	1Ph	Sec	2	**1,047.63**	2,095	
	DI	TR	3Ph	Sec	593	**1,047.63**	621,245	
	DI	TR	3Ph	Pri	6	**8,361.22**	50,167	
	IDR	TR	3Ph	Sec	17	**1,188.01**	20,196	
	IDR	TR	3Ph	Pri	1	**8,460.22**	8,460	
	kWh	TR	1Ph	Sec	1	**1,047.63**	1,048	
	kWh	TR	3Ph	Sec	18	**1,047.63**	18,857	
Subtotal					34,146		6,790,822	13.24%
Secondary General	DI	SC	1Ph	Sec	1,785	**264.68**	472,454	
	DI	SC	3Ph	Sec	6,352	**264.68**	1,681,247	
	IDR	SC	1Ph	Sec	54	**324.88**	17,544	
	IDR	SC	3Ph	Sec	103	**324.88**	33,463	
	kWh	SC	1Ph	Sec	6	**135.92**	816	
	kWh	SC	3Ph	Sec	2	**256.41**	513	
	DI	TR	1Ph	Sec	6	**1,047.63**	6,286	
	DI	TR	3Ph	Sec	3,766	**1,047.63**	3,945,375	
	IDR	TR	3Ph	Pri	20	**8,361.22**	167,224	
	IDR	TR	3Ph	Sec	376	**1,188.01**	446,692	
	IDR	TR	3Ph	Pri	13	**8,460.22**	109,983	
Subtotal					12,483		6,881,597	13.42%

Southwestern Public Service Company

Distribution Plant Study

Perce

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended June 30, 2019

Primary General	DI	SC	1Ph	Sec	73	**264.68**	19,322	
	DI	SC	3Ph	Sec	2,980	**264.68**	788,746	
	IDR	SC	3Ph	Sec	74	**324.88**	24,041	
	kWh	SC	1Ph	Sec	8	**135.92**	1,087	
	kWh	SC	3Ph	Sec	3	**256.41**	769	
	DI	TR	3Ph	Sec	89	**1,047.63**	93,239	
	DI	TR	3Ph	Pri	288	**8,361.22**	2,408,031	
	IDR	TR	3Ph	Sec	10	**1,188.01**	11,880	
	IDR	TR	3Ph	Pri	205	**8,460.22**	1,734,345	
Subtotal					3,730		5,081,460	9.91%
Large General - Transmissior	IDR	TR	3Ph	Sec	3	**1,188.01**	3,564	
	IDR	TR	3Ph	115kV	17	**137,068.00**	2,330,156	
	IDR	TR	3Ph	230kV	7	**215,504.00**	1,508,528	
	IDR	TR	3Ph	69kV	4	**115,513.00**	462,052	
	IDR	TR	3Ph	Pri	60	**8,460.22**	507,613	
					91		4,811,913	
LGST-69 kV					18%	90,692.69	867,722	0.18%
LGST - 115 kV					82%	420,484.31	3,944,191	0.82%
Total C&I					50,450		23,565,792	
Small Municipal & School	DI	SC	1Ph	Sec	566	**264.68**	149,809	
	DI	SC	3Ph	Sec	533	**264.68**	141,074	
	IDR	SC	1Ph	Sec	150	**324.88**	48,732	
	IDR	SC	3Ph	Sec	108	**324.88**	35,087	
	kWh	SC	1Ph	Sec	1,313	**135.92**	178,463	
	kWh	SC	3Ph	Sec	179	**256.41**	45,897	
	DI	TR	1Ph	Sec	3	**1,047.63**	3,143	
	DI	TR	3Ph	Sec	61	**1,047.63**	63,905	
	DI	TR	3Ph	Pri	1	**8,361.22**	8,361	
	IDR	TR	3Ph	Sec	8	**1,188.01**	9,504	
	kWh	TR	1Ph	Sec	5	**1,047.63**	5,238	
	kWh	TR	3Ph	Sec	3	**1,047.63**	3,143	
Subtotal					2,930		692,356	1.35%
Large Municipal - Secondary	DI	SC	1PH	Sec	58	**264.68**	15,351	
	DI	SC	3Ph	Sec	351	**264.68**	92,903	
	IDR	SC	1Ph	Sec	23	**324.88**	7,472	
	IDR	SC	3Ph	Sec	181	**324.88**	58,803	
	DI	TR	1Ph	Sec	2	**1,047.63**	2,095	
	DI	TR	3Ph	Sec	139	**1,047.63**	145,621	
	IDR	TR	3Ph	Sec	141	**1,188.01**	167,509	
Subtotal					895		489,754	0.96%
Large Municipal - Primary	DI	TR	3Ph	Pri	4	**8,361.22**	33,445	
	IDR	TR	3Ph	Pri	18	**8,460.22**	152,284	
Subtotal					22		185,729	0.36%
Large School - Secondary	DI	SC	1Ph	Sec	93	**264.68**	24,615	
	DI	SC	3Ph	Sec	88	**264.68**	23,292	
	IDR	SC	1Ph	Sec	16	**324.88**	5,198	
	IDR	SC	3Ph	Sec	9	**324.88**	2,924	
	DI	TR	1Ph	Sec	1	**1,047.63**	1,048	
	DI	TR	3Ph	Sec	422	**1,047.63**	442,100	
	IDR	TR	3Ph	Sec	125	**1,188.01**	148,501	
Subtotal					754		647,678	1.26%
Large School - Primary	DI	TR	1Ph	Pri	1	**1,188.01**	1,188	
	DI	TR	3Ph	Pri	5	**8,361.22**	41,806	
	IDR	TR	3Ph	Pri	4	**8,460.22**	33,841	
Subtotal					10		76,835	0.15%

Southwestern Public Service Company

Distribution Plant Study

Perce

Distribution Plant Study (Meters - TX ONLY)
For The Twelve Months Ended June 30, 2019

Standby -- Transmission	IDR	TR	3Ph	69kV	2	**115,513.00**	231,026
	IDR	TR	3Ph	115kV	12	**137,068.00**	1,644,816
	IDR	TR	3Ph	230kV	7	**215,504.00**	1,508,528
	IDR	TR	3Ph	345kV	5	**242,430.00**	1,212,150
Subtotal					26		4,596,520
PUCT Total					267,004		60,171,846
Rounding							
Total Not Including Transmission							51,274,590

Southwestern Public Service Company

Summary of Changes in Allocation Factors

FERC Account	Allocation Factor - 47527	Allocation Methodology - 47527	Allocation Factor - 49831	Allocation Methodology - 49831
353000E-Transmission Station - Retail Meters	DTRAN	AED 4-CP Transmission	TRANSMET	Direct-charged to Large General Service - Transmission. Other customer classes take service at distribution voltage, and therefore are metered at distribution voltage.
908-Customer Assistance - Major Acct Rep	MAJACCT	Weighted C&I customer counts	MAJACCT	KWh of customer classes with large accounts that are assigned major account representatives
344045-Other Prod Generator-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation
350045-Tran Land Fee-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation
353045-Tran Station Equip-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation
355045-Tran Poles & Fixtures-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation
356045-Tran OH Cond & Device-Wind	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation
45628-Wholesale Distribution Service Charge	N/A	N/A	DISTPLT	Allocated distribution related plant investment by customer class
54900W-Oth Oper Misc Gen Exp	N/A	N/A	WIND	kWh of all customer classes weighted by estimated production of wind generation
55300W-Oth Mtc of Gen & Ele Plant				